**Department of Housing and Community Development**



**1800 Martin Luther King Jr. Avenue, SE I Washington, DC 20020**

**202-442-7200 I** [**www.dhcd.dc.gov**](http://www.dhcd.dc.gov)

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| **LOW INCOME HOUSING TAX CREDIT (LIHTC)**  **OWNER’S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE**  LIHTC Program Annual Owner Certifications (AOCs) must be completed annually. The Internal Revenue Service (IRS) monitoring regulations require all Owners of LIHTC properties to annually submit an Owner Certification to the Tax Credit Allocating Agency (DHCD). If you have claimed tax credits or are in the extended use period for the property indicated in this report, you must complete the certification and return it to DHCD. If there are low income tenants at the project as of December 31st for any year, an AOC must be completed. Failing to complete an AOC by the deadline will result in a notice of noncompliance. | |
| **Certification Dates: January 1, Click or tap here to enter text. To: December 31, Click or tap here to enter text.** | |
| **Project Name: Click or tap here to enter text.** | **Project Identification Number:**  **DCB#\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| **Project Street Address: Click or tap here to enter text. Zip Code: Click or tap here to enter text.** | |
| **Project Point of Contact (POC):** Click or tap here to enter text. **Project POC Phone:** Click or tap here to enter text.  **Project POC Email:** Click or tap here to enter text. **Project POC Fax:** Click or tap here to enter text. | |
| **Ownership Entity Name:** Click or tap here to enter text.  **Ownership Entity Tax ID:** Click or tap here to enter text.  **Basic Business License Number:** Click or tap here to enter text. | |
| No buildings have been Placed in Service.  At least one building has been Placed in Service, but the owner elects to begin credit period in the following year.  **If either of the above applies, check the appropriate box, and proceed to page 7 to sign and date this form.**  **Resyndication Properties Only:**  o No buildings have been placed in service under the most recent allocation.  o At least one building has been Placed in Service under the most recent allocation, but the owner elected to begin credit period in the following year.  *If either of the above applies, please check the appropriate box, and complete the certification for the original allocation.* | |
| **Pursuant to the Internal Revenue Code Section 42 and as required by the DC Department of Housing and Community Development (DHCD), the under signed**  **Name:** Click or tap here to enter text.  **Signature:**  **certifies** **on behalf of the Owner** Click or tap here to enter text. **the following information:** | |
| 1. The project meets the minimum requirements of: (check one)  20 - 50 test under Section 42(g)(1)(A) of the Code  40 - 60 test under Section 42(g)(1)(B) of the Code  The Average Income test under Section 42(g)(1)(C)  15 - 40 test for "deep rent-skewed" projects under Section 42(g)(4) and 142(d)(4)(B) of the Code. | |
| 2. Each low-income unit in the project has been rent-restricted under Section 42(g)(2) of the Code.  YES  NO | |
| 3.Each low-income unit in the project was rent restricted according to the Land Use Restriction Agreement (LURA).  YES  NO | |
| 4. There has been no change in the applicable fraction as defined in Section 42 (c)(1)(B) for any building in the project.  YES  NO  **If no, attach documentation of the applicable fraction to be reported to the IRS for each building in the project for the certification year.** | |
| 5. The owner has received an annual Student Self Certification for each low-income household.  YES  NO  **If no, please clarify and explain on page 7, and attach copy of document.** | |
| 6. At initial occupancy, the owner has received a Tenant Income Certification (TIC) from each low-income tenant and documentation to support that certification, and if applicable, at annual recertification, the owner has received a Tenant Income Certification (TIC) and documentation to support that certification.  YES NO  **If no, please clarify and explain on page 7, and attach copy of document.** | |
| 7. All low-income units in the project are and have been available for use by the general public and used on anon-transient basis (except for transitional housing for the homeless provided under Section 42 (i)(3)(B)(iii) ofthe Code).  YES  NO  **If no, please clarify and explain on page 7, and attach copy of document.** | |
| 8. On December 31, 2019, each unit and each building in the project is and has been suitable for occupancy, taking into account local health, safety, building codes and the Uniform Physical Conditions Standards (UPCS) (or other habitability standards). No units are unsuitable for occupancy because of fire, flood, or mold and the state or local government responsible for making building code inspections did not issue a report of a violation for any building or low-income unit in the project.  YES  NO  **No units are unsuitable for occupancy because of fire, flood, or mold.**  **Unit inspections by Management are done at least:  Quarterly Semi-Annually  Annually**  **Date of last full property inspection by owner or management company or agent: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**. | |
| 9. Did the project receive any citations or notices for violations of local health, safety, or building codes?  YES  NO  **Please include all notices issued by state or local government during the reporting period. Use the clarification section on page 7 to describe the violations and correction status. (DHCD may request copies of local code reports during inspections).** | |
| 10. The property is in compliance with all applicable Fair Housing and Accessibility regulations and laws and there have been no violations of the Fair Housing Act, DC Human Rights Act of 1977 as amended Section 504 of the Rehabilitation Act of 1973, Americans with Disabilities Act of 1990 (ADA) , and Title VI of the Civil Rights Act of 1964 filed against the project within the reporting period.  YES  NO  **If no, please clarify and explain on page 7, and attach copy of document.** | |
| 11. An **executed** and **updated** copy of the Affirmative Fair Housing Marketing Plan (AFHMP), if applicable is attached along with all supporting documentation. Attached  Not Attached  **All staff at the property has undergone Fair Housing Training in the past 2 years?  YES  NO**  **The AFHMP includes marketing efforts of accessible units to those with disabilities?  YES  NO**  **Attached are copies of marketing efforts of accessible units to those with disabilities? YES  NO** | |
| 12. Have there been any requests for reasonable accommodations or reasonable modifications under the Fair Housing Act or Human Rights of 1977?  YES  NO **If yes, clarify on Page 7.**  Is there a Waiting List for persons with Disabilities seeking accessible housing?  YES  NO   1. **If yes, please complete the chart below.**  |  |  | | --- | --- | | Accessible Unit Wait List | | | Accessible Unit Type | # of People on Waitlist | | Audio-Visual |  | | Physically Accessible |  |   **b. Please complete the chart below describing the occupancy of accessible units.**   |  |  |  |  | | --- | --- | --- | --- | | Accessible Unit Type | # of Units on site | # of Units occupied by persons with a disability | # of Units Vacant | | Audio-Visual |  |  |  | | Physically Accessible |  |  |  | | |
| 13. The property is in compliance with the Violence Against Women Act requirements and all related implementing regulations providing protections for tenants and applicants who are victims of domestic violence, dating violence, sexual assault, and/or stalking.  YES  NO  **Do you have an Emergency Transfer Plan in accordance with VAWA for this project?  YES  NO**   * 1. **If so, please attach a copy of the plan.**   **Have you had any requests for an emergency transfer per VAWA in the last year?  YES  NO**   * 1. **If so, please explain on page 7.** | |
| 14. Were any fees in addition to rent, charged to the tenants that were not optional?  YES  NO  Example: Water-billing service fees, parking, non-refundable security deposit fees, etc.).   |  |  | | --- | --- | | Fee List | | | Fee Type Click or tap here to enter text. | Fee Amount: $ Click or tap here to enter text. | | Fee Type Click or tap here to enter text. | Fee Amount: $ Click or tap here to enter text. | | Fee Type Click or tap here to enter text. | Fee Amount: $ Click or tap here to enter text. | | |
| 15. There has been no change in the eligible basis (as defined in Section 42(d) of the Code), of any building in the project since last certification submission:  YES  NO  **If no, state the nature of change (e.g., a common area has become commercial space, a fee is now charged for a tenant facility formerly provided without charge, or the project owner has received federal subsidies with respect to the project that had not been disclosed to the allocating authority in writing) on page 7.** | |
| 16. All tenant facilities included in the eligible basis under Section 42(d) of the code of any building in the project, such as swimming pools, other recreational facilities, parking areas, washer/dryer hookups, and appliances were provided on a comparable basis without charge to all tenants in the building.  YES  NO | |
| 17. If a low-income unit in the property became vacant during the year, reasonable attempts were or are being made to rent that unit or the next available unit of comparable or smaller size to tenants having a qualifying income before any units in the property were or will be rented to tenants having a qualifying income.  YES  NO  **Was the Next Vacant Unit Rule followed?**  YES  NO | |
| 18. If the income of tenants of a low-income unit in any building increased above the limit allowed in Section 42 (g)(2)(D)(ii) of the Code, the next available unit of comparable or smaller size in that building was or will be rented to tenants having a qualifying income.  YES  NO  **Was the Next Vacant Unit Rule followed?**  YES  NO | |
| 19. An extended low-income housing commitment as described in Section 42(h)(6) was in effect, including the requirement under Section 42(h)(6)(B)(iv) that an owner cannot refuse to lease a unit in the project to an applicant because the applicant holds a voucher or certificate of eligibility under Section 8 of the United State Housing Act of 1937, 42 U.S.C. 1437s. Owner has not refused to lease a unit to an applicant based solely on their status as a Holder of a Section 8 voucher and the project otherwise meets the provisions, including any special provisions, as outlined in the extended low-income housing commitment (not applicable to buildings with tax credits from years 1987-1989).  YES  NO N/A  **Extended Use in place?**  YES  NO | |
| 20. The owner received its credit allocation from the portion of the state ceiling set-aside for a project involving “qualified non-profit organizations” under Section 42(h)(5) of the Code and its non-profit entity materially participated in the operation of the development within the meaning of Section 469(h) of the Code.  YES  NO | |
| 21. There has been no change in the ownership or management of the property since the completion of the last Certification of Continuing Program Compliance.  YES  NO  **If no, please clarify and explain on page 7 and attach a copy of the document.** | |
| 22. The property has not suffered a casualty loss resulting in the current displacement of tenants.  YES  NO  **If no, please clarify and explain on page 7, and attach a copy of the supporting documentation outlining the circumstances, date of the casualty loss and date on which the tenant(s) were able to return to their unit(s).** | |
| 23. I certify, Pursuant to IRS Revenue Ruling 2004-82, that I have not evicted any tenant, or refused to renew any lease, except for good cause.  YES  NO  **If no, please clarify and explain on page 7, and attach a copy of the document.** | |
| 24. IRS Form 8609 Part II “First Year Certification” has been completed, signed and dated by the owner. The owner maintains copies of the 8609s for DHCD’s inspection. The owner agrees to provide fully executed and signed copies of 8609s for DHCD upon request. Are 8609s completed and available for inspection?  YES  NO | |
| 25. I certify that I have advised the District of Columbia Department of Housing and Community Development (DHCD) of any occurrence(s) of tax credit unit(s) placed out-of-service.  YES  NO  **If no, please clarify and explain on page 7, and attach a copy of the document.** | |
| 26. The owner has not refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 housing voucher (Housing Choice Voucher).If yes, attach an explanation on page 7 and supporting documentation.  YES  NO | |
| 27. Have vacant units been listed on DCHousingSearch.org?  YES  NO  **If yes, please attach copies of postings and clarify on Page 7.** | |
| 28. Failure to complete this form in its entirety will result in noncompliance with Internal Revenue Code Section 42 program requirements. In addition, any individual other than an owner or general partner of the project is not permitted to sign this form, unless authorized by the District of Columbia Department of Housing and Community Development (DHCD). The project is otherwise in compliance with the Code, including any Treasury Regulations, the applicable District of Columbia Qualified Allocation Plan (QAP), and all other applicable laws, rules and regulations.  **Compliance Monitoring Fee**:  All projects that received an IRS Form 8609. The fee will be due each year on February 15th. $45 per unit per year for the first 15 years of the Compliance Period, or $55 per unit per year for projects selecting the Average Income minimum set-aside. $25 per tax credit unit per year (including employee units) starting from the 16th year of compliance or $30 per tax credit unit per year for projects selecting the Average Income minimum set-aside (not to exceed$3,500 per project after the initial 15 years of the Compliance Period).  **9% and 4% Re-inspection Fee**: Projects failing an inspection that are issued an IRS Form 8823 must have are-inspection. $50 per hour ($50 minimum) to reinspect deficiencies as observed. An additional $50 per hour ($50 minimum) to review tenant files on site and any document forwarded to DHCD to correct noncompliance of 4% and 9% LIHTC properties.  **Required Annual Submission Documents:**  **Low Income Housing Tax Credit (LIHTC)**   * **Hard Copy:** LIHTC Owner’s Certificate of Continuing Program Compliance (**Note**: Original signature required, blue ink preferred); * **Electronic:** Building Status and Vacancy Report; Attachments 1 and 2, Current History of Project Contacts and Project Specifics; * **Electronic:** Reporting Period Year Utility Allowance Support Documentation; * **Compliance Monitoring Fees per invoice**   **The certification MUST be signed by the Owner or General Partner of record for tax purposes**  This certification is for the annual reporting period beginning January 1, 2019 through December 31, 2019.  **I certify the following UNDER PENALTY OF PERJURY:**  I have completed DHCD’s Rental Accommodations Division Registration/Claim of Exemption Form  YES  NO  I acknowledge the compliance monitoring fee structure for Physical and File Review Inspections and Re-Inspections, as cited above.  YES  NO  I acknowledge required training as documented in the District of Columbia Department of Housing and Community Development’s LIHTC compliance manual. DHCD **strongly encourage** all Owners and their management agents, and in some cases, as mandated by their State Allocation Agency (DHCD) to become certified compliance professionals. Certifications can be obtained by several LIHTC industry groups.  YES  NO  If you had staff attend required training during the period of January 1, 2019 through December 31, 2019, please list their name and the type of training attended.  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Name: Click or tap here to enter text.(Insert Owner – GP Name)  Title: Click or tap here to enter text. (Insert Title)  Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: Click or tap to enter a date.  (Owner)  **Warning: Section 1001 of Title 18 of the U.S. Code makes it a criminal offense to willfully falsify a material fact or make a false statement in any matter within the jurisdiction of a federal agency.**  This certification and any attachments are made under penalty of perjury. Failure to complete this form in its entirety will result in noncompliance with program regulations. In addition, any individual other than an owner or general partner of the project is not permitted to sign this form, unless permitted by the state agency, the District of Columbia Department of Housing & Community Development (DHCD). | |

**PLEASE EXPLAIN ANY ITEMS THAT WERE ANSWERED “NO”**

**ON QUESTIONS 1-28.**

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| **Question #** | **Explanation** |
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Mail To:

Government of the District of Columbia

Department of Housing and Community Development

1800 Martin Luther King Jr. Avenue, SE

Washington, DC. 20020