



Average Income

# Overview



March 23, 2018

- The Consolidated Appropriations Act (Omnibus Spending Bill)

Average Income Set-Aside

Designation Bands (20%-80%)

- Deeper targeting
- Broader population served

# Average Income: IRC, Section 42

## (C) Average income test.—

(i) In general. The project meets the minimum requirements of this subparagraph if 40 percent or more (25 percent or more in the case of a project described in section 142(d)(6)) of the residential units in such project are both rent restricted and occupied by individuals whose income does not exceed the imputed income limitation designated by the taxpayer with respect to the respective unit.

## (ii) Special rules relating to income limitation. For purposes of clause (i)—

(I) Designation. The taxpayer shall designate the imputed income limitation of each unit taken into account under such clause.

(II) Average test. The average of the imputed income limitations designated under subclause (I) shall not exceed 60 percent of area median gross income.

(III) 10-percent increments. The designated imputed income limitation of any unit under subclause (I) shall be 20 percent, 30 percent, 40 percent, 50 percent, 60 percent, 70 percent, or 80 percent of area median gross income.

# Current Set-Asides



**20/50**

- 20% of LI units must be both rent-restricted and occupied by individuals at 50% or less of AMI

**40/60**

- 40% of LI units must be both rent-restricted and occupied by individuals at 60% or less of AMI

# Average Income Set-Aside



**Average  
Income**

- At least 40% of residential units must be rent restricted and occupied by individuals whose incomes do not exceed the imputed income limitation

# Average Income Set-Aside

**Average  
Income**

- The designated imputed income limitations must be in 10% increments as follows:
  - 20%, 30%, 40%, 50%, 60%, 70%, and 80%

**Average  
Income**

- The average of the imputed income limitations designated cannot exceed 60% of AMI

# DCA Policy, Part A

## Income Averaging Policy

The Consolidated Appropriations Act of 2018 (the Act) permanently established income averaging as a third minimum set-aside election.

### A. The following are federal statutory requirements:

1. Under Internal Revenue Code (IRC) Section 42(g)(1)(C)(ii)(I) owners designate the income and rent limitation of each unit. These designations must average 60%; owners do not need to maintain an average among tenant household incomes.
2. The designated levels may be only 20%, 30%, 40%, 50%, 60%, 70%, and/or 80% of AMI.
3. The election is irrevocable once made on Form 8609.
4. Under IRC § 42(g)(1)(C)(i) a property is qualified when 40% or more of the total units:
  - are rent restricted to and
  - occupied byhouseholds at or below the limitation designated with respect to the unit.
5. IRC § 42(g)(2)(D)(iii) contains a distinct Next Available Unit Rule (NAUR) for income averaging. Owners should consult with compliance experts on how it will work with market rate units.
6. The 30% AMI level under the Housing Credit is not the same as the Extremely Low-Income (ELI) restriction under the National Housing Trust Fund. Owners of properties with both sources should be mindful of the difference.

# DCA Policy, Part B

## **B. DCA adopted requirements and interpretations:**

1. Developments either awarded before 2018 (including tax exempt bonds awarded under the 2017 QAP) or with a 2018 DCA HOME commitment are ineligible.
2. Resyndication of properties with a recorded Housing Credit Land Use Restricted Covenant (LURC) is ineligible. DCA will consider waiver requests so long as any unit to be designated as 70% or 80% AMI is currently market rate or will be newly constructed. Housing Credit units covered by the existing LURC must have designations of 60% AMI or lower.
3. Applicants will designate units at a specific AMI by unit type (e.g., 10 one-bedroom units at 50%) at the time of application or request to change elections.
4. Income limits must be equally distributed among bedroom sizes (other than a single unit per AMI limit if necessary due to odd numbers). DCA will consider exceptions to this requirement when necessary to:
  - reduce relocation impact in occupied rehab properties,
  - comply with the requirements of federal project-based assistance, and
  - facilitate HUD 811 units or other forms of supportive housing.
5. Owners will need DCA approval (using the Project Concept Change process) to change designations prior to the property reaching full occupancy.
6. The recorded LURC will contain a general provision regarding the election but will not list unit designation specifics.



# Designations: What to Consider



- Made at application
- Irrevocable
- Elections are made on the 8609
- Reflected in an exhibit of the LURC
- Must reflect parity of set-aside distribution

# Application

FINISH ROW

HOME projects - Fixed or Floating units:

Are 100% of units HUD PBRA?

Max

Gross

Proposed

Gross

Rent

Utility Allowance  
(UA Sched 1 UA,  
so over-write if UA  
Sched 2 used)

PBRA Provider or  
Operating  
Subsidy \*\*\*  
(See note below)

2019 Beta Draft NOT FOR SUBMISSION

MISA/NONMISA:  
Select City first

Rent Type

(Select)

AMIs below Line

Nbr of

Bdrms

No. of

Baths

Unit

Count

Unit

Area

Rent

Limit

Monthly Net Rent

Per Unit

Total

Employee

Unit

Building

Design Type

	N/A-CS						0		0	0		
	N/A-CS						0		0	0		
	Unrestricted						0		0	0		
	Unrestricted						0		0	0		
	Unrestricted						0		0	0		
	Unrestricted						0		0	0		
	Unrestricted						0		0	0		
1	30	1		9			0		0	0		
1	30	2		14			0		0	0		
1	30	3		2			0		0	0		
1	60	1		6			0		0	0		
1	60	2		10			0		0	0		
1	60	3		4			0		0	0		
1	80	1		3			0		0	0		
1	80	2		5			0		0	0		
1	80	3		6			0		0	0		
							0		0	0		
							0		0	0		
							0		0	0		

20							0		0	0	
20							0		0	0	
20							0		0	0	
0							0		0	0	
30	Efficiency	1.0	2	618	418	1,036	0	PHA PBRA	1,036	2,072	No
30	1	1.0	14	650	448	448	0		448	6,272	No
30	1	1.0	8	650	448	1,063	0	PHA PBRA	1,063	8,504	No
30							0		0	0	
0							0		0	0	
40							0		0	0	
40							0		0	0	
40							0		0	0	
40							0		0	0	
0							0		0	0	
50							0		0	0	
50							0		0	0	
50							0		0	0	
50							0		0	0	
0							0		0	0	
60	Efficiency	1.0	7	618	837	837	0		837	5,859	No
60	1	1.0	74	650	897	897	0		897	66,378	No
60							0		0	0	
60							0		0	0	
0							0		0	0	
70							0		0	0	
70							0		0	0	
70							0		0	0	
80	Efficiency	1.0	2	618	1,116	1,116	0		1,116	2,232	No
80	1	1.0	21	650	1,196	1,196	0		1,196	25,116	No
80							0		0	0	
80							0		0	0	
<b>LI Income Average %</b> <b>57.97</b>	<b>TOTAL</b>		128	82,848	<b>4% / T-E</b>	<b>40/60 Test</b>	<b>Pass</b>		<b>MONTHLY TOTAL</b>	116,433	
	<b>LI</b>		128	82,848	<b>Bonds:</b>	<b>20/50 Test</b>	<b>Fail</b>		<b>ANNUAL TOTAL</b>	1,397,196	

# Application



Primary and total income section only. Also refer to the application instructions provided separately.

## I. UNIT SUMMARY

### Units:

**NOTE TO APPLICANTS:** If the numbers compiled in this Summary do not appear to match what was entered in the Rent Chart above, please verify that all applicable columns were completed in the rows used in the Rent Chart above.

80% AMI  
70% AMI  
60% AMI  
50% AMI  
40% AMI  
30% AMI  
20% AMI  
Total Low Income  
Unrestricted  
Common Space  
Total Units

<< Select LIHTC Election >>

Efficiency	1BR	2BR	3BR	4BR	Total
	3	5	6		14
	6	10	4		20
	9	14	2		25
	18	29	12		59
	18	29	12		59
	18	29	12		59

(Include mgr uni  
(no ren

### Income Limit Distribution among Bedroom Sizes

### Equal Distribution?

**(Must be equal distribution IF Income Averaging - percentages greater than zero across each row must be within a range of 1% high to low.)**

80% AMI  
70% AMI  
60% AMI  
50% AMI  
40% AMI  
30% AMI

	16.67%	17.24%	50.00%		23.73%
	33.33%	34.48%	33.33%		33.90%
	50.00%	48.28%	16.67%		42.37%

# Parity Example #1:

	Efficiency	1BR	2BR	3BR	4BR	Total
80% AMI	-	16.67%	17.24%	16.67%	-	16.95%
70% AMI	-	-	-	-	-	-
60% AMI	-	33.33%	34.48%	33.33%	-	33.90%
50% AMI	-	-	-	-	-	-
40% AMI	-	-	-	-	-	-
30% AMI	-	50.00%	48.28%	50.00%	-	49.15%
20% AMI	-	-	-	-	-	-

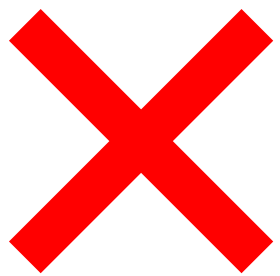
AMI	Bedrooms	Count
30	1	9
30	2	14
30	3	6
60	1	6
60	2	10
60	3	4
80	1	3
80	2	5
80	3	2
Total units:		59



# Parity Example #2:

	Efficiency	1BR	2BR	3BR	4BR	Total
80% AMI	-	16.67%	16.67%	50.00%	-	23.33%
70% AMI	-	-	-	-	-	-
60% AMI	-	33.33%	33.33%	33.33%	-	33.33%
50% AMI	-	-	-	-	-	-
40% AMI	-	-	-	-	-	-
30% AMI	-	50.00%	50.00%	16.67%	-	43.33%
20% AMI	-	-	-	-	-	-

AMI	Bedrooms	Count
30	1	9
30	2	15
30	3	2
60	1	6
60	2	10
60	3	4
80	1	3
80	2	5
80	3	6
<b>Total units:</b>		<b>60</b>



# 8609 Election



**Part II First-Year Certification**—Completed by Building Owners with respect to the First Year of the Credit Period

7	Eligible basis of building (see instructions) . . . . .	7	
8a	Original qualified basis of the building at close of first year of credit period . . . . .	8a	
b	Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? . . . . .	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
9a	If box 6a or box 6d is checked, do you elect to reduce eligible basis under section 42(f)(2)(B)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low-income units under section 42(d)(3)(B)? . ▶	<input type="checkbox"/> Yes	<input type="checkbox"/> No
10	Check the appropriate box for each election.		
	<b>Caution:</b> Once made, the following elections are irrevocable.		
a	Elect to begin credit period the first year after the building is placed in service (section 42(f)(1)) ▶	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	Elect <b>not</b> to treat large partnership as taxpayer (section 42(j)(5)) . . . . . ▶	<input type="checkbox"/> Yes	
c	Elect minimum set-aside requirement (section 42(g)) (see instructions):		
	<input type="checkbox"/> 20-50 <input type="checkbox"/> 40-60 <input type="checkbox"/> Average Income		<input checked="" type="checkbox"/> 25-60 (N.Y.C. only)
d	Elect deep rent skewed project (section 142(d)(4)(B)) (see instructions) . . . . .	<input type="checkbox"/> 15-40	

I Under penalties of perjury, I declare that I have examined this form and accompanying attachments, and to the best of my knowledge and belief, they

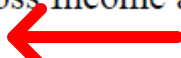
# LURC Excerpt

- (1)  At least \_\_\_% of the Units in the Project will continuously be maintained as both rent-restricted low income units and occupied by Households whose income is 50% or less of Area Median Gross Income.

*(or)*

- (2)  At least \_\_\_% of the Units in the Project will continuously be maintained as both rent-restricted low income units and occupied by Households whose income is 60% or less of Area Median Gross Income.

*(or)*

- (3)  At least \_\_\_% of the Units in the Project will continuously be maintained as both rent-restricted low income units and occupied by Households whose income is equal to or less than the designated Area Median Gross Income percentage of each unit. The units' income/rent designations must average 60% or less of Area Median Gross Income and be one or more of the following: 20%, 30%, 40%, 50%, 60%, 70%, 80%. 



# LURC Excerpt

## **GHFA RENT, INCOME AND OCCUPANCY RESTRICTIONS (TAX CREDIT ONLY) (check all restrictions that were elected at the time of Application)**

### **I. Rent/Income Restrictions**

XX Low income units (XX one-bedroom units, XX two-bedroom units, and XX three-bedroom units) are restricted to Low Income Households with an Annual Income of 60% of AMI or less and are subject to the following rental restrictions: 30% of 60% of AMI adjusted according to bedroom size, on a monthly basis (yearly AMI divided by 12) less the applicable Utility Allowance.

XX Low income units (XX one-bedroom units, XX two-bedroom units, and XX three-bedroom units) are restricted to Very Low Income Households with an Annual Income of 50% of AMI or less and are subject to the following rental restrictions: 30% of 50% of AMI adjusted according to bedroom size, on a monthly basis (yearly AMI divided by 12) less the applicable Utility Allowance.

XX Low income units are restricted to Low Income Households and subject to rental restrictions. Specifically, the household incomes and maximum housing expenses must be equal to or less than the applicable limits listed in the chart below.

<input type="checkbox"/> one bedroom units at 40% AMI	<input type="checkbox"/> one bedroom units at 60% AMI	<input type="checkbox"/> one bedroom units at 80% AMI
<input type="checkbox"/> two bedroom units at 40% AMI	<input type="checkbox"/> two bedroom units at 60% AMI	<input type="checkbox"/> two bedroom units at 80% AMI
<input type="checkbox"/> three bedroom units at 40% AMI	<input type="checkbox"/> three bedroom units at 60% AMI	<input type="checkbox"/> three bedroom units at 80% AMI



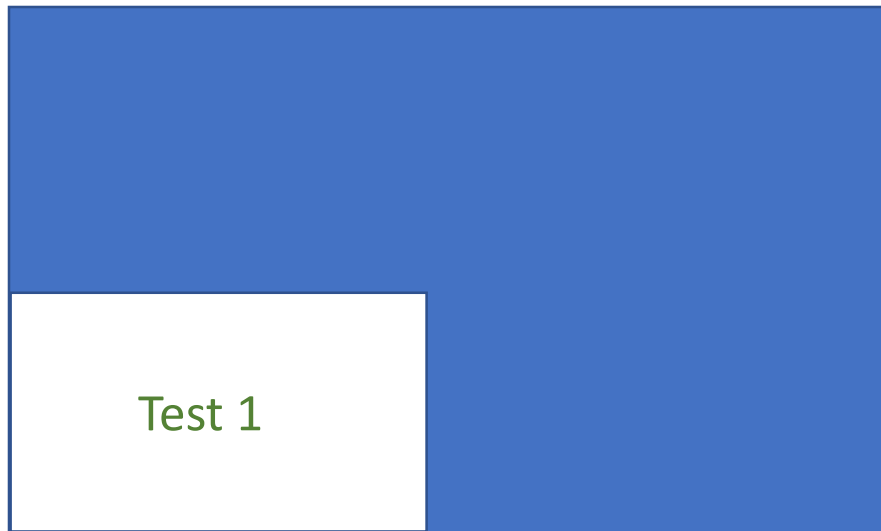
# DCA Monitoring Policy

- How will DCA monitor this new set-aside
- Required training for management companies
- Impact of general unit non-compliance
- Next available unit compliance
- What kind of reporting will be required



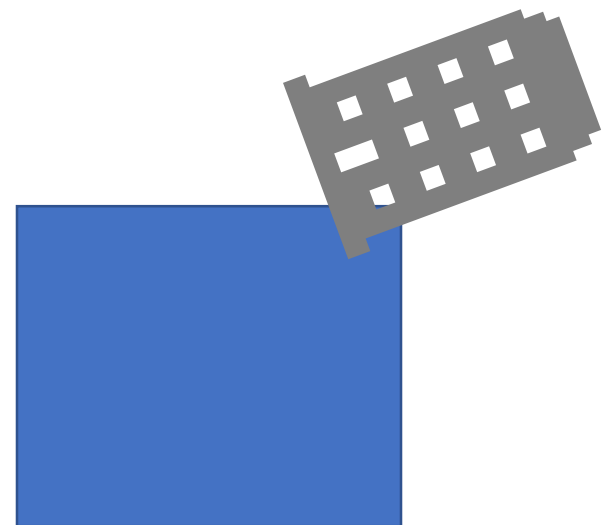
# Federal Compliance

- Minimum set-aside
  - At least 40% of the LI units are rented at their designation
  - Designations must average to 60%



# Cliff Test

- Is there a cliff?
  - Yes, but the same “cliff” exists for all set-asides
- When is a property in jeopardy of falling off the cliff?
  - Owner elects minimum required LI units
  - Low Occupancy
  - Over-income at initial lease-up



# Federal Compliance

## Applicable Fraction

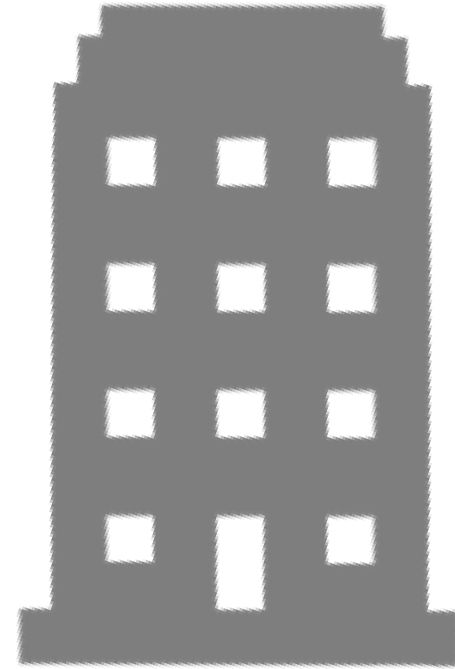
The Applicable Fraction is the percent of rent restricted units in comparison to overall residential units.

Owners must maintain the specified number of rent-restricted units indicated on the 8609.

A reduction in applicable fraction can result in a decrease in the qualified basis as noncompliance.

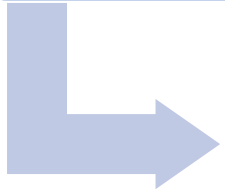


# Federal Compliance



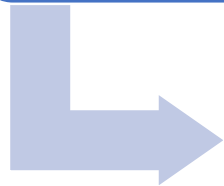
# Federal Compliance

No longer suitable for occupancy



- 5 units have mold and are “unqualified”

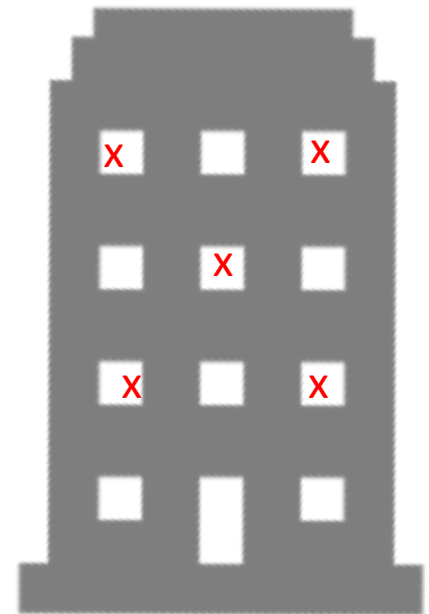
No longer included in applicable fraction



- 5 units

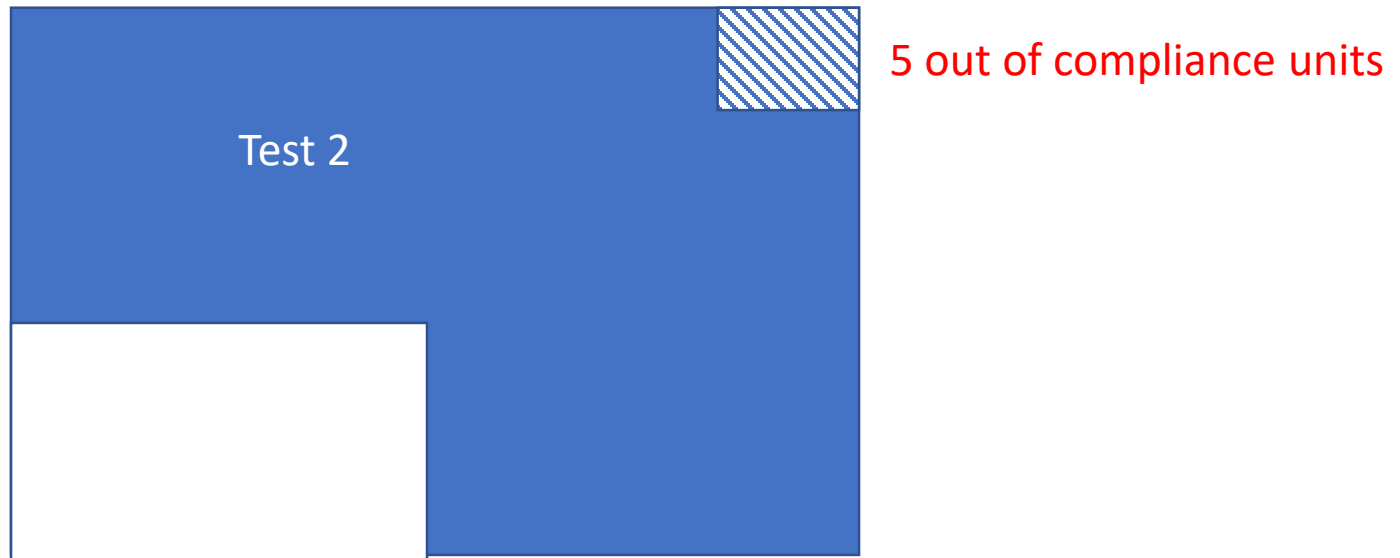
Owner is not able to claim

- 5 units



# Federal Compliance

- New applicable fraction is 95%





# Qualified Units Deemed Unqualified

- **Examples (non-exhaustive)**
  - Physical condition, i.e. down unit
  - Student Rule violation
  - Household was over-income at move in



# Federal Compliance

## Income Limits

- The designated imputed income limitations must be in 10% increments as follows: 20%, 30% 40%, 50%, 60% 70% and 80% of AMI

30% AMI for LIHTC purposes is not the same as extremely low income under National Housing Trust Fund (HTF)



# Federal Compliance

- Income Limits
  - EXAMPLE:
  - 2-bedroom unit in Bibb County
  - Assumes **3 people** in the household

Macon-Bibb County, GA HUD Metro FMR Area									
FY 2020 MTSP Income Limit Area	Income Limit Category	1 Person	2 Person	3 Person	4 Person	5 Person	6 Person	7 Person	8 Person
	80 Percent Income Limits	\$32,560	\$37,200	\$41,840	\$46,480	\$50,240	\$53,920	\$57,680	\$61,360
	70 Percent Income Limits	\$28,490	\$32,550	36,610	40,670	\$43,960	\$47,180	\$50,470	\$53,690
	60 Percent Income Limits	\$24,420	\$27,900	\$31,380	\$34,860	\$37,680	\$40,440	\$43,260	\$46,020



# Federal Compliance

- Rent Limits
  - Maximum rent that can be charged is 30% of the respective designation

$$\begin{aligned} & \$36,610 \text{ (Annual Max Income Limit – 70\% AMI)} \\ & \div \quad \underline{12} \text{ (months)} \\ & = \$3,050.83 \\ & \times \quad \underline{.30} \text{ (30\% of maximum income)} \\ & \$ \quad 915.25 \text{ (gross rent limit per month*)} \end{aligned}$$

\*Always round down = \$915/month



# Next Available Unit Rule

What triggers the NAU rule for units designated with the following set-asides?

<b>Unit Designation</b>	<b>Over Income at 140% of:</b>
20%	60%
30%	60%
40%	60%
50%	60%
60%	60%
70%	70%
80%	80%

# Next Available Unit Rule



NAU Rule

- Provides that a unit is over income if the occupant's income exceeds 140% of the greater of 60% of AMI or the designated limit applicable to the unit *and*

# Next Available Unit Rule

Effectively requires that the next available unit of comparable size or smaller size be rented

(A) to a tenant whose income does not exceed the designated limit applicable to the new unit, if it was previously a low-income unit or

(B) to a tenant at an income level that would not cause a violation of the 60% average, if the new unit had not previously been a low-income unit or

# Next Available Unit Rule



## Triggers

- Over-income household (140%)
- A property has market units, in which one or more units become vacant
- If there is at least one over income unit, the unit with the lowest set-aside should be filled first to help restore the average.



# State Compliance

- DCA imposed rules
  - Parity and Designations
  - Reporting
  - Management Company Requirements



# Management Company Requirements



- Training
  - Regional or compliance manager must complete training
  - Documented by certification of completion from industry standard training
  - Completed prior to Placed in Service (PIS)
  - Once per year every year for a minimum of three years

# Reporting Requirements

- Annual Owner Certification
  - DCA will review compliance annually at 12/31
  - Rent roll to be submitted annually with the AOC, reflecting 12/31 date in excel. Rent roll must include:
    - Unit Number
    - Square Footage
    - Rental Rate
    - Designated set-aside
    - Move-in date
    - NAU, if applicable, with NAU form
- Monthly MITAS reporting

# Management Company Requirements



- Written Policy and Procedures
  - Lease Up
  - Waitlist Procedures
  - Transfer Requests
  - Re-certifications
  - Marketing Plans

# Things to Consider



Waitlist

- When a prospective applicant applies to live at your property, how will you know which designation? Should you prequalify? Will you maintain separate waitlist by designation?

Transfers

- What happens when a prospective applicant is on the 30% list, but you have an internal transfer request for a 30%?

## AVERAGE INCOME POLICY: [REDACTED]

- Compliance with the IA set-asides would be monitored by the assigned Compliance Specialist using a Unit Designation Chart and Yardi. All move in certs and annual recerts are completed by site staff then submitted to [REDACTED] (or similar provider) for review and then to Compliance Specialist for final approval.
- Unit Designation Chart with the IA income percentages allocated to each unit will be established.
- The IA units will be assigned throughout the property with remaining units set at 60% income layer. The IA unit mix will be 24 units @ 30% (10 of the 30% units will have Project Based Vouchers); 81 units @ 60%; and 23 units @ 80% with the 30% units filled first to ensure compliance with the most restrictive requirement.
- During the ongoing monitoring of all units, a Unit Designation Chart will be referred to upon receipt of a household's notice-to-vacate. The income % is tied to the unit and upon unit turnover the new move-in income % will be the same as the outgoing income % as designated by the chart.
- [REDACTED] are 100% LIHTC, so the NAU (next available unit) rule does not apply. If a 30% IA unit vacates, then a 30% will move in. If an 80% IA unit vacates, an 80% will move in. That said,

Transfers or AMI swaps may be needed to keep tenant rent/income ratios in line. Prior to any AMI swap or Transfer, the most recent cert will be reviewed to ensure the household qualifies for the new income % or not more than 140% of AMI if the swapped unit is at or below 60% of AMI. Transfers and AMI swaps are only completed if approved by Regional Property Manager and Compliance Specialist.

- Transfers will take prior over waitlist to maintain IA first then the following in order of priority.
  1. Reasonable Accommodations, ADA, or VAWA
  2. Federally Displaced
  3. Under-housed/ Over-housed

Waitlist Management. Preference will be given to Transfers and AMI swaps to ensure compliance with IA.

- Site Based. Property Manager will pre-qualify prospects by preferences (if any) on the waitlist to maintain the greater of 3 months of unit turn over at the site or 3 months of unit turn over at the 30% AMI level. For [REDACTED] this is estimated to be 12 prospects and 3 prospects, respectively. The site based waitlist will be purged not less than every three years.
- Housing Authority Based. Property manager will request a waitlist by preference (if any) of not less than 10 times the amount of current and projected vacancies per month from the Housing Authority.

# Other: Unit Transfers

## Scenario 1:

If a tenant originally qualified for a 70% unit, but seeks to move to a 40% unit on the 1<sup>st</sup> floor, the tenant does not have to re-qualify unless their income exceeds 140% of the 60% AMI

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# Other: Unit Transfers

## Scenario 1 Continued:

- Income limit at 70% AMI is \$36,610
- Over-income at 70% AMI is \$51,254
- To transfer to 40% AMI unit, tenant will not have to requalify if their income is less than \$43,932

LIHTC Income Limits for 2020 (Bibb County)				
Household Size	Designations			
	40%	60%	70%	140%
1 Person	\$16,280	\$24,420	\$28,490	\$34,188
2 Person	\$18,600	\$27,900	\$32,550	\$39,060
3 Person	\$20,920	\$31,380	\$36,610	\$43,932

Set Aside	Over Income at 140%	Requalify
40%	\$43,932	No
60%	\$43,932	No
70%	\$51,254	Yes

# Other: Unit Transfers

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## Scenario 2:

If a tenant originally qualified for a 40%, 2 bdrm, but rented the only available 70%, 2 bdrm, the Owner may swap the designations or the tenant may physically transfer to the 40% without requalifying.

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## Scenario 3:

Tricia moves in and qualifies for a 30% unit, but has a significant increase in income. Unless her income represents more than 140% of the 60% set-aside, no increase in rent is required.

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# When Will DCA Review Compliance?

- DCA will review compliance:
  - Regularly scheduled file audit reviews
  - Monthly reporting analysis
  - Annual AOC
- **DCA reserves the right to request a rent roll at any given time.**



# Q & A

- **Question:**

How will non-compliance be documented?

- **Answer:**

- Federal non-compliance will be indicated on the Form 8823.
- State non-compliance will impact future funding and the Owner's and property's performance metrics.

# Q & A



- **Question:**

Should the rental rate be based on the set-aside designated for the unit?

- **Answer:**

Yes, Rent is based on the unit set-aside, not the tenant's income.

# Q & A



- **Question:**

Can Average Income be layered with HOME and bond deals?

- **Answer:**

Yes, Income Averaging can be layered with your bond and HOME deals. However, your HOME units must be fixed, not floating.

# Q & A



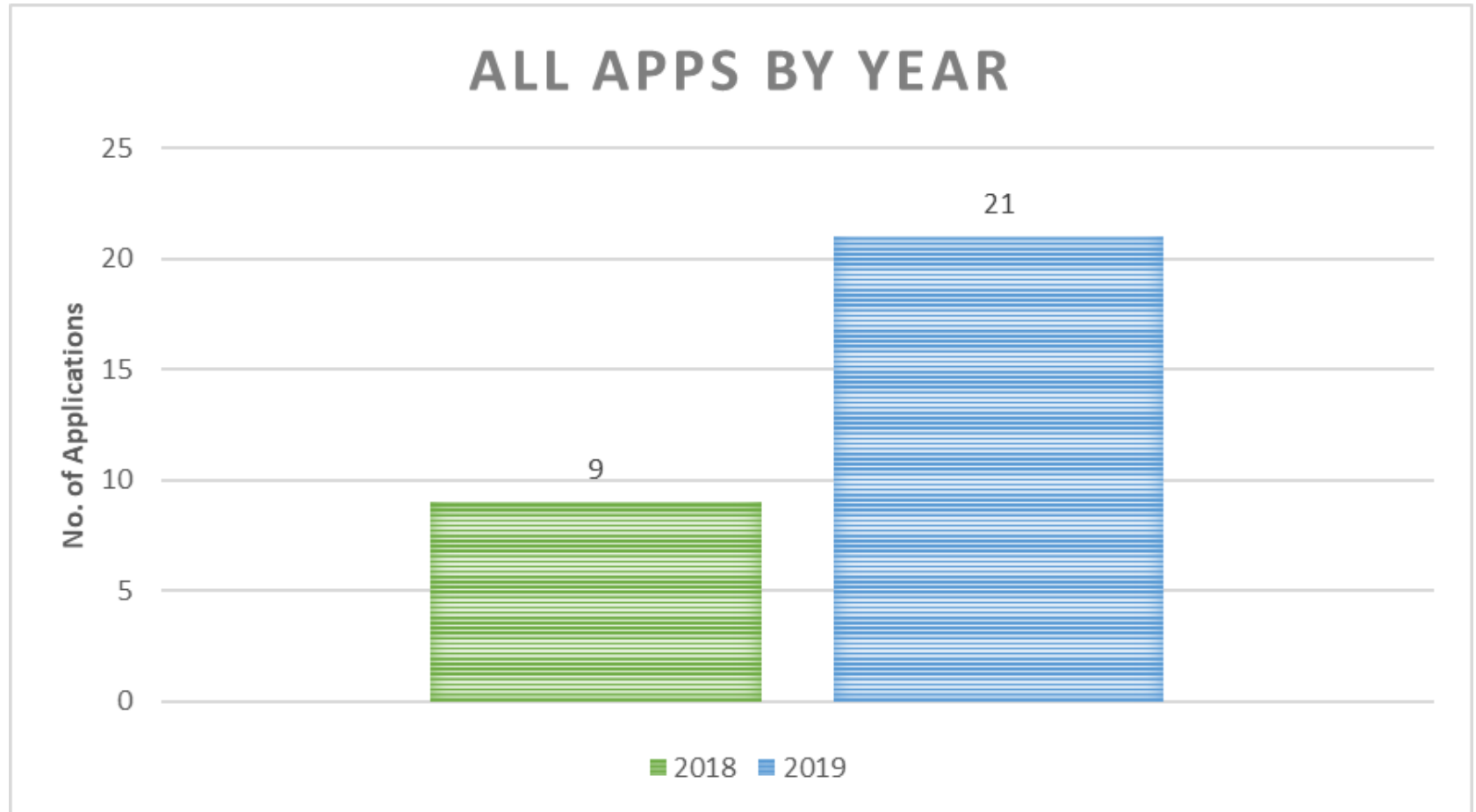
- **Question:**

Do transfers retain their original designation?

- **Answer:**

No, transfers assume the designation of the new unit (if qualified).

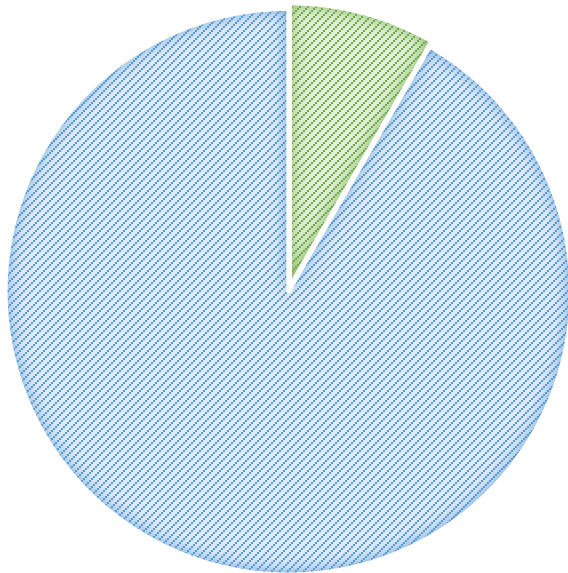
# Applications at a Glance





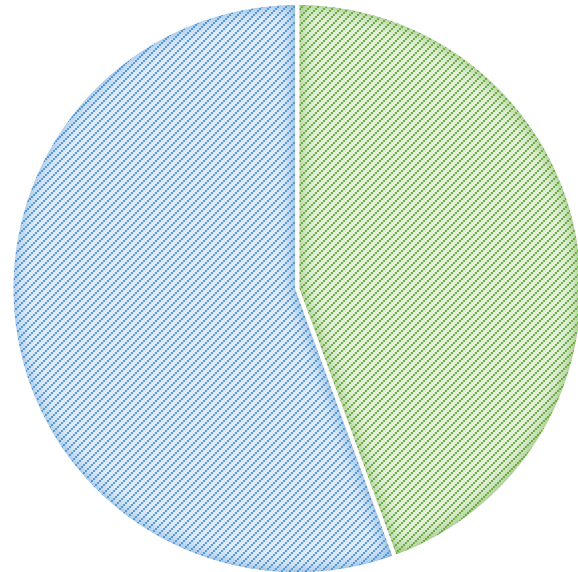
# Applications at a Glance

9% APPS BY YEAR



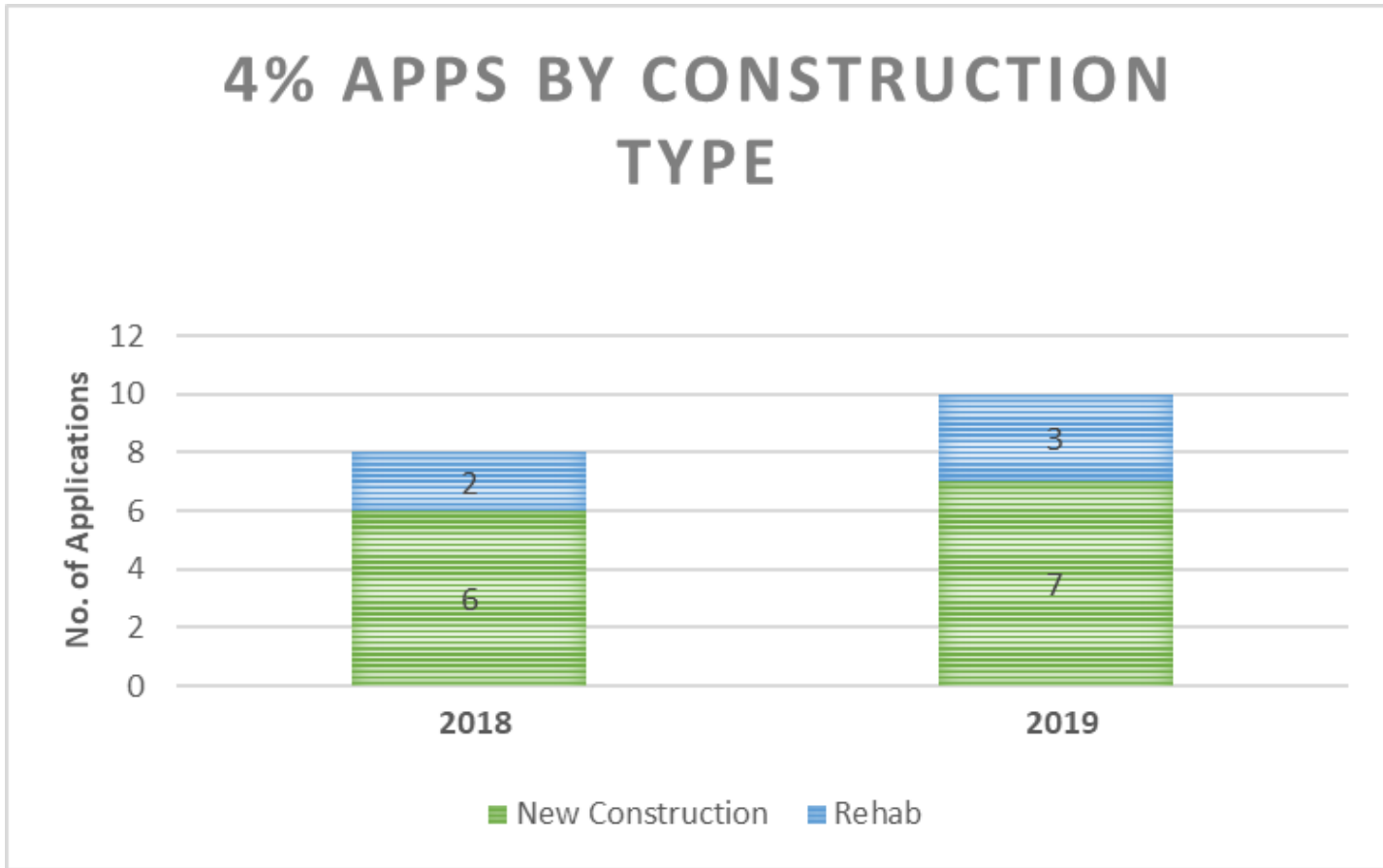
■ 2018 ■ 2019

4% APPS BY YEAR



■ 2018 ■ 2019

# Applications at a Glance



# Applications at a Glance

## 2018 4% Apps

#	City	Tot Units	LI Units	Tot 80% Units	Tot 70% Units	Tot 60% Units	Tot 50% Units	Tot 40% Units	Tot 30% Units	Tot 20% Units
2018-509	Clarkston	406	406	30		334	21	21	0	0
2018-511	Powder Springs	144	144	22		107			15	
2018-513	Marietta	175	175	27		94	54			
2018-518	Marietta	171	171	18		117	36			
2018-519	Atlanta	147	147	15		117			15	
2018-525	Atlanta	177	177	27		96	54			
2018-529	Clarkston	128	128	23		81			24	
2018-545	Decatur	98	98	1	3	59	35			

## 2019 4% Apps

#	City	Tot Units	LI Units	Tot 80% Units	Tot 70% Units	Tot 60% Units	Tot 50% Units	Tot 40% Units	Tot 30% Units	Tot 20% Units
2019-502	Gainseville	200	200	17		165			18	
2019-503	Atlanta	120	120		30	66	12	12		
2019-512	Atlanta	131	131	17	3	81	40			
2019-513	Stonecrest	238	238		90	88	30	30		
2019-523	Atlanta	163	163	22		70	71			
2019-525	Marietta	155	155	45		40	50	20		
2019-527	Atlanta	181	181	27		117		37		
2019-528	Atlanta	156	156	23		87	46			
2019-529	Grayson	240	240	60	60	30	30	30	30	
2019-530	Dacula	240	240	60	60	30	30	30	30	



Georgia<sup>®</sup> Department of



# Community Affairs