

OWNER'S CERTIFICATE OF CONTINUING PROGRAM COMPLIANCE

To: Nebraska Investment Finance Authority
1230 O Street, Suite 200
Lincoln, NE 68508-1402

Certification Dates: From: January 1, 20_____

To: December 31, 20_____

Project Name: _____

Project No.: _____

Project Address: _____

City: _____ **Zip:** _____

Tax ID # of Ownership Entity: _____

☐ 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 2 to sign and date this form.

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

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

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

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 Project:**

☐ 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 3.

3. The Owner has received an annual Tenant 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 Tenant Income Certification from each low-income resident, and documentation to support the certification at their initial occupancy.

☐ YES

☐ NO

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

☐ YES

☐ NO

5. All low-income units in the Project 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

☐ HOMELESS

6. No finding of discrimination under the Fair Housing Act, 42 U.S.C. 3601-3619, has occurred for this Project. 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

7. Each building in the Project 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 project:

☐ YES

☐ NO

If "No," state the nature of violation on page 3 and attach a copy of the violation report as required by 26 CFR 1.42-5 and any 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 project since last certification submission:

☐ **NO CHANGE**

☐ **CHANGE**

If "**Change**," state 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 which had not been disclosed to the allocating authority in writing) on page 3.

9. 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 buildings:

☐ **YES**

☐ **NO**

10. 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 were or will be rented to tenants not having a qualifying income:

☐ **YES**

☐ **NO**

11. 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 residents having a qualifying income:

☐ **YES**

☐ **NO**

12. An extended low-income housing commitment as described in Section 42(h)(6) of the Code was in effect, including the requirement under Section 42(h)(6)(B)(iv) of the Code 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. 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-housing commitment (not applicable to buildings with tax credits from years 1987-1989):

☐ **YES**

☐ **NO**

☐ **N/A**

13. 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 nonprofit entity materially participated in the operation of the development within the meaning of Section 469(h) of the Code.

☐ **YES**

☐ **NO**

☐ **N/A**

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

☐ **YES**

☐ **NO**

15. There has been no change in the ownership or management of the Project:

☐ **NO CHANGE**

☐ **CHANGE**

If "**Change**," complete page 3 detailing the changes in ownership or management of the project.

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.

(Ownership Entity)

Signature: _____

Print Name: _____

Title: _____

Date: _____

**PLEASE EXPLAIN ANY ITEMS THAT WERE
ANSWERED "NO," "CHANGE" OR "FINDING ON
QUESTIONS 1-15.**

Question #	Explanation

CHANGES IN OWNERSHIP OR MANAGEMENT
(to be completed **ONLY** if "CHANGE" marked for Question 15 above)

TRANSFER OF OWNERSHIP

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

CHANGE IN OWNER CONTACT

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

CHANGE IN MANAGEMENT CONTACT

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