



New York City
Housing Development
Corporation

Annual Owner Certification of Compliance Updates

for Owners & Managers of HDC-Financed Developments

Effective FYE 2020

What's New:

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Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2020-53 temporary COVID-19 relief for 2020

PURSUANT TO IRS NOTICE 2020-53, THE IRS PROVIDED TEMPORARY RELIEF FROM CERTAIN REQUIREMENTS UNDER SECTION 42 OF THE INTERNAL REVENUE CODE FOR QUALIFIED LOW-INCOME HOUSING PROJECTS AND UNDER SECTION 142(D) OF THE CODE FOR QUALIFIED RESIDENTIAL RENTAL PROJECTS.

- **INCOME RECERTIFICATIONS:**

- TENANT INCOME RECERTIFICATIONS DUE BETWEEN 4/1/2020 – 12/31/2020 ARE NOT REQUIRED TO BE PERFORMED.
- IF A LOW-INCOME TENANT'S INCOME RECERTIFICATION WAS DUE BETWEEN 4/1/2020 – 12/31/2020 AND IT WAS NOT PERFORMED, THE OWNER SHOULD INCLUDE A MEMO IN THE TENANT FILE TO DOCUMENT THAT THE INCOME RECERTIFICATION WAS NOT OBTAINED DUE TO THE COVID-19 PANDEMIC.

- **STUDENT STATUS RECERTIFICATIONS:**

- ANNUAL STUDENT STATUS RECERTIFICATIONS FOR CALENDAR 2020 WERE STILL REQUIRED TO BE PERFORMED FOR ALL LOW-INCOME UNITS.

Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2020-53 temporary COVID-19 relief for 2020

BASED ON THE RELIEF MEASURES OF IRS NOTICE 2020-53, THE DATE FOR THE MOST RECENT STUDENT STATUS VERIFICATION MIGHT BE DIFFERENT FROM THE DATE FOR THE MOST RECENT INCOME VERIFICATION. HDC HAS MADE UPDATES TO THE TENANT DATA SPREADSHEET TO BETTER REFLECT THE STUDENT STATUS AND INCOME RECERTIFICATION INFORMATION. (PLEASE READ THE INSTRUCTIONS FOR ADDITIONAL DETAILS.)

- **STUDENT STATUS RECERTIFICATIONS:**
 - MUST BE INDICATED IN THE EFFECTIVE DATE OF 2020 CERTIFICATION COLUMN

Effective Date
of 2020
Certification
(YYYY-MM-DD)

EFFECTIVE DATE OF 2020 CERTIFICATION – Enter the effective date of the household’s certification (Please note that when entered, the date will automatically change into the YYYY-MM-DD format. **There should be a date in this box for ALL units, unless vacant as of 12/31/2020. If the date does not reflect 2020, then management must provide an explanation on the Recertification Discrepancies section of the “Compliance Clarification Report” and all supporting documentation.**

Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2020-53 temporary COVID-19 relief for 2020

- **INCOME RECERTIFICATIONS:**

- NEW COLUMN ADDED TO INDICATE THE DATE OF THE MOST RECENT INCOME RECERTIFICATION

Effective Date of Most Recent
Income Certification

EFFECTIVE DATE OF MOST RECENT INCOME CERTIFICATION - Enter the date of the household's most recent income recertification for 2019 or 2020. If the recertification was due between 4/1/2020 – 12/31/2020 and was waived by IRS Notice 2020-53, enter the date of the most recently completed income recertification.

Tenant Data Spreadsheet: Recertification Information for Mixed Income, Deep Rent Skew, and NYCHA projects: IRS Notice 2020-53 temporary COVID-19 relief for 2020

- **INCOME RECERTIFICATIONS:**

- ADJUSTED EXISTING COLUMNS TO INDICATE THE HOUSEHOLD SIZE AND INCOME INFORMATION AS OF THE HOUSEHOLD'S MOST RECENT INCOME RECERTIFICATION.

Household Size at Most Recent Income Certification	Total Annual Household Income from All Sources at Most Recent Income Certification
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HOUSEHOLD SIZE AT MOST RECENT INCOME CERTIFICATION – Enter the number of household members that occupied the unit as of the date indicated in the Effective Date of Most Recent Income Certification.

TOTAL ANNUAL HOUSEHOLD INCOME FROM ALL SOURCES AT MOST RECENT INCOME CERTIFICATION– Enter the income of the household that was determined as of the date indicated in the Effective Date of Most Recent Income Certification. If the recertification was due between 4/1/2020 – 12/31/2020 and was waived by IRS Notice 2020-53, enter the household income from the most recently completed income recertification.

Compliance Clarification Report: Changes to the Head of Household - Timelines and Supporting Documents

A HOUSEHOLD MAY CONTINUE TO ADD MEMBERS AS LONG AS AT LEAST ONE MEMBER OF THE ORIGINAL LOW-INCOME HOUSEHOLD CONTINUES TO LIVE IN THE UNIT. IF THERE HAS BEEN A CHANGE TO THE TENANT OF RECORD NAME LISTED FOR THE HEAD OF HOUSEHOLD (HOH) ON THE TENANT DATA SPREADSHEET FOR 2020, THE CHART INCLUDED IN THE **COMPLIANCE CLARIFICATION REPORT** FOR TENANT OF RECORD DISCREPANCIES MUST BE COMPLETED INCLUDING THE NEW SECTION REQUIRING TIMELINES AND SUPPORTING DOCUMENTATION TO DETERMINE IF THE UNIT REMAINS OCCUPIED BY A QUALIFYING HOUSEHOLD:

Effective Date of Initial qualifying Tenant Income Certification (TIC)	Effective Date the <u>new</u> member(s) joined the household	Effective Date the <u>last original</u> member moved out of the unit	Change to the <u>name</u> of the HOH only: Effective Date tenant of record changed name
Provide a copy of the Initial TIC	Provide a copy of the recert TIC (for mixed-use projects) or initial TIC (for 100% projects) & supporting docs.	Provide a copy of the recert TIC & supporting docs.	Provide a copy of the legal name change document executed by the court.

Compliance Clarification Report: Effective Date of 2020 Certification Discrepancies - Reasonable Attempts and Due Diligence

THE ANNUAL OWNER CERTIFICATION TENANT DATA SPREADSHEET REQUIRES THAT OWNERS PROVIDE THE EFFECTIVE DATE OF THE HOUSEHOLD'S 2020 ANNUAL RECERTIFICATION. IF A DATE CORRESPONDING TO CALENDAR YEAR 2020 IS NOT ENTERED IN COLUMN "D" OF THE TENANT DATA SPREADSHEET, OWNERS ARE REQUIRED TO COMPLETE THE EFFECTIVE DATE OF 2020 CERTIFICATION DISCREPANCIES SECTION OF THE COMPLIANCE CLARIFICATION REPORT BY PROVIDING AN EXPLANATION. IF THE TENANT DID NOT CERTIFY OR IS IN "LEGAL", ALL RECERTIFICATION NOTICES AND LEGAL DOCUMENTATION MUST ALSO BE PROVIDED. PLEASE NOTE, A RECERTIFICATION NOTICES SECTION HAS BEEN ADDED TO INDICATE THE DATE THE RECERTIFICATION WAS DUE AND CORRESPONDING NOTICE DATES.

Recertification Notices			
2020 Recertification Due Date	Date of 1st Recertification Notice	Date of 2nd Recertification Notice	Date of 3rd Recertification Notice
	Provide a Copy of Notices		

Compliance Clarification Report: Effective Date of 2020 Certification Discrepancies - Reasonable Attempts and Due Diligence

FURTHERMORE, OWNERS ARE REQUIRED TO DEMONSTRATE DUE DILIGENCE AND REASONABLE ATTEMPTS TO MAINTAIN SUFFICIENT DOCUMENTATION OF TENANT ELIGIBILITY. IN ORDER TO EVIDENCE REASONABLE ATTEMPTS AND DUE DILIGENCE, AS INDICATED IN THE HDC REGULATORY AGREEMENT, IF A TENANT RESIDING IN A LOW-INCOME UNIT FAILS TO PROVIDE THE OWNER WITH THE REQUIRED CERTIFICATIONS AND DOCUMENTATION OF ELIGIBILITY, THE OWNER MUST COMMENCE LEGAL ACTION TO BRING THE UNIT BACK IN COMPLIANCE.

PLEASE NOTE, A SECTION CORRESPONDING TO THE HOUSEHOLD'S LEGAL STATUS HAS BEEN ADDED TO INDICATE THE CURRENT STATUS. ALL EVENTS IDENTIFIED IN THIS SECTION MUST BE SUPPORTED WITH PROPER SUPPORTING DOCUMENTATION.

Legal Information (Only provide information regarding missing recertification case)					
In Legal for Missing Recertification?	If Not in Legal for Missing Recertification, Provide an Explanation (ie. Active Non-payment)	Date of Notice to Cure	Date Legal Proceeding Commenced	Index and/or Docket Number corresponding to the legal case	Summary of Current Legal Status
		Provide a Copy of Notice	Provide Copy of Housing Court Petition		

Compliance Clarification Report: Vacant Unit Report – Vacancy Types and Offline Periods

A RESIDENTIAL RENTAL UNIT IS FOR USE BY THE GENERAL PUBLIC IF THE PROPERTY CONFORMS TO THE REQUIREMENTS OF TREAS. REG. §1.42. OWNERS MUST MAKE REASONABLE ATTEMPTS TO MAKE VACANT LOW-INCOME UNITS AVAILABLE TO THE PUBLIC FOR RENT. OWNERS SHOULD ADVERTISE THE AVAILABILITY OF VACANT UNITS USING ADVERTISING METHODS DESIGNED TO BE ACCESSIBLE TO ALL PROSPECTIVE TENANTS. OWNERS MUST RENT THEIR UNITS IN A MANNER CONSISTENT WITH THE GENERAL PUBLIC USE REQUIREMENTS TO BE IN COMPLIANCE WITH IRC §42. RESIDENTIAL RENTAL UNITS MUST BE FOR USE BY THE GENERAL PUBLIC AND ALL OF THE UNITS IN A PROJECT MUST BE USED ON A NON-TRANSIENT BASIS.

VACANCY TYPES: WHEN COMPLETING THE VACANT UNIT REPORT, OWNERS MUST ENSURE THAT THE REPORT INCLUDES ALL TYPES OF VACANCIES THAT OCCUR AS A RESULT OF UNIT TURNOVER FOR THE YEAR, WHICH INCLUDES UNIT TRANSFERS.

Unit Information →		
Vacancy Type	Building Address	Unit
▼		
Select Vacancy Type: <input type="checkbox"/> End of Year Vacancy <input type="checkbox"/> New Move-In <input type="checkbox"/> Unit Transfer		

OFFLINE PERIODS: VACANT LOW-INCOME UNITS MUST ALSO BE SUITABLE FOR OCCUPANCY; I.E., PREPARED FOR IMMEDIATE OCCUPANCY. OWNERS MUST ENSURE THAT THE **OFFLINE PERIOD & UNIT PREPARATION FOR OCCUPANCY SECTION** OF THE VACANT UNIT REPORT BE COMPLETED FOR ALL VACANCY TYPE INDICATING THE TIMELINES FOR PREPARING THE UNIT FOR OCCUPANCY (I.E. CLEAN A VACATED UNIT OR REPAIR DAMAGES CAUSED BY A PRIOR TENANT)

Offline Period & Unit Preparation for Occupancy →			
Was this Unit Taken Offline <u>OR</u> Deemed Unsuitable for Occupancy During Any Period of the Vacancy?	Reason Unit Went Offline or was Deemed Unsuitable for Occupancy <i>Please use the Additional Comments/Notes section to describe any damage</i>	Date Owner Received Possession of the Unit <u>OR</u> the Date Unit Went Offline for Repairs	Date All Repairs Were Completed <u>and</u> the Unit was Available for Occupancy

Mailing Address Change: 2020 LIHTC Compliance Monitoring Fee

THE NEW YORK CITY HOUSING DEVELOPMENT CORPORATION HAS CHANGED WHERE COMPLIANCE MONITORING FEE PAYMENTS MUST BE SENT.

PLEASE MAIL ALL FUTURE COMPLIANCE MONITORING FEE PAYMENTS TO:

**NYC HDC CONSTRUCTION
PO BOX 781538
PHILADELPHIA, PA 19178-1538**

NOTES:

- PLEASE ADD YOUR PROJECT NUMBER ON ALL CORRESPONDENCE TO HDC.
- MAKE CHECK PAYABLE TO NYC HOUSING DEVELOPMENT CORPORATION
- PLEASE SUBMIT A COPY OF THE INVOICE ALONG WITH YOUR PAYMENT FOR PROPER POSTING TO YOUR ACCOUNT.