



LOW INCOME HOUSING TAX CREDIT
OWNER'S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE

To: Alaska Housing Finance Corporation
P.O. Box 101020
Anchorage, AK 99510-1020

Table with certification details: Certification Dates (From/To), Development Name, Development Address (City/Zip), Tax ID # of Ownership Entity, Owner's Taxable Year (Start/End Date).

The undersigned; _____ on behalf of _____ (the "Owner"), hereby certifies that:

- I. The development 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
II. There has been no change in the applicable fraction (as defined in Section 42(c)(1)(B)) of any building in the development or if there was a change describe the change at page 4; and
- NO CHANGE
- CHANGE
III. The Owner has received an annual income certification from each low-income household, and documentation to support that certification; or, in the case of a household receiving Section 8 housing assistance payments, the statement from a public housing authority described in paragraph (b)(1)(vii) of this section (this option is only available after the first annual recertification has been completed); and
- YES
- NO
IV. If the development is a 100% LIHTC program property and the Owner has chosen to conduct self-certifications for applicable Households with the approval of the investor and in accordance with AHFC Policy, all such subsequent recertifications were completed properly and all applicable Households were income-qualified at move-in; and
- YES
- NO
- N/A
V. Each low-income unit in the development has been rent-restricted on a MONTHLY basis under Section 42(g)(2). Also see IRS 8823 Guide pages 11-8 and 11-9: "A unit is out of compliance if the rent exceeds the limit on a tax year basis or on a monthly basis. A unit is also out of compliance if an Owner charges impermissible fees;" and
- YES
- NO

- VI. All units in the development 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. 3601-3169, occurred for the development. 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, and 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; and
 YES NO
- VII. The buildings and low-income units in the development were suitable for occupancy, taking into account local health, safety, and building codes (or other habitability standards), and the State and 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 development. If a violation report or notice was issued by the governmental unit (this would include the issuance of IRS Form 8823 by AHFC for item 11c: Violations of the UPCS or local inspection standards), the Owner must attach a statement summarizing the violation report or notice and/or provide a copy of the violation report or notice to the annual certification submitted to the Agency. In addition, the owner must state whether the violation has been corrected; and
 YES NO
- VIII. There was no change in the eligible basis (as defined in section 42(d)) of any building in the development, or if there was a change describe the nature of the change on page 4; and
 YES NO
- IX. All tenant facilities included in the eligible basis under Section 42(d) of any building in the development, such as swimming pools, other recreational facilities, and parking areas, were provided on a comparable basis without charge to all tenants in the buildings; and
 YES NO
- X. If a low-income unit in the development 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 development were or will be rented to tenants not having a qualifying income; and
 YES NO
- XI. If the income of tenants of a low-income unit in the development increased above 140% of the income limit allowed in section 42(g)(2)(D)(ii), the next available unit of comparable or smaller size in the development was or will be rented to tenants having a qualifying income; and
 YES NO
- XII. 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 development 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. 1437s (for buildings subject to section 13142 (b)(4) of the Omnibus Budget Reconciliation Act of 1193, 107 Stat. 312, (438-439); and
 YES NO N/A

- XIII. All low-income units in the development were used on a non-transient 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); and
 YES NO HOMELESS
- XIV. The Owner received its credit allocation from the portion of the State ceiling set-aside for a development involving “qualified non-profit organizations” under Section 42 (h)(5) of the Code and it’s nonprofit entity materially participated in the operation of the development within the meaning of Section 469(h) of the Code; and
 YES NO N/A
- XV. There has been no change in the ownership or management of the development; and
 NO CHANGE CHANGE
 (If "Change", complete page 5 detailing the changes in ownership or management of the development.)
- XVI. In keeping with Revenue Procedure 2005-37 and Revenue Ruling 2004-82, the Owner, as part of its certifications under IRC 1.42-5(c)(1)(xi), certifies that for the preceding 12-month period that no tenants in low-income units were evicted or had their tenancies terminated other than for good cause and that no tenants had an increase in the gross rent with respect to a low-income unit not otherwise permitted under Section 42; and
 YES NO
- XVII. Owners certify that, to the best of their knowledge, AHFC Internal Audit has been advised of all over-income Households due to, but not limited to, fraud and/or management error, that may have resided at the development in an affordable unit during the certification period; and
 YES NO N/A
- XVIII. The Owner received an annual Student Certification from each low-income household annually in accordance with IRC §42 (i)(3)(D).
 YES NO
- XIX. The project has complied with the Violence Against Women Act (VAWA), which provides protections for residents and applicants who are victims of domestic violence, dating violence or stalking, and any other situation or incidence mandated by VAWA. Compliance requirements mandated by VAWA include, but are not limited to, honoring civil protection orders, eviction protection and bifurcation of lease when necessary.
 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 record for the development is not permitted to sign this form, unless permitted by the State agency.



In signing the LIHTC 'Owner's Certificate of Continuing Program Compliance', the Owner or Owner Representative is certifying that they have answered all certification issues I thru XVIII. This Certification and any attachments are made UNDER PENALTY OF PERJURY.

(Ownership Entity)

By: _____

Title: _____

Date: _____

Subscribed and sworn to before me on this _____ day of _____, 20 ____.

Notary Public in and for: _____

My Commission Expires: _____

**PLEASE EXPLAIN ANY ITEMS THAT WERE ANSWERED "NO" OR "CHANGE" ON
QUESTIONS 1-18.**

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):	

CHANGES IN OWNER CONTACT

Date of Change:	
Owner Contact:	
Owner Contact Phone:	
Owner Contact Fax:	
Owner Contact Email:	

CHANGES IN MANAGEMENT CONTACT

Date of Change:	
Management Co. Name:	
Management Address:	
Management city, state, zip:	
Management Contact:	