



ASSISTANT SECRETARY FOR
PUBLIC AND INDIAN HOUSING

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-5000

February 17, 2026

SENT VIA ELECTRONIC MAIL WITH READ RECEIPT

Ms. Anne Cook
Executive Director
Coquille Indian Housing Authority
2678 Mexeye Loop
Coos Bay, OR 97420

Dear Ms. Cook:

This is in response to your letter of March 14, 2022, requesting a reconsideration of the determinations made by the U.S. Department of Housing and Urban Development (HUD) in its letter of February 14, 2022 (copy enclosed) concerning the Coquille Indian Tribe's Formula Current Assisted Stock (FCAS) under the Indian Housing Block Grant (IHBG) program. Your request is made pursuant to 24 CFR § 1000.336.

For the reasons discussed below, HUD denies the Coquille Indian Tribe's request for reconsideration of the decision regarding the over-funding in HUD's letter of February 14, 2022.

Background

In correspondence from Coquille Indian Housing Authority (CIHA) of September 1, 2021, November 30, 2021, and December 10, 2021, CIHA appealed the decisions made by HUD in its letters of September 17, 2013, October 27, 2015, September 23, 2019, and August 10, 2021. Based on the information that CIHA reported, HUD's letter of February 14, 2022, determined that the Tribe was over-funded by \$95,299 because three Low Rent (LR) units were incorrectly removed as Mutual Help (MH) units in Fiscal Year (FY) 2014 through FY 2021, and one non-FCAS unit was mistakenly listed as an eligible unit in FY 2019 through FY 2021.

The over-funding from FY 2014 through FY 2018 resulted from CIHA reporting the wrong project for units that were conveyed on the FY 2014 and 2016 Formula Response Forms. Pursuant to 24 CFR § 1000.315 and 24 CFR § 1000.319, recipients are "responsible for verifying and reporting changes to their FCAS on the Formula Response Form to ensure that data used for the IHBG Formula are accurate. Reporting shall be completed in accordance with requirements in this Subpart D and the Formula Response Form." HUD was within this three-year time limit when it took action against CIHA by removing these units from MH project OR97B038002 in HUD's letters of September 17, 2013, and October 27, 2015. Because CIHA reported inaccurate information, the Tribe was overfunded. HUD had 3 years from the date the FY 2014 and FY 2016 Formula Response Forms were sent out to take action against the Coquille Indian Tribe to recapture the over-funded amounts.

Your March 14, 2022, Request for Reconsideration

In your correspondence of March 14, 2022, you stated that CIHA will repay the \$53,003 in over-funding that occurred from FY 2019 to FY 2021. However, you asked that HUD not require CIHA to repay the \$42,296 in over-funding that occurred from FY 2014 to FY 2018.

You stated that CIHA is not obligated to repay any over-funded amounts prior to FY 2019 because HUD missed the three-year window under 24 CFR § 1000.319(d), to “take action against” the Tribe/Tribally Designated Housing Entity. You challenged HUD’s claim that its September 17, 2013, letter was the first action for units 2615 Mexeye and 2633 Mexeye in project OR97B038002; and that its October 27, 2015, letter was the first action for unit 2674 in the same project. You also disputed that HUD’s February 14, 2022, letter identified HUD’s September 23, 2019, letter as the first action for unit 709 Jis-Ta-Jia in project OR97B038001. You stated that HUD’s letters of September 17, 2013, October 27, 2015, and September 23, 2019, do not constitute “action against” the Tribe/Tribally Designated Housing Entity under the regulation. You further stated that, although HUD is charged with monitoring CIHA’s FCAS, HUD did not initiate the review of CIHA. “Rather, CIHA made a voluntary self-disclosure following a thorough internal investigation.” You stated that recapturing eight years of over-funding “goes five years beyond HUD’s regulatory limitations,” and “punishes CIHA for voluntarily disclosing its 2001 bookkeeping error”.

First Action for Units 2615 Mexeye and 2633 Mexeye

In the Tribe’s correspondence of July 30, 2013, CIHA reported that units 2615 Mexeye and 2633 Mexeye were in MH project OR97B038002 and had conveyed in FY 2013. In HUD’s letter of September 17, 2013, HUD took action by removing these units from project OR97B038002 in FY 2014, the FY following conveyance. Therefore, HUD’s first action against these units was their removal in HUD’s letter of September 17, 2013.

In your correspondence of September 1, 2021, you stated that the correct project for units 2615 Mexeye and 2633 Mexeye is LR project OK97B038001, not MH project OR97B038002. Therefore, HUD corrected the Tribe’s FCAS by removing these two units from project OK97B038001 and adding back two units to project OR97B038002 in HUD’s letter of February 14, 2022. HUD informed you in that letter that MH units are allocated less funding than LR units under the IHBG formula. As a result of the difference in per unit cost of MH and LR units, the Tribe was over-funded for these units in FY 2014 through FY 2021. Since HUD’s first action against these units occurred on September 17, 2013, the 3-year window for HUD’s first action begins in FY 2012.

First Action for Unit 2674 Mexeye

In the Tribe’s correspondence of July 29, 2015, CIHA reported that unit 2674 Mexeye was in MH project OR97B038002 and conveyed in FY 2015. In HUD’s letter of October 27, 2015, HUD took action by removing this unit from project OR97B038002 in the FY following conveyance. In your correspondence of September 1, 2021, you stated that the correct project for unit 2674 Mexeye is LR project OK97B038001, not MH project OR97B038002. Therefore,

HUD adjusted the Tribe's FCAS by removing this unit from project OK97B0380001 and adding back one unit to project OR97B038002 in HUD's letter of February 14, 2022. HUD informed you in that letter that MH units are allocated less funding than LR units under the IHBG formula. As a result of the difference in per unit cost of MH and LR units, the Tribe was over-funded for this unit in FY 2016 through FY 2021. Since HUD's first action against this unit occurred on October 27, 2015, the 3-year window for HUD's first action begins in FY 2014.

Determination

Since your request for reconsideration provides no new basis for HUD to reverse its initial decision, the Tribe continues to owe \$95,299; the over-funding received in FY 2014 to FY 2021.

This decision constitutes final agency action as to the determination of over-funding under 24 CFR § 1000.336(e)(3).

For questions about this decision, please contact the IHBG Formula Customer Service Center at:

101 Ridgely Avenue, Suite 10
Annapolis, MD 21401
Phone: 800-410-8808
Fax: 202-393-6411
E-Mail: IHBGformula@firstpic.org

Should you have any additional questions, please contact Erna F. Reeves, Director of Grants Management. Ms. Reeves can be reached by telephone, at 202-304-6547, or by email at Erna.F.Reeves@hud.gov.

Sincerely,



Benjamin Hobbs
Assistant Secretary
Office of Public and Indian Housing

Enclosure
cc: Coquille Indian Tribe