§ 1.103(n)–6T Determinations of population (temporary).

Q–1: What is the proper method for determining population?

A–1: All determinations of population must be made with respect to any calendar year on the basis of the most recent census estimate (whether final or provisional) of the resident population of the State or other governmental unit published by the Bureau of the Census in the “Current Population Reports” series before the beginning of the calendar year.

However, determinations of the population of a general purpose governmental unit (other than a State, territory, or possession) within a State, territory, or possession may not be based on estimates that do not contain estimates for all of the general purpose governmental units within such State, territory, or possession. Thus, a county may not determine its population on the basis of a census estimate that does not provide an estimate of the population of the other general purpose governmental units within the State (e.g., cities, towns). If no census estimate is available for all such general purpose governmental units, the most recent decennial census of population may be relied on.

Example: The following example illustrates the provisions of A–1 of this §1.103(n)–6T:

Example. County Q is located within State R. There are no constitutional home rule cities in State R. State R has not adopted a formula for allocating the State ceiling different from the formula provided in section 103(n) (2) and (3). The geographical area within the jurisdiction of County Q is not within the jurisdiction of any other governmental unit having jurisdiction over a smaller geographical area. As of December 31, 1984, the Bureau of the Census has published the following estimates of resident population: “Current Population Reports; Series P–25: Estimates of the Population of States: July 1, 1981–1983” and “Current Population Reports; Series P–26: Local Population Estimates: Population of State R, Counties, Incorporated Places, and Minor Civil Divisions: July 1, 1981–1982.” The most recent population estimate for State R available prior to 1985 provides population estimates as of July 1, 1983. The most recent population estimates for County Q available prior to 1985 is the estimate for July 1, 1982. Assuming that the State ceiling for State R for 1985 is in excess of $200 million (i.e., $150 multiplied by the estimated population of State R as of July 1, 1983, exceeds $200 million), County Q may determine its private activity bond limit by using the following formula:

\[ P = \frac{150 \times W - Y \times Z}{Y/Z} \]

where,

\[ P = \text{County Q’s private activity bond limit,} \]

\[ W = \text{the July 1, 1983, population estimate for State R,} \]

\[ Y = \text{the July 1, 1982, population estimate for County Q,} \]

\[ Z = \text{the July 1, 1982, population estimate for State R.} \]

If the State ceiling for State R is not in excess of $320 million, County Q may determine its private activity bond limit by using the following formula:

\[ P = 200,000,000 \times \frac{Y}{Y/Z} \]

where,

\[ P, Y, \text{and } Z \text{ have the same meaning as above.} \]

§ 1.103(n)–7T Election to allocate State ceiling to certain facilities for local furnishing of electricity (temporary).

(a) Election—(1) In general. The issuing authorities of the State of New...