

**OWNER'S CERTIFICATE OF CONTINUING  
LIHTC PROGRAM COMPLIANCE**Email to: [spectrumendofyear@gmail.com](mailto:spectrumendofyear@gmail.com)

Email no later than March 15th

- No buildings have been Placed in Service  
 At least one building has been placed in Service but owner elects to begin credit period in the following year.

If either of the above applies, please check the appropriate box, and proceed to page 3 to sign and date this form.

<b>Certification Dates:</b>	<b>From:</b> January 1, 20	<b>To:</b> December 31, 20	
<b>Project Name:</b>		<b>Project No:</b>	
<b>Project Address:</b>		<b>City:</b>	<b>Zip:</b>
<b>Tax ID # of Ownership Entity:</b>			

The undersigned \_\_\_\_\_ on behalf of \_\_\_\_\_ (the "Owner"), hereby certifies to the

Department of Housing and Community Development ("the Authority") that:

- I. The project met 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  
 Average Income test

And, if applicable to the project: (check)

- 15 - 40 test for "deep rent-skewed" projects under Section 42(g)(4) and 142(d)(4)(B) of the Code;

- II. There has been **no change in the applicable fraction** (as defined in Section 42(c)(1)(B)) of any building in the project, or that there was a change and description of the change;  
 **NO CHANGE**       **CHANGE**

If "**Change**" list the applicable fraction to be reported to the IRS for each building in the project for the certification year on page 4.

- III. The owner has received an annual income certification from each low-income tenant, and documentation to support that certification; or, in the case of a tenant receiving Section 8 housing assistance payments, the statement from a public housing authority described in paragraph (b)(1)(vii) of Section 1.42-5;

**YES**       **NO**

- IV. Each low-income unit in the project has been rent-restricted under Section 42(g)(2);

**YES**       **NO**

- V. All units in the project were for use by the general public (as defined in Section 1.42-9), including the requirement that no finding of discrimination under the Fair Housing Act, 42 U.S.C. 3601-3619, occurred for the project. A finding of discrimination includes an adverse final decision by the Secretary of the Department of Housing and Urban Development (HUD), 24 CFR 180.680, an adverse final decision by a substantially equivalent state or local fair housing agency, 42 U.S.C. 3616a(a)(1), or an adverse judgment from a federal court;

**YES**       **NO**

- VI. The buildings and low-income units in the project were suitable for occupancy, taking into account local health, safety, and building codes (or other habitability standards), and the State or local government unit responsible for making local health, safety, or building code inspections did not issue a violation report for any building or low-income unit in the project. If a violation report or notice was issued by the governmental unit, the owner must attach a statement summarizing the violation report or notice or a copy of the violation report or notice to the annual certification submitted to the Authority under paragraph (c)(1) of Section 1.42-5. In addition, the owner must state whether the violation has been corrected;

**YES**       **NO**



VII. There was no change in the eligible basis (as defined in Section 42(d)) of any building in the project, or if there was a change, the nature of the change (e.g., a common area has become commercial space, or a fee is now charged for a tenant facility formerly provided without charge);

**NO CHANGE**                       **CHANGE**

If “**Change**”, state nature of the change on page 4.

VIII. All tenant facilities included in the eligible basis under Section 42(d) of any building in the project, such as swimming pools, other recreational facilities, and parking areas, were provided on a comparable basis without charge to all tenants in the building;

**YES**                                       **NO**

IX. If a low-income unit in the project has been 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 project were or will be rented to tenants not having a qualifying income;

**YES**                                       **NO**

Xa. If the income of tenants of a low-income unit in the building increased above the limit allowed in Section 42(g)(2)(D)(ii), the next available unit of comparable (**refer to §1.42-15 for definition of comparable**) or smaller size in the building was or will be rented to tenants having a qualifying income;

**YES**                                       **NO**

Xb. The Applicable Fraction for this year was based on:

**Square Footage Fraction\***    **Unit Fraction**   **OR**    **100% LIHTC**

\*Submit calculation of the square footage fraction for each building.

XI. An extended low-income housing commitment as described in Section 42(h)(6) was in effect (for buildings subject to Section 7108(c)(1) of the Omnibus Budget Reconciliation Act of 1989, 103 Stat. 2106, 2308-2311), 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 States Housing Act of 1937, 42 U.S.C. 1437f (for buildings subject to Section 13142(b)(4) of the Omnibus Budget Reconciliation Act of 1993, 107 Stat. 312, 438-439);

**YES**                                       **NO**

XII. All low-income units in the project were used on a nontransient basis (except for transitional housing for the homeless provided under Section 42(i)(3)(B)(iii) or single-room-occupancy units rented on a month-by-month basis under Section 42(i)(3)(B)(iv));

**YES**                                       **NO**                                       **HOMELESS**

XIII.a 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.

**YES**                                       **NO (if NO, skip to question XIV)**

XIII.b If the answer to XIII.a was yes, is that participation ongoing?

**YES**                                       **NO**

XIV. There has been no change in the ownership or management of the project;

**NO CHANGE**                       **CHANGE\***

\*Update contact information in the Unit History Report. All correspondence is to the contacts listed in the Unit History Report Only.

XV. The Owner complies with Internal Revenue Service (“IRS”) Revenue Ruling 2004-82, which at Question and Answer 5, states that Internal Revenue Code (“IRC”) Section 42(h)(6)(B)(i) requires that “an extended low-income housing commitment include a prohibition during the extended use period against (1) the eviction or termination of tenancy (other than for good cause) of an existing tenant of any low-income unit (no-cause eviction protection) and (2) any increase in the gross rent with respect to the unit not otherwise permitted under § 42.

**YES**                                       **NO**

**Note: Failure to complete this form in its entirety will result in noncompliance with program requirements. 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 project is otherwise in compliance with the Code, including any Treasury Regulations, the applicable State Allocation Plan, and all other applicable laws, rules and regulations. This Certification and any attachments are made UNDER PENALTY OF PERJURY.

By: \_\_\_\_\_  
(Signature) \_\_\_\_\_  
(Ownership Entity)

\_\_\_\_\_  
(Please Print Name) \_\_\_\_\_  
(Owner Phone Number)

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Signed sealed and delivered in the presence of:**

Notary: \_\_\_\_\_

Witness: \_\_\_\_\_ My commission expires: \_\_\_\_\_

Date of Execution: \_\_\_\_\_ (NOTARY PUBLIC SEAL)



**PLEASE EXPLAIN ANY ITEMS THAT WERE ANSWERED "NO" OR "CHANGE" ON QUESTIONS 1-14.**

Question #	Explanation

**CHANGES IN OWNERSHIP OR MANAGEMENT**  
 (to be completed **ONLY** if "CHANGE" marked for question 14 above)

**TRANSFER OF OWNERSHIP**

Date of Change:	
Taxpayer ID Number:	
Legal Owner Name:	
General Partnership:	
Status of Partnership (LLC, etc):	
New Owner Contact Email	

Changes in owner or management contact information must be made in the unit history report.