



California Debt Limit Allocation Committee California Tax Credit Allocation Committee

Housing Project Relief Due to California Wildfires

Relief from Certain Low-Income Housing Project Requirements in Response to the Los Angeles County and Surrounding Area Wildfires

The Los Angeles County and surrounding area wildfires were proclaimed a state of emergency by California State Governor on January 7, 2025, and a major disaster declaration for California by the President of the United States of America on January 8, 2025.

In coordination with Treasurer Fiona Ma, CDLAC and CTCAC Chair, and as allowed in the CTCAC and CDLAC regulations, projects located in these areas would be eligible for certain relief.

CDLAC

CDLAC projects may request the following:

- An extension to the bond allocation issuance deadline.

To request the above, please send email to the CDLAC general email, cdlac@treasurer.ca.gov

CTCAC Pre-Development

CTCAC projects in the pre-development phase may request the following:

- 180/194-day readiness deadline extensions
- Carryover allocation (10% test) extensions
- Credit reservation exchange

For requests to any of the above, please contact Development Section Chief, Carmen Doonan at Carmen.Doonan@treasurer.ca.gov.

CTCAC Placed-In-Service

CTCAC projects in the placed-in-service phase may request the following:

- Placed-in-service application submission deadline relief

If you are unable to meet the one-year deadline, please contact PIS Program Manager, Diane SooHoo at Diane.SooHoo@treasurer.ca.gov.

CTCAC Compliance

Existing CTCAC projects in the 15-year federal compliance period or extended use may provide emergency housing relief (1-year) pursuant to IRS Rev Proc 2014-49.

(Memorandum with more information can be found on the CTCAC website at:

[Emergency Housing Relief](#))

If owners have suffered damage to their projects due to the wildfires, please contact Office Technician, Martin Presley at Martin.Presley@treasurer.ca.gov. These projects may request the following:

- Recapture relief (24-months)
- Compliance monitoring relief (1-year)

For more information on any of the above, please contact Compliance Section Chiefs, Elizabeth Gutierrez-Ramos at Elizabeth.Gutierrez@treasurer.ca.gov or Mayra Lozano at Mayra.Lozano@Treasurer.ca.gov.

Additional Information

All requests should demonstrate the circumstances necessitating the extension or relief being requested were entirely outside of the owner's control. CTCAC/CDLAC will take into consideration the extent of the damage, the length of the delay, the time remaining until the project's placed-in-service deadline, and the circumstances causing the physical damage.