



GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT
GENERAL COUNSEL



REQUEST FOR TAX RELIEF AND CERTIFICATION OF TAX PAYER

_____ (“Eligible Owner”) hereby requests on this ___ day of _____, 20___, that the District of Columbia (“District”), a municipal corporation acting by and through the D.C. Department of Housing and Community Development (“DHCD”), pursuant to the Nonprofit Affordable Housing Developer Tax Relief program under DC Code section 47-1005.02 (“Tax Relief Program”), provide a certification to the Office of Tax and Revenue (“OTR”) that the Eligible Project (as described below) qualifies for tax relief under the Tax Relief Program. In accordance with this request, Eligible Owner hereby makes the following representations and warranties to DHCD as stated below.

I. Eligible Owner Certifications:

- A. Eligible Owner is [organized as][controlled directly or indirectly by] a District of Columbia non-profit corporation and is in good standing pursuant to that certain certificate of good standing from the Department of Consumer and Regulatory Affairs attached hereto as Exhibit A. Its full legal name is _____. It has a tax identification number of _____. Eligible Owner is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code, as stated in that certain exemption letter from the Internal Revenue Service attached hereto as Exhibit B.
- B. Eligible Owner is or will become the owner by _____, of certain real property located in Square ___, Lots _____, with an address of _____, in Washington, DC, as more particularly described in Exhibit C (“Eligible Property”). A copy of the purchase and sale agreement for the Eligible Property is attached hereto as Exhibit D.
- C. Eligible Owner or another non-profit entity acceptable to DHCD shall develop, own and operate directly or indirectly as the controlling interest in an entity also eligible for tax relief under the Tax Relief Program, on the Eligible Property an approximately ___ unit residential apartment project that shall be affordable to households at or below 60% Area Median Income (the “Eligible Project”). The Eligible Project will be developed and used so that it is eligible for low-income housing tax credits provided by Section 42 of the Internal Revenue Code. The Eligible Project has applied for or been awarded low-income housing tax credits provided by Section 42 of the IRC on _____ or, if it has not yet applied, it shall apply within one year of the date of acquisition (or as may be extended by

DHCD). If Eligible Owner has applied for low-income housing tax credits or will apply, but has not been awarded such credits as of the date of this Certification, Eligible Owner shall immediately inform DHCD once Eligible Owner either receives an award or is denied an award.

- D. Eligible Owner is in compliance with the terms of all project financing it has received from DHCD.
 - E. Eligible Owner requests that DHCD certify to OTR that all eligible, residential portions of the Eligible Property be exempt from the tax imposed pursuant to: (1) Chapter 8 of Title 47 of the District of Columbia Official Code, (2) a payment in lieu of tax imposed under §47-1002(20), (3) District of Columbia Deed Recordation Tax Act, approved March 2, 1962 (76 Stat. 11; D.C. Official Code §42-1101 et seq.), and (4) transfer tax imposed by Chapter 9 of Title 47.
- II. In connection with the certifications made by the Eligible Owner, Eligible Owner hereby acknowledges and agrees with the following:
- A. the above certifications are a true and accurate statement of facts regarding the Eligible Owner, Eligible Property and Eligible Project;
 - B. if Eligible Owner becomes aware that any of the above statements have become false or misleading, Eligible Owner shall immediately inform DHCD of the same;
 - C. any tax relief certification provided by DHCD is subject to Eligible Owner being in compliance with all loans, grants and funding provided by DHCD to Eligible Owner for the Eligible Project; and
 - D. if any statement above is deemed false, misleading or a misrepresentation (“False Statements”) by DHCD in its sole discretion, that DHCD shall have the immediate right to revoke any certification it has made to OTR, the Recorder of Deeds or any other party regarding the eligibility of Eligible Owner or Eligible Property for tax relief under the Tax Relief Program. In the case of such revocation, Eligible Owner shall be required to pay any taxes due to the District of Columbia and shall reimburse DHCD for any penalties it shall suffer as a result of Eligible Owner’s False Statements.

Finally, any certification by DHCD to OTR regarding Eligible Owner or Eligible Project shall not be construed as a promise or obligation by DHCD to Eligible Owner that OTR will provide the tax relief sought by Eligible Owner. DHCD has no authority over OTR, and OTR may deny or defer the relief sought or may impose additional requirements on the Eligible Owner prior to granting relief.

IN WITNESS WHEREOF, the Eligible Owner, does hereby appoint
_____, as its true and lawful attorney-in-fact to execute,
acknowledge and deliver this Request for Tax Relief and Certification of Tax Payer.

[_____]

By: _____
Name:
Title:

EXHIBIT A
ORGANIZATIONAL DOCUMENTS

[ATTACH EXHIBIT A]

**EXHIBIT B
TAX EXEMPTION LETTER**

[ATTACH EXHIBIT B]

**EXHIBIT C
LEGAL DESCRIPTION**

[ATTACH EXHIBIT C]

**EXHIBIT D
PURCHASE AND SALE AGREEMENT**

[ATTACH EXHIBIT D]