

KANSAS CITY OFFICE
 920 Main Street
 Suite 1400
 Kansas City, MO 64105
 (816) 759-6600



ST. LOUIS OFFICE
 505 N. 7th Street
 20th Floor, Suite 2000
 St. Louis, MO 63101
 (314) 877-1350

Important Notice
Exhibit A-Owner’s Certificate of Continuing Program Compliance
Line by Line Instructions

The Missouri Housing Development Commission (MHDC) is offering line by line instruction for Exhibit A Owner’s Certificate of Continuing Program Compliance. The owner of any building(s)/property(ies) that has claimed or plans to claim Low Income Housing Tax Credits must annually certify to MHDC, under penalty of perjury, for each year of the compliance period of continuing program compliance.

This form must be completed: 1) quarterly during initial lease up and 2) annually after the property is 100% leased up according to the property reporting period. The Exhibit A must be completed, signed and executed by the owner and must be submitted by the last day of the month following the Certification on Line (COL) submission due date. For example, if you submission due date is 3/31/XX then your Exhibit A must be received by MHDC not later than 4/30/XX.

Certification On Line (COL) is MHDC’s rental reporting system. All properties are required to enter resident data using COL. Resident events include move-ins, move-outs, annual recertifications, unit transfers, rent and utility allowance changes, household composition updates, and student status updates. The property reporting period is based on when the last building in the property is placed in service. See the matrix below:

SEASONAL REPORTING SCHEDULE			
<i>Placed-In- Service Date</i>	<i>Activity Period Covered</i>	<i>COL Report Due Date</i>	<i>Exhibit A Due Date</i>
1990, 1991, 1992, 1993, 2006, 2010, 2014, 2018, 2022, 2026, 2030, 2034, 2038, 2042	April 1 – March 31	April 15	April 30
1994, 1995, 1996, 1997, 2007, 2011, 2015, 2019, 2023, 2027, 2031, 2035, 2039, 2043	July 1 – June 30	July 15	July 31
1998, 1999, 2000, 2001, 2008, 2012, 2016, 2020, 2024, 2028, 2032, 2036, 2040, 2044	October 1 – September 30	October 15	October 31



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2002, 2003, 2004, 2005, 2009, 2013, 2017, 2021, 2025, 2029, 2033, 2037, 2041, 2045	January 1 – December 31	January 15	January 31
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The mailing address for the Exhibit A is:

Missouri Housing Development Commission
 Attn: Compliance Support
 505 N. 7th Street, 20th Floor, Suite 2000
 St. Louis, MO 63101

EXHIBIT A – OWNER’S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE

1.Certification Dates:	2.Type: <input type="checkbox"/>	3.From:	4.To:
5.Property Name:			6. Property No:
7.Property Address:			8. City: 9.Zip:
10.Owner Tax ID #			

- Box 1: No entry needed.
- Box 2: Enter the type of report frequency (i.e. annual, quarterly, etc.)
- Box 3: Enter the beginning of the reporting period.
- Box 4: Enter the ending of the reporting period.
- Box 5: Enter the property name.
- Box 6: Enter the property tax credit number.
- Box 7: Enter the property street address
- Box 8: Enter the city where the property is located.
- Box 9: Enter the zip code where the property is located.
- Box 10: Enter the owner tax ID number.

No buildings have been Placed-in-Service

At least one building in a multi-building property has been Placed-in-Service but owner elects to begin credit period in the following year. Please enter the year the credit period began _____

If either of the above applies. Please check the appropriate box, sign, date and execute this form then submit to MHDC.

Check the appropriate box.

If no buildings have been placed in service, check the first box.



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If at least one building in a multi building property has been placed in service, but the owner elected to begin the credit period in the following year on IRS Form 8609 Low-Income Housing Credit Allocation and Certification, Part II, Line 8b, check the second box and enter the year the credit period began.

If either of the boxes are checked, questions 1 through 17 are not yet applicable and do not have to be completed. Sign, date and execute the form then submit to MHDC.

The undersigned _____ on behalf of _____ (the "Owner")
hereby certifies to the following:

Title _____ Affiliation _____

1. The property 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
- 15 - 40 test for "deep rent-skewed" properties under Section 42(g)(4) and 142(d)(4)(B) of the Code

Check the appropriate box for the property minimum requirements (minimum set aside) that the owner elected on IRS Form 8609 Low-Income Housing Credit Allocation and Certification, Part II, Line 10c or:

- 1. "20/50" Election: At least 20% of available rental units in the property must be rented to households with incomes not exceeding 50% of Area Median Income adjusted for household size.
- 2. "40/60" Election: At least 40% of available rental units in the property must be rented to households with incomes not exceeding 60% of Area Median Income adjusted for family size.

Line 10d

3. 15/40 Election: At least 15% of available rental units in the property must be rented to households with incomes not exceeding 40% of Area Median Income adjusted for family size.

2. There has been **no change in the applicable fraction** (as defined in Section 42(c)(1)(B) of the Code) for any building in the property:

- NO CHANGE** **CHANGE**

The Applicable Fraction is the portion of a building that the owner has designated for low-income households to occupy. The Applicable Fraction is the lesser of (a) the ratio of the number of low-income units to the total number of units in the building or (b) the ratio of the total floor space of the low-income units to the total floor space of all units in the building. For a building to remain in compliance,



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the Applicable Fraction must always be at or above the fraction assigned to that building. The Applicable Fraction and the Minimum Set-Aside are not the same thing. The Applicable Fraction tells the percentage of units and floor space that must be reserved for tax credit households in a specific building. The Minimum Set-Aside tells the minimum percentage of units that must be set-aside as tax credit units in the entire property (as defined on Form 8609), and the federal income restriction at which these units must be set-aside (50% or 60%).

Check the appropriate box regarding the applicable fraction. If there has been a change to the applicable fraction, list the applicable fraction to be reported to the IRS for each building in the property, and explain and attach documentation on the last page of the Exhibit A.

3. The owner has received an annual Resident Income Certification from each low-income resident and documentation to support that certification, or the owner has a re-certification waiver letter from the IRS in good standing, has received an annual Resident Income Certification from each low-income resident in the time frame required, and documentation to support the certification at their initial occupancy.

YES NO

Check the appropriate box regarding annual Resident Income Certification forms. If annual Resident Income Certifications have not been received from each low-income resident in the time required, explain and attach documentation on the last page of Exhibit A.

4. Each low-income unit in the property has been rent-restricted under Section 42(g)(2) of the Code:

YES NO

Check the appropriate box regarding unit rent restriction under Section 42(g)(2) of the code. If any unit has not been rent restricted, explain and attach documentation on the last page of Exhibit A.

5. All low-income units in the property are and have been for use by the general public and used on a non-transient basis (except for transitional housing for the homeless provided under Section 42 (i)(3)(B)(iii) of the Code):

YES NO

Check the appropriate box regarding unit use by the general public and on a non-transient basis. Please note a property does not fail to meet the general public use requirement solely because of occupancy restrictions or preferences that favor residents with special needs, who are members of a specified group under a Federal program or State program or policy that supports housing for such a specified group, or who are involved in artistic or literary activities.



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Transitional housing for homeless is defined as a unit containing sleeping accommodations and kitchen and bathroom facilities that is located in a building which is used exclusively to facilitate the transition of homeless individuals (within the meaning of section 103 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11302), as in effect on the date of the enactment of this clause) to independent living within 24 months, and in which a governmental entity or qualified nonprofit organization provides such individuals with temporary housing and supportive services designed to assist such individuals in locating and retaining permanent housing.

6. No finding of discrimination under the Fair Housing Act, 42 U.S.C 3601-3619, or formal complaint resulting in an investigation by HUD or the Missouri Commission on Human Rights has occurred for this property. A finding of discrimination includes an adverse final decision by the Secretary 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:

NO FINDING FINDING

Check the appropriate box regarding findings of discrimination. If there has been a finding of discrimination or formal complaint resulting in an investigation please explain the reason on the last page of Exhibit A and attach a copy of the documentation or final decision.

7. Each building in the property is and has been 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 building code inspections did not issue a report of a violation for any building or low income unit in the property:

YES NO

Check the appropriate box regarding unit suitability for occupancy. If any unit has not been suitable for occupancy, please list the unit and state nature of the violation on the last page of Exhibit A. If the inspection was completed by MHDC, reference the inspection date, no attachment is needed. If the inspection was not complete by MHDC, attach a copy of the violation report as required by 26 CFR 1.42-5 and documentation of correction.

8. There has been **no change in the eligible basis** (as defined in Section 42(d) of the Code) of any building in the property since last certification submission:

NO CHANGE CHANGE



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Check the appropriate box regarding change in eligible basis. If there has been a "**Change**", state the nature of change (e.g., a common area has become commercial space, a fee is now charged for a resident facility formerly provided without charge, or the property owner has received federal subsidies with respect to the property which had not been disclosed to the allocating authority (MHDC) in writing) on the last page of the Exhibit A. Please note that any changes to eligible basis must have prior approval from MHDC.

9. All resident facilities included in the eligible basis under Section 42(d) of the Code of any building in the property, such as swimming pools, other recreational facilities, parking areas, washer/dryer hookups, and appliances were provided on a comparable basis without charge to all residents in the buildings:

YES

NO

Check the appropriate box regarding resident facilities included in eligible basis being provided without charge to all residents. If there is a charge for use of resident facilities that were included in eligible basis, please explain and attach documentation and note the charge on the last page of the Exhibit A. Please note that any fees that are non-conditional, non-refundable and a condition of tenancy must be included in gross rent.

10. If a low-income unit in the property 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 residents having a qualifying income before any units were or will be rented to residents not having a qualifying income:

YES

NO

Check the appropriate box regarding reasonable attempts being made to rent vacant low-income units or the next available unit to qualifying residents **before** renting to residents that do not have qualifying income. If reasonable attempts were made, but vacancies still exist, explain why they exist, list the vacant units, and attach documentation evidencing attempts to rent on the last page of the Exhibit A. If no reasonable attempts were made please explain and list the vacant units on the last page of the Exhibit A.

11. If the income of residents 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 residents having a qualifying income:

YES

NO



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Check the appropriate box regarding the next available unit of comparable or smaller size in the building was or will be rented to residents with qualifying income. If the next available unit was **not** rented to residents with qualifying income please explain and attach documentation on the last page of the Exhibit A.

12. Under section 42(h)(6)(B)(iv) an owner cannot refuse to lease a unit in the property 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. 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 property 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

Check the appropriate box regarding whether or not the owner refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 voucher and that the property otherwise meets the provisions, including any special provisions, as outlined in the extended low-income housing commitment. If the owner refused to lease a unit to an applicant based solely on their status as a holder of a Section 8 voucher and/or the property does not otherwise meet the provisions, including any special provisions, as outlined in the extended low-income housing commitment, please explain and attach documentation on the last page of the Exhibit A.

13. The owner received its credit allocation from the portion of the state ceiling set-aside for a property 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 (i.e. the nonprofit was involved in the property on a "regular, continuous and substantial basis).

YES

NO

N/A

Check the appropriate box regarding whether or not the non-profit entity materially participated in the operation of the development. Please note, material participation is defined as the non-profit being "involved in the operations of the activity on a basis which is regular, continuous and substantial." If there was no material participation of the non-profit entity in the operation of the development explain why not and attach documentation on the last page of the Exhibit A. If there is no qualified non-profit organization participation check N/A.



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14. The owner has complied with Section 42(h)(6)(E)(ii)(I) and not evicted or terminated the tenancy of an existing resident of any low-income unit other than for good cause:

YES NO

Check the appropriate box regarding whether or not the owner has complied with Section 42(h)(6)(E)(ii)(I) and not evicted or terminated the tenancy of an existing resident of any low-income unit other than for good cause. If the owner evicted or terminated the tenancy of an existing resident of any low-income unit other than for good cause, explain and attach documentation on the last page of the Exhibit A. The 8823 Guide states that "good cause is determined by the state and local law applicable to the location in which the IRC §42 property is located."

15. The owner has complied with Section 42(h)(6)(E)(ii)(II) and not increased the gross rent above the approved MHDC Schedule II rent, or the in the extended use period, the maximum allowed under Section 42 with respect to any low-income unit:

YES NO

Check the appropriate box regarding whether or not the owner has increased the gross rent above the approved MHDC Schedule II rent, or the in the extended use period, the maximum allowed under Section 42 with respect to any low-income unit. If the owner has increased the gross rent above the maximum allowed under Section 42 with respect to any low-income unit, explain and attach documentation on the last page of the Exhibit A.

16. There has been no change in the ownership or management of the property:

NO CHANGE CHANGE

16a. If there was a "Change", was the change approved by MHDC prior to occurring?

YES NO

Check the appropriate box regarding whether or not there has been a change in the ownership or management of the property. Check the appropriate box regarding whether or not the change was approved by MHDC prior to occurring. **Any changes in ownership or management of the property must have prior approval of MHDC.** For a change in ownership or management, contact the Director of Asset Management immediately. Additionally, if there has been a change in the ownership or



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management of the property without prior approval, explain and attach documentation on the last page of the Exhibit A and complete and submit Exhibits L and J.

16b. There has been no change in the ownership or management **contacts** of the property:

NO CHANGE **CHANGE**

Check the appropriate box regarding whether or not there has been a change in the ownership or management **contacts** of the property. If there has been a change in the ownership or management **contacts** of the property, explain and attach documentation on the last page of the Exhibit A, and complete and submit Exhibits L and J.

17. The owner 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 include, but are not limited to, honoring civil protection orders, eviction protection and bifurcation of lease when necessary.

YES **NO**

Check the appropriate box regarding the owner's compliance with the Violence Against Women Act (VAWA). If the owner has not complied with the Violence Against Women Act (VAWA), explain and attach documentation on the last page of Exhibit A.

Electronic Submission Agreement and Disclosure: Once signed, a scanned version of this document may be submitted electronically to MHDC via email to compliance.exhibits@mhdc.com. If submitted as such, the undersigned agrees that the signature thereon is to be treated as an original signature; and the document (in the form of a photocopy, PDF, or other electronic form) is to be treated as an original document with the same legal effect and enforceability as the original signed document. Regardless, MHDC in its sole and absolute discretion reserves the right to request an original signed hard copy of the document as it deems necessary. The undersigned is responsible for retaining the original signed hard copy in his/her files.

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 property is not permitted to sign this form, unless permitted by the state agency.



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The property 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.

(Ownership Entity)
By: _____ Date: _____
Title: _____
STATE OF MISSOURI _____)
_____) ss.
County of _____) (SEAL)
The foregoing instrument was acknowledged before me this _____ day of _____, 20____ by _____

My commission expires _____

Notary Public

The Exhibit A Owner's Certificate of Continuing Program Compliance must be completed, signed and executed by the owner or general partner prior to submission.



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