

Part B. Statistical Methods

B1 Potential Respondent Universe

The potential respondent universe for the Owner Survey for the LIHTC 15-year study includes owners of LIHTC projects placed in service from 1987 to 1994. Owners will be excluded from the potential universe if their LIHTC project includes either Rural Housing Service (RHS) Section 515 loans or project-based Section 8 rental assistance. Properties with RHS Section 515 loans were more typical of the earliest LIHTC projects and their outcomes would not be useful for future policy-making. Properties with project-based Section 8 rental assistance receive rental subsidies to cover projects costs. Survey questions regarding whether a property continues to provide affordable rental housing and regarding financial performance would have more relevance for understanding a capital-subsidy program like the LIHTC if the property did not have a stream of project-based rental assistance.

From the most recently updated HUD National LIHTC Database,¹ there were 10,910 projects placed in services from 1987 to 1994. Of these projects, 2,532 projects had RHS Section 515 loans, 105 projects had project-based rental assistance, and 37 projects had both. After excluding the projects with RHS Section 515 loans or project-based rental assistance, there are 8,236 LIHTC projects whose owners comprise the potential respondent universe for the Owner Survey.

B2 Statistical Methods

Owners selected to respond to the Owner Survey will be selected based on a profile of LIHTC projects placed in service from 1987 to 1994. The profile will be created from tabulations using the most recently available and updated HUD National LIHTC Database. While the owners selected to respond to the Owner Survey will be based on a profile of properties, the selection will not be based on a statistical sample. Selection will be done to best gather information for specific properties, thereby providing a more complete story focused on the specific properties.

B2.1 Sampling Plan

The owners selected to respond to the Owner Survey will not be based on a statistical sample. In previous research using a survey of LIHTC owners completed over 10 years ago, researchers faced a high rate of refusal, with nearly one third of owners contacted refusing to participate in the survey.² To facilitate participation with the study and to provide more meaningful data for analysis, owners of LIHTC properties will be recruited based on their connection and referral by tax credit syndicators.

The selection of owner respondents will be based on a profile of LIHTC projects placed in service from 1987 to 1994. The profile, with categories based on descriptive and locational characteristics, will be created from tabulations using the most recently available and updated HUD National LIHTC Database.

¹ The most recent HUD National Low Income Housing Tax Credit (LIHTC) Database includes projects placed in service from 1987 to 2007.

² Abravanel, M.D., Johnson, Jennifer E.H. 1999. *The Low-Income Housing Tax Credit Program: A National Survey of Property Owners*. Washington, DC: U.S. Department of Housing and Urban Development, Office of Policy Development and Research.

The project profile will be shared with the approximately 4-5 syndicators who will be interviewed for the study. Syndicators will recommend properties and owners who fit into profile categories, and study staff will review the recommendations and follow up with owners for recruitment. This non-statistical sample and selection method will allow analysis to be focused around specific properties for which data have been collected through syndicator interviews and the Owner Survey.

B2.2 Justification of Level of Accuracy

For reasons noted above, the owners selected to respond to the Owner Survey will not be based on a statistical sample. Justification of Level of Accuracy is not applicable for this Owner Survey.

B3 Maximizing Response Rates

Based on previous research using a survey of LIHTC owners completed over 10 years ago, initial response rates may be low. In this study, researchers will try to maximize response rates by working with syndicators and investors to identify owners who will likely be willing to participate in this study.

B4 Tests of Procedures or Methods

Early drafts of the instrument have been reviewed by HUD personnel, Abt Associates staff, and VIVA Consulting staff in order to ensure that the instrument is clear, flows well, and is as concise as possible. In addition, the Owner Survey instrument submitted in this package will be tested with up to nine respondents.

B5 Statistical Consultation and Information Collection Agents

HUD has contracted with Abt Associates, Inc. and VIVA Consulting to conduct the data collection. The data collection procedures will be similar to those used in other surveys conducted by Abt Associates. The HUD Government Technical Representative (GTR) reviewed all the procedures and had them reviewed by other subject matter experts at HUD. If there are any questions about this submission, please call either the HUD GTR, Regina Gray (202-402-2876) or the Abt Associates Principal Investigator, Jill Khadduri (301-634-1735).