

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Office of the Secretary

[Docket No. FR-4146-N-01]

Statutorily Mandated Designation of Difficult Development Areas for Section 42 of the Internal Revenue Code of 1986

AGENCY: Office of the Secretary, HUD.

ACTION: Notice.

SUMMARY: This document provides revised designations of "Difficult Development Areas" for purposes of the Low-Income Housing Tax Credit ("LIHTC") under section 42 of the Internal Revenue Code of 1986, and provides the methodology used by the United States Department of Housing and Urban Development ("HUD"). The new Difficult Development Areas are based on FY 1996 Fair Market Rents ("FMRs"), FY 1996 income limits and 1990 census population counts as explained below. The corrected designations of "Qualified Census Tracts" under section 42 of the Internal Revenue Code published May 1, 1995 (60 FR 21246) remain in effect.

FOR FURTHER INFORMATION CONTACT:

With questions on how areas are designated and on geographic definitions, Kurt G. Usowski, Economist, Division of Economic Development and Public Finance, Office of Policy Development and Research, Department of Housing and Urban Development, 451 Seventh Street, S.W., Washington, D.C. 20410, telephone (202) 708-0426, e-mail Kurt_G_Usowski@hud.gov. With specific legal questions pertaining to section 42 and this notice, Harold J. Gross, Senior Tax Attorney, Office of the General Counsel, Department of Housing and Urban Development, 451 Seventh Street, S.W., Washington, D.C. 20410, telephone (202) 708-3260. Hearing- or speech-impaired persons may use the Telecommunications Devices for the Deaf (TDD) by contacting the Federal Information Relay Service at 1-800-877-8339. (Other than the "800" TDD number, telephone numbers are not toll free.) Additional copies of this notice are available through HUDUSER at (800) 245-2691 for a small fee to cover duplication and mailing costs.

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SUPPLEMENTARY INFORMATION:

Background

The U.S. Treasury Department and the Internal Revenue Service thereof are authorized to interpret and enforce the provisions of the Internal Revenue Code of 1986 (the "Code"), including the Low-Income Housing Tax Credit ("LIHTC") found at section 42 of the Code, as enacted by the Tax Reform Act of 1986 [Pub. L. 99-514], as amended by the Technical and Miscellaneous Revenue Act of 1988 [Pub. L. 100-647], as amended by the Omnibus Budget Reconciliation Act of 1989 [Pub. L. 101-239], as amended by the Omnibus Budget Reconciliation Act of 1990 [Pub. L. 101-508], as amended by the Tax Extension Act of 1991 [Pub. L. 102-227], and as amended and made permanent by the Omnibus Budget Reconciliation Act of 1993 [Pub. L. 103-66]. The Secretary of HUD is required to designate Difficult Development Areas by section 42(d)(5)(C) of the Code.

In order to assist in understanding HUD's mandated designation of Difficult Development Areas for use in administering section 42 of the Code, a summary of section 42 is provided. The following summary does not purport to bind the Treasury or the IRS in any way, nor does it purport to bind HUD as HUD has no authority to interpret or administer the Code, except in those instances where it has a specific delegation.

Summary of Low Income Housing Tax Credit

The LIHTC is a tax incentive intended to increase the availability of low income housing. Section 42 provides an income tax credit to owners of newly constructed or substantially rehabilitated low-income rental housing projects. The dollar amount of the LIHTC available for allocation by each state (the "credit ceiling") is limited by population. Each state is allocated credit based on \$1.25 per resident. Also, states may carry forward unused or returned credit for one year; if not used by then, credit goes into a national pool to be allocated to states as additional credit. State and local housing agencies allocate the state's credit ceiling among low-income housing buildings whose owners have applied for the credit.

The credit allocated to a building is based on the cost of units placed in service as low-income units under certain minimum occupancy and maximum rent criteria. In general, a building must meet one of two thresholds to be eligible for the LIHTC: either 20 percent of units must be rent-restricted and occupied by tenants with

incomes no higher than 50 percent of the Area Median Gross Income ("AMGI"), or 40 percent of units must be rent restricted and occupied by tenants with incomes no higher than 60 percent of AMGI. The term "rent-restricted" means that gross rent, including an allowance for utilities, cannot exceed 30 percent of the tenant's imputed income limitation (i.e., 50 percent or 60 percent of AMGI). The rent and occupancy thresholds remain in effect for at least 15 years, and building owners are required to enter into agreements to maintain the low income character of the building for at least an additional 15 years.

The LIHTC reduces income tax liability dollar for dollar. It is taken annually for a term of ten years and is intended to yield a present value of either (1) 70 percent of the "qualified basis" for new construction or substantial rehabilitation expenditures that are not federally subsidized (i.e., financed with tax-exempt bonds or below-market federal loans), or (2) 30 percent of the qualified basis for the acquisition of existing projects or projects that are federally subsidized. The actual credit rates are adjusted monthly for projects placed in service after 1987 under procedures specified in section 42. Individuals can use the credit up to a deduction equivalent of \$25,000. This equals \$9,900 at the 39.6 percent maximum marginal tax rate. Individuals cannot use the credit against the alternative minimum tax. Corporations, other than S or professional service corporations, can use the credit against ordinary income tax. They cannot use the credit against the alternative minimum tax. These corporations can also deduct the losses from the project.

The qualified basis represents the product of the "applicable fraction" of the building and the "eligible basis" of the building. The applicable fraction is based on the number of low income units in the building as a percentage of the total number of units, or based on the floor space of low income units as a percentage of the total floor space in the building. The eligible basis is the adjusted basis attributable to acquisition, rehabilitation, or new construction costs (depending on the type of LIHTC involved). These costs include amounts chargeable to capital account incurred prior to the end of the first taxable year in which the qualified low income building is placed in service or, at the election of the taxpayer, the end of the succeeding taxable year. In the case of buildings located in designated Qualified Census Tracts or designated Difficult Development Areas,

eligible basis can be increased up to 130 percent of what it would otherwise be. This means that the available credit also can be increased by up to 30 percent. For example, if the 70 percent credit is available, it effectively could be increased up to 91 percent.

Under section 42(d)(5)(C) of the Code, a Qualified Census Tract is any census tract (or equivalent geographic area defined by the Bureau of the Census) in which at least 50 percent of households have an income less than 60 percent of the AMGI. There is a limit on the amount of Qualified Census Tracts in any Metropolitan Statistical Area ("MSA") or Primary Metropolitan Statistical Area ("PMSA") that may be designated to receive an increase in eligible basis: all of the designated census tracts within a given MSA/PMSA may not together contain more than 20 percent of the total population of the MSA/PMSA. For purposes of HUD designations of Qualified Census Tracts, all non-metropolitan areas in a state are treated as if they constituted a single metropolitan area. This Notice does not redesignate Qualified Census Tracts. The corrected designation of Qualified Census Tracts published May 1, 1995, at 60 FR 21246 remains in effect. Qualified Census Tracts will not be redesignated until data from the 2000 census become available.

Section 42 defines a Difficult Development Area as any area designated by the Secretary of HUD as an area that has high construction, land, and utility costs relative to the AMGI. Again, limits apply. All designated Difficult Development Areas in MSAs/PMSAs may not contain more than 20 percent of the aggregate population of all MSAs/PMSAs, and all designated areas not in metropolitan areas may not contain more than 20 percent of the aggregate population of all non-metropolitan counties.

Explanation of HUD Designation Methodology

A. Difficult Development Areas

In developing the list of Difficult Development Areas, HUD compared incomes with housing costs. HUD used 1990 Census data and the MSA/PMSA definitions as published by the Office of Management and Budget ("OMB") in OMB Bulletin No. 95-04 on June 30, 1995, with the exceptions described in section D., below. The basis for these comparisons was the fiscal year ("FY") 1996 HUD income limits for Very Low Income households ("VLILs") and Fair Market Rents ("FMRs") used for the section 8 Housing Assistance Payments

Program. The procedure used in making these calculations follows:

1. For each MSA/PMSA and each non-metropolitan county, a ratio was calculated. This calculation used the FY 1996 two-bedroom FMR and the FY 1996 four-person VLIL. The numerator of the ratio was the area's FY 1996 FMR. The denominator of the ratio was the monthly LIHTC income-based rent limit calculated as $\frac{1}{12}$ of 30 percent of 120 percent of the area's VLIL (where 120 percent of the VLIL was rounded to the nearest \$50 and not allowed to exceed 80 percent of the AMGI in areas where the VLIL is adjusted upward from its 50 percent of AMGI base).

2. The ratios of the FMR to the LIHTC income-based rent limit were arrayed in descending order, separately, for MSAs/PMSAs and for non-metropolitan counties.

3. The Difficult Development Areas are those with the highest ratios cumulative to 20 percent of the 1990 population of all metropolitan areas and of all non-metropolitan counties.

B. Changes in Designated Areas Due to New FMR Calculation Method

Beginning in FY 1996, HUD implemented a new minimum FMR policy in response to numerous public concerns that FMRs in rural areas were too low to operate the Section 8 Housing Assistance Payments Program effectively. As a result, FMRs are now established at the higher of the local FMR or the Statewide average of nonmetropolitan counties, subject to a ceiling rent cap. The State minimum also affects a small number of metropolitan areas whose rents would otherwise fall below the State minimum. The use of State minimum FMRs resulted in a substantial change in the designations of nonmetropolitan DDAs.

HUD believes that FMRs provide the most accurate basis for comparing housing costs in local areas across the country. That is why FMRs are used as a measure of construction, land, and utility costs in the designation of Difficult Development Areas. HUD further believes that the move to State minimum FMRs improves their usefulness for this purpose. Without the State minimum policy, extremely low FMRs which fail to reflect development (i.e., construction and land) costs are most likely to be obtained in areas with temporary imbalances in the housing market caused by, for example, declining population. In such markets, rents may be too low to cover the "fixed costs" of rental housing (i.e., the debt service and return on owners' equity which are, in effect, the amortized

development costs). Thus the State minimum FMR better reflects actual development costs in the area.

While it is not sensible to encourage the development of additional housing stock in an area with declining population by assigning it a State minimum FMR and increasing the likelihood of its designation as a DDA, the LIHTC is also a program for subsidizing the rehabilitation of low-income housing. Rehabilitation may be especially needed in depressed housing markets where extremely low rents have encouraged the deferral of maintenance and deterioration of the housing stock.

C. Application of Population Caps to Difficult Development Area Determinations

In identifying Difficult Development Areas, HUD applied various caps, or limitations, as noted above. The cumulative population of metropolitan Difficult Development Areas cannot exceed 20 percent of the cumulative population of all metropolitan areas and the cumulative population of nonmetropolitan Difficult Development Areas cannot exceed 20 percent of the cumulative population of all nonmetropolitan counties.

In applying these caps, HUD established procedures to deal with how to treat small overruns of the caps. The remainder of this section explains the procedure. In general, HUD stops selecting areas when it is impossible to choose another area without exceeding the applicable cap. The only exceptions to this policy are when the next eligible excluded area contains either a large absolute population or a large percentage of the total population, or the next excluded area's ranking ratio as described above was identical (to three decimal places) to the last area selected, and its inclusion resulted in only a minor overrun of the cap. Thus for both the designated metropolitan and nonmetropolitan Difficult Development Areas there are minimal overruns of the caps. HUD believes the designation of these additional areas is consistent with the intent of the legislation. Some latitude is justifiable because it is impossible to determine whether the 20 percent cap has been exceeded, as long as the apparent excess is small, due to measurement error. Despite the care and effort involved in a decennial census, it is recognized by the Census Bureau, and all users of the data, that the population counts for a given area and for the entire country are not precise. The extent of the measurement error is unknown. Thus, there can be errors in both the numerator and denominator of the ratio of populations used in applying a 20

percent cap. In circumstances where a strict application of a 20 percent cap results in an anomalous situation, recognition of the unavoidable imprecision in the census data justifies accepting *small* variances above the 20 percent limit.

D. Exceptions to OMB Definitions of MSAs/PMSAs and Other Geographic Matters

As stated in OMB Bulletin 95-04 defining metropolitan areas: OMB establishes and maintains the definitions of the [Metropolitan Areas] MAs solely for statistical purposes * * * OMB does not take into account or attempt to anticipate any nonstatistical uses that may be made of the definitions * * *. We recognize that some legislation specifies the use of metropolitan areas for programmatic purposes, including allocating Federal funds.

HUD makes exceptions to OMB definitions in calculating FMRs by deleting counties from metropolitan areas whose OMB definitions are determined by HUD to be larger than their housing market areas. In addition, HUD is required by statute to calculate a separate FMR and VLIL for Westchester County, New York, which OMB includes as part of the New York, NY PMSA. The following counties are assigned their own FMRs and VLILs and evaluated as if they were separate metropolitan areas for purposes of designating Difficult Development Areas.

Metropolitan Area and Counties Deleted

Atlanta, GA: Carrol, Pickens, and Walton Counties.
Chicago, IL: DeKalb, Grundy, and Kendall Counties.
Cincinnati-Hamilton, OH-KY-IN: Brown County, Ohio; Gallatin, Grant, and Pendleton Counties, Kentucky; and Ohio County, Indiana.
Dallas, TX: Henderson County.
Flagstaff, AZ-UT: Kane County, Utah.
Lafayette, LA: St. Landry and Acadia Parishes.
New York, NY: Westchester County.
New Orleans, LA: St. James Parish.
Washington, DC-MD-VA-WV: Clarke, Culpeper, King George, and Warren Counties, Virginia; and Berkely and Jefferson Counties, West Virginia.

Affected MSAs/PMSAs are assigned the indicator "(part)" in the list of

Metropolitan Difficult Development Areas.

Finally, in the New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont) OMB defines MSAs/PMSAs according to county subdivisions or Minor Civil Divisions ("MCDs") rather than county boundaries. Thus, when a New England county is designated as a Nonmetropolitan Difficult Development Area, only that part of the county (the group of MCDs) not included in any MSA/PMSA is the Nonmetropolitan Difficult Development Area. Geographic definitions of the nonmetropolitan parts of New England counties can be found in HUD's Rule establishing FY 1996 FMRs at 61 FR 6690 or 24 CFR Part 888. Affected counties are assigned the indicator "(part)" in the list of Nonmetropolitan Difficult Development Areas.

Future Designations

Difficult Development Areas are designated annually as updated income and FMR data become available. Qualified Census Tracts will not be redesignated until data from the 2000 census become available.

Effective Date

The list of Difficult Development Areas is effective for allocations of credit made after December 31, 1996. In the case of a building described in Internal Revenue Code section 42(h)(4)(B), the list is effective if the bonds are issued and the building is placed in service after December 31, 1996. The corrected designations of Qualified Census Tracts published May 1, 1995, at 60 FR 21246 remain in effect.

Findings and Certifications

Environmental Impact

In accordance with 40 CFR 1508.4 of the CEQ regulations and 24 CFR 50.20 of the HUD regulations, the policies and actions in this document are determined not to have the potential of having a significant impact on the quality of the human environment and therefore further environmental review under the National Environmental Policy Act is not necessary.

Regulatory Flexibility Act

In accordance with 5 U.S.C. 605(b) (the Regulatory Flexibility Act), the

undersigned hereby certifies that this notice does not have a significant economic impact on a substantial number of small entities. The notice involves the designation of "Difficult Development Areas" for use by political subdivisions of the States in allocating the LIHTC, as required by section 42 of the Internal Revenue Code, as amended. This notice places no new requirements on the States, their political subdivisions, or the applicants for the credit. This notice also details the technical methodology used in making such designations.

Executive Order 12612, Federalism

The General Counsel, as the Designated Official under section 6(a) of Executive Order 12612, *Federalism*, has determined that the policies contained in this notice will not have any substantial direct effects on States or their political subdivisions, or the relationship between the Federal government and the States, or on the distribution of power and responsibilities among the various levels of government. As a result, the notice is not subject to review under the order. The notice merely designates "Difficult Development Areas" for the use by political subdivisions of the States in allocating the LIHTC, as required under section 42 of the Internal Revenue Code, as amended. The notice also details the technical methodology used in making such designations.

Executive Order 12606, the Family

The General Counsel, as the Designated Official under Executive Order 12606, *The Family*, has determined that this notice does not have potential for significant impact on family formation, maintenance, and general well-being, and, thus, is not subject to review under the Order. The notice involves the designation of "Difficult Development Areas" for use by political subdivisions of the States in allocating the LIHTC, as required by section 42 of the Internal Revenue Code, as amended. The notice also details the technical methodology used in making such designations.

Dated: October 18, 1996.

Henry G. Cisneros,
Secretary.

1997 INTERNAL REVENUE CODE SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS

State	Metropolitan area	Metropolitan area	Metropolitan area	Metropolitan area
AZ	Tucson, AZ	Yuma, AZ.		
CA	Chico-Paradise, CA	Fresno, CA	Los Angeles-Long Beach, CA	Merced, CA.

1997 INTERNAL REVENUE CODE SECTION 42(d)(5)(C) METROPOLITAN DIFFICULT DEVELOPMENT AREAS—Continued

State	Metropolitan area	Metropolitan area	Metropolitan area	Metropolitan area
	Salinas, CA	San Francisco, CA	San Luis Obispo-Atascadero-Paso Robles, CA. Ventura, CA.	Santa Barbara-Santa Maria-Lompoc, CA.
CT	Santa Cruz-Watsonville, CA	Santa Rosa, CA		
FL	New Haven-Meriden, CT	Stamford-Norwalk, CT.		
	Daytona Beach, FL	Fort Lauderdale, FL	Miami, FL	Orlando, FL.
	Punta Gorda, FL	Sarasota-Bradenton, FL.		
HI	Honolulu, HI.			
MA	Barnstable-Yarmouth, MA.			
ME	Portland, ME.			
NH	Portsmouth-Rochester, NH-ME.			
NJ	Atlantic-Cape May, NJ	Jersey City, NJ	Monmouth-Ocean, NJ	Vineland-Millville-Bridgeton, NJ.
NY	Nassau-Suffolk, NY	New York, NY (part)	Newburgh, NY-PA.	
OR	Eugene-Springfield, OR	Medford-Ashland, OR.		
PA	State College, PA.			
PR	Aguadilla, PR	Arecibo, PR	Caguas, PR	Mayaguez, PR.
	Ponce, PR	San Juan-Bayamon, PR.		
TX	Brownsville-Harlingen-San Benito, TX.	Corpus Christi, TX	El Paso, TX	Killeen-Temple, TX.
	Laredo, TX.			
WA	Bellingham, WA	Richland-Kennewick-Pasco, WA.	Yakima, WA.	

1997 INTERNAL REVENUE CODE SECTION 42(d)(5)(C) NON-METROPOLITAN DIFFICULT DEVELOPMENT AREAS

State	Non-metropolitan county or county equivalent	Non-metropolitan county or county equivalent	Non-metropolitan county or county equivalent	Non-metropolitan county or county equivalent
AK	PACIFIC ISLANDS. BETHEL CENSUS AREA	DILLINGHAM CENSUS AREA	FAIRBANKS NORTH STAR BOROUGH. KODIAK ISLAND BOROUGH	HAINES BOROUGH. LAKE AND PENINSULA BOROUGH.
	JUNEAU BOROUGH	KETCHIKAN GATEWAY BOROUGH.		
	NOME CENSUS AREA	NORTH SLOPE BOROUGH ...	NORTHWEST ARCTIC BOROUGH.	
AL	MACON COUNTY.			
AR	BAXTER COUNTY	DREW COUNTY	MISSISSIPPI COUNTY	
AZ	APACHE COUNTY	COCHISE COUNTY	GILA COUNTY	GRAHAM COUNTY.
CA	ALPINE COUNTY	AMADOR COUNTY	CALAVERAS COUNTY	COLUSA COUNTY.
	DEL NORTE COUNTY	GLENN COUNTY	HUMBOLDT COUNTY	IMPERIAL COUNTY.
	INYO COUNTY	KINGS COUNTY	LAKE COUNTY	MARIPOSA COUNTY.
	MENDOCINO COUNTY	MODOC COUNTY	MONO COUNTY	NEVADA COUNTY.
	PLUMAS COUNTY	SAN BENITO COUNTY	SIERRA COUNTY	SISKIYOU COUNTY.
	TEHAMA COUNTY	TRINITY COUNTY	TUOLUMNE COUNTY.	
CO	GARFIELD COUNTY	LA PLATA COUNTY	PITKIN COUNTY	SAN MIGUEL COUNTY.
CT	LITCHFIELD COUNTY (part)	MIDDLESEX COUNTY (part)	NEW LONDON COUNTY (part).	
FL	BAKER COUNTY	CALHOUN COUNTY	CITRUS COUNTY	COLUMBIA COUNTY.
	DESOTO COUNTY	DIXIE COUNTY	FRANKLIN COUNTY	GILCHRIST COUNTY.
	GLADES COUNTY	GULF COUNTY	HAMILTON COUNTY	HARDEE COUNTY.
	HENDRY COUNTY	HIGHLANDS COUNTY	HOLMES COUNTY	INDIAN RIVER COUNTY.
	JACKSON COUNTY	JEFFERSON COUNTY	LAFAYETTE COUNTY	LEVY COUNTY.
	LIBERTY COUNTY	MADISON COUNTY	MONROE COUNTY	OKEECHOBEE COUNTY.
	PUTNAM COUNTY	SUMTER COUNTY	SUWANNEE COUNTY	TAYLOR COUNTY.
	UNION COUNTY	WAKULLA COUNTY	WALTON COUNTY	WASHINGTON COUNTY.
GA	BUTTS COUNTY	DAWSON COUNTY.		
HI	HAWAII COUNTY	KAUAI COUNTY	MAUI COUNTY.	
KS	RILEY COUNTY.			
KY	HARLAN COUNTY	KNOX COUNTY	LAUREL COUNTY	PERRY COUNTY.
	PIKE COUNTY	PULASKI COUNTY.		
LA	ALLEN PARISH	AVOUELLES PARISH	CALDWELL PARISH	CATAHOULA PARISH.
	CLAIBORNE PARISH	CONCORDIA PARISH	DE SOTO PARISH	EAST CARROLL PARISH.
	EVANGELINE PARISH	FRANKLIN PARISH	GRANT PARISH	JEFFERSON DAVIS PARISH.
	MADISON PARISH	MOREHOUSE PARISH	NATCHITOCHES PARISH	RED RIVER PARISH.
	RICHLAND PARISH	SABINE PARISH	ST. HELENA PARISH	ST. MARY PARISH.
	TANGIPAHOA PARISH	TENSAS PARISH	VERNON PARISH	WASHINGTON PARISH.
	WEST CARROLL PARISH	WEST FELICIANA PARISH.		
MA	BARNSTABLE COUNTY (part)	DUKES COUNTY	FRANKLIN COUNTY (part)	HAMPDEN COUNTY (part).
	HAMPSHIRE COUNTY (part)	NANTUCKET COUNTY	WORCESTER COUNTY (part)	
ME	ANDROSCOGGIN COUNTY (part).	AROOSTOOK COUNTY	CUMBERLAND COUNTY (part).	FRANKLIN COUNTY.

1997 INTERNAL REVENUE CODE SECTION 42(d)(5)(C) NON-METROPOLITAN DIFFICULT DEVELOPMENT AREAS—Continued

State	Non-metropolitan county or county equivalent	Non-metropolitan county or county equivalent	Non-metropolitan county or county equivalent	Non-metropolitan county or county equivalent
MS	HANCOCK COUNTY PENOBSCOT COUNTY (part) WALDO COUNTY (part) ADAMS COUNTY BOLIVAR COUNTY COAHOMA COUNTY GEORGE COUNTY ISSAQUENA COUNTY KEMPER COUNTY LEFLORE COUNTY MONTGOMERY COUNTY PIKE COUNTY SUNFLOWER COUNTY WASHINGTON COUNTY	KNOX COUNTY PISCATAQUIS COUNTY WASHINGTON COUNTY AMITE COUNTY CARROLL COUNTY COPIAH COUNTY GREENE COUNTY JASPER COUNTY LAFAYETTE COUNTY LINCOLN COUNTY NOXUBEE COUNTY QUITMAN COUNTY TALLAHATCHIE COUNTY WAYNE COUNTY	LINCOLN COUNTY SAGADAHOC COUNTY YORK COUNTY (part). ATTALA COUNTY CHOCTAW COUNTY COVINGTON COUNTY HOLMES COUNTY JEFFERSON COUNTY LAWRENCE COUNTY MARION COUNTY PANOLA COUNTY SCOTT COUNTY TUNICA COUNTY WILKINSON COUNTY	OXFORD COUNTY. SOMERSET COUNTY. BENTON COUNTY. CLAIBORNE COUNTY. FRANKLIN COUNTY. HUMPHREYS COUNTY. JEFFERSON DAVIS COUNTY. LEAKE COUNTY. MARSHALL COUNTY. PERRY COUNTY. SHARKEY COUNTY. WALTHALL COUNTY. YAZOO COUNTY.
NC	DARE COUNTY	WATAUGA COUNTY.		
NH	BELKNAP COUNTY HILLSBOROUGH COUNTY (part).	CARROLL COUNTY MERRIMACK COUNTY (part)	CHESHIRE COUNTY ROCKINGHAM COUNTY (part). QUAY COUNTY	GRAFTON COUNTY. STRAFFORD COUNTY (part). SAN MIGUEL COUNTY.
NM	LINCOLN COUNTY TAOS COUNTY.	MCKINLEY COUNTY		
NY	CLINTON COUNTY JEFFERSON COUNTY	COLUMBIA COUNTY SULLIVAN COUNTY	ESSEX COUNTY TOMPKINS COUNTY	GREENE COUNTY. ULSTER COUNTY.
OR	BAKER COUNTY CURRY COUNTY HARNEY COUNTY KLAMATH COUNTY MORROW COUNTY UNION COUNTY	CLATSOP COUNTY DESCHUTES COUNTY HOOD RIVER COUNTY LAKE COUNTY SHERMAN COUNTY WALLOWA COUNTY	COOS COUNTY DOUGLAS COUNTY JEFFERSON COUNTY LINCOLN COUNTY TILLAMOOK COUNTY WASCO COUNTY UNION COUNTY	CROOK COUNTY. GRANT COUNTY. JOSEPHINE COUNTY. MALHEUR COUNTY. UMATILLA COUNTY. WHEELER COUNTY. WAYNE COUNTY.
PA	MONROE COUNTY	NORTHUMBERLAND COUNTY.		
PR	All.			
RI	NEWPORT COUNTY (part)	WASHINGTON COUNTY (part).		
SD	BUTTE COUNTY ARANSAS COUNTY LLANO COUNTY WALKER COUNTY.	LAWRENCE COUNTY CAMP COUNTY ROBERTSON COUNTY	MEADE COUNTY. HUDSPETH COUNTY TYLER COUNTY	KIMBLE COUNTY. VAL VERDE COUNTY.
UT	DAGGETT COUNTY	WASHINGTON COUNTY.		
VA	CAROLINE COUNTY	WESTMORELAND COUNTY.		
VI	St. Croix	St. Johns/St. Thomas.		
VT	ADDISON COUNTY RUTLAND COUNTY	BENNINGTON COUNTY WASHINGTON COUNTY	LAMOILLE COUNTY WINDHAM COUNTY	ORANGE COUNTY. WINDSOR COUNTY.
WA	ADAMS COUNTY COLUMBIA COUNTY GRAYS HARBOR COUNTY LEWIS COUNTY PACIFIC COUNTY SKAMANIA COUNTY	ASOTIN COUNTY FERRY COUNTY JEFFERSON COUNTY LINCOLN COUNTY PEND OREILLE COUNTY STEVENS COUNTY	CHELAN COUNTY GARFIELD COUNTY KITITAS COUNTY MASON COUNTY SAN JUAN COUNTY WAHIAKUM COUNTY.	CLALLAM COUNTY. GRANT COUNTY. KLICKITAT COUNTY. OKANOGAN COUNTY. SKAGIT COUNTY.

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