

Low-Income Housing Tax Credit—2002 Calendar Year Resident Population Estimates

Resident Population Figures

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Notice 2002-13

This notice informs (1) state and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code and (2) states and other issuers of tax-exempt private activity bonds under § 141, of the proper population figures to be used for calculating the 2002 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(ii) and the 2002 calendar year volume cap (Volume Cap) under § 146.

The population figures both for the population-based component of the Credit Ceiling and for the Volume Cap are determined by reference to § 146(j). That section provides generally that determinations of population for any calendar year are made on the basis of the most recent census estimate of the resident population of a state (or issuing authority) released by the Bureau of the Census before the beginning of such calendar year.

The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2002 calendar year are the estimates of the resident population of the 50 states and the District of Columbia, released by the Bureau of the Census on December 28, 2001, in Press Release CB01-203. The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2002 calendar year for Puerto Rico are the estimates of the resident population for July 1, 2001, released by the Bureau of the Census on December 31, 2001, in Press Release CB01-205. The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 2002 calendar year for the insular areas (American Samoa, Guam, Northern Mariana Islands, and U.S. Virgin Islands) are the figures released by the Bureau of the Census on July 3, 2001, in press release CB01-CN.1. For convenience, these estimates are reprinted below.

Alabama	4,464,356	New Mexico	1,829,146
Alaska	634,892	New York	19,011,378
American Samoa	57,291	North Carolina	8,186,268
Arizona	5,307,331	North Dakota	634,448
Arkansas	2,692,090	Northern Mariana Islands	69,221
California	34,501,130	Ohio	11,373,541
Colorado	4,417,714	Oklahoma	3,460,097
Connecticut	3,425,074	Oregon	3,472,867
Delaware	796,165	Pennsylvania	12,287,150
D.C.	571,822	Puerto Rico	3,839,810
Florida	16,396,515	Rhode Island	1,058,920
Georgia	8,383,915	South Carolina	4,063,011
Guam	154,805	South Dakota	756,600
Hawaii	1,224,398	Tennessee	5,740,021
Idaho	1,321,006	Texas	21,325,018
Illinois	12,482,301	U.S. Virgin Islands	108,612
Indiana	6,114,745	Utah	2,269,789
Iowa	2,923,179	Vermont	613,090
Kansas	2,694,641	Virginia	7,187,734
Kentucky	4,065,556	Washington	5,987,973
Louisiana	4,465,430	West Virginia	1,801,916
Maine	1,286,670	Wisconsin	5,401,906
Maryland	5,375,156	Wyoming	494,423
Massachusetts	6,379,304		
Michigan	9,990,817		
Minnesota	4,972,294		
Mississippi	2,858,029		
Missouri	5,629,707		
Montana	904,433		
Nebraska	1,713,235		
Nevada	2,106,074		
New Hampshire	1,259,181		
New Jersey	8,484,431		

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