

EXHIBIT 8T
TEN-YEAR RULE

In order to confirm eligibility under Section 42(d)(2)(B)(ii) of the Code (the ten-year rule), list information below for each building: 1) the street address, 2) the date the building was placed in service by the owner from whom the building was or will be acquired, 3) the date the building was or is planned for acquisition by the Applicant, and 4) the number of years between the date the building was last placed in service and the expected date of acquisition.

Building Street Address	Date Last Placed in Service	Date of Acquisition	Number of Years
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

If the number of years for any building listed is less than ten, explain any exception under the Code and list the Code Section or Revenue Ruling which would make the building eligible for tax credit under Section 42(d)(2)(B)(ii).

If the building has received a waiver, a copy of the waiver must be included with the Threshold Application. An allocation cannot be made until the waiver has been received.

EXHIBIT 1T
APPLICATION CERTIFICATION



Project Name: _____

Architect and Developer/Co-Developer – Building Codes and Standards, Size and Cost of Land

Whereas, I certify that the size of the land for this construction site reflects the actual amount of land that is necessary, appropriate and that will be used only for this project.

Whereas, I certify that at a minimum, the preliminary design for proposed tax credit project meets or exceeds the requirements of the codes, laws and regulations named in the QAP, Building Standards section, and that said features of the code shall be incorporated in the final design and construction of the project if funded.

Whereas, I certify that all minimum construction characteristics listed in the Threshold Application will be met or exceeded. In addition, the proposed building equipment/materials will be used for the construction of the project. It is my understanding that unless I receive written permission from IFA, none of the listed materials may be substituted.

The Architect hereby represents and certifies under penalty of perjury items in this certification.

Name of Architectural Firm

Name of Architect

Signature of Architect

In addition to the certification above, the Developer and Co-Developer (if applicable) certify that the cost of the land for this construction site is necessary and appropriate, and that this land will not be subdivided or sold in whole or in part in the future.

Name of Developer

Name/Title

Signature of Developer

Name of Co-Developer (if applicable)

Name/Title

Signature of Co-Developer

Ownership Entity/Applicant - Capital Needs Assessment
(For Rehabilitation, Preservation and Adaptive Reuse Projects)

9% Tax Credit Projects - The undersigned acknowledges that a Capital Needs Assessment will be required with the Carryover Application.

4% Tax Credit Projects - The undersigned acknowledges that a Capital Needs Assessment must be provided to IFA, and approved, prior to start of construction.

Name of Ownership Entity/Applicant

Name/Title

Signature of Ownership Entity/Applicant

Ownership Entity/Applicant – Public Housing Authority Notification

The undersigned acknowledges the Commitment to notify the Public Housing Authority (PHA) of vacancies.

Name of Ownership Entity/Applicant

Name/Title

Signature of Ownership Entity/Applicant

Ownership Entity/Applicant – Affirmative Marketing Plan

The undersigned acknowledges the Affirmative Marketing Plan requirement and that IFA will require the Applicant to submit an Affirmative Marketing Plan no less than 30 days prior to Placed in Service date.

Name of Ownership Entity/Applicant

Name/Title

Signature of Ownership Entity/Applicant

General Partner, Developer, Consultant, Management Company - Authorization to Verify Creditworthiness

The undersigned understands that the Iowa Finance Authority (IFA) is relying on the information provided herein in deciding to grant or continue credit. The undersigned authorizes IFA to make all inquiries it deems necessary to verify the statements made herein, and to determine the undersigned creditworthiness.

Name of General Partner

Name/Title

Signature of General Partner

Name of Co-General Partner (if applicable)

Name/Title

Signature of Co-General Partner

Name of Developer

Name/Title

Signature of Developer

Name of Co-Developer (if applicable)

Name/Title

Signature of Co-Developer

Name of Consultant

Name/Title

Signature of Consultant

Name of Management Company

Name/Title

Signature of Management Company Representative

Ownership Entity/Applicant and Developer – General Certifications

The undersigned, having full power and authority to execute, deliver, perform, enter into and carry out the performance of this Threshold Application, hereby represents and certifies under penalty of perjury that:

The undersigned Ownership Entity/Applicant and Developer or their duly authorized agent are responsible for ensuring that the Project described in this Threshold Application (the "Project") consists or will consist of the Qualified Residential Rental Property as defined in IRC Section 42 and 103, and covenants to satisfy all applicable requirements of federal tax law in the acquisition, rehabilitation, or construction and operation of the Project to receive Tax Credits.

The Ownership Entity/Applicant or Developer is eligible to file the Threshold Application. The Ownership Entity is eligible to receive an allocation of Tax Credits, enter into a Carryover Agreement and has sufficient capacity to place the Project in Service in a timely manner to qualify for the issuance of a Form 8609. The Ownership Entity/Applicant, the Developer and any Significant Party to the Project (as defined in Section 5.4.6 of the QAP) are not ineligible under the QAP.

All of the information contained in the Threshold Application including the Exhibits is true, complete and accurate and the Iowa Finance Authority may rely on this information, representations and covenants to award Tax Credits to the Ownership Entity. Misrepresentations of any kind may be grounds for denial or loss of Tax Credits, notification of the Internal Revenue Service and may affect future participation in the Tax Credit program in Iowa.

The Ownership Entity/Applicant and the Developer are responsible for all calculations and figures relating to the determination of the Eligible Basis for the Project and understand and agree that the amount of Tax Credit is calculated by reference to the figures submitted with this Threshold Application, as to the Eligible Basis and Qualified Basis of the Project and individual buildings.

The Ownership Entity/Applicant and the Developer certify that the amounts included in the replacement reserves and the operating reserves are an adequate amount necessary to maintain the Project in good repair. The Ownership Entity/Applicant and the Developer certify that these amounts will be available for unit repairs as necessary and understands that the reserve set-aside is a compliance issue.

The Ownership Entity/Applicant and the Developer acknowledge, in the event it becomes necessary for the Iowa Finance Authority to amend the Threshold Application Package, that the Ownership Entity/Applicant's and Developer's Threshold Application must include an acknowledgement of any amendments or modifications to the Threshold Application Package.

The Ownership Entity/Applicant and the Developer and their respective agents agree that they will, at all times, indemnify and hold the State of Iowa and the Iowa Finance Authority, its Board members, employees, agents, elected and appointed officials, harmless against all losses, costs, damages, expenses and liabilities of whatsoever nature or kind including, but not limited to, attorney's fees including the value of time or the Attorney General's office, litigation and court costs, amounts paid in settlement, and amounts paid to discharge judgment, any loss from judgment from the Internal Revenue Service directly or indirectly resulting from, arising out of, or related to acceptance, consideration and approval or disapproval of such reservation, allocation request, Carryover Agreement or a request for a Form 8609.

The Ownership Entity/Applicant and the Developer, by and through duly authorized officer(s), manager(s) or general partner(s) (or, if an individual, by his or her signature), hereby represent and certify that the information contained in this Threshold Application, to the best of their knowledge, is true, complete and accurately describes the proposed Project.

The Ownership Entity/Applicant hereby certifies that no significant parties (as defined in QAP Section 5.4.6) are ineligible pursuant to QAP subsection 5.4.6.1.

The Ownership Entity/Applicant and Developer hereby represent and certify under penalty of perjury that the 2011 QAP requirements will be met.

The Ownership Entity/Applicant and Developer hereby represent and certify under penalty of perjury items in this certification.

Name of Ownership Entity/Applicant

Name/Title

Signature of Ownership Entity/Applicant

Name of Developer

Name/Title

Signature of Developer

Name of Co-Developer (if applicable)

Name/Title

Signature of Co-Developer

EXHIBIT 13T

RELOCATION PLAN

IFA will accept Applications that have displaced (or will displace) tenants, although involuntary permanent displacement of existing tenants is strongly discouraged. IFA reserves the right to reject any Application that fails to minimize permanent displacement of tenants and/or provide an adequate relocation plan. A formal relocation plan must be submitted with the Application if the Project scope requires any form of temporary or permanent relocation of existing tenants. The proposed relocation plan must provide an overview of the need for relocation, a proposed timeline, an estimated budget, and other information as requested in the Application to document that the need for temporary or permanent relocation of existing tenants is adequately addressed.

Project Name _____

Relocation Type (check all that apply)

Temporary

Permanent

Uniform Relocation Act (URA) requirements apply

If URA applies, specify the agency responsible for monitoring compliance: _____

Section 104(d) requirements apply

If Section 104(d) applies, specify the agency responsible for monitoring compliance: _____

Units

Number of current Project units with existing tenants _____

Number of total rental units available after Project completion _____

Number of Project units anticipated to require temporary relocation _____

Number of Project units anticipated to require permanent relocation _____

Tenants

Displaced tenants will be (check all that apply):

Relocated to vacant units within the Project

Relocated to vacant units in other comparable decent, safe, and sanitary replacement housing

Given Housing Choice Vouchers (Section 8)

Other (specify) _____

Budget

Identify the source(s) of funds anticipated to pay for relocation plan expenses: _____

\$ _____ Rental assistance payment

\$ _____ Moving expenses

\$ _____ Utility relocation costs (including telephone and cable)

\$ _____ Tenant communication (notices, translation, relocation advisory services)

\$ _____ Relocation plan administrative expenses

\$ _____ Other (specify): _____

\$ _____ TOTAL RELOCATION BUDGET*

*Total must equal the Temporary and Permanent Relocation Costs listed in the Application.

Relocation Plan Details

Describe the proposed Relocation Plan in detail, including, at a minimum, sections addressing each of the following:

- Explain the process that will be used to notify tenants of displacement and available assistance, including a plan to ensure all tenants receive timely advanced notice. All notices must be personally served or sent by certified or registered first-class mail, return receipt requested, and must identify the name and telephone number of a responsible party who tenants may contact for additional information.

- Describe measures that will be taken to ensure persons unable to read and understand the notices are provided with appropriate translation or communication and counseling.
- Describe in detail how the temporary displacement of tenants will be addressed.
- Describe in detail how the permanent displacement of tenants will be addressed.
- Explain how the amount of the relocation budget was calculated.
- Describe the availability of comparable replacement housing options in the market area if tenants will be temporarily or permanently relocated to units outside the Project, including rent comparisons identifying the tenants' current monthly rent payment and rents charged at identified comparable units.

Records to be kept in compliance with relocation process include:

- Evidence of timely written notice to all tenants of displacement, including copies of all notices provided to tenants.
- Evidence that tenants have been informed of their eligibility for relocation assistance and available benefits, including copies of all notices provided to tenants.
- Evidence of timely receipt of new lease at suitable alternative dwelling.
- Evidence of relocation plan benefits paid to displaced tenants, including reimbursement for reasonable out-of-pocket expenses.

EXHIBIT 7B

DOCUMENTATION OF PROPER ZONING
(Must be completed by the City/Municipality.)



RE: Project Name _____
Project Address _____
Ownership Entity Name _____
Brief Description of Project _____
Legal Description (if lengthy, attach) _____

1. Is the Project located within the incorporated boundaries of the city?

Yes No

2. Does the Project have direct contiguous access to an existing paved public road?

Yes No

If No, what is the distance from the Project to the nearest public paved road? _____

3. Is the property landlocked?

Yes No

If Yes, has a legal easement and right of ways been granted? Yes No (Explain)

Explanation: _____

4. Does the current zoning classification permit construction of this Project?

Yes No (Explain) No Zoning Regulations in affect

Explanation: _____

5. Will the Project comply with the parking requirements?

Yes No (Explain)

Explanation: _____

If there are any additional facts regarding the Project and its proposed use which would be material consideration, please include the information below:

City/Municipality (Typed)

Name of Representative (Typed)

Signature of Representative

Title of Representative

Date

EXHIBIT 10B

MINIMUM DEVELOPMENT CHARACTERISTICS



Minimum Construction Characteristics

Answer all items. (Tables will expand as needed).

- **Exterior Construction:** Air infiltration barrier building wrap required on all new siding applications.

Specify the material to be used.

- **Roofs:** Use of a minimum of 25-year shingles with a minimum of 30# roofing felt.

Specify the material to be used.

- **Exterior Entry Doors to Common Areas:** Insulated metal or fiberglass type with optional thermo-pane glass insert or thermo-pane glass full lite doors with metal thermal break type frame, to IECC standards.

Specify the material to be used and explain how the use will meet the minimum energy characteristics.

- **Unit Doors:** Direct unit access to exteriors, insulated metal or fiberglass panel type with optional thermo-pane glass insert to IECC standards, 180-degree peephole, lockset and deadbolt lock with one-inch throw.

Specify the material to be used and explain how the use will meet the minimum energy characteristics.

- **Unit Doors:** Interior common hall unit entry doors as required by the International Building Code/International Residential Code with 180-degree peephole, with passage set and deadbolt lock with one-inch throw.

Specify the material to be used.

- **Overhead Doors:** Embossed steel panel doors without insulation to non-heated areas.

Specify the material to be used.

- **Carpeting:** Within dwelling unit, 26 oz. minimum face weight, low level loop Olefin or Nylon/Olefin blend. Carpets, carpet cushion (i.e. padding), and carpet adhesives shall be labeled with the Carpet & Rug Institute (CRI) Green Label or documented to meet the CRI Green Label testing program criteria. Products labeled with the CRI Green Label Plus must also meet this requirement.

Specify the material to be used.

- **Carpeting:** In common areas, 28 oz. minimum face weight, low level loop 100% Nylon carpeting. Carpets, carpet cushion (i.e. padding), and carpet adhesives shall be labeled with the Carpet & Rug Institute (CRI) Green Label or documented to meet the CRI Green Label testing program criteria. Products labeled with the CRI Green Label Plus must also meet this requirement.

Specify the material to be used.

- **Resilient Flooring:** Kitchens – either 1/8 inch vinyl composition tile, color and pattern full thickness or sheet vinyl complying with bathroom specification below 1/8 inch thick, color and pattern full thickness, made from products that do not use vinyl chloride in the manufacturing process and do not produce dioxin. An alternative to vinyl composite tile or sheet vinyl is natural linoleum flooring, tile flooring, or bamboo.

Specify the material to be used.

- **Resilient Flooring:** Bathrooms – sheet vinyl with wear surface of 20 mills or greater, with underlayment product on second or higher floors. Resilient flooring should be made from products such as that do not use vinyl chloride in the manufacturing process and do not produce dioxin. An alternative is natural linoleum flooring, tile flooring, or bamboo.

Specify the material to be used.

- **Shower Flooring:** Bathrooms that have Handicap Accessible roll in showers – must use molded fiberglass pan or manufactured fiberglass surround unit, non-slip type ceramic floor tiles, or terrazzo flooring.

Specify the material to be used and explain how the use will meet the minimum characteristics.

- **Cabinetry:** All cabinets, shelves, and countertops made with formaldehyde-free materials: solid wood, formaldehyde-free particleboard or MDF (medium density fiberboard), metal with natural or baked enamel factory finish. Laminate countertops at a minimum, with family units to have two bowl sink.

Specify the material to be used and explain how the use will meet the minimum characteristics.

- **Window Covering:** Required. A spring loaded type window shade is not an approved covering.

Specify the material to be used.

- **Sidewalks:** A concrete sidewalk shall be provided from each entrance door to a public way. Sidewalks should be made with recycled content concrete. Where possible, combine sidewalks. In the event the city requires additional sidewalks, that requirement shall be followed. ADA/UFAS/ANSI A117.1 slope and curb cut ramp requirements shall rule.

Specify.

- **Laundry:** A common laundry room facility located on site with a minimum of one washer/dryer to serve each 12 units. (A minimum of one front loading accessible washer and dryer.) Central laundry facilities in buildings with an elevator will comply. An Applicant can provide a washer and dryer in each unit in lieu of a common laundry room facility.

Explain how the minimum characteristic will be met, expressed as a ratio of number of machines to number of units.

- **Storage Rooms:** If storage rooms are provided, the rooms should be maintained in compliance with manufacturer's installation requirements for fire safety and Uniform Fire Code, which limits flammable and combustible materials.

Specify the material to be used.

- **Heating and Air Conditioning:** The units shall be heated and air conditioned. Air conditioning equipment should be at least 13 SEER and use R-410a refrigerant that is charged according to manufacturer specifications. Heating equipment should be at least 90 AFUE for furnaces and 85 AFUE for boilers.

Specify the equipment to be used and explain how the use will meet the minimum characteristics.

- **Handicap Accessibility:**

In new as well as rehab construction, a minimum of five percent (5%) of all units supplied must be fully handicap accessible on the building accessible routes which includes all floors if an elevator is provided. All units on the accessible routes must be adaptable upon reasonable tenant request for special needs. A minimum of two percent (2%) of all units supplied must be adapted for hearing and or vision impairments. The two percent (2%) cannot be included in the five percent (5%) of the accessible units that must also be provided with hearing and vision impaired equipped. (e.g. with strobes and horns)

- **Construction Warranty:** Obtain a minimum of one-year construction warranty that is enforceable.

Describe.

- **Computer Learning Center:** A Computer Learning is required. In lieu of a Computer Learning Center, the Owner may provide and maintain a computer in each unit. The Computer Learning Center must be provided on-site, and the Computer Learning Center provided in a previous or subsequent phase cannot be substituted.

Describe.

- **High-Speed Internet Access:** Provide high speed internet access to each unit by wiring for broadband, wireless, or digital subscriber line (DSL). Service provider is the responsibility of tenant.

Describe.

- **Bedrooms:** A closet with a door must be provided in each bedroom.

Describe.

- **Energy Efficiency**

(Check applicable box(s))

- New construction developments with three stories or less.

Must meet or exceed Energy Star 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 units with different floor plans and orientations for complexes of less than 50 units and up to five percent (5%) or at least ten units in complexes of 50 or more units must be rated. The contract for 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.

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 meet 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.

- Existing structures.

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.

EXHIBIT 2SA
SAMPLE - ATTORNEY OPINION LETTER

(Letter must be typed on attorney's letterhead and substantially conform with this sample.)

DATE _____

Iowa Finance Authority
2015 Grand Ave.
Des Moines, IA 50312

RE: Project Name _____
Project Address _____
Ownership Entity Name _____

Ladies and Gentlemen:

This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program. All the terms contained herein shall have the same meaning as ascribed to them in the Qualified Allocation Plan.

You have asked that we render our opinion that (Ownership Entity) is a qualified Non-Profit organization within the meaning of Section 42(h)(5) of the Internal Revenue Code. We understand that you require this opinion as a prerequisite to your consideration of making an allocation of Low-Income Housing Tax Credits to (Ownership Entity) from the set-aside reserved for the use of qualified Non-Profit organizations.

In rendering our opinion, we have reviewed the Articles of Incorporation and Bylaws of (Ownership Entity) as well as the Letter of Determination dated (date) from the Internal Revenue Service. We have also examined the records of (Ownership Entity) to determine whether or not there exists an identity of interests between (Ownership Entity) and any for-profit participant in the above-referenced project.

Based upon our review of the foregoing, it is our opinion that:

- (1) Ownership Entity is a "qualified Non-Profit organization" within the meaning of section 42(h)(5) of the Internal Revenue Code; and
- (2) There is no identity of interest existing between (Ownership Entity) and any for-profit participant in the project and that no impermissible affiliation with or control by a for-profit organization exists with respect to the project.

It is our intention that this opinion be relied upon by the Iowa Finance Authority in making your determination as to the eligibility of the development to receive Low-Income Housing Tax Credits.

Sincerely,

EXHIBIT 1S

RESIDENT POPULATIONS WITH SPECIAL NEEDS

Projects requesting consideration under the Resident Populations with Special Needs scoring category must submit all documentation requested in this Exhibit to qualify for points. Required attachments to this Exhibit, as specified below, should be preceded with the cover sheets provided in the following pages.

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.

1. Special Needs Target Population(s) Selected (check all that apply):

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

2. Number & Percentage of Total Project Units Giving Preference to Special Needs Target Population(s):

Number of Total Project Units: _____
Number of Total Project Units Giving Preference to Special Needs Target Population(s): _____
Percent of Total Project Units Giving Preference to Special Needs Target Population(s): _____

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).

Does the Applicant agree to adhere to IFA’s Special Needs Target Population held for occupancy policy, as outlined below, throughout the 15-year compliance period? <input type="checkbox"/> Yes <input type="checkbox"/> No
--

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. Comprehensive Supportive Services Plan

Required Attachment

The Comprehensive Supportive Services Plan submission, as outlined below, must be attached to this Exhibit following the corresponding cover sheet on page 5.

A Comprehensive Supportive Services Plan must include clearly labeled 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. Supportive services must not be a condition of residency.

5. Service Budget

Required Attachment

The Service Budget submission, as outlined below, must be attached to this Exhibit following the corresponding cover sheet on page 6.

A service budget that supports the proposed supportive services plan must include sufficient funds to implement the described plan of services. Identify the annual cost 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. 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

Required Attachment

The Marketing Plan submission, as outlined below, must be attached to this Exhibit following the corresponding cover sheet on page 7.

The marketing plan must describe the proposed outreach to potential tenants in the Special Needs Target Population(s). The marketing plan must state how apartment unit vacancies will be communicated to appropriate referral agencies. List the specific agencies or organizations from which tenant referrals are expected. Describe any unique collaborations or partnerships in place to assist in the Project's marketing efforts.

7. Supportive Services Memorandum of Understanding (MOU)

Required Attachment

The Supportive Services MOU submission, as outlined below, must be attached to this Exhibit following the corresponding cover sheet on page 8.

A Supportive Services MOU must be executed by 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. 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 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.
- 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 entity must execute the MOU.
 - Signatures must include name, title, entity represented, and date signed.
 - Identify responsible party for annual reporting requirements.

8. Local Service Providers

If Applicable

If applicable, the Local Service Providers submission, as outlined below, must be attached to this Exhibit following the corresponding cover sheet on page 9.

If services will be delivered by outside organizations, signed letters of intent, agreements, and/or contracts with one or more local service providers must be provided, including at a minimum all service providers integral to implementation of the Project's Comprehensive Supportive Service Plan. The submitted letter, agreement, or contract must describe the local service provider's proposed involvement with the Project and must confirm that the local service provider has the intent and capacity to deliver described services. The submission must clearly list all service providers identified by the Applicant as integral to implementation of the Comprehensive Supportive Service Plan and provide a corresponding letter, agreement, or contract with each of those identified key service providers.

EXHIBIT 1S
RESIDENT POPULATIONS WITH SPECIAL NEEDS

Comprehensive Supportive Services Plan

Required Attachment

EXHIBIT 1S
RESIDENT POPULATIONS WITH SPECIAL NEEDS

Service Budget

Required Attachment

EXHIBIT 1S
RESIDENT POPULATIONS WITH SPECIAL NEEDS

Marketing Plan
Required Attachment

EXHIBIT 1S
RESIDENT POPULATIONS WITH SPECIAL NEEDS

Supportive Services
Memorandum of Understanding

Required Attachment

EXHIBIT 1S
RESIDENT POPULATIONS WITH SPECIAL NEEDS

Local Service Providers

Is the Local Services Providers Attachment applicable to the proposed Project and attached to this Exhibit?

Yes **No**



EXHIBIT 4S

GREAT PLACES DESIGNATION

(Project Name, Project Address & Description of Housing Project must be completed by the Applicant.
A copy of the 28E Agreement must accompany this exhibit in order to be considered for points.)

Project Name _____
Project Address _____

Brief Description of Housing Project: (field will expand as needed)

The above-referenced housing project has applied to receive tax credits through the Iowa Finance Authority's Low-Income Housing Tax Credit Program. As part of the program's competitive process, Projects that pass threshold can be awarded points if they are located in and are a part of a Great Place Community.

The Department of Cultural Affairs hereby confirms that this Project is located in and is part of a Great Place Community approved by their agency.

Name of Agency Representative (Typed)

Signature of Agency Representative

Title of Agency Representative

Date

EXHIBIT 5S

LOCAL GOVERNMENT CONTRIBUTION
(This form must be completed by the City/County.)

RE: Project Name _____
 Project Address _____
 Ownership Entity Name _____

This form will verify the local government contribution effort referenced in the Qualified Allocation Plan (QAP). A local government contribution can be provided by a City or County. Iowa Finance Authority (IFA) rules state that the following items will constitute a local government contribution:

1. Cash contribution
2. Gift of land
3. Tax abatement
4. Tax increment financing
5. Enterprise zone credit (equity value)
6. Enterprise zone sales tax rebate
7. Waiver of fees
8. Below-market interest rate loan (value calculated on imputed savings)

IFA's rules provide that the agency making the local government contribution must indicate the value of its contribution. The value of the local government contribution is the value of the contribution made by the City/County minus the value of any consideration or accommodation received by the City/County in return for the contribution. Evidence of payment and the authority to provide the funds shall be furnished upon request of IFA.

The City/County completing this form understands that IFA will rely on these valuations to determine whether the Applicant has met the requirements of the QAP to receive points for Local Government Contribution.

CONTRIBUTION(S) DERIVED FROM FEDERAL SOURCES

CASH CONTRIBUTION

Amount	Source of Cash	Name of Entity Making Contribution

GIFT OF LAND

Amount/Value	Describe How Value Was Determined	Name of Entity Making Contribution

Description of property. _____

Is land held free and clear of encumbrances? YES NO

If NO, disclose all known liens and encumbrances and explain how and when these will be satisfied. _____

BELOW-MARKET INTEREST RATE LOAN (value calculated on imputed savings)

Amount/Value	Market Interest Rate	Below-Market Interest Rate	Describe How Calculated Savings Was Determined	Name of Entity Making Contribution

CONTRIBUTION(S) NOT DERIVED FROM ANY FEDERAL SOURCES

CASH CONTRIBUTION

Amount	Source of Cash	Name of Entity Making Contribution

GIFT OF LAND

Amount/Value	Describe How Value Was Determined	Name of Entity Making Contribution

Description of property. _____

Is land held free and clear of encumbrances? YES NO

If NO, disclose all known liens and encumbrances and explain how and when these will be satisfied. _____

TAX ABATEMENT

Amount/Value	Mil Rate	Term of Abatement	Describe How Amount Was Determined	Name of Entity Making Contribution

TAX INCREMENT FINANCING

Amount/Value	Name of Entity Making Contribution

ENTERPRISE ZONE CREDIT

Amount/Value	Name of Entity Making Contribution

ENTERPRISE ZONE SALES TAX REBATE

Amount/Value	Name of Entity Making Contribution

WAIVER OF FEES

Amount/Value	Type of Fees	Describe How Amount Was Determined	Name of Entity Making Contribution

BELOW-MARKET INTEREST RATE LOAN (value calculated on imputed savings)

Amount/Value	Market Interest Rate	Below-Market Interest Rate	Describe How Calculated Savings Was Determined	Name of Entity Making Contribution

Agency Name (Typed)

Date

Name of Agency Representative (Typed)

Signature of Agency Representative

EXHIBIT 9S
READINESS TO PROCEED
CERTIFICATION OF AVAILABLE UTILITIES



(Project Name, Project Address, and Project Description fields must be completed by the Applicant.
This certification letter must be completed and signed by each applicable utility company.)

Project Name _____
Project Address _____

Project Description (field will expand as needed)

CERTIFICATION

Whereas, _____ (utility provider), certifies that the utility(s) checked below are already available at the above-referenced Project site, are adequately sized for the Project and no extensions are needed.

Check applicable box(es):

- Gas
- Electric
- Water
- Sewer

Comments (if any):

Utility Provider Company/Municipality Name (Typed)

Name of Agency Representative (Typed)

Title of Agency Representative (Typed)

Signature of Agency Representative

Date

EXHIBIT 10S

**READINESS TO PROCEED
CERTIFICATION OF ACCESS TO EXISTING PAVED ROAD**

(Project Name, Project Address, and Project Description fields must be completed by the Applicant.
This certification letter must be completed and signed by the appropriate municipality for the Project.)

Project Name _____

Project Address _____

Project Description (field will expand as needed)

CERTIFICATION

Whereas, _____ (municipality), certifies that the above-referenced Project site has direct access to an existing paved road, with no extensions needed.

Municipality Name (Typed)

Name of Agency Representative (Typed)

Title of Agency Representative (Typed)

Signature of Agency Representative

Date

EXHIBIT 11S

**READINESS TO PROCEED
CERTIFICATION OF PROPER ZONING**



(Project Name, Project Address, and Project Description & Intended Use fields must be completed by the Applicant. This certification letter must be completed and signed by the appropriate municipality for the Project.)

Project Name _____
Project Address _____

Project Description & Intended Use (field will expand as needed)

CERTIFICATION

The zoning affecting the premises is currently _____

Whereas, _____ (municipality), certifies that the above-referenced Project site and its' present and intended use as planned complies with the applicable zoning uses.

Municipality Name (Typed)

Name of Agency Representative (Typed)

Title of Agency Representative (Typed)

Signature of Agency Representative

Date

Exhibit 14S
Confirmation of Third Party Equity Investment in years 2009 or 2010

- Must be completed by the Developer and the LIHTC Equity Investor the Developer successfully closed with in 2009 or 2010.
- A letter confirming the successfully closing referenced in this Exhibit must be submitted along with this Exhibit. The letter **MUST** be on investor letterhead and signed by the same person who signs this Exhibit. **MUST** be authorized representative of investor.

Developer Name _____ Developer Address _____ _____ _____ _____
--

Investor Name _____ Investor Address _____ _____ _____ _____
Authorized Representative _____ Investor Email _____

1. LIHTC Project Name that had an equity investor closing in 2009 or 2010

2. Date of investor closing

<p><u>CERTIFICATION</u> The individuals listed below certify they are authorized to sign on behalf of the above-referenced Developer and Equity Investor and authorized to release information regarding the above-listed Low Income Housing Tax Credit (LIHTC) project/developer closing.</p>
--

Developer Signature

Date

Signature of Authorized Investor Representative

Date

EXHIBIT 15T



**AUTHORIZATION OF RELEASE OF INFORMATION & PERFORMANCE
QUESTIONNAIRE
LOW-INCOME HOUSING TAX CREDIT PROGRAM**

SECTION 1. Must be completed by Developer/Co-Developer, General Partner & Management Company

Please complete this form for each state in which you have previously or currently participated in the Low-Income Housing Tax Credit (LIHTC) Program. The entire form must be submitted to the Iowa Finance Authority with the LIHTC Application by the required organizations/entities no later than March 8, 2011 4:30 p.m. CST.

Complete this form for each organization/entity listed in the LIHTC application that has an ownership interest in a tax conducted business in any state under current or different names. The Management Company and General Partner must also obtain a separately completed form from each state in which it has conducted business in the LIHTC program or any other state housing finance agency program.

A. Applicant Project Name (IA): [REDACTED]

B. Fill in name and complete address for State Housing Finance Authority

State Agency	[REDACTED]				
Agency Contact	[REDACTED]				
Address	[REDACTED]				
City		State	[REDACTED]	Zip Code	[REDACTED]
Fax Number	[REDACTED]				
E-mail Address	[REDACTED]				
Requested Return Date	[REDACTED]				

C. Certification

The undersigned certifies he/she is authorized to sign on behalf of the organization/entity and therefore hereby authorizes the above listed State Housing Finance Authority to complete the attached LIHTC Program Performance Questionnaire for each LIHTC project listed in Section E and any other information projects that we have inadvertently omitted and to release to the Iowa Finance Authority any information regarding our firm as it relates to project development, project management, compliance, debarment, the curing of or failure to cure any project non-compliance, and any formal or informal action taken with respect to our participation as an owner, developer, or management agent in your LIHTC program and other programs for which we have participated in with your state agency. Thank you in advance for your cooperation.

D. Organizational Information

Organization/Entity Name	Authorized Representative Signature
[REDACTED]	[REDACTED]
Organization/Entity Mailing Address	
[REDACTED]	
City, State, Zip	
[REDACTED]	
Date Signed	Printed Name of Representative
[REDACTED]	[REDACTED]

(4). Have any Organization/Entity identified above been issued an 8823 indicating "no longer participating in program?"

Yes No

If Yes, please explain.

[Redacted]

(5) Have any of the LIHTC properties owned or managed by the Organization/Entity fell into bankruptcy or foreclosure?

Yes No

If Yes, please explain.

[Redacted]

(6) Has this Organization/Entity been debarred or involuntarily removed from your state's LIHTC program OR have a history of performing unsatisfactory in other programs administered by your state agency? Yes No

If Yes, please explain.

[Redacted]

(7). Has the Organization/Entity returned a reservation of credit after the carryover allocation agreement has been executed? Yes No N/A If Yes, please explain.

[Redacted]

(8). Additional information/comments:

[Redacted]

State Agency Name		Authorized State Agency Representative	
[Redacted]		[Redacted]	
Mailing Address			
[Redacted]			
Email Address & Phone Number			
[Redacted]			
City, State, Zip			
[Redacted]			
Date Signed		Printed Name of Representative	
[Redacted]		[Redacted]	

Your assistance with this process is appreciated. If you have any questions regarding this form, please contact:

Dave Vaske, LIHTC Manager

Iowa Finance Authority

Dave.Vaske@iowa.gov

515-725-4941

Exhibit 16T
IFA AUTHORIZATION OF RELEASE OF INFORMATION & PERFORMANCE QUESTIONNAIRE
LOW-INCOME HOUSING TAX CREDIT PROGRAM

SECTION 1. Must be completed by Developer/Co-Developer, General Partner & Management Company

Complete Section 1 of this form for each organization/entity that has an ownership interest in a tax conducted business in Iowa or as the management company listed in the LIHTC application. The Management Company and General Partner must obtain a separately completed form from IFA in which it has conducted business in the LIHTC program or any other program administered by IFA. Please list all names in which each entity has an affiliation with that has conducted business with the Iowa Finance Authority.

Submit to IFA with the LIHTC Application no later than March 8, 2011 4:30 p.m. CST.

A. Applicant Name [Redacted]

B. List all current and previous IFA programs for which you have participated:

1. [Redacted]
2. [Redacted]
3. [Redacted]
4. [Redacted]
5. [Redacted]

C. Certification

The undersigned certifies he/she is authorized to sign on behalf of the organization/entity and therefore hereby authorizes the Iowa Finance Authority to complete the attached Program Performance Questionnaire (Section II) for each LIHTC project listed in Section E and any other information projects that we have inadvertently omitted and to release to the Iowa Finance Authority any information regarding our firm as it relates to project development, project management, compliance, debarment, the curing of or failure to cure any project non-compliance, and any formal or informal action taken with respect to our participation as an owner, developer, or management agent in its LIHTC program and all other programs for which we have participated in.

D. Organizational Information

Organization/Entity Name		Authorized Representative Signature	
[Redacted]		[Redacted]	
Organization/Entity Mailing Address			
[Redacted]			
City, State, Zip			
[Redacted]			
Date signed		Printed Name of Representative	
[Redacted]		[Redacted]	

(5) Have any of the LIHTC properties owned or managed by the Organization/Entity fell into bankruptcy or foreclosure?
 Yes No If Yes, please explain.

(6). Does the Organization/Entity have a history of performing unsatisfactory in the LIHTC program?
Unsatisfactory includes, but isn't limited to, a default of any obligation owed to IFA in any of its programs or an uncorrected default between the entity and IFA.
 Yes No If Yes, please explain.

B. All IFA Programs other than LIHTC

(1). Does the Organization/Entity have a history of performing unsatisfactory in your IFA administered/sponsored program? *Unsatisfactory includes, but isn't limited to, a default of any obligation owed to IFA in any of its programs or an uncorrected default between the entity and IFA.*
 Yes No If Yes, please explain. PROGRAM NAME

(2). Does the Organization/Entity have 1 or more 90-day delinquent loans with IFA? Yes No
If Yes, please explain.

(3). Is the Organization/Entity in default of any obligation owed to IFA in any of its programs or an uncorrected default between the entity and IFA? Yes No

Name & Title of person who completed this form:

Signature: _____ Date Signed: _____, 2011

