HUD National Low Income Housing Tax Credit (LIHTC) Database
1987-2023 Data Dictionary (April 2025)
File name: LIHTCPUB, n=54,102

Variable Name	Variable Definition	Variable Type*	Decimal Places	Value Labels
HUD_ID	Unique Project Identifier for the Database — characters 1-3: Allocating agency code (see table below) digits 4-7: Year placed in service (0000 or 0001 if unknown or missing) digit 8: Number of years record was added to database after initial request, e.g. 1= 2015 property reported to HUD with 2016 update (0 if property added to DB prior to 2015 update) digits 9-11: Record number within allocating agency and year placed in service	A		* Note: Beginning with the 2015 database update, digit 8 (see variable definition) was added to HUD_ID.
PROJECT	Project name	A		
PROJ_ADD	Project street address	A		
PROJ_CTY	Project city	A		
PROJ_ST	Project state	A		
PROJ_ZIP	Project zip	A		
STATE_ID	State-defined Project ID	A		
LATITUDE	Latitude: Degrees Decimal	N	6	
LONGITUD	Longitude: Negative Degrees Decimal -- GIS Mapping Convention	N	6	
PLACE1990	Census Place Code (1990)	A		
PLACE2000	FIPS Place Code (2000)	A		
PLACE2010	FIPS Place Code (2010)	A		
PLACE2020	FIPS Place Code (2020)	A		
FIPS1990	Unique 1990 Census Tract ID -- digits 1-2: State FIPS Code digits 3-5: County FIPS Code digits 6-11: Census Tract Number (decimal point excluded)	A		If county or tract missing, replaced with 'X'.
FIPS2000	Unique 2000 Census Tract ID -- digits 1-2: State FIPS Code digits 3-5: County FIPS Code digits 6-11: Census Tract Number (decimal point excluded)	A		If county or tract missing, replaced with 'X'.
FIPS2010	Unique 2010 Census Tract: digits 1-2: State FIPS Code digits 3-5: County FIPS Code digits 6-11: Census Tract Number (decimal point excluded)	A		If county or tract missing, replaced with 'X'.
FIPS2020	Unique 2020 Census Tract: digits 1-2: State FIPS Code digits 3-5: County FIPS Code digits 6-11: Census Tract Number (decimal point excluded)	A		If county or tract missing, replaced with 'X'.
SCATTERED	Scattered Site Property [2017]	N		1=Yes 2=No
RESYND	Resyndicated Property [2017]	N		1=Yes 2=No
ALLOCAMT	Annual dollar amount of tax credits allocated [2006]	N		
N_UNITS	Total number of units as reported by HFA	N		
LI_UNITS	Total number of low income units as reported by HFA	N		
N_0BR	Number of efficiencies	N		
N_1BR	Number of 1-bedroom units	N		
N_2BR	Number of 2-bedroom units	N		
N_3BR	Number of 3-bedroom units	N		
N_4BR	Number of 4-bedroom units	N		
AFF_PERIOD	Affordability period longer than the LIHTC minimum of 30 years	N		1=Yes 2=No 3=not reported
AFF_YRS	Affordability Period if more than 30 years	N		
INC_CEIL	Elected rent/income ceiling for low income units	N		1=50% AMGI 2=60% AMGI 3=Income Average 9=Not Reported
LOW_CEIL	Units set aside with rents lower than elected rent/income ceiling [2006]	N		1=Yes 2=No

Variable Name	Variable Definition	Variable Type*	Decimal Places	Value Labels
CEILUNIT	Number of units set aside with rents lower than elected rent/income ceiling [2006]	N		
YR_PIS	Year placed in service	A		1987-2023=year placed in service 8888=placed in service status not confirmed 9999=placed in service status confirmed, but placed in service year missing
YR_ALLOC	Allocation year	A		See YR_PIS for missing codes
NON_PROF	Non-profit sponsor	N		1=Yes 2=No
BASIS	Increase in eligible basis	N		1=Yes 2=No
BOND	Tax-exempt bond received	N		1=Yes 2=No
MFF_RA	HUD Multi-Family financing/rental assistance	N		1=Yes 2=No
FMHA_514	FmHA (RHS) Section 514 loan	N		1=Yes 2=No
FMHA_515	FmHA (RHS) Section 515 loan	N		1=Yes 2=No
FMHA_538	FmHA (RHS) Section 538 loan	N		1=Yes 2=No
HOME	HOME Investment Partnership Program funds [2003]	N		1=Yes 2=No
HOME_AMT	Dollar amount of HOME funds [2006]	N		
TCAP	Tax Credit Assistance Program (TCAP) funds [2012]	N		1=Yes 2=No
TCAP_AMT	TCAP Amount [2012]	N		
CDBG	Community Development Block Grant (CDBG) funds [2003]	N		1=Yes 2=No
CDBG_AMT	Dollar amount of CDBG funds [2006]	N		
HTF	Housing Trust Fund funds [2018]	N		1=Yes 2=No
HTF_AMT	Dollar amount of Housing Trust Fund funds [2018]	N		
FHA	FHA-insured loan [2003] (FHA Loan Numbers [2006])	N		1=Yes 2=No
HOPEVI	Forms part of a HOPEVI development [2003]	N		1=Yes 2=No
HPVI_AMT	Dollar amount of HOPEVI funds for development or building costs [2006]	N		
TCEP	Tax Credit Exchange Program (TCEP) funds [2012]	N		1=Yes 2=No
TCEP_AMT	Dollar amount of TCEP funds [2012]	N		
RAD	Housing Trust Fund funds [2018]	N		1=Yes 2=No
QOZF	Qualified Opportunity Zone Fund funds [2018]	N		1=Yes 2=No
QOZF_AMT	Dollar amount of Qualified Opportunity Zone Fund funds [2018]	N		
RENTASST	Federal or state project-based rental assistance contract [2006] (HUD Property ID [2012])	N		1=Federal 2=State 3=Both Federal and State 4=Neither 5=Unknown whether Federal or State
TRGT_POP	Targets a specific population with specialized services or facilities [2003]	N		1=Yes 2=No
TRGT_FAM	Targets a specific population – families [2003]	A		1=Yes 2=No 0 or blank = Not indicated
TRGT_ELD	Targets a specific population – elderly [2003]	A		1=Yes 2=No 0 or blank = Not indicated
TRGT_DIS	Targets a specific population – disabled [2003]	A		1=Yes 2=No 0 or blank = Not indicated
TRGT_HML	Targets a specific population – homeless [2003]	A		1=Yes 2=No 0 or blank = Not indicated

Variable Name	Variable Definition	Variable Type*	Decimal Places	Value Labels
TRGT_OTH	Targets a specific population – other [2003]	A		1=Yes 2=No 0 or blank = Not indicated
TRGT_SPC	Targets a specific population – other as specified [2003]	A		
TYPE	Type of construction	N		1=New construction 2=Acquisition and Rehab 3=Both new construction and A/R 4=Existing
CREDIT	Type of credit percentage	N		1=30 percent present value 2=70 percent present value 3=Both 4=TCEP only
N_UNITSR	Total number of units or if total units missing or inconsistent, total low-income units	N		
LI_UNITR	Total number of low-income units or if total low-income units missing, total units	N		
METRO	Is the census tract metro or non-metro at the time the property was placed into serivce?	N		1=Metro/Non-Central City 2=Metro/Central City 3=Non-Metro
DDA	Is the census tract in a difficult development area? (DDA status is based on placed in service year.)	N		0=Not in DDA 1=In Metro DDA 2=In Non-Metro DDA 3=In Metro GO Zone DDA 4=In Non-Metro GO Zone DDA
QCT	Is the census tract a qualified census tract? (For projects placed in service prior to 2003, QCT is based on 1990 Census tract boundaries. For projects placed in service between 2004 and 2012, QCT is based on 2000 Census tract boundaries. For properties placed in service between 2013 and 2023, QCT is based on 2010 Census tract boundaries.	N		1=In a qualified tract 2=Not in a qualified tract
NONPROG	No longer monitored for LIHTC program compliance due to expired use or other reason [2012] (Status of no longer being monitored for the LIHTC Program is indicated for projects as specified by the allocating agency. This does not indicate whether or not a project remains affordable to low income populations.)	A		1=Yes
NLM_REASON	Reason property is no longer monitored for LIHTC [2018]			1=Completed Extended-Use Period 2=Sale under Qualified Contract 3=Other
NLM_SPC	Reason property is no longer monitored for LIHTC – other as specified [2018]			
DATANOTE	Notes about data record changes processed for database update.	A		
RECORD_STAT	Record Status compared to previous version of LIHTC database	A		N=New U=Updated X=Existing (Unchanged from previous DB version)

* A=Alphanumeric, contains characters and numbers; N=Numeric, contains numbers including decimal points and negative signs.

[2003] Information first requested with the 2003 properties: HOME; CDBG; FHA; HOPEVI; TRGT_POP; TRGT_FAM; TRGT_ELD; TRGT_DIS; TRGT_HML; TRGT_OTH; TRGT_SPC

[2006] Information first requested with the 2006 properties: INC_CEIL; LOW_CEIL; HOME_AMT; CDBG_AMT; RENTASST

[2009] Information first requested with the 2009 properties:

[2012] Information first requested with the 2012 properties: TCAP; TCAP_AMT; TCEP; TCEP_AMT

[2015] Prior to collection of 2012 properties, NONPROG was informally reported to HUD.

[2018] Information first requested with the 2018 properties: SCATTERED; RESYND; HTF; HTF_AMT; RAD; QOZF; QOZF_AMT

Multi-Address / BIN File

File name: LIHTCPUB_BIN, n=145,059

Variable Name	Variable Definition	Variable Type*	Decimal Places	Value Labels
HUD_ID	Unique Project Identifier for the Database — characters 1-3: Allocating agency code (see table below) digits 4-7: Year placed in service (0000 or 0001 if unknown or missing) digit 8: Number of years property was added to database after initial request, e.g. 1= 2015 property reported to HUD with 2016 update (0 if property added to DB prior to 2015 update) digits 9-11: Record number within allocating agency and year placed in service	A		* Note: Beginning with the 2015 database update, digit 8 (see variable definition) was added to HUD_ID.
PROJECT	Project name	A		
PROJ_ST	Project state	A		
STATE_ID	State-defined Project ID	A		
BIN	Building Identification Number	A		
BIN_ADD	Building street address	A		
BIN_CTY	Building city	A		
BIN_ZIP	Building ZIP code	A		

Allocating Agency Codes Used in HUD_ID

Code	Agency	Code	Agency
AKA	Alaska Housing Finance Corporation	NCA	North Carolina Housing Finance Agency
ALA	Alabama Housing Finance Authority	NDA	North Dakota Housing Finance Agency
ARA	Arkansas Development Finance Authority	NEA	Nebraska Investment Finance Authority
AZA	Arizona Department of Housing	NHA	New Hampshire Housing Finance Authority
ASA	Development Bank of American Samoa	NJA	New Jersey Housing and Mortgage Finance Agency
CAA	California Tax Credit Allocation Committee	NMA	New Mexico Mortgage Finance Agency
COA	Colorado Housing and Finance Authority	NVA	Nevada Department of Business and Industry - Housing Division
CTA	Connecticut Housing Finance Authority	NYA	New York State Division of Housing and Community Renewal
DCA	District of Columbia Housing Finance Agency	NYB	New York State Housing Finance Agency
DCB	DC Department of Housing and Community Development	NYC	City of New York, Department of Housing Preservation and Development
DEA	Delaware State Housing Authority	NYD	Development Authority of the North Country (NY)
FLA	Florida Housing Finance Corporation	NYE	New York City Housing Development Corporation
GAA	Georgia Department of Community Affairs/ Georgia Housing and Finance Authority	OHA	Ohio Housing Finance Agency
GUA	Guam Housing and Urban Renewal Authority	OKA	Oklahoma Housing Finance Agency
HIA	Hawaii Housing and Community Development Corporation	ORA	Oregon Housing and Community Services
IAA	Iowa Finance Authority	PAA	Pennsylvania Housing Finance Agency
IDA	Idaho Housing and Finance Association	PRA	Puerto Rico Housing Finance Corporation
ILA	Illinois Housing Development Authority	RIA	Rhode Island Housing
ILB	City of Chicago Department of Housing	SCA	South Carolina State Housing Finance and Development Authority
INA	Indiana Housing Finance Authority	SDA	South Dakota Housing Development Authority
KSA	Kansas Department of Commerce and Housing/ Kansas Housing Resources Corporation	TNA	Tennessee Housing Development Agency
KYA	Kentucky Housing Corporation	TXA	Texas Department of Housing and Community Affairs
LAA	Louisiana Housing Finance Agency	UTA	Utah Housing Finance Agency/Utah Housing Corporation
MAA	MassHousing/Massachusetts Housing Finance Agency	VAA	Virginia Housing Development Authority
MAB	Massachusetts Department of Housing and Community Development	VIA	Virgin Islands Housing Finance Authority
MAC	MassDevelopment	VTA	Vermont Housing Finance Agency
MDA	Maryland Department of Housing and Community Development	WAA	Washington State Housing Finance Commission
MEA	Maine State Housing Authority	WIA	Wisconsin Housing and Economic Development Authority
MIA	Michigan State Housing Development Authority	WVA	West Virginia Housing Development Fund
MNA	Minnesota Housing Finance Authority	WYA	Wyoming Community Development Authority
MOA	Missouri Housing Development Commission		
MPA	Northern Marianas Housing Corporation		
MSA	Mississippi Home Corporation		
MTA	Montana Department of Commerce, Board of Housing		

YR_PIS	RECORD_STAT			
	N (new)	U (updated)	X (existing)	Total
1987		3	746	749
1988		13	1,677	1,690
1989		18	1,618	1,636
1990		23	1,313	1,336
1991		47	1,412	1,459
1992		39	1,322	1,361
1993	1	56	1,346	1,403
1994	2	148	1,288	1,438
1995	7	135	1,505	1,647
1996	3	140	1,343	1,486
1997	4	161	1,236	1,401
1998	3	165	1,217	1,385
1999	1	173	1,435	1,609
2000	1	198	1,241	1,440
2001	5	211	1,301	1,517
2002	1	197	1,254	1,452
2003	2	228	1,431	1,661
2004	2	267	1,400	1,669
2005	3	289	1,419	1,711
2006	5	281	1,481	1,767
2007	3	316	1,488	1,807
2008	2	376	1,251	1,629
2009		289	985	1,274
2010	4	295	1,017	1,316
2011	2	356	1,417	1,775
2012	1	264	1,382	1,647
2013		299	1,070	1,369
2014	2	261	921	1,184
2015	9	243	975	1,227
2016	4	237	1,023	1,264
2017	6	247	823	1,076
2018	8	287	822	1,117
2019	29	257	792	1,078
2020	44	213	918	1,175
2021	98	244	658	1,000
2022	282	205	435	922
2023	514	86	28	628
2024	24	8	1	33
2025	1			1
8888		253	1,769	2,022
9999	125	131	485	741
Total	**1,198**	**7,659**	**45,245**	**54,102**