

LIHTC Owner's Annual Certification Federal Requirements

The Owner hereby certifies that:

1. The project met the requirements of: the 20-50 test under section 42(g)(1)(A), the 40-60 test under 42(g)(1)(B), whichever minimum set-aside test was applicable to the project, or if applicable to the project, the 15-40 test under sections 42(g)(4) and 142(d)(4)(B) for "deep rent skewed" projects.
☐ Yes ☐ No
2. The Owner has obtained low-income certification forms and supporting documentation for each low-income resident at initial occupancy and at first re-certification as required by WSHFC.
☐ Yes ☐ No
3. Each qualified low-income unit is rent-restricted under Section 42(g)(2) of the Code.
☐ Yes ☐ No
4. All units in the project are for use by the general public and are used on a non-transient basis (except as otherwise permitted by Section 42 of the Code).
☐ Yes ☐ No
5. Each building in the project is suitable for occupancy taking into account local health, safety, building codes and Uniform Physical Condition Standards (UPCS) as defined by HUD.
☐ Yes ☐ No
6. All resident facilities included in the eligible basis of any building in the project are provided on a comparable basis without a separate fee to all residents in the building.
☐ Yes ☐ No
7. If the income of a low-income household increased above the limit allowed in Section 42(g)(2)(D)(ii), the next available unit of comparable or smaller size in that building was rented to an income qualified household.
☐ Yes ☐ No
8. An extended-low income housing commitment as described in section 42(h)(6) is in effect and all warranties, covenants and representations contained in the Regulatory Agreement (Extended Use Agreement) and the Reservation Contract remains in force.
☐ Yes ☐ No
9. The property is in compliance with the Fair Housing Accessibility Guidelines as issued in the Federal Register Vol. 56, No.44/ Wednesday, March 6, 1991.
☐ Yes ☐ No

NOTE: If you answered "No" to any of the above federal questions, you must attach an explanation and the supporting documentation.

10. Have there been any changes in the applicable fraction (as defined in section 42(c)(1)(B)) of any building in the project?
☐ Yes ☐ No
11. Have there been any changes in the building's eligible basis under Section 42(d) of any building in the project?
☐ Yes ☐ No
12. Have there been any building code violations received by the project within the reporting period?
☐ Yes ☐ No If yes, attach a copy of the complaint and resolution status.
13. Have there been any violations of the Fair Housing regulations filed against the project within the reporting period?
☐ Yes ☐ No If yes, attach a copy of the complaint and resolution status.
14. Has the Owner refused to lease a unit in the project because an applicant holds a voucher or certificate of eligibility under Section 8 of the United State Housing Act of 1937, 42 U.S.C. 1437s?
☐ Yes ☐ No
15. Pursuant to IRS Revenue Ruling 2004-82, has the owner evicted any residents, or refused to renew any leases except for good cause?
☐ Yes ☐ No

NOTE: If you answered "Yes", to any of the above federal questions, you must attach an explanation and the supporting documentation.

State Requirements

The Owner further certifies that:

16. Upon initial lease-up, did the project meet all Regulatory Agreement Commitments for Special Needs?
☐ Yes ☐ No ☐ N/A
- If not, did the project receive a temporary waiver from the Commission?
☐ No ☐ N/A
17. If a Special-Needs Housing Commitment unit in the project for Farmworkers, Disabled or Large Households became vacant during the year and there was not a qualified household on your waiting list, reasonable efforts were made to market that unit for at least 30 days to applicants who meet the income and set-aside criteria.
☐ Yes If yes, attach the "*Special Needs Vacancy Report*" and supporting documentation.
☐ No If no, please explain.
☐ N/A (No Special Needs Housing Commitments or all commitments met throughout reporting year.)

18. The Owner notified the relevant public housing authority and a minimum of two (2) community agencies in the area, of the availability of Low-Income Housing Units and units subject to a Special-Needs Housing Commitment during the reporting period.

☐ Yes ☐ No

19. The Owner notified the general public via general circulation, advertisement(s) in the area, of the availability of Low-Income Housing Units and any Housing Units subject to a Special-Needs Housing Commitment during the reporting period.

☐ Yes ☐ No

20. The Owner/Property Manager provided a copy of the most current Tax Credit Lease Rider to each Resident prior to the execution of each lease.

☐ Yes ☐ No

NOTE: If you answered No, to any of the state requirements you must attach an explanation and the supporting documentation.

21. Do you have any units with Project-Based Rental Assistance?

☐ Yes ☐ No If yes, how many units _____

22. Did the Owner elect to set-aside units under the Housing for the Homeless or the Transitional Housing category?

☐ Yes ☐ No If yes, please attach the Homeless/Transitional Report or equivalent form, signed by the Service Agency.

Note: If the Service Agency has changed and the new provider was not approved by the Commission, please provide copies of the following:

Transitional Housing (Option A): The agreement with the Qualified Non-Profit (QNP) that provides the supportive services, the IRS determination of 501(c)(3) status, Articles of Incorporation (which must have as one of its exempt purposes the "fostering of low-income housing") and Bylaws.

Housing for the Homeless (Option B or C): The comprehensive service plan that includes an assessment and identification of the service needs of the targeted population and a specific strategy for service delivery and the detailed funding strategy (annual budget, funding sources and cycles, and letters of intent from each service provider and funder).

23. Were any adult household members added to a Lease within the first six-months of occupancy?

☐ Yes ☐ No

If yes, was the household re-income qualified as a new move-in?

☐ Yes ☐ No If no, please explain.

24. The Owner/Property Manager notified the Commission upon discovery of any identified noncompliance. This includes households whose income exceeded the applicable limits at move-in (due to resident fraud, management error, or any other reason), fell out of compliance with the student regulations or were charged rent in excess of the tax credit limit.

☐ Yes ☐ No If no, attach a list identifying unit(s) and explanation.

☐ None Discovered

25. Were any of the units occupied exclusively by full-time students? ☐ Yes ☐ No
If yes, do they meet one of the exceptions outlined by the IRS? ☐ Yes ☐ No, provide documentation.

26. Has there been a transfer or change in ownership during this reporting period?
☐ Yes ☐ No If yes, and the transfer was not approved by the Commission, contact us immediately. **The Commission must approve all transfers.**

I, _____, the undersigned Owner, being duly sworn, hereby represent and certify under penalty of perjury that the information contained in this statement and answers to the above questions, including any attachments hereto, is true, correct and complete to the best of my knowledge. I further certify that I have the requisite authority to execute this *Owner's Annual Certification*.

I also certify that I have reviewed and submitted via the Web Based Annual Reporting System (WBARS) the *Annual Compliance Report, Table 1*, listing the Building Identification Number (BIN) of each building, the apartment number of each unit in that building, the names of the Qualified Residents who commenced or terminated occupancy during the reporting period, qualifying incomes, the size (number of bedrooms and square footage) of such units, rents currently being paid and which units are set-aside for Special-Needs residents pursuant to the Regulatory Agreement or Reservation Contract executed by the Ownership Entity, is true and accurate.

☐ **I have reviewed and attached a copy of the Project Summary Report/Annual Summary Report from WBARS and hereby certify that it is correct.**

(If there has been a change in signing authority, please attach a copy of the corporate resolutions or minutes from the partnership meeting, showing the undersigned has the authority to execute these documents for the ownership entity.)

Original signature of the Owner must be sent to the Commission.

Print
Name: _____ Title: _____
Signature: _____ Date: _____