



APPENDIX H ENERGY EFFICIENCY

Appendix 1 of the 2013 Qualified Allocation Plan establishes the minimum construction characteristics for all tax credit Applicants. Section G, Item 22, 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 energy rater to confirm, in a report acceptable to IFA, that the design meets the HERS rating indicated in the application. A follow up 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-2007 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-2007 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.