



APPENDIX LIST

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APPENDIX B

LIHTC QUALIFIED CENSUS TRACTS
(Iowa does not have any Difficult Development Areas)

MSA - Cedar Rapids

(Linn County)

19.00

27.00

MSA - Davenport

(Scott County)

106.00

107.00

108.00

109.00

114.00

MSA - Des Moines

(Polk County)

11.00

12.00

17.00

26.00

27.00

42.00

48.00

49.00

50.00

51.00

52.00

MSA - Dubuque

(Dubuque County)

1.00

MSA - Iowa City

(Johnson County)

6.00

11.00

16.00

21.00

MSA - Omaha

(Pottawattamie County)

309.00

MSA - Sioux City

(Woodbury County)

13.00

15.00

16.00

17.00

MSA - Waterloo

(Black Hawk County)

1.00

5.00

9.00

17.01

23.02

MSA - Ames

(Story County)

5.00

7.00

10.00

11.00

Wapello County

9605.00

Webster County

7.00

APPENDIX B - Continued

METROPOLITAN STATISTICAL AREAS

MSA - Ames

Story County

MSA - Cedar Rapids

Benton County

Jones County

Linn County

MSA - Davenport-Moline-Rock Island

Scott County

MSA - Des Moines – West Des Moines

Dallas County

Guthrie County

Madison County

Polk County

Warren County

MSA - Dubuque

Dubuque County

MSA - Iowa City

Johnson County

Washington County

MSA - Omaha-Council Bluffs

Harrison County

Mills County

Pottawattamie County

MSA - Sioux City

Woodbury County

MSA - Waterloo-Cedar Falls

Black Hawk County

Bremer County

Grundy County



APPENDIX C

LINKS

Tax Credit Rents and Tax Credit Income Link

<http://www.iowafinanceauthority.gov/index.cfm?nodeID=26627&audienceID=1&categoryID=11445>

HUD Fair Market Rents Link - Applicants will need to use the Fiscal Year 2012 FMR's

<http://www.huduser.org/datasets/fmr.html>

Congressional District, State Senate District and State House District

<http://www.legis.state.ia.us/Redist/Redist.html>

IRS Form 8821 (Tax Information Authorization)

http://www.irs.gov/pub/irs-utl/form_8821.1596d04.pdf

Certified Energy Raters

<http://www.natresnet.org/directory/raters.aspx>

Google Maps Website

<http://maps.google.com/>



APPENDIX F

RESIDENT POPULATIONS WITH SPECIAL NEEDS

Projects requesting consideration under the Resident Populations with Special Needs scoring category must submit all documentation requested in Exhibit 1S to qualify for points.

Category Overview

In order to qualify for points under this category, projects must provide service-enriched housing or assisted living in which twenty-five percent (25%) or more of the total Project units give preference in tenant selection to any of the following special needs populations:

- Homeless persons, including homeless individuals, families, youth, and/or veterans
- Persons with a physical or mental, and/or developmental Disability
- Victims of domestic violence
- Frail Older Persons
- Persons living with HIV/AIDS
- Persons in recovery from chemical dependency

Services must be actively linked to the Project, not simply provided to the community at-large, and the Applicant must submit all requested documentation in Exhibit 1S including, but not necessarily limited to, the following:

- Commitment to hold, pursuant to IFA's held for occupancy policy, twenty-five percent (25%) or more of the total Project units for occupancy by the selected special needs population(s),
- Comprehensive Supportive Services Plan,
- Service budget that supports the proposed services plan,
- Marketing plan describing outreach to potential tenants to whom services are targeted,
- Executed memorandum of understanding between the Ownership Entity or Developer, the lead service provider, and the Management Company outlining the duties and responsibilities of each party in relation to service delivery to the tenants, and
- Letters of intent, agreements, and/or contracts with one or more local service providers, if services will be delivered by outside organizations.

Exhibit 1S will require the following information.

1. Special Needs Target Population(s) Selected:

- Homeless persons, including homeless individuals, families, youth, and/or veterans
- Persons with a physical or mental, and/or developmental disability
- Victims of domestic violence
- Frail older persons
- Persons living with HIV/AIDS
- Persons in recovery from chemical dependency

2. Number and Percentage of Total Project Units Giving Preference to Special Needs Target Population:

- Number of Total Project Units
- Number of Total Project Units Giving Preference to Special Needs Target Population
- Percent of Total Units Giving Preference to Special Needs Target Population

3. Commitment to hold, pursuant to IFA's held for occupancy policy, twenty-five percent (25%) or more of the total Project units for occupancy by the selected Special Needs Target Population(s).

A minimum of 25% of the total Project units must be designed and held for occupancy by members of the selected Special Needs Target Population(s) (the target population), with IFA's "held for occupancy" policy defined as follows:

- During initial lease-up, priority must be given in the tenant screening process to income-qualified households in the selected target population. A minimum of 25 percent of the total Project units must be held for occupancy by qualified target population households until the lesser of such time as the minimum unit commitment has been met or for a period of 60 days from the placed in service date.
- Once a unit occupied by a target population household has been vacated, that unit must be held for a minimum of 30 days for occupancy by another qualified target population household unless the Project otherwise complies with the minimum unit percentage. Efforts to market the available unit to the selected target population must be demonstrated during this time period.
- If after a 30-day period the unit is leased to a household that does not meet the target population commitment and the Project does not otherwise meet the minimum unit percentage, the next subsequent available unit must be marketed to and held for occupancy by the target population for 30 days. This subsequent unoccupied unit rule will continue to apply until the Project has once again met its minimum unit percentage requirement.
- Any household that qualified for the target population at initial occupancy or at any time during occupancy will be counted as occupying a qualified service plan unit when calculating the Project's compliance with the minimum unit percentage.
- The Project must comply with the minimum unit percentage and all other Resident Populations with Special Needs scoring requirements at initial lease-up and throughout the 15-year compliance period. In addition, the Project's Resident Populations with Special Needs scoring commitments will be specified in the Land Use Restriction Agreement (LURA).

4. Boarding Home Registration

Iowa law (Iowa Code Chapter 135O and Iowa Administrative Code 481 – chapter 66) requires that owners, operators, or managers of a "boarding home" register the property with the Iowa Department of Inspections and Appeals (DIA) and submit an annual occupancy report. A "boarding home" has a specific definition under Iowa law that may apply to a residential apartment building. Please review Iowa's requirements at the [DIA Boarding](#)

[Home Registration](#) web site to determine if the Project must comply upon completion. After review of the applicable law and administrative rules, the Applicant must complete the assertion as set forth in Exhibit 1S and upload the signed statement to the application.

5. Comprehensive Supportive Services Plan

A Comprehensive Supportive Services Plan must include clearly numbered sections addressing each of the following:

1. Identify an eligible special needs target population.
2. Identify the goals of the supportive services program.
3. Identify measurable target outcomes related to each established service program goal and commit to reporting outcome-based measures annually to IFA.
4. Describe how the target population will benefit from service coordination and appropriate comprehensive services.
5. Describe how services will be actively linked to the Project, not simply provided to the community at-large.
6. Identify
 - a. Who is responsible for providing each service,
 - b. Where each service will be provided (for services not provided at the property location, identify how barriers to participation will be overcome),
 - c. Frequency of program or activity (daily, weekly, monthly, etc.), and
 - d. Key staff positions involved, their location, and number of hours per week dedicated to services at the Project.
7. Describe how service coordination will be provided to tenants, whether by a qualified supportive services coordinator or a qualified service organization, and how the service coordinator will:
 - a. Assess tenants' needs,
 - b. Create individual supportive service plans,
 - c. Facilitate implementation of the supportive services plans,
 - d. Track the results of the plans,
 - e. Evaluate the effectiveness of service coordination efforts at least annually,
 - f. Make appropriate changes to the Project's supportive services plan to better meet tenants' needs over time, and
 - g. Communicate any supportive services plan changes to IFA.
8. State that participation in supportive services will not be a condition of residency.

6. Service Budget

A service budget, including both sources and uses statements, that supports the proposed supportive services plan must include sufficient funds to implement the described plan of services. Identify the annual cost of the proposed services plan and the source(s) of funds to pay for services. A \$150 per unit minimum annual contribution has been established for the supportive services line item on the pro forma, but additional sources of funds outside of the pro forma may be required to implement the comprehensive supportive services plan. If commitments are not already in place to finance supportive services, identify a viable plan for the long-term funding of appropriate services.

6. Marketing Plan

The Marketing Plan must describe the planned methods of outreach to potential tenants in the Special Needs Target Population(s) and should be drafted in light of IFA's held for occupancy policy. The Marketing Plan must state how apartment unit vacancies will be communicated to appropriate referral agencies to ensure Special Needs Target Population members are informed of occupancy opportunities. List the specific agencies or organizations from which tenant referrals will be sought. Describe any unique collaborations or partnerships in place to assist in the Project's marketing efforts. General advertising methods used to reach income-qualified tenants at large will not be considered an adequate Marketing Plan for Special Needs Target Population outreach purposes.

8. Supportive Services Memorandum of Understanding (MOU)

A Supportive Services MOU must be executed by (1) the Ownership Entity or Developer, (2) the lead service provider, and (3) the Management Company outlining the duties and responsibilities of each party in relation to

service delivery to the tenants. At a minimum, the submitted Supportive Services MOU must contain all of the following components:

- Parties and Terms
 - Identify who will enter into the MOU, which at a minimum must include the Ownership Entity or Developer, the lead service provider, and the Management Company.
 - Include the MOU's beginning and end date and any renewal provisions.
- Background and Intent
 - Outline the roles of each party in the supportive housing Project.
 - Describe the supportive housing component.
 - Describe the Special Needs Target Population to be served.
 - Identify the number of individuals or households to be served.
 - Describe eligibility determination.
 - Identify any special needs.
- Roles and Responsibilities
 - Define joint roles and responsibilities.
 - Define individual roles and responsibilities.
 - Identify responsible party for annual reporting requirements.
- Scope of Services
 - Detail the scope of services for each partner, describing the specific responsibilities of each party to the MOU.
- Funding
 - Identify funding sources for services.
- General Terms
 - An authorized signatory from each of the three (or more) entities must execute the MOU.
 - Signatures must include name, title, entity represented, and date signed.

9. Local Service Providers

The Local Services Providers submission must (1) clearly list all service providers that the Applicant has identified as integral to the implementation of the Comprehensive Supportive Services Plan and the Marketing Plan and (2) provide a corresponding letter of commitment from each of those identified key service or tenant referral providers, including the lead service provider party to the Supportive Services MOU. The submitted letter of commitment must be (1) signed by an authorized signatory from the Local Service Provider, (2) describe the Local Service Provider's proposed involvement with the Project, and (3) confirm that the Local Service Provider has the intent and capacity to deliver the described services and/or make tenant referrals. If available, please attach an organizational brochure or similar documentation to each letter of commitment providing general information about the service organization.

APPENDIX G
EXHIBIT A
REQUIREMENTS OF IOWA ROSE PROGRAM

INTRODUCTION

Management personnel of sponsor will rent single-family homes to persons willing to work toward first-time homeownership under the Iowa ROSE Program. A desire for homeownership and a demonstrated willingness to address obstacles to owning a home, will be the focus of applicant selection and will determine the services offered to the Iowa ROSE Program participants as outlined below. The Iowa ROSE Program has been established as an incubator for homeownership.

The Applicant must provide a plan demonstrating how the project will meet the following program requirements.

PROGRAM REQUIREMENTS

Initial Participant Prescreening

Management personnel will screen applicants and select prospective participants in conformance with the Program requirements.

Services Provided To And Obligations Of Participants During the First Year Lease

Management personnel will ensure that prior to the execution of a lease, participants complete the following:

- A. A minimum of two homeownership counseling sessions with Housing Counselor;
- B. A Participation Contract (Exhibit B) which shall include the following two attachments:
 1. A written homeownership plan (the "Homeownership Plan") to be developed on an individual basis during the homeownership counseling sessions described above, outlining each participant's goals and strategies for achieving homeownership; and
 2. A written maintenance contract (the "Maintenance Contract"), a form of which is attached as Exhibit C.

Services Provided To Participants Accepted Into The Iowa ROSE Program

Management personnel will ensure that the following services are provided for all participants accepted into the Iowa ROSE Program:

- A. Quarterly maintenance inspections conducted by management personnel to evaluate maintenance and upkeep of each home. After the participants have been in the Program one year, such inspections may be conducted semiannually.
- B. Semiannual maintenance classes conducted by management personnel and the Housing Counselor to:
 1. Familiarize participants with electrical, heating and plumbing systems in their homes;
 2. Address problems identified in maintenance inspections;
 3. Raise awareness of seasonal preventative maintenance; and
 4. Teach home maintenance skills.

- C. Quarterly sessions conducted by the Housing Counselor to:
1. Discuss each participant's progress toward meeting the goals outlined in the Homeownership Plan;
 2. Make any necessary modifications to each participant's Homeownership Plan;
 3. Define areas of needed improvement; and
 4. Determine tasks or outcomes to be completed during the upcoming quarter.
- D. Quarterly homeownership newsletter informing participants of:
1. Available homeownership programs and opportunities;
 2. Financing options for a home purchase;
 3. Home maintenance and landscaping techniques;
 4. Profiles of successful homeowners;
 5. News from neighborhood organizations; and
 6. Budgeting and consumer tips.

Other Information

- No less than \$60 per unit per month must be put into an account.
- If a resident moves because of purchasing a home, the money should follow the resident for assistance in housing ownership.
- If a residents moves and does not attain housing ownership, the ROSE Program savings will be split among the remaining tenant homeownership accounts. Documentation of the accounts must be available at time of on-site inspections conducted by the Iowa Finance Authority.
- Prior to sale of the unit, any replacement reserves available shall be used to make improvements as determined by a Capitol Needs Assessment performed by a third-party contractor. If the reserves are not sufficient, the Owner will provide other sources of funds to make repairs.
- The Owner must provide documentation illustrating how the purchase price is being determined, and evidencing the tenants' monthly anticipated mortgage payment, and tenant-paid utilities.

Section 42 of the IRS Code supports homeownership opportunities for residents of single-family low-income housing rental developments by allowing the owners to sell the homes to the residents following the completion of the IRS' initial compliance period. Home can mean single family detached, row/townhome or condo. If planning a row/townhome or condo project a plan for Home Owners Association (HOA) will be required and considered in the monthly payment required by the homeowner.

A plan must be established by owners of an affordable homeownership project and detail timing and terms of sales to residents and qualified low-income households at the end of the initial compliance period. This homeownership commitment must remain true to the tax credit program by ensuring that the opportunity for homeownership is directed at low-income households at an affordable price. This commitment for homeownership must be proposed at time of allocation application then approved by the Iowa Finance Authority and recorded with the Land Use Restrictive Agreement and attached to each resident lease.

APPENDIX G
EXHIBIT B
PARTICIPATION CONTRACT FOR IOWA ROSE PROGRAM

This Participation Contract (this "Contract") with respect to the Iowa ROSE Program is entered into by and between _____ (Sponsor) and _____ (Participant)(s). The family includes everyone in the household and is referred to in this Contract as "family or "participant." Members of the family include:

PURPOSE OF CONTRACT

This Contract will be effective on _____ and expires on _____. Parties may renew this Contract annually. It may not be terminated except under Section E of this Contract.

RESOURCES AND SUPPORTIVE SERVICES

During the term of this Contract _____ (Sponsor) will assist the participant/family in identifying and accessing the necessary resources and services to help it achieve the goals outlined in the participant's/family's Homeownership Plan, as described below. These goals are designed to help the participant/family overcome obstacles to purchasing and maintaining a home.

SECTION A

The adult members of the family agree to:

1. Meet quarterly with the Housing Counselor to:
 - a. Determine each participant's progress toward meeting the goals outlined during the application process and incorporated into a written agreement called the Homeownership Plan;
 - b. Make any necessary modifications to the Homeownership Plan as recommended by the Housing Counselor;
 - c. Discuss difficulties experienced by participant in reaching goals;
 - d. Define areas of needed improvement; and
 - e. Determine tasks or outcomes to be completed during the quarter.
2. Attend two workshops on homeownership. The Housing Counselor will schedule these workshops for the participant based on the participant's availability and readiness for the workshops.
3. Sign a Maintenance Contract with _____ (Sponsor). _____ (Sponsor) will offer two maintenance training workshops annually. These workshops will seek to familiarize the participants with the electrical, heating and plumbing systems in their homes as well as discuss do-it-yourself repairs and home safety tips. Each participating must attend at least two workshops.
4. Provide the Housing Counselor with requested information to assist in evaluating the participant's progress toward completing the Homeownership Plan.

SECTION B

All family members agree to:

1. Abide by terms of the Maintenance Agreement;
2. Be law-abiding citizens and good neighbors to other residents in the area; and
3. Comply with all terms of the lease agreement.

SECTION C

Responsibilities of _____ (Sponsor):

1. Provide a Housing Counselor to provide case management support to participants in the Iowa ROSE Program;
2. Assist participants in identifying the services that they need as well as how to access these services and support:

3. Assist participants with maintaining positive relations with all families in their neighborhoods as well as the agencies they are working with;
4. Assist participants in their search for a property and identify the public and private resources necessary to purchase their property;
5. Establish a Homeownership Fund to be used to assist participants with financial obstacles to their purchase of a home. No participant shall be guaranteed to receive funds from the Homeownership Fund. The following list, which is not inclusive, describes uses of funds in the Homeownership Fund:
 - a. Down payment assistance;
 - b. Closing costs assistance;
 - c. Hardship credit assistance to assist in paying off hardship debt such as emergency medical bills, for credit qualification purposes;
 - d. Home improvement assistance to make repairs in order to purchase another home;
 - e. Moving expenses; and
 - f. Other expenses related to homeownership, as may be approved by Sponsor.
 - g. Other information - Contract should specify:
 - How much money will be put in the account;
 - Source of money (portion of tenant's rent or owner contribution);
 - When tenant can withdraw the money and the process for requesting that withdrawal;
 - What will happen to the money if the tenant does not move into homeownership; and
 - What happens to the interest on the account (accrues or pays for classes)

SECTION D

Completion of Participation Contract

Completion of this Contract occurs when the Housing Counselor determines that:

1. Participant has fulfilled all of the responsibilities under this Contract;
2. Participant has identified a property to purchase;
3. Participant has secured financial resources necessary to purchase a home; and
4. Participant closes on their purchase of a property.

SECTION E

Termination of Participation Contract

_____ (Sponsor) may terminate this Contract when one or more of the following occur:

1. Participant and _____ (Sponsor) agree to terminate this Contract; or
2. Participant is in default under the lease agreement and subject to eviction.

_____ (Sponsor) must give notice of termination or nullification to all adults listed on the family's lease agreement. The notice must state the reasons for

_____ (Sponsor's) decision to terminate or nullify this Contract. If this Contract is terminated or nullified for any of the above stated reasons, the lease agreement will also be terminated and the participant's rights to the Homeownership Fund will be forfeited.

Dated

Sponsor

By

Name

Title

Participants:

By _____ (Adult Family Member) By _____ (Adult Family Member)

By _____ (Adult Family Member) By _____ (Adult Family Member)

APPENDIX G
EXHIBIT C
MAINTENANCE CONTRACT

Participant hereby agrees to attend an orientation as well as two maintenance workshops arranged by Sponsor. At the time of execution of the Lease, management personnel will conduct an orientation with each participant that involves a “walk through” of the house and demonstration of maintenance of the mechanical systems. Two maintenance workshops will be scheduled annually and will familiarize the participant with the electrical, heating and plumbing systems in the home as well as discuss do-it-yourself repairs and home safety tips. The management personnel may also, from time to time, provide training for the maintenance of the interior and exterior and grounds of the house.

ONGOING MAINTENANCE

Participant agrees to perform certain minor maintenance in the house with necessary supplies provided by Sponsor. Those items of minor maintenance that the Participant is expected to perform include, but not limited to:

Exterior

- A. Cut grass, trim bushes and shrubs, rake leaves and fertilize plants and flowers as needed;
- B. Maintain yard (keep yard free of trash and debris) and keep garbage cans covered at all times;
- C. Remove snow. Keep stairs, sidewalks and driveways free of snow and ice at all times;
- D. Repair/replace torn screens with assistance provided by sponsor;
- E. Clean and maintain gutters; and
- F. Other minor exterior maintenance as needed.

Interior

- A. Paint all walls, ceiling, trim and any other painted surfaces as needed;
- B. Shampoo carpet as needed (at least annually);
- C. Caulk sink and tub areas as needed, with assistance provided by sponsor;
- D. Replace washers/cartridges in kitchen and bathroom faucets with assistance provided by sponsor;
- E. Change furnace filters as recommended by manufacturer;
- F. Maintain and clean major appliances; and
- G. Other minor interior maintenance as needed.

Participant agrees to report any peeling paint, plumbing leaks, running toilets, leaking roofs and any other serious problems to the Management and/or Homeownership Counselor.

I/we have read this Maintenance Contract and understand and accept responsibility for all of the above items.

Dated

Sponsor

By

Name

Title

Participants:

By

(Adult Family Member)

By

(Adult Family Member)

By

(Adult Family Member)



APPENDIX H ENERGY EFFICIENCY

Appendix 1 of the 2012 Qualified Allocation Plan establishes the minimum construction characteristics for all tax credit Applicants. Section G, Item 23, provides the minimum construction requirements for Energy Efficiency.

For all buildings that receive an award of Tax Credits, the Applicant must supply documents on the energy efficiency measures, provided by a certified HERS rater, an independent licensed engineer, or a certified home energy rater (depending on type of construction), before construction begins to the IFA office. A final analysis must be completed by the same entity after construction is completed to confirm that all energy efficiency items were installed correctly, and that report must be submitted to the IFA office. If the inspection shows that the installation was not correct, the correction must be made prior to issuance of Form 8609 (and in some cases, prior to occupancy). For existing structures, following the receipt of the energy audit, the Developer must meet with IFA and the certified energy rater to establish a plan for construction as it relates to energy efficiency. IFA must approve the plan prior to proceeding.

IFA requires the Applicant to commit to one of the following:

New construction developments with three stories of residential space or less must meet or exceed Energy Star 2.0 standards and receive a Home Energy Rating Systems (HERS) Index of 80 or less from a certified rater in Iowa based on the 2009 International Energy Conservation Code (IECC). At the credit reservation stage, IFA requires an engineer or architect to certify that the design meets the 2009 IECC. The review must be documented with a letter from the engineer or architect to IFA indicating whether the proposed construction meets the IECC. In the event that the proposed construction does not meet the code requirements, the engineer or architect will provide suggestions for corrections to plans and specifications that will ensure that IECC will be met. A home energy rating performed by a certified HERS rater is required on each building after it is completed to verify that actual construction meets the above listed requirements. Five (5) units with different floor plans and orientations for complexes of less than 50 units and five percent (5%) or at least ten (10) units in complexes of 50 or more units must be rated. The contract for the determination of the HERS index must be between the certified rater and the Ownership Entity. If upon completion, a project does not meet the HERS index of 80 or less, additional steps must be taken by the Ownership Entity to obtain the HERS index of 80 prior to issuance of Form 8609.

New construction developments with four stories or more must exceed ASHRAE 90.1 Appendix G-2004 by at least fifteen percent (15%). Supporting documentation shall be provided by an independent licensed engineer. If upon completion, a project does not exceed ASHRAE 90.1 Appendix G-2004 by at least 15%, additional steps must be taken by the Ownership Entity to exceed the standard by 15% prior to issuance of Form 8609.

For existing structures that receive a Tax Credit Reservation, an energy audit conducted by a certified home energy rater must be provided on each building prior to the preparation of the final work rehabilitation order. The rater, the owner and IFA will determine the feasibility of meeting the requirements of IECC prior to the start of the rehabilitation. If it is determined to be feasible to meet the IECC standards, appropriate specifications will be written into the work order. If it is not feasible to meet the requirements of IECC, the rater will provide information indicating effective and cost-effective energy improvements that could be included as a part of the rehabilitation project. At the completion of the rehabilitation, an energy audit by a certified energy rater is required to verify that the rehabilitation work on each building meets the standards of IECC or includes recommended energy performance measures designed to achieve energy use reductions projected as a part of the initial performance audit and consultation. The contract for the determination of the energy audit must be between the certified rater and the Ownership Entity. If upon completion, a project does not verify that the project has met the specified energy improvements, additional steps must be taken by the Ownership Entity prior to the issuance of Form 8609.



APPENDIX I

TRANSITIONAL HOUSING REVOLVING LOAN PROGRAM INFORMATION

Purpose: The purpose of this loan program is to assist in the development of affordable housing for parents that are reuniting with their children while completing or participating in substance abuse treatment. The loans can be used for the construction period and the permanent loan. This program is administered following the rules established in 265—Chapter 23.

This loan program is only available for projects that receive an allocation of 9% tax credits, and successfully finalize a syndication or direct investment agreement for the purchase of tax credits. The Land Use Restrictive Agreement on the property will require that the property continue to provide supportive services throughout the restricted period.

IFA will give preference to projects that reunite mothers with the mothers' children, to the extent that the greatest amount of funds can be expended.

Loans under this program are for Applicants awarded tax credits who received 30 points for Resident Populations with Special Needs under the Special Needs Target Population of Persons in recovery from chemical dependency; and that are proposing Transitional Housing.

Available Funds: \$1,850,000

Amount of Loan: The maximum loan amount is \$700,000, and the minimum loan amount is \$100,000.

Loan Terms: The maximum loan term and amortization period are each 20 years. Notwithstanding the above, the authority may, at its sole discretion, extend the loan term and amortization period to no more than 30 years. The interest rate is one percent (1%). Loans will be secured by a first mortgage.

Debt Service Ratio: 1.25:1 for IFA's first mortgage (minimum of 1.20:1 overall), as calculated by IFA.

Fees: No additional fees are due at the time of Application. A commitment fee of one percent (1%) and an inspection fee of .5% of the loan amount are due upon acceptance of the commitment for the construction loan. A commitment fee of two percent (2%) of the loan amount is due upon acceptance of the commitment for the permanent loan.

Instructions:

If applying for this funding source:

1. Online Application must have Transitional Housing Loan listed as a source of funds.
2. Exhibit 1S, Resident Populations with Special Needs, must be provided.

In the event that insufficient funds are available for a project, the Applicant may be requested to provide additional information showing and supporting an alternative source for the construction and/or permanent loan.



APPENDIX J

SENIOR LIVING REVOLVING LOAN PROGRAM INFORMATION

Purpose: The purpose of this loan program is to assist in the development of affordable assisted living and service enriched affordable housing for people with disabilities. The loans can be used for the construction period and the permanent loan. This program is administered following the rules established in 265—Chapter 20.

This loan program is available for projects that receive an allocation of 9% tax credits, and successfully finalize a syndication or direct investment agreement for the purchase of tax credits. The Land Use Restrictive Agreement on the property will require that the property continue to provide supportive services throughout the restricted period.

IFA anticipates awarding approximately 80% of the available funds for Affordable Assisted Living and approximately 20% of the available funds for Service-Enriched housing for people with disabilities, to the extent that the greatest amount of funds can be expended.

Loans under this program will be funded only for Applicants awarded tax credits who received 30 points for Resident Populations with Special Needs for projects with Special Needs Target Populations of:

1. Frail Older Persons; or
2. Persons with a physical or mental, and/or developmental disability.

Available funds: \$2,750,000

Amount of Loan: The maximum loan amount is \$2,000,000, and the minimum loan amount is \$100,000.

Loan Terms: The maximum loan term and amortization period are 30 years. The interest rate is one percent (1%). Loans will be secured by a first mortgage.

Debt Service Ratio: 1.25:1 for IFA's first mortgage (minimum of 1.20:1 overall), as calculated by the Authority.

Fees: No additional fees are due at the time of application. A commitment fee of 1% and an inspection fee of .5% of the loan amount are due upon acceptance of the commitment for the construction loan. A commitment fee of 2% of the loan amount is due upon acceptance of the commitment for the permanent loan.

Instructions:

If applying for this funding source:

1. Online Application must have Senior Living Loan listed as a source of funds.
2. Exhibit 1S, Resident Populations with Special Needs, must be provided.

In the event that insufficient funds are available for a project, the Applicant may be requested to provide additional information showing and supporting an alternative source for the construction and/or permanent loan.

**APPENDIX K
EXHIBITS & SCORING CHECKLIST**

Exhibit #	Supplied by	Narrative Description	When Required
1T	IFA Form + Applicant Upload	Application Certification	All projects
2T	Applicant Upload (link provided)	Executed IRS Form 8821 (Tax Information Authorization) for the Developer & Co-Developer	All projects
3T	Applicant Upload	<u>Ownership Entity Documentation</u> <ul style="list-style-type: none"> • IRS F.E.I.N. letter in the Ownership Entity's name. • If the Ownership Entity is a LP, LLP, or LLLP - Provide a current certificate of Limited Partnership <u>and</u> a current Limited Partnership Agreement. • If the Ownership Entity is a LC, LLC or LLLC - Provide file-stamped Articles of Organization <u>and</u> a current Operating Agreement. 	All projects
4T	Applicant Upload	<u>Owner Representative (General Partner/Managing Member) Documentation</u> <ul style="list-style-type: none"> • If the Owner Representative is a LP, LLP, or LLLP - Provide a current certificate of Limited Partnership <u>and</u> a current partnership agreement. • If the Owner Representative is a LC, LLC, or LLLC - Provide file-stamped Articles of Organization <u>and</u> a current Operating Agreement. • If the Owner Representative is a Corporation or Incorp., provide file-stamped Articles of Incorporation, By-laws <u>and</u> a Board Resolution approving actions of corp./incorp. concerning the proposed project. 	All projects
5T	Applicant Upload	<u>Letters of intent</u> from lending institutions (on their letterhead) for all private construction and permanent financing.	All projects
6T	Applicant Upload	<u>Commitment letters</u> from all other sources except for State HOME funds, City of Des Moines HOME funds, or IDED Multi-family (Rental) Unit Productions. This includes any other grants, loans, tax credits, etc. The letter must be from the entity making the commitment and must include: <ul style="list-style-type: none"> • the value of commitment • the interest rate & term • the purpose the funds can be used for • the time limitations related to the commitment 	All projects
7T	Applicant Upload	Executed & Current Project-Based Rental assistance contract or a Commitment Letter from Public Housing Authority (PHA). <ul style="list-style-type: none"> • Must be fully executed and current. • Must show the total number of units in the project and the number of units with project-based rental assistance. 	If applicable
8T	IFA Form + Applicant Upload	Eligibility under IRC 42(d)(2)(B)(ii) Ten-Year Rule.	If applicable
9T	Applicant Upload	An executed copy of the Consultant Agreement.	If applicable
10T	Applicant Upload	Documents relating to syndication or other sale or exchange of tax credit interest to investors.	All projects
11T	Applicant Upload	<u>Utility Documentation</u> Most recent PHA, HUD, RD or Utility Company documentation showing source of utility calculations. <ul style="list-style-type: none"> • Circle utility amounts on chart. • If the documentation is over 1 yr. old, provide a statement from the provider confirming that the utility amounts are current. 	If a utility allowance is listed in the application. Not required if all utilities are included in rent.
12T	Applicant Upload	<u>Market Study Documentation</u> Applicant may provide previous market study or other information that they want relayed to the Market Study Provider. IFA will accept any information provided from Applicant even if provided by a syndicator or another third party entity.	9% projects
		Applicant must attach prepared market study.	4% projects
13T	IFA Form + Applicant Upload	Relocation Plan <ul style="list-style-type: none"> • If applying for HOME with the LIHTC application, the HOME Exhibit H24 is required and not Exhibit 13T. All other LIHTC projects must submit Exhibit 13T as applicable. 	If applicable

	System Generated	Letter notifying the CEO of Local Jurisdiction about the project.	All projects
	Market Study Provider	IFA contracted Market Study	9% projects
14T	IFA Form + Applicant Upload	Minimum Unit Square Footage Exception Request & Approval Form <ul style="list-style-type: none"> Must submit to the Tax Credit Manager via email at least ten (10) business days prior the LIHTC Application due date. No late submissions will be accepted. LIHTC Manager will return the Exhibit to the Applicant. If approved, it must be uploaded as Exhibit 14T. 	If applicable
15T	IFA Form + Applicant Upload	Authorization of Release of Information & Project Listing <ul style="list-style-type: none"> 15T Required to be completed for each Developer/Co-Developer, General Partner, Management Member and Ownership Interest Must be completed for all states in which any of these entities have previously or currently participated in the LIHTC program, including Iowa. Applicant submits to the applicable state agency and will upload copies of the forms sent to each state. 	All projects
16T	IFA Form + Applicant Upload	IRS 8823 and State Non-Compliance Details and Narrative <ul style="list-style-type: none"> Must be completed and signed by the Developer, General Partner/Co-General Partner, Ownership Interest and/or Management Company identified in the LIHTC application. Must list all IRS form 8823 which were issued against the property in the previous 12 months. Must list all out of compliance IRS Form 8823's issued against all properties in the last 36 months that have not been corrected. Provide to each state agency with Exhibits 15T and 17T and upload a copy of the Exhibit 16T sent to each state agency with the LIHTC application. 	All projects
17T	IFA Form + Applicant Upload	State Agency Performance Questionnaire for LIHTC Program and other State Programs <ul style="list-style-type: none"> Applicant must send to each state agency along with Exhibits 15T and 16T and upload all copies sent with the LIHTC application. 	If applicable
1B	Applicant Upload	Document(s) evidencing control or ownership of site(s).	All projects
2B	Applicant Upload	<u>When land/buildings are acquired from an entity or person with an identity of interest.</u> An appraisal by an MAI certified appraiser who is not a related party. (Cannot be over 6 months old from date of the Application.) <ul style="list-style-type: none"> If not submitted with the LIHTC application, this must be submitted within 30 days of the LIHTC application submission due date. If this is the case, a page must be submitted as Exhibit 2B stating the appraisal will be submitted within 30 days of the LIHTC application submission due date. NOTE – If applying for State HOME, the appraisal is required for land and buildings regardless of an identity of interest. 	If applicable
3B	Applicant Upload	<u>Color photos of project & adjacent property</u> Eight photos of each building are required for rehab. & acq./rehab. projects. - Looking at each bldg. from the North, South, East & West. - Looking out from each bldg. toward the North, South, East & West. Eight photos are required for each site location for new construction projects. - Looking toward 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. The photo must include the street address, bldg. #, & direction taken. This information can be included on the photo itself, or in the electronic name of the photo.	All projects
4B	Applicant Upload	<ul style="list-style-type: none"> Legible recent official city map pinpointing the site location(s). Must 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-plating map for each site location. Both are required. 	All projects
5B	Applicant Upload	Site plan clearly listing the following: <ul style="list-style-type: none"> Show location and extent of all proposed work Site dimensions Easements & setbacks All buildings (including manager's & accessory buildings) Parking Play Area Pool Other items (specify) 	All projects

6B	Applicant Upload	If site or adjoining sites contain any detrimental site characteristics, attach remediation plan and budget to make site suitable.	If applicable
7B	IFA Form + Applicant Upload	Proper zoning form completed by City/Municipality.	All projects
8B	Applicant Upload	Plans and Specifications showing all proposed work at a minimum schematic design level of completion. Must clearly list the following information as well: <ul style="list-style-type: none"> Label the use of all rooms in the building (i.e. exercise room, computer learning center, manager's office, library, craft room, maintenance room, dining room, etc.) Label the square footage of each room in the building. Label all rooms in the units (i.e. bedroom, bathroom, kitchen, living room etc.) Label the square footage of each unit. 	All projects
9B	Applicant Upload	Scope of Work <ul style="list-style-type: none"> Refer to IFA LIHTC QAP, Appendix 1, (I.) for the minimum content requirements that must be addressed in the Scope of Work (Page 65) 	If applicable
10B	IFA Form + Applicant Upload	Minimum Development Characteristics <ul style="list-style-type: none"> Provide complete answers listing makes, models of appliances, and proposed materials. 	All projects
1SA	Applicant Upload	Letter from the IRS stating the Nonprofit is a qualified Nonprofit under 501(c)3 or 501(c)4	9% projects applying for the Nonprofit Set-Aside & those with a materially participating nonprofit entity
2SA	Applicant Upload (sample provided)	Attorney's opinion stating that the proposed Nonprofit is legally organized and is eligible to participate. (The opinion must substantially conform with the IFA sample provided.)	9% projects applying for Nonprofit Set-Aside & those with a materially participating nonprofit entity
3SA	Applicant Upload	<ul style="list-style-type: none"> File-stamped Articles of Incorporation that include as a purpose the fostering of low-income (or affordable housing) Other items that demonstrate satisfaction of the 2-yr. requirement for fostering low-income housing or requirements of 42(h)(5). 	9% projects applying for Nonprofit Set-Aside & those with a materially participating nonprofit entity
4SA	Applicant Upload	Resume or other documentation that demonstrates the Nonprofit's capacity to materially participate in the operation of the project through the compliance period.	9% projects applying for Nonprofit Set-Aside & those with a materially participating nonprofit entity
5SA	Applicant Upload	Confirmation of continued IRS status as a qualified Nonprofit under 501(c)(3) or 501(c)(4). <ul style="list-style-type: none"> Submit a print out from the IRS showing the nonprofit entity is still a qualified nonprofit. If the non-profit doesn't show on the IRS website, then all Exhibits must be provided. <p>**This is the only SA exhibit a previously approved nonprofit entity must submit to IFA to continue its approval as a nonprofit entity. www.irs.gov/app/pub-78/</p>	Applicable ONLY to prior IFA approved Non-profit entities that are re-applying for the Nonprofit Set-Aside or will be a materially participating nonprofit entity in the project OR a new non-profit that has an IRS letter that is older than 6 months old.
	Online App.	QAP Part A, Section 6, Resident Profile, Category 1 - Serves Lowest Income Residents (0 to 20 points) <i>This category is not available to an Applicant that elects points in Building Characteristics-Category 3, "Projects that are Subsidized Project-Based Rental Assistance Projects."</i>	If applicable
	Online App.	QAP Part A, Section 6, Resident Profile, Category 2 - Mixed Income Incentive (0 to 25 points) <ul style="list-style-type: none"> Projects that provide market rate units (on-site staff units can't be included for points) may receive 1 point for each full 1% of the units (20 pts maximum) If Project is providing market rate units and is also serving 30% AMGI qualified tenants, may receive 1 point for each full 1% of the units at 30% AMGI (5 points maximum) In order to receive points, Applicant must commit to providing market rate units first and then elect to provide 30% units. 	If applicable
1S	IFA Form + Applicant Upload	QAP Part A, Section 6, Resident Profile, Category 3 - Resident Populations with Special Needs (30 points) <ul style="list-style-type: none"> Must submit IFA Form Exhibit 1S and required attachments Must meet all requirements to receive the 30 points 	If applicable

2S	Applicant Upload	<p>QAP Part A, Section 6, Resident Profile, Category 4 - Provides an Opportunity for Homeownership (50 points)</p> <ul style="list-style-type: none"> Submit Exhibits A-C shown in Appendix G. <p><i>This category is not available to an Applicant that elects points in Resident Profile, Category 6, "Waives Right to a Qualified Contract."</i></p>	If applicable
	Online App.	<p>QAP Part A, Section 6, Resident Profile, Category 5 - Rent Reasonableness (20 points)</p> <p><i>This category is not available to an Applicant whose project has a Project with a HUD Project-Based Section 8 rental assistance contract.</i></p>	If applicable
	Online App.	<p>QAP Part A, Section 6, Resident Profile, Category 6 - Waives Right to Qualified Contract (50 points)</p> <p><i>This category is not available to an Applicant that elects points in Resident Profile – Category 4, "Provides an Opportunity for Homeownership."</i></p>	If applicable
3S	Applicant Upload	<p>QAP Part A, Section 6, Location, Category 1 - Location Near Services (0 to 15 points)</p> <p>Full Service Grocery Store (5 pts) School (Family project only) (5 pts) Senior Center (Older Person projects only) (5 pts) Medical services (5 points)</p> <p>Applicant must provide the following:</p> <ul style="list-style-type: none"> The specific name & address of the Full-Service Grocery Store, School, Senior Center, or Medical Service Facility must be provided. Google Map printout verifying each applicable Service is 1.0 miles or less from the project primary address(es) listed in the application. Must submit a separate Google map print out for each service in which points are being requested for. If the Google map doesn't show the project, PRIOR to submission of the LIHTC application, request approval via email from LIHTC Manager to submit alternative map. Will be required to submit proof and explanation with Exhibit 3S as well as LIHTC Manager's approval. If scattered site project, each site must meet the criteria to receive points. <p>www.Googlemaps.com</p>	If applicable
4S	IFA Form + Applicant Upload	<p>QAP Part A, Section 6, Location, Category 2- Great Places (5 points)</p> <p>Provide Exhibit 4S IFA form along with a copy of the 28E Agreement between the State and the designated Great Place Community.</p>	If applicable
5S	IFA Form + Applicant Upload	<p>QAP Part A, Section 6, Location, Category 3 - Local Government Contribution (0 to 50 points)</p> <ul style="list-style-type: none"> 5 points for each full one percent (1%) of the Total Project Costs 	If applicable
	Online App.	<p>QAP Part A, Section 6, Location, Category 4 - Developer or Owner Contribution (0 to 5 points)</p> <ul style="list-style-type: none"> 1 point for each full one percent (1%) of the Total Project Costs <p>Contribution must be cash (\$) to receive points under this category. A deferred developer fee is not a cash contribution.</p>	If applicable
	Online App.	<p>QAP, Part A, Section 6, Location, Category 4 – Underserved County (0 to 5 points)</p> <ul style="list-style-type: none"> Points will be calculated by the software for all Projects that are located in a county that hasn't received an award of Low Income Housing Tax Credits in the last three (3) years. 	All applicants
	Online App.	<p>QAP Part A, Section 6, Building Characteristics, Category 1 - Market Appeal (0 to 35 points)</p> <ul style="list-style-type: none"> Health and wellness program on-site (0 to 10 points) In-unit microwave (5 points) In unit laundry space with washer and dryer hook-ups (5 points) Security System (0 to 10 points) <ul style="list-style-type: none"> Video Security System (5 points) Monitored Video Security System (10 points) Medial Alert System (Elderly Projects Only) (5 points) All of the above must be provided at the cost of the Project Ownership. 	If applicable

6S	Applicant Upload	<p>QAP Part A, Section 6, Building Characteristics, Category 2 - Projects with Historical Significance (10 points)</p> <p>Provide documentation demonstrating that the entire project is listed on the National Register of Historic Places or is determined to be eligible for the National Register by the State Historic Preservation Officer.</p>	If applicable
7S	Applicant Upload	<p>QAP Part A, Section 6, Building Characteristics, Category 3 - Projects that are Subsidized Project-Based Rental Assistance Projects (up to 40 points)</p> <p>No less than 50% of the units are covered by a project-based rental assistance contract. Provide executed project-based rental assistance contract or a commitment letter from the Public Housing Authority (PHA) stating the number of project-based vouchers committed to the project.</p> <ul style="list-style-type: none"> • Up to 50% of the units = 20 points • Up to 75% of the units = 30 points • Up to 100% of the units = 40 points <p><i>This category is not available to an Applicant that elects points in Category "Serves Lowest Income Residents."</i></p>	If applicable
	Online App.	<p>QAP Part A, Section 6, Building Characteristics, Category 4 - Construction/Unit Characteristics (0 to 20 points)</p> <ul style="list-style-type: none"> • Exterior construction: durability (0 to 8 points) • Doors (2 points) • Window sills (2 points) • Main Entrance areas OR covered entry and storm door (2 points) • Storage units (6 points) 	If applicable
	Online App.	<p>QAP Part A, Section 6, Building Characteristics, Category 5 – Fully Handicapped Accessible LIHTC units (0 to 15 points)</p> <ul style="list-style-type: none"> • Requires Architect to acknowledge the commitment elected by the Applicant as listed in the LIHTC Application in Exhibit 1T and Applicant Election in the Application of one of the following: • At least twenty-five (25%) of the LIHTC units are fully handicapped accessible (not adaptable) (5 points) • At least fifty percent (50%) of the LIHTC units are fully handicapped accessible (not adaptable) (10 points) • At least seventy-five percent (75%) of the LIHTC units are fully handicapped accessible (not adaptable) (15 points) 	If applicable
8S	Applicant Upload	<p>QAP Part A, Section 6, Building Characteristics, Category 6 - Readiness to Proceed (15 points) (Category 6 total points 0 to 35)</p> <p><u>Capital Needs Assessment</u> - Must provide a complete Capital Needs Assessment. See description in QAP Appendix 1.</p>	If applicable
9S	IFA Form + Applicant Upload	<p>QAP Part A, Section 6, Building Characteristics, Category 6 - Readiness to Proceed (10 points) (Category 6 total points 0 to 35)</p> <p><u>Utilities</u> - A completed IFA form from each utility company demonstrating that the required utilities are already available at the Project site, they are adequately sized for the Project, and no extensions are needed.</p>	If applicable
10S	IFA Form + Applicant Upload	<p>QAP Part A, Section 6, Building Characteristics, Category 6 - Readiness to Proceed (10 points) (Category 6 total points 0 to 35)</p> <p><u>Paved Road</u> - A completed IFA form from the municipality that demonstrates that the Project has direct contiguous access to an existing paved road with <u>no extensions needed</u>.</p>	If applicable
11S	IFA Form + Applicant Upload	<p>QAP Part A, Section 6, Building Characteristics, Category 6 - Readiness to Proceed (15 points) (Category 6 total points 0 to 35)</p> <p><u>Zoning</u> - A completed IFA form providing evidence that the project site is properly zoned for its proposed use.</p>	If applicable
	Online App.	<p>QAP Part A, Section 6, Building Characteristics, Category 7 - Impact on Environment (0 to 10 points)</p>	If applicable

	Online App.	<p>QAP Part A, Section 6, Building Characteristics, Category 8 - Energy Efficiency (20 points)</p> <ul style="list-style-type: none"> New Construction HERS Index of 74 or less 10 pts OR 20 points for HERS index of 68 or less Existing Structures with IECC exceeded by 8% or more 10 points OR 20 points if IECC exceed by 15% or more. <p>Note: If Applicant elects and receives points for this category, the lower HERS Index must be met before an IRS form 8609 will be issued. If IECC, the higher must be met prior to issuance of IRS form 8609.</p>	If applicable
	Online App.	<p>QAP Part A, Section 6, Other, Category 1 - Final Title Guaranty Certificate on the real estate of the project (10 points)</p>	If applicable
		QAP Part A, Section 6, Other, Category 2 – RESERVED	
	Online Application	<p>QAP Part A, Section 6, Other – Category 3 – Qualified Development Team Experience/Efficiency/Syndication Price (0 to 18 points)</p> <p>On-line software will calculate points based upon entry of information in the Application. IFA will confirm Syndication price with Exhibit 10T.</p> <ul style="list-style-type: none"> Ten (10) or more years of Section 42 experience by a Developer, Managing Member, or General Partner and has completed at least one (1) LIHTC Project through issuance of IRS form 8609 within the last five (5) years (10 points - all or nothing) If LIHTC project is in a Metropolitan Statistical Area (MSA) and the syndication price is in the upper 50% of the MSA projects submitted to IFA in the 2012 round. Note: No score will be generated by Applicant for this category – only IFA will score. (3 points) If LIHTC project is in a non-MSA and the syndication price is in the upper 50% of the non-MSA projects submitted to IFA in the 2012 round. Note: No score will be generated by Applicant for this category – only IFA will score. (3 points) For remaining 3 points refer to Exhibit 14S. 	<p>If applicable</p> <p>The 3 points for LIHTC projects in a MSA and the syndication price is in the upper 50% of the MSA projects submitted to IFA in the 2012 round is not available to 4% Applicants.</p> <p>The 3 points for LIHTC projects in a non-MSA and the syndication price is in the upper 50% of the non-MSA projects submitted to IFA in the 2012 round is not available to 4% Applicants.</p>
	Online Application	<p>QAP Part A, Section 6, Other – Category 4 Reduced Developer Fee (0 to 30 points)</p> <p>5 points for each full one (1%) reduction in Developer fee below the maximum allowed by 2012 QAP Section 4.6.1.</p> <p>Examples</p> <p>(1). If the project is new construction and includes 50 units, a full 1% reduction means lowering the percentage on the first 36 units from 14% to 13% AND lowering the percentage on the remaining 14 units from 12% to 11%.</p> <p>(2). If the project is acquisition/rehabilitation, a full 1% reduction means lowering the percentage on the rehabilitation portion from 16% to 15% AND lowering the percentage on the acquisition portion from 8% to 7%.</p>	If applicable
	Online Application	<p>QAP Part A, Section 6, Other – Category 5 Project Costs (0 to 10 points)</p> <ul style="list-style-type: none"> New construction projects, the Application for LIHTC includes per unit costs that are in the lower fifty percent of new construction project applications submitted to IFA in the 2012 round (5 points) <p><i>Note: No score will be shown upon Applicant submitting its application to IFA.</i></p> <ul style="list-style-type: none"> New Construction projects where the percentage of construction costs to total project costs is 67% or higher (5 points). Acquisition/Rehabilitation, Rehabilitation, and Historic Rehabilitation projects where the percentage of construction costs to total project costs is 50% or higher (5 points) Acquisition/Rehabilitation projects, or Historic Rehabilitation projects, the Applicant requests only rehabilitation credits and doesn't apply for or request acquisition credits. (5 points) 	<p>All 9% Applicants as applicable.</p> <p>The points for new construction projects where per unit costs are in the lower fifty percent of new construction project applications submitted in the 2012 round is not available to 4% applicants.</p>
12S		RESERVED	
13S		RESERVED	

14S	IFA Form + Applicant Upload	QAP Part A, Section 6, Other, Category 3 – Development Team Experience/Efficiency – Developer Third Party Equity Investment Closing Confirmation 2008-2011 within 9 months after a tax credit award (3 points) (Category 3 total points 0 to 18 points – see above) <ul style="list-style-type: none"> • Provide IFA required form completed and signed by Syndicator/Equity Investor. • Must show the equity closing occurred no later than 9 months after a tax credit award in the years 2008-2011. 	If applicable
HOME Exhibit #	Supplied by	Narrative Description	When Required
H-1	IFA Form + Applicant Upload	Application Certification <ul style="list-style-type: none"> • IFA Required Form 	LIHTC projects applying for HOME funds
H-2	IFA Form + Applicant Upload	Assurances Signature Page <ul style="list-style-type: none"> • IFA Required Form 	LIHTC projects applying for HOME funds
H-3	Applicant Upload (link provided)	Applicant/Recipient Disclosure/Update Form – HUD 2880 <ul style="list-style-type: none"> • http://hud.gov/offices/adm/hudclips/forms/hud2.cfm 	LIHTC projects applying for HOME funds
H-4	Applicant Upload (link provided)	W-9 Form (Request Taxpayer ID number and certification) <ul style="list-style-type: none"> • http://www.irs.gov/formspubs/index.html 	LIHTC projects applying for HOME funds
H-5	IFA Form + Applicant Upload	Minority Impact Statement <ul style="list-style-type: none"> • IFA Required Form • http://www.iowafinanceauthority.gov/index.cfm?nodeID=38884&audiencelD=1 	LIHTC projects applying for HOME funds
H-6	IFA Form + Applicant Upload (link provided)	No Lobbying Exhibit – No Lobbying Certificate <ul style="list-style-type: none"> • IFA Required Form • http://www.iowafinanceauthority.gov/index.cfm?nodeID=38884&audiencelD=1 	LIHTC projects applying for \$100,000 or more of HOME funds
H-7	IFA Form + Applicant Upload (link provided)	No Lobbying Exhibit – Disclosure of Lobbying Activities <ul style="list-style-type: none"> • IFA Required Form • http://www.iowafinanceauthority.gov/documents/resources/Exhibit_H7_Disclosure_of_Lobbying_FB43CAF04E9C3.pdf 	If applicable
H-8 through H-22		RESERVED	
H-23	Applicant Upload	Seller's Acknowledgement Form	LIHTC projects applying for HOME funds
H-24	IFA Form & Applicant Upload	Relocation Plan <ul style="list-style-type: none"> • Must be provided for LIHTC projects requesting HOME funds. • IFA Required Form • http://www.iowafinanceauthority.gov/documents/resources/Exhibit_H24_Relocation_Plan_E7984B0F30467.doc. 	LIHTC projects applying for HOME funds and there is an existing building(s) on the site
H-25	Applicant Upload	Memorandum of Understanding with Homeless Services Provider	Only for projects consisting of 36 or more units
H-26 through H-29		RESERVED	
H-30	IFA Form & Applicant Upload	Agreement to Conditions for Joint HOME/LIHTC Program's Funding of a ROSE Program <ul style="list-style-type: none"> • IFA Required Form 	LIHTC projects applying for HOME funds and will be a ROSE project
H-31 through H-33		RESERVED	



APPENDIX L
2012 Underserved Counties

(Counties that have not received an award of Low-Income Tax Credits in the last three (3) years.)

Adair	Ida
Adams	Iowa
Allamakee	Jackson
Appanoose	Jones
Audubon	Keokuk
Benton	Kossuth
Boone	Louisa
Bremer	Lucas
Buchanan	Lyon
Buena Vista	Madison
Butler	Mahaska
Calhoun	Marion
Carroll	Mills
Cass	Mitchell
Cedar	Monona
Cerro Gordo	Monroe
Chickasaw	Montgomery
Clarke	Muscatine
Clay	O'Brien
Clayton	Osceola
Clinton	Page
Crawford	Palo Alto
Davis	Plymouth
Decatur	Pocahontas
Delaware	Poweshiek
Dickinson	Ringgold
Emmet	Sac
Fayette	Sioux
Floyd	Taylor
Franklin	Van Buren
Fremont	Wapello
Greene	Washington
Grundy	Wayne
Guthrie	Webster
Hamilton	Winnebago
Hancock	Winneshiek
Howard	Worth
Humboldt	Wright