



CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

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POLICY MEMO 12-10

TO: Low Income Housing Tax Credit Property Owners and Managers

FROM: The California Tax Credit Allocation Committee (CTCAC)
Compliance Section

RE: Carbon Monoxide Detector Requirement for 2013

Dear Housing Owners and Managers:

The purpose of this Memo is to notify you of a new State requirement for the year 2013 affecting the California Tax Credit Allocation Committee's (CTCAC) Compliance Monitoring program. The implementation of this new monitoring requirement is as a result of the California Health and Safety Code Carbon Monoxide Poisoning Prevention Act of 2010.

The Carbon Monoxide Poisoning Prevention Act of 2010 requires all multi-family residential units be equipped with a detector on or before January 1, 2013. It also requires that all single family homes in structures with 1-4 units (owner or tenant occupied) to be equipped with a detector on or before July 1, 2011.

Conditions which require a Carbon Monoxide Detector:

Any unit that has one or more of the following:

1. Any gas appliances such as gas stove, gas furnace, gas water heater, etc.
2. A fireplace of any sort including gas fireplace, wood burning fireplace, wood stove, pellet stove, etc.
3. An attached garage. The law requires a detector in any unit that has an attached garage even if none of the appliances are gas.

If none of the above applies, the law does not require a carbon monoxide detector to be installed.

Number and Placement:

The Carbon Monoxide Poisoning Prevention Act (Section 17926 of the Health and Safety Code) states "...With respect to the number and placement of carbon monoxide devices, an owner shall install the devices in a manner consistent with the building standards applicable to new construction for the relevant type of occupancy or with the manufacturer's instructions, if technically feasible to do so."

CTCAC will require a minimum of one carbon monoxide detector per level of unit. Combination carbon monoxide/smoke detectors are acceptable as long as the alarm for each is separate and distinct.

CTCAC will begin noting units missing a carbon monoxide detector as noncompliant starting January 1, 2013. Properties with 2 or more units in the audit sample missing a carbon monoxide detector may result in a Level 3 UPCS finding and filing of IRS Form 8823.

Questions regarding the implementation of this requirement may be addressed to the following staff:

Rose Guerrero, Chief, Compliance Section at: rquerrero@treasurer.ca.gov

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Or by phone at: **916-654-6340**