

2023 AOCR- Compliance Questions Cheat Sheet

#	Question	Yes	No	N/A
Questions 1-16 are for ALL Multifamily Rental Properties				
All properties	Was this development occupied during the last fiscal year?	The development was occupied during the 2023 calendar year.	The development was not occupied during the 2023 calendar year.	
1	New Allocation properties only (i.e. 2020, 2021 and 2022 allocations): Is any building in service?	For new construction, if Certificate(s) of Occupancy (COs) including temporary COs were received in 2023 or earlier. For Acquisition/Rehabs, if the Rehab was placed in service in 2023 or earlier.	If no building was been placed in service by 12/31/2023.	This property is not a new allocation
2	New allocation and resyndicated properties: Does the owner elect to defer the credit period to 2024 or later?	The owner has elected to defer the credit period for all buildings to 2024 or later.	The owner has elected to start the credit period for one or more buildings in 2023.	The property does not have an allocation of Housing Tax Credits or the credit period began prior to 2023.
Action Required, please read	New allocations that answer No to Question #1 and Yes to Question #2 are not required to respond to questions 3 through 25.	All other properties must answer each question below by choosing yes, no or N/A. Resyndicated properties that have not yet placed the rehab in service must complete this report to certify to compliance with the initial allocation requirements.		
3	Has this property/these buildings been reported as placed in service in a prior annual owner's compliance report?	This property/these buildings were reported as placed in service in a prior report.	These buildings/ this property was placed in service during calendar year 2023.	This property does not have an allocation of Housing Tax Credits
4	Is this reporting year the first year of the development's credit period?	2023 is the first year of the credit period for the development.	The first year of the credit period was before 2023 OR the credit period is deferred to 2024 or later.	This property does not have an allocation of Housing Tax Credits.
5	Resyndication properties only: Have any buildings been PIS under the most recent allocation?	The rehabilitation was placed in service in 2023 or earlier.	The rehabilitation was not placed in service by 12/31/2023.	This property does not have an allocation of Housing Tax Credits or this Housing Tax Credit property has not been resyndicated.

The numbering of each question may vary based on the program(s) at your development.

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6	During this reporting period, have the occupancy requirements in the Land Use Restriction Agreement/Regulatory Agreement (LURA) been met?	All occupancy requirements specified in the LURA have been met.	If there was an issue, as a result, the occupancy requirements were not met; provide written details of the issue(s).	
7	Has each low-income household completed the Income Certification and/or the Annual Eligibility Certification (AEC) form(s) (Treasury Regulation 1.42-5(c)(1)(iii))?	Answer yes if: <ul style="list-style-type: none"> • The Income Certification was completed for each low-income household at move in. • For mixed income projects, the Income Certification was completed at move in and annually thereafter. • For 100% low-income or P15 HTC projects, the Income Certification was completed at move in and the AEC was completed for all low-income household annually. 	Please provide written details.	
8	For each low-income household, has documentation been maintained to support the Income Certification Form (Treasury Regulation 1.42-5(c)(1)(iii))?	Income, assets and student status have been documented for all low-income households at move-in and annually thereafter when required.	Please provide written details.	
9	During this reporting period, have the rent requirements in the LURA been met (Treasury Regulation 1.42-5(c)(1)(iv))?	All rents at all levels required by the LURA have been continuously met	Please provide written details.	
10	If a low-income unit in the building became available during the reporting year, were all reasonable attempts made to rent that unit (or the next available unit of smaller or comparable size) to a low-income tenant before a market rate tenant (Treasury Regulation 1.42-5(c)(1)(vi))?	Answer yes if: <ul style="list-style-type: none"> • The property is marketing the low-income units. Even if no units become available, compliance can be demonstrated as long as the property was marketing. • 100% low-income property. 	Please provide written details.	
11	Has each unit and/or building been suitable for occupancy (ready for move in), taking into account State, local, health and safety codes, and other applicable codes, ordinances, requirements, and the ongoing property standards or other habitability standards (Treasury Regulation 1.42-5(c)(1)(vi))?	During 2023, all units were suitable for occupancy including vacant units that have been vacant for more than 30 days.	If any unit(s) are not suitable for occupancy. Please provide written details.	

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12	During this reporting period, has the state or local government unit (other than TDHCA) responsible for making building code inspections issued a report of a violation for any unit and/or building (i.e. local code, health, safety inspections) (Treasury Regulation 1.42-5(c)(1)(vi))? If yes, please upload a copy of the violation report and any evidence of correction to the property's attachment system in CMTS.	Any governmental entity (other than TDHCA) inspected the property and found deficiencies/violations; please provide details. If yes, please upload a copy of the violation report and any evidence of correction to the property's attachment system in CMTS.	Answer no if: <ul style="list-style-type: none"> • A governmental entity (other than TDHCA) inspected the property and no deficiencies/violations were cited. • No inspections occurred. 	
13	During this reporting period, did the development experience a casualty loss that has not already been reported to TDHCA? If yes, complete the form, "Notice of Casualty Loss" and upload the documentation in the property's attachment system in CMTS.	The development experienced a casualty and/or disaster loss during 2023 and it was not reported to TDHCA; please complete the "Notice of Casualty Loss" form and upload the Notice and documentation in the property's attachment system in CMTS.	Answer no if: <ul style="list-style-type: none"> • The casualty and/or disaster occurred in 2023 and has already been reported to TDHCA. • No casualty and/or disaster loss occurred in 2023. 	
14	During this reporting period, has there been a change in the General Partner or Ownership of the development that was not reported to or approved by TDHCA?	There has been any change to any person / entity in the ownership structure and TDHCA was NOT notified. Contact the property's Asset Manager.	Answer no if: <ul style="list-style-type: none"> • There was no change. • There was a change AND it was reported. 	
15	Does the property's LURA require marketing to veterans?	<ul style="list-style-type: none"> • If required, please describe the results of your marketing efforts (e.g. how many units are leased to veterans) • If the property is required to market to veterans and did not, please provide a written plan to correct the issue. 	The development is not required by the LURA to affirmatively market to veterans.	
16	Has the development prepared an Affirmative Fair Housing Marketing Plan as required in 10 TAC §10.801.	The development has an Affirmative Fair Housing Marketing Plan.	The development does not have an Affirmative Marketing Plan.	
17	Are marketing efforts and leasing activities conducted in accordance with Affirmative Fair Housing Marketing Plan as required in 10 TAC § 10.801?	Answer yes, if the development has conducted marketing efforts and leasing activities in accordance with the Affirmative Fair Housing Marketing Plan.	The development is not making marketing efforts or leasing activities in accordance with the Affirmative Fair Housing Marketing Plan.	
Question 18 is for HOME / TCAP RF Properties only				

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18	If funded from the CHDO set aside, have all requirements been met; e.g. non-profit designation maintained, no changes to the CHDO board, tenant participation plan, etc.	Answer yes if: <ul style="list-style-type: none"> • All CHDO requirements in the LURA have been met; including continually maintaining non-profit designation; • There were no changes to the CHDO board in 2023; and, • The CHDO has a tenant participation plan. 	The CHDO requirement(s) have not been met.	The development was not funded from the CHDO set aside.
Questions 19-27 are for Housing Tax Credit (HTC) or HTC Exchange Properties only				
19	Has the development met the minimum set-aside requirement of the 20/50, 40/60, or Average Income test under section 42(g)(1) (Treasury Regulation 1.42-5(c)(1)(i))?	As of 12/31/2023, enough units in the project(s) were occupied with households who were income qualified and rent restricted to meet the minimum set-aside.	For any project(s) in the development, the minimum set-aside was not met on 12/31/2023.	
20	Developments with Average Income minimum set-aside please provide a list of “Qualified Group of Units” for each project. Projects are determined by the owner’s election on Part II of the 8609s including any applicable attachments.	Answer yes, if the development is Average Income minimum set-aside. Complete text box listing “Qualified Group of Units” for each project.	Answer no if: The development’s minimum set-aside is either 40/60 or 20/50.	
21	During the reporting period, was there a change in the applicable fraction (low-income occupancy), as defined in section 42(c)(1)(B) for any building in the development (Treasury Regulation 1.42-5(c)(1)(ii))?	Answer yes if: <ul style="list-style-type: none"> • There was an increase or a decrease in the applicable fraction as defined in the LURA for any building. • For Post 15, there was an increase/decrease in the total number of low-income households’ development wide. • Please provide written details. 	There was no change.	
22	During the reporting period, were all units in the development for use by the general public (as defined in section 1.42-9) (Treasury Regulation 1.42-5(c)(1)(v))?	Units are leased in a manner consistent with the general public use requirements.	Answer no if: <ul style="list-style-type: none"> • Units are not leased in a manner consistent with the general public use requirements. • A residential unit is provided only for a member of a social organization or provided by an employer for its employees. Please provide written details.	

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23	Did HUD, or an equivalent fair housing agency or a federal court find that the development violated the Fair Housing Act (Treasury Regulation 1.42-5(c)(1)(v))?	During 2023 HUD or an equivalent fair housing agency cited that the development in noncompliance with the requirements of the Fair Housing Act; please provide details. Please provide a copy of the Notice of Violation and documentation in the development's attachment system in CMTS	Answer no if: <ul style="list-style-type: none"> • A complaint was filed, but there was no finding of a violation. • No complaint was filed. 	
24	For mixed income projects where annual recertifications are required, if at recertification a household's income increased above 140% of the current income limit determined by minimum set-aside, was (or will) the next unit in the building of comparable or smaller size leased to a low-income household (Treasury Regulation 1.42-5(c)(1)(x))?	Answer yes if: <ul style="list-style-type: none"> • The rule was followed • The development is Post 15. 	Answer no if: <ul style="list-style-type: none"> • There was an over income (OI) household and the next unit rented of smaller/comparable size was to a market household, even if the issue has been since corrected Please provide details	Answer N/A if: <ul style="list-style-type: none"> • 100% low-income project(s) • You are mixed income and NO household's income exceeds 140% of the current AMI for the household size.
25	During the reporting period, has there been a change in eligible basis (Treasury Regulation 1.42-5(c)(1)(vii))?	Answer yes if in 2023: <ul style="list-style-type: none"> • Fees were charged for amenities that are/were included in the development's eligible basis; or, • The restoration period has ended and development damaged by a casualty loss has not been restored; or, • There have been any other changes to the development's eligible basis. Please describe the nature of the change (i.e. a common area has become a commercial space buildings demolished because of imminent domain, a pool was filled in, playground equipment removed etc.) 	There has been no change	

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26	Are all resident facilities that were included in eligible basis for any building in the project (such as swimming pools, other recreational facilities, or parking areas, etc.) provided on a comparable basis without charge to all residents in the buildings? (Treasury Regulation 1.42-5(c)(1)(viii))?	Answer yes if: <ul style="list-style-type: none"> • No fees charged for any residential facility • Fees are charged, the owner has ensured that the cost for that facility was excluded from eligible basis. 	A fee is being charged for a resident facility for which the cost to construct that facility was included in the eligible basis calculation. Please provide written details.	
27	Are all low-income units in the development used on a non-transient basis (i.e. initial lease contracts require a minimum six month term), except for transitional housing for the homeless or single-room occupancy units rented on a month-by-month basis (Treasury Regulation 1.42-5(c)(1)(xii))?	Answer yes if: <ul style="list-style-type: none"> • All initial lease terms are at least 6 months. • Initial lease terms are less than 6 months and the development is transitional housing for the homeless or an SRO. 	Please provide written details.	
28	Is there a fully executed and recorded LURA in effect (Treasury Regulation 1.42-5(c)(1)(xi))?	The development's LURA has been signed by all parties, recorded in the county's records and the original document has been returned to the Department.	If the credit period began in 2023 or earlier and there is not a recorded LURA, answer no and contact the development's asset manager.	The credit period will not begin until 2024 or later.

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