



APPENDIX LIST

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APPENDIX A APPLICATION INSTRUCTIONS

4% Tax-Exempt Bond Financed LIHTC Application Submission

Applicants for Low-Income Housing Tax Credits (LIHTC) under the 4% Housing Tax Credit Program shall be required to submit an electronic Project Summary through the online Application to initiate discussion with IFA regarding the Tax-Exempt Bond process to determine whether IFA will be the conduit tax-exempt bond issuer or the bond issuer and mortgagee through the Multifamily Loan Program. During this time, an Applicant may work on the 4% LIHTC online Application; however, the Application cannot be submitted until an Applicant knows whether IFA will be the conduit tax-exempt bond issuer or the bond issuer and mortgagee of the Project through the Multifamily Loan Program. IFA will send an email notification to the Applicant if the bond application submission is required through the online Application.

1. If seeking mortgage insurance through the Federal Housing Administration (FHA), or credit enhancement from another source, the Applicant shall submit the online Application after the FHA or the credit enhancer has approved a preliminary mortgage amount.
2. To initiate the 4% online Application, a summary of the proposed Project shall be submitted to IFA and Applicant shall contact the IFA Multifamily Loan Program staff for review of the information and to assist the Applicant with the process.
3. If IFA is the conduit issuer of the tax-exempt bonds, the Applicant shall submit the Economic Development Bond Application and fees through the online Application.
4. The Private Activity Bond Cap (CAP) requirements set forth in Part A, Section 1.1 of the 4% Qualified Allocation Plan (QAP) shall apply.
5. Applications may be submitted at any time using the online Application; however, Applications submitted during the 9% LIHTC Application round may not be reviewed during the 9% LIHTC Application review process.
6. Only complete Applications shall be submitted. A Project shall satisfy all the underwriting and threshold requirements of the 4% QAP
7. Once submitted to IFA, the Application will be unavailable to the Applicant until such time that the Applicant needs to make a change per IFA's request. The Application will then be available to the Applicant for such changes.
8. If the Owner will be electing to fix the applicable tax credit percentage for the month in which the bonds are issued, make the election on the Project Description Tab and submit the IFA-Required Form, Exhibit 20T – Tax Credit Rate Election. The form shall be completed, signed, notarized, and received by IFA no later than the (5th) day following the end of the month in which the bonds are issued per IRS Section 42(b)(2)(A)(ii)(II).
9. If the Owner will be electing the Placed-in-Service date for the Gross Rent floor rather than IFA's determination letter for the Gross Rent Floor, make election on the Project Description Tab and submit the IFA-Required Form, Exhibit 21T. The form shall be submitted prior to any building's Placed-in-Service Date.
10. Generally, bonds need to stay in place at least through submission of the IRS Form 8609 Application package.

*REMINDER: Per 4% QAP Part B, Section 5.2 – Binding Obligations, the representations made in the Application shall bind the Applicant and shall become a contractual obligation of the Developer and the Ownership Entity and any Entity the Developer or the Ownership Entity is representing in the presentation of the Application or a successor in interest in the event Tax Credits are awarded to a proposed Project.



APPENDIX B – EXHIBITS CHECKLIST

IFA-required Exhibit forms are available on the Exhibits Tab of the online Application.

EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
1T	Applicant Upload	Qualified Development Team & Buildings	Application Certification & Acknowledgements <ul style="list-style-type: none"> IFA Required Form 	All Projects
2T	Applicant Upload	Site Control	Current Real Estate Tax Assessment Documentation <ul style="list-style-type: none"> Refer to 4% QAP Part C – A. 	All Projects
3T's	Applicant Upload	Ownership Entity	Ownership Entity (OE) Documentation 3Ta: IRS F.E.I.N. letter in the Ownership Entity's name. 3Tb & 3Tc: A Limited Partnership ("LP"), Limited Liability Partnership ("LLP") or Limited Liability Limited Partnership ("LLLP") file-stamped certificate of Limited Partnership and a current Limited Partnership Agreement. 3Td & 3Te: A Limited Company ("LC"), Limited liability Company ("LLC") Ownership Entity's- file-stamped Article of Organization and a current Operating Agreement. 3Tf: Ownership Entity organizational chart.	All Projects
4T's	Applicant Upload	Qualified Development Team	Owner Representative(s) (General Partners/Managing Members) Documentation 4Ta & 4Tb: LP, LLP, or LLLP Owner Representative's file-stamped certificate of Limited Partnership and current Limited Partnership Agreement. 4Tc & 4Td: LC and LLC Owner Representative's file-stamped Articles of Organization and current Operating Agreement. 4Te, 4Tf, & 4Tg: A Corporation Owner Representative's file-stamped Articles of Incorporation, By-laws and Board Resolution approving actions of the corporation concerning the proposed Project. <ul style="list-style-type: none"> Required for each GP/MM. 	All Projects
5T	Applicant Upload	Funding Sources	Letters of intent from lending institutions (on their letterhead) for all construction and permanent financing <ul style="list-style-type: none"> Refer to QAP Part A., Section 2.4.1. 	All Projects
6T	Applicant Upload	Funding Sources	Commitment letters from all other funding sources <ul style="list-style-type: none"> Provide letters on lending institution's letterhead with all required items set forth in QAP Part A., Sections 2.4.2 – 2.4.7. 	All Projects
6Ta	Applicant Upload	Funding Sources	Nonprofit Board of Director's Board Resolution Allowing a Deferred Payment Obligation to the Project <ul style="list-style-type: none"> Refer to 4% QAP Part A., Section 2.3. 	If applicable
7T	Applicant Upload	Project Description & Buildings	HUD and Rural Development ("RD") Authorization to Release of Information <ul style="list-style-type: none"> Provide the applicable HUD-required or RD-required form. 	If applicable
8T	Applicant Upload	Project Description, Site Control, Buildings & Costs and Credit Calc.	Attorney Opinion as to Project Acquisition Qualification <ul style="list-style-type: none"> IFA Required Template Projects requesting acquisition Tax Credits shall submit an Attorney Opinion letter as to the qualification for acquisition Tax Credits according to the Internal Revenue Code. Refer to QAP Part A, Section 3.9. 	If applicable
9T	Applicant Upload	Qualified Development Team & Costs and Credit Calc.	An executed copy of the Development Consultant Agreement(s) <ul style="list-style-type: none"> Provide an executed copy. Enter the Development Consultant(s) on the Qualified Development Team Tab. Development Consultant Fee entered on the Costs and Credit Calc. Tab shall match the amount listed in the Agreement. 	If applicable



EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
10T	Applicant Upload	Funding Sources & Qualified Development Team	<p>Syndication or Other Sale or Exchange of Tax Credit Interest to Investors Documentation</p> <ul style="list-style-type: none"> • Provide copy of letter from Syndicator/Direct Investor. • Enter the Syndicator/Direct Investor providing the interest letter on the Qualified Dev. Team Tab and the equity price on the Funding Sources Tab. 	All Projects
11T	Applicant Upload	Buildings	<p>Tenant Paid Utility Allowance Documentation</p> <p>Most recent Public Housing Authority (“PHA”) documentation showing amounts for tenant paid utilities. HUD or Rural Development (“RD”) Projects with rental assistance contracts, provide documentation from HUD or RD for the tenant’s utility allowance.</p> <ul style="list-style-type: none"> • Circle utility amounts on chart. • If the documentation is older than 13 months, provide a statement from the provider confirming that the utility amounts are current. • HUD projects shall provide a copy of the most current HUD Rent Schedule. • USDA-Rural Dev. projects shall provide current documentation of RD utility allowance approval. 	Required when all utilities are not included in rent and for Projects with Federal Project-Based Rental Assistance.
12T	Applicant Upload		<p>Market Study Documentation</p> <ul style="list-style-type: none"> • Applicants shall provide market study report within 30 days of Application submission. 	All Projects
13T	Applicant Upload	Project Description	<p>Transitional Housing</p> <ul style="list-style-type: none"> • Provide information on how a non-profit or governmental entity will work to transition tenants out to permanent housing within 24 months and detail the supportive service programs. 	Transitional Housing Projects
14T’s	Applicant Upload	Ownership Entity & Qualified Dev. Team	<p>14T’s - Authorized Signor(s) Documentation</p> <ul style="list-style-type: none"> • IFA Required Forms • 14a: Ownership Entity • 14b: General Partner(s)/managing member(s) 	All Projects
15T (a-b)	Applicant Upload	Ownership Entity & Qualified Dev. Team	<p>15Ta - AUTHORIZATION OF RELEASE OF INFORMATION AND 15Tb - STATE AGENCY PERFORMANCE INFORMATION</p> <p><u>IFA Required Forms</u></p> <ul style="list-style-type: none"> • Any Project team members associated with the Application who have materially participated in a development role are required to complete and provide Exhibits 15Ta and 15Tb. Development role includes Developer(s), General Partners/Managing Members and an Ownership Interest. • Once Exhibits 15Ta and 15Tb are completed, Applicant shall email both to each applicable State Agency. <ul style="list-style-type: none"> ✓ Attach Exhibit 15Tb as an Excel Spreadsheet. <p>If sending to Iowa – DO NOT send to the IFA Tax Credit Manager or other IFA staff. Email the request to HousingTaxCredits@iowafinance.com.</p> <p>Exhibit 15Ta</p> <ul style="list-style-type: none"> • Applicant shall complete sections A, B & D and obtain authorized signature. • Upload all Exhibit 15Ta’s as one (1) PDF to the Exhibits Tab of the online Application. <p>Exhibit 15Tb</p> <ul style="list-style-type: none"> • Applicant shall complete ONLY Sections A, B & G. • Applicant shall upload all 15Tb’s plus a copy of the email sent to each State Agency as one (1) PDF to the Exhibits Tab of the online Application. • The state agency shall complete Exhibit 15Tb Sections C, D, E & F and return to: housingtaxcredits@iowafinance.com within two weeks. 	All Projects

4% Projects



EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
16T	Applicant Upload	Costs and Credit Calc. & Buildings Tab	QCT/DDA Map <ul style="list-style-type: none"> Provide a map generated from the HUD GIS Website showing the entire Project is in a QCT or DDA. Refer to QAP Part A., Section 2.7. 	If applicable
17T, 18T & 19T RESERVED				
20T	Applicant Upload	Ownership Entity	Binding Applicable Percentage Election for Tax-Exempt Bond Financed LIHTC Projects (4% QAP Part A., Section 1.4.5) <ul style="list-style-type: none"> <u>IFA Required Form</u> Enter the election on the Project Description Tab if the Owner plans on electing the Applicable Percentage as the month in which the Bonds are issued and upload the Exhibit. 	If applicable
21T	Applicant Upload	Ownership Entity	Binding Owner Election for Establishing the Gross Rent Floor for date other than IFA's date of determination letter (42m letter) <ul style="list-style-type: none"> <u>IFA Required Form</u> Enter election on the Project Description Tab if the Owner is electing the Placed-in-Service date to establish the Gross Rent Floor and upload the Exhibit. 	If applicable
22T	Applicant Upload	Project Description, Buildings & Costs and Credit Calc.	Community Service Facility <ul style="list-style-type: none"> <u>IFA Required Form</u> 	If applicable
1B	Applicant Upload	Site Control & Buildings	Site Control or Ownership of Site(s) Documentation <ul style="list-style-type: none"> Site Control is required at submission of the threshold Application. Refer to 4% QAP Part C – A, Site Control. 	All Projects
2B	IFA Upload	Site Control, Identity of Interest & Costs and Credit Calc.	Appraisal <ul style="list-style-type: none"> When land or buildings are acquired from a party with an Identity of Interest, IFA shall commission an appraisal in accordance with QAP, Part A., Section 3.6.1. For Acq/Rehab Projects requesting acquisition credits, IFA will commission an appraisal in accordance with QAP Part A, Section 3.6.2. 	If applicable
3B	Applicant Upload	Site Description	Color Photos of Project & Adjacent Property Submit as one PDF file: <ul style="list-style-type: none"> Eight photos are required for each site location for new construction projects. <ul style="list-style-type: none"> ✓ Looking towards the center of each site from the North, South, East, & West. ✓ Looking out from the center of each site toward the North, South, East, & West. Four photos of each building are required for sites with existing buildings. <ul style="list-style-type: none"> ✓ Looking at each building from the North, South, East, & West. 	
4B	Applicant Upload	Site Description & Buildings	Maps <ul style="list-style-type: none"> Legible recent official city map pinpointing the site location(s). Shall show the legal address of the property, the names of surrounding streets & any other information important for the site inspection. A plat map or proposed re-platting map for each site location Both are required. 	All Projects
5B	Applicant Upload	Site Description	Site Plans Shall clearly show the following: <ul style="list-style-type: none"> Location and extent of all work proposed in the Application Site dimensions Site zoning Accessible site routes Accessible Units Easements and setbacks Planting, utility & general notes All buildings (including manager's Units & accessory buildings), total number of Units, net square footage of each 	All Projects

4% Projects



EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
			Unit, net square footage of all spaces in the building and the total gross square footage of each building. <ul style="list-style-type: none"> • Unit numbers and AMI% of each Unit when the Owner has elected Income Averaging for the Minimum Set-Aside. • Show gross square footage of each building. 	
6B's	Applicant Upload	Site Description	Detrimental Site Characteristics Remediation Documents If the site or adjoining sites contain any detrimental site characteristics, provide the following: <ul style="list-style-type: none"> • 6B a: Remediation Plan • 6B b: Budget to make site suitable • 6b c: Map showing detrimental characteristics on site plan • Refer to 4% QAP Part C – H. 	If applicable
7B	Applicant Upload & Online Application	Zoning, Buildings, Site Description, & Exhibits	Political Jurisdiction Certification <ul style="list-style-type: none"> • <u>IFA Required Form</u> • Generate on the Exhibits Tab after the Project Name and Location, Buildings, Ownership Entity, and Site Description Tabs have been completed. • Shall be completed and signed by an authorized city official with an attached site plan. 	All Projects
8B	Applicant Upload	Buildings, Project Amenities, Project Description & Construction Characteristics	Plans Shall show all proposed work at a minimum schematic design level of completion. <ul style="list-style-type: none"> • Label the use of all rooms in the building (i.e., computer learning center, manager's Unit, manager's office, library, media center room, craft room, maintenance room, dining room, fitness center, laundry room, beauty salon/barber room, etc.) • Label the net square footage of each room in the building • Label Accessible routes • Label all Units with Accessibility type • List total number of Units • List total number of parking and type of parking (surface, garages, underground) • Label all rooms in the Units (i.e. bedroom, bathroom, kitchen, living room, closets, etc.) • Label the net square footage of each Unit • Show Elevations • Show gross square footages of each building. 	All Projects
9B	Applicant Upload	Construction Characteristics, Project Amenities & Project Description	Scope of Work <ul style="list-style-type: none"> • Provide a Scope of Work for the Project that meets the requirements set forth in QAP Part C., I – Rehabilitation Standards. 	Adaptive Reuse, Acq/Rehab, and Rehab Projects

Capital Needs Assessment ("CNA"): Acquisition/Rehabilitation or Rehab Projects shall submit a complete CNA with the design documents that are submitted for review and approval prior to the start of construction. Refer to QAP Part C, Capital Needs Assessment.

✓ An "assignment" will appear for the Development Team on the Assignments Tab of the on-line Application.

Post-Closing Submittal

All Applicants shall submit post-closing documents through the Post-Closing Tab in the online Application. Refer to 4% QAP Part A., Section 4.5.

✓ An "assignment" will appear for the Development Team on the Assignments Tab of the online Application.

Prior to Placed-in-Service Documents

Submission of Prior to Placed-in-Service documents shall be through the Prior to Placed-in-Service Docs Tab in the on-line Application at least 120 days prior to the first Unit's Placed-in-Service Date. Refer to the Prior to Placed-in-Service Checklist and 4% QAP Part A., Section 4.6.

✓ An "assignment" will appear for the Development Team on the Assignments Tab of the online Application.



**APPENDIX C
LIHTC QUALIFIED CENSUS TRACTS (QCTS) AND DIFFICULT DEVELOPMENT AREAS (DDAS)
EFFECTIVE 1-1-2022**

A. METRO QCTS

Ames MSA Story County
5.00, 7.00, 10.00, 11.00

Cedar Rapids MSA Linn County
7.00, 10.03, 19.00,
27.00

Council Bluffs MSA Pottawattamie County
306.02, 307.00, 309.00,
313.00

Davenport MSA Scott County
106.00, 107.00, 108.00,
109.00, 113.00, 125.01

Des Moines-West Des Moines MSA Dallas County
503.00, 504.00

Des Moines-West Des Moines MSA Polk County
1.01, 4.00, 11.00, 12.00,
17.00, 21.00, 26.00, 29.00,
39.01, 40.01, 42.00, 44.00,
46.02, 47.02, 48.00, 49.00,
50.00, 52.00

Dubuque MSA Dubuque County
1.00, 5.00, 7.01

Iowa City MSA Johnson County
3.02, 6.00, 11.00, 16.00,
21.00, 23.00

Sioux City MSA Woodbury County
8.00, 12.00, 13.00, 14.00,
15.00, 36.00

Waterloo-Cedar Falls MSA Black Hawk County
1.00, 3.00, 5.00, 7.00,
8.00, 9.00, 16.00, 17.01,
17.02, 18.00, 19.00, 23.03,
23.04

B. NON-METROPOLITAN STATISTICAL AREAS - QCT

Appanoose County
9503.00

Clinton County
1.00

Des Moines County
3.00, 4.00

Floyd County
4804.00

Jackson County
9506.00

Lee County
4908.00, 4909.00,
4910.00

Mahaska County
9507.00

Marion County
305.00

Monona County
9603.00

Montgomery County
9603.00

Muscatine County
510.00

Page County
4902.00

Wapello County
9602.00, 9605.00

Webster County
4.00, 5.00, 7.00, 9.00

C. DIFFICULT DEVELOPMENT AREAS (DDAs)

None



**APPENDIX D
FEE SCHEDULE**

As stated in 4% QAP Part A., Section 1.7 – Fees, IFA shall collect the fees described below for the LIHTC Program. Electronic payment of the fees is required. An Application shall not be accepted unless the Application fee accompanies the Application. The reservation fee will be due within 30 calendar days after the Tax Credit Reservation Date. If the date that the reservation fee is due falls on a weekend or holiday, the fee is due on the next business day. If the reservation fee is not received, IFA may withdraw the Tax Credit Reservation from the Applicant. IFA will not issue an IRS Form 8609 until the initial compliance monitoring fee is paid in full. **All fees are nonrefundable.**

Fee Type	All Applicants
Application Fee	\$2,750
Appraisal Fee	\$4,500 – Acquisition/Rehab Project; \$3,500 – Land Value Only
Change in Application Fee	\$1,000 each time the Applicant submits a revised Application that changes the Tax Credit amount requested, or requests amendments or changes to the Application under Sections 4.2 – Changes to the Application After Award or 4.3 - Material Changes.
Reservation Fee	One percent (1%) of the total 10-year Tax Credit amount.
Filing of the LURA and LURA Amendments	The Applicant will be billed for the actual cost for filing of the LURA or LURA Amendments with the county that the Property(ies) is/are located.
IRS Form 8609 Application Fee	Eleven hundredths of one percent (.11%) of the total 10-year Tax Credit amount based on the IRS Form 8609 Application will be due prior to issuance of the IRS Form 8609.
Amended IRS Form 8609 Fee	\$1,000
Legal Fees	Legal fees incurred by IFA with respect to the Project will be assessed and billed to the Applicant. Legal fees of IFA's in-house counsel will be billed at the rate of \$150 per hour. Legal fees of outside counsel will be billed at the rate charged to IFA.
Construction Monitoring Fees	A \$2,900 construction monitoring fee will be due with the IRS Form 8609 Application.
Fees for Failed and Missed Inspections	IFA will typically conduct five site visits consisting of four inspections and one preconstruction meeting. IFA may elect to conduct additional inspections at its discretion. There will be an additional \$500 fee for any re-inspection when one or more items failed the inspection and warrant a return visit to the site(s). Some potential reasons include, but not limited to, the following: (1) the site is not ready for the inspection requested; (2) items are in place that don't meet requirements for points in the application; (3) items are in place that don't meet threshold; (4) items that are missing; and (5) significant changes are in place that were not approved by IFA per Section 4.1.4. There will be an additional \$500 charge for any missed inspection or preconstruction meetings when IFA's construction analyst is not given 10 days advance notice (refer to 4% QAP Part A., Section 4.1.7).
Compliance Monitoring Fee	\$32 per Unit x number of total Project Units; submitted annually on or before January 31 for each year of the Compliance Period and the Extended Use Period (if applicable). (Example: \$32 per Unit x 24-Unit Project = \$768.00 paid annually for 30 years.) Additional fees may apply if the Ownership Entity does not successfully elect to treat a Project as a multiple building Project on the IRS Form 8609, if eligible to do so. Annual rate increases may apply. Other fees as provided in the IFA compliance manual.



	<p>The first annual payment shall be submitted with the IRS Form 8609 Application. The Ownership Entity has the option of paying the compliance monitoring fee in advance for the entire Compliance Period and the Extended Use Period (if applicable); however, additional fees may be assessed to the Property during the Compliance Period and Extended Use Period if annual rate increases are applied during that time.</p>
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APPENDIX E INELIGIBILITY

3.16 Ineligibility. Significant Parties and Affiliates thereof are subject to being deemed ineligible to participate in the LIHTC Program as set forth below. IFA staff may reduce the ineligibility period as to any given Significant Party, under Sections 3.16.1.2, 3.16.2 and 3.16.3 if such reduction is deemed to be in the best interests of IFA and affordable housing.

3.16.1 Period not Less Than Five Years. The following Significant Parties and Affiliates thereof, and the Projects with which they are associated shall be ineligible to participate in the LIHTC Program and shall not receive a Tax Credit Reservation for a period not less than five years from the date of determination of ineligibility; such Significant Parties and Affiliates thereof, may also be denied an IRS Form 8609 for the same period of time (in determining ineligibility, IFA shall consider conduct occurring up to five years prior to the effective date hereof):

3.16.1.1 Significant Parties and Affiliates thereof, who have been convicted of, entered in an agreement for immunity from prosecution for, received a deferred judgment or suspended sentence or judgment for, or pled guilty, including a plea of no contest, to a crime including any of the following:

- fraud,
- tax fraud,
- embezzlement,
- bribery,
- payments of illegal gratuities,
- perjury,
- false statements,
- racketeering,
- blackmail,
- extortion,
- falsification or destruction of records, or
- a crime of violence related to any housing Project

3.16.2 Period not less than Three Years. The following Significant Parties and Affiliates thereof, and the Projects with which they are associated shall be ineligible to participate in the LIHTC Program and shall not receive a Tax Credit Reservation for a period of not less than three years from the date of determination of ineligibility; such Significant Parties and Affiliates thereof, may also be denied an IRS Form 8609 for the same period (in determining ineligibility, IFA shall consider conduct occurring up to three years prior to the effective date hereof):

3.16.2.1 Any Significant Party and any Affiliate thereof, that intentionally or negligently misrepresents or omits any material fact in its LIHTC Application or in any other written communication with IFA.

3.16.2.2 Any Significant Party and any Affiliate thereof, that has an uncorrected default of any agreement between the Significant Party or Affiliates thereof, and IFA.

3.16.2.3 Any Significant Party and any Affiliate thereof, who has been removed as a General Partner or Managing Member by the equity investor from any previously approved LIHTC Project in Iowa or any other state.

3.16.2.4 Developers, Ownership Entities, and the General Partners/Managing Members, and any Affiliates thereof, or any other persons determined by IFA to have an Identity of Interest or of personnel with any thereof, or for whose Project an incorrectly completed IRS Form 8609 was submitted. The Owner completed IRS Form 8609 shall match the terms agreed upon in the LURA.



3.16.3 Period Not Less than One Year. Significant Parties and Affiliates thereof, and the Projects with which they are associated shall be ineligible to participate in the LIHTC Program and shall not receive a Tax Credit Reservation for a period of not less than one year from the date of determination of ineligibility; such Significant Parties and Affiliates thereof, may also be denied a Tax Credit Allocation at Carryover time or an IRS Form 8609 for the same period.

3.16.3.1 Significant Parties and Affiliates thereof, who have Materially Participated in any Project that has had unsatisfactory performance, in Iowa or any other state, with a state-sponsored or housing-related assisted program, as determined by IFA. This includes Significant Parties and Affiliates thereof, with loans under any IFA program that are 60 days or more delinquent or have received more than two delinquency notifications in the previous 12-month period.

3.16.3.2 Significant Parties and Affiliates thereof, who have served as an officer, director, General Partner, Managing Member, accountant, architect, engineer, management agent, financial consultant, or any other consultant of any entity that has unsatisfactory performance, in Iowa or any other state, with a state-sponsored or housing-related assistance program, or under any agreement or loan, as determined by IFA. This includes entities with loans under any IFA program that are 60 days or more delinquent or have received more than two delinquency notifications in the previous 12-month period.

3.16.3.3 Significant Parties and Affiliates thereof who have been declared ineligible or otherwise debarred from any housing-related assistance program by any Iowa state agency, by any LIHTC allocating agency of any other state, or by any federal agency.

3.16.3.4 Developers, Ownership Entities and the General Partners/Managing Members and any Affiliates thereof, and consultants, or any other persons determined by IFA to have an Identity of Interest or of personnel with any thereof, who have Materially Participated in a Project for which Tax Credits awarded in a prior 9% Tax Credit round were returned to IFA in the previous calendar year prior to the closing of such Project's equity investment. An Ownership Entity or Developer who returns excess Tax Credits at the time of the IRS Form 8609 issuance or returns 4% Tax Credits at any time will not be disqualified from participating in the current Tax Credit funding round.

3.16.3.5 RESERVED.

3.16.3.6 Developers, Ownership Entities and the General Partners/Managing Members, and any Affiliates thereof, or any other persons determined by IFA to have an Identity of Interest or of personnel with any thereof, for whose Project an IRS Form 8609 with Part II completed was not timely submitted to IFA.

3.16.4 Period to be Determined by IFA. The following Significant Parties and Affiliates thereof, and the Projects with which they are associated may be deemed ineligible to participate in the LIHTC Program and shall not receive a Tax Credit Reservation for a period to be determined by IFA, based upon its review of all relevant facts, up to and including permanent debarment, and such Significant Parties and Affiliates thereof, may be denied an IRS Form 8609 for the same period of time:

3.16.4.1 Significant Parties and Affiliates thereof who have Materially Participated in a Project that has received from IFA or from any other state who have:

- 1) been issued an IRS Form 8823 or the equivalent State Issued Notice of Noncompliance on which a box in the column headed "Out of compliance" has been checked and the corresponding column headed "Noncompliance corrected" has not been checked, or;



- 2) not been issued a subsequent IRS Form 8823 or the equivalent State Issued Notice of Noncompliance on which a box in the column headed "Noncompliance corrected" has been checked, or;
- 3) a history of repeated or significant Tax Credit compliance deficiencies, even if such significant Tax Credit compliance deficiencies have not resulted in an uncorrected IRS Form 8823.

IFA may consider mitigating or aggravating factors such as the number of instances of noncompliance, whether the noncompliance has been corrected, the speed with which the Project was brought back into compliance, and the degree of Control the Significant Party or Affiliate thereof in question has over the out-of-compliance Project.

Applicants are encouraged to work with their own compliance personnel and with IFA's compliance staff to correct any outstanding issues. If corrections cannot be completed, the Applicant shall submit a detailed account of any noteworthy compliance issues or uncorrected IRS Form 8823's that have been issued with respect to properties associated with any Significant Parties and Affiliates thereof.

3.16.4.2 Significant Parties and Affiliates thereof, who fail to disclose any direct or indirect financial or other interest a member of the Project Qualified Development Team may have with another member of the Project's Qualified Development Team or with the Project.

3.16.4.3 An Applicant who fails to disclose all known members of the Project Qualified Development Team.

3.16.4.4 Significant Parties and Affiliates thereof who have voluntarily agreed to be replaced as a General Partner/managing member of any previously approved LIHTC Project in Iowa or any other state as a result of performance issues.

3.16.4.5 Significant Parties and Affiliates thereof, who filed for bankruptcy, or been a party to an adverse fair housing settlement, or an adverse civil rights settlement within the past 7 years.

3.16.4.6 Any Syndicator, equity partner, private placement originator, limited partner or member of an LLC of a Project from which, following the commencement of construction through the issuance of an IRS Form 8609, the purchaser of Tax Credit equity withdrew.



APPENDIX F BUILDING STANDARDS

Preliminary site plan and floor plans are to be submitted with the Application to IFA. The Applicant shall meet local, state, and federal standards that apply to the Project.

1. 2015 International Building Code adopted and published by the International Code Council.
2. 2015 International Existing Building Code adopted and published by the International Code Council.
3. 2015 International Residential Code adopted and published by the International Code Council (excepting paragraphs R313.1 and R313.2; sprinklers are not required in single family or townhomes separated by 2 hr. fire walls).
4. 2015 International Fire Code adopted and published by the International Code Council.
5. 2015 International Mechanical Code adopted and published by the International Code Council.
6. 2012 Uniform Plumbing Code adopted by the International Association of Plumbing and Mechanical Officials.
7. 2014 National Electric Code adopted by the National Electrical Code Committee and published by the National Fire Protection Association, Inc.
8. 2015 International Energy Conservation Code adopted by the International Code Council.
9. Iowa Administrative Code, including but not limited to the following Chapters: 300 (Administration), 301 (General Provisions), 302 (Accessibility of Building), 303 (Energy Conservation), and 350 (State Historic Building), and 25 (State Plumbing Code).
10. Uniform Federal Accessibility Standards provided in 24 CFR Part 8 and delineated in the American National Standards Institute Standard 2007 A117.1.
11. The Americans with Disabilities Act 1990 provided by the Federal Department of Justice.
12. The Federal Fair Housing Act of 1988 including Title VI of the Civil Rights Act of 1964, Section 109 of the Housing and Community Development Act of 1974, Title VIII of the Civil Rights Act of 1968, Section 3 of the Housing and Urban Development Act of 1968, Executive Order 11063, Section 504 of the Rehabilitation Act of 1973.
13. For adaptive reuse/rehabilitation, the Lead Base Paint Poisoning Prevention Act, the Department of Housing and Urban Development (HUD) Guidelines for the Evaluation and Control of Lead Based Paint Hazards, Environmental Protection Administration (EPA) and Occupational Safety and Health Act (OSHA) provisions shall apply when applicable.
14. For adaptive reuse/rehabilitation, if applicable, State Historic Preservation Office (SHPO) clearance Section 106 of the National Historic Preservation Act, 36 CFR Part 800 for Projects receiving any direct federal funding (HOME or categorical grant) or affecting properties listed in the National Register of Historic Places, or in a designated historic preservation district or zone.