

## PROPERTY DETAILS

Property Name: OID Number: Property Address: Property Phone #: Website: 

Terms throughout this form shown in **bold** are defined in Appendix A of the Tax Credit Compliance Procedures Manual  
[https://www.wshfc.org/managers/ManualTaxCredit/150\\_AppendixA-Glossary.pdf](https://www.wshfc.org/managers/ManualTaxCredit/150_AppendixA-Glossary.pdf)

## FEDERAL REQUIREMENTS - THE OWNER HEREBY CERTIFIES:

**NOTE:** If you answered “No” to any of the below Federal statements, you must attach an explanation and supporting documentation.

1. The <b>project</b> meets the minimum requirement selected on the 8609(s) of (check one):	<input type="checkbox"/> The 20-50 test under Section 42(g)(1)(A) <input type="checkbox"/> The 40-60 test under Section 42 (g)(1)(B) <input type="checkbox"/> The Average Income test under Section 42(g)(1)(C)
2. The <b>Owner</b> 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.	<input type="checkbox"/> YES <input type="checkbox"/> NO
3. Each qualified low-income unit is rent-restricted under Section 42(g)(2) of the Code.	<input type="checkbox"/> YES <input type="checkbox"/> NO
4. All units in the project are for use by the general public and are used on a <b>non-transient basis</b> (except as otherwise permitted by Section 42 of the Code).	<input type="checkbox"/> YES <input type="checkbox"/> NO
5. Each building in the project is suitable for occupancy taking into account local health, safety, building codes and National Standards for the Physical Inspection of Real Estate (NSPIRE) as defined by the Department of Housing and Urban Development (HUD).	<input type="checkbox"/> YES <input type="checkbox"/> NO
6. All <b>resident</b> facilities included in the <b>eligible basis</b> of any building in the project <b>are</b> provided on a comparable basis without a separate fee to all residents in the building.	<input type="checkbox"/> YES <input type="checkbox"/> NO
7. If the income of a <b>low-income household</b> 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.	<input type="checkbox"/> YES <input type="checkbox"/> 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 <b>Regulatory Agreement (Extended Use Agreement)</b> and the <b>Reservation Contract</b> remains in force.	<input type="checkbox"/> YES <input type="checkbox"/> 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.	<input type="checkbox"/> YES <input type="checkbox"/> NO
10. The property is in compliance with the <b>Violence Against Women Act (VAWA)</b> requirements as reauthorized in 2013.	<input type="checkbox"/> YES <input type="checkbox"/> NO

## FEDERAL DISCLOSURES

**NOTE:** If you answered “Yes” to any of the below Federal questions, you must attach an explanation and supporting documentation.

11. Have there been any changes in the <b>applicable fraction</b> (as defined in section 42(c)(1)(B)) of any building in the project?	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Have there been any changes in the building’s eligible basis under Section 42(d) of any building in the project?	<input type="checkbox"/> YES <input type="checkbox"/> NO
13. Have there been any instances of <b>casualty loss</b> , including Meth or Fentanyl contamination, that took one or more units out of service for more than 30 days during the reporting period and/or rendered a unit out of service on 12/31 of the reporting year? <b>If yes, and you haven’t reported the event(s), you must submit a Casualty Loss Checklist at <a href="https://portal.wshfc.org/Forms/CasualtyLossChecklist">https://portal.wshfc.org/Forms/CasualtyLossChecklist</a></b>	<input type="checkbox"/> YES <input type="checkbox"/> NO
14. Have there been any building code violations received by the project within the reporting period? <b>If yes, attach a copy of the complaint and resolution status.</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO
15. Have there been any violations of the Fair Housing regulations filed against the project within the reporting period? <b>If yes, attach a copy of the complaint and resolution status.</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO
16. Have there been any violations of the Violence Against Women Act filed against the project within the reporting period? <b>If yes, attach a copy of the complaint and resolution status.</b>	<input type="checkbox"/> YES <input type="checkbox"/> NO
17. Has the Owner refused to lease a unit in the project because an applicant holds a voucher or certificate of eligibility under <b>Section 8 of the United States Housing Act of 1937</b> , 42 U.S.C. 1437s?	<input type="checkbox"/> YES <input type="checkbox"/> NO
18. Pursuant to IRS Revenue Ruling 2004-82, has the owner evicted any residents, or refused to renew any leases except for good cause?	<input type="checkbox"/> YES <input type="checkbox"/> NO

## WSHFC STATE REQUIREMENTS - THE OWNER FURTHER CERTIFIES:

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

19. Upon initial lease-up, did the project meet all Regulatory Agreement Commitments for Special Needs ?	<input type="checkbox"/> YES <input type="checkbox"/> NO
If not, did the project receive a temporary waiver from the WSHFC?	<input type="checkbox"/> YES <input type="checkbox"/> NO
20. If a <b>Special-Needs Housing Commitment</b> 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.	<input type="checkbox"/> YES If yes, attach the "Special Needs Vacancy Report" and supporting documentation. <input type="checkbox"/> NO If no, please explain. <input type="checkbox"/> N/A (No Special Needs Housing Commitments or all commitments met throughout reporting year.)
21. 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.	<input type="checkbox"/> YES <input type="checkbox"/> NO
22. The Owner notified the general public via general circulation, advertisement(s) in the area, of the availability of <b>Low-Income Housing Units</b> and any Housing Units subject to a Special-Needs Housing Commitment during the reporting period.	<input type="checkbox"/> YES <input type="checkbox"/> NO
23. The Owner/Property Manager provided a copy of the <b>most current Tax Credit Lease Rider</b> to each Resident prior to the execution of each lease.	<input type="checkbox"/> YES <input type="checkbox"/> NO

## ADDITIONAL DISCLOSURES

24. Do you have any units with <b>Project-Based Rental Assistance</b> ?	<input type="checkbox"/> YES <input type="checkbox"/> NO
If yes, how many units?	
25. Is there an active <b>Section 8 assistance</b> contract on this project?	<input type="checkbox"/> YES <input type="checkbox"/> NO
If yes, fill in the following information:	
<b>Monitoring Agency:</b>	
Contract Expiration Date (mm/dd/yyyy):	
Contract Number:	

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

YES  NO

If yes, please submit 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).

27. 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.

28. 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), were out of compliance with the Fulltime Student Rule 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

29. 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.

30. Has there been a transfer or change in ownership during this reporting period?

If yes, and the transfer was not approved by the Commission, contact us immediately. **The Commission must approve all transfers.**

YES  NO

31. Has the owner elected **Eventual Tenant Ownership (ETO)** for this property?

YES  NO

If yes, please complete the following certifications:

A: Has the property owner provided the required Low Income Housing Tax Credit lease rider and Owner-provided ETO Lease Addendum to every tenant at time of move-in?

YES If yes, please provide a copy of the lease rider and addendum.

NO If no, please explain.

B: Is the owner making progress in implementing its Conversion Plan as reviewed and approved by the Commission?

YES  NO If no, please explain.

32. Was HOTMA implemented at the property during 2025?

YES If yes, on what date

NO If no, please explain.

I, Owner/Authorized Signer, 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)** 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. I also reviewed and submitted *Table 5* with explanations for extended rent-ready and vacancy periods. I believe this information and the *Project Summary Report* that summarizes the entries on Table 1 and whether the set-asides have been met is true and accurate.

I have reviewed the data submitted in WBARS for this property 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.)*

**This form must display the hand-written or electronic signature of the Owner/Authorized Signer.**

PRINT NAME	DATE (mm/dd/yyyy)
TITLE	E-MAIL ADDRESS
SIGNATURE	