

PLACED IN SERVICE EXHIBITS

**ALL EXHIBITS MUST BE RECEIVED BY THE AUTHORITY
PRIOR TO THE ISSUANCE OF 8609 FORMS**

Documents
Submitted

Exhibit
#

All exhibits are Mandatory

√

**Exhibits 1 through 3 must be submitted as part of the Placed in Service Process,
in order for the Authority to issue a Regulatory Agreement:**

1	Legal Description of property	
2	Land Control – Documentation of transfer of property to owner that is claiming credit, or land contract, which has been recorded by the Register of Deeds and which includes the correct property description. This may include a copy of the recorded deed, a title insurance policy, a copy of a recorded memorandum of land contract, or a written legal opinion of an attorney, based on the attorney's title search, that the taxpayer is the owner of the property.	
3	Ownership Entity Formation – Most up-to-date version, showing the current General and Limited Partners that is received by the Department of Labor and Economic Growth's Bureau of Commercial Services.	

**Exhibits 4 through 11 can be submitted with the
Request for Regulatory Agreement OR with a later request for 8609s:**

NOTE: As soon as they are issued, a copy of **Exhibit 4** (Certificates of Occupancy) must be submitted to the attention of Cassandra Brown in MSHDA's Compliance Monitoring division. **A separate copy of this exhibit should be included when the Placed in Service exhibits are submitted to the LIHTC division.**

4	<p>Certificate(s) of Occupancy:</p> <p><u>New Construction and Vacant Rehab</u> – Certification From Local Government.</p> <p><u>Occupied Rehab</u> – A statement from the local government, an independent CPA, or an architect identifying the mm/dd/yy of placed in service date for each building.</p>	
5	Copy of recorded permanent mortgage and note – For each funding source.	
6	Executed limited partnership agreement – and all amendments and attachments.	
7	IRS Form 8821 – Signed, original form that is good for the current fiscal year. This form can be found on the Internal Revenue Service website at: http://www.irs.gov	
8	Color Photograph of Project	
9	Original Owner's & Contractor's Final Cost Certification – Conducted by an independent CPA for projects of six or more units.	
10	Certification of Syndication – MSHDA Form 035	
11	Updated Application Pages – Information contained on pages 10-11 and pages 16-24 of the Primary Application must be current at the time the 8609s are issued. If the information has changed since the application was submitted, you may submit updated pages as Exhibit 11. Any of these pages that have changed should be submitted, <u>and the numbers must match the numbers shown in the Final Cost Certifications.</u> Please make sure to include the name of the project.	

NOTE: Exhibits 12 and 13 cannot be submitted until MSHDA has issued a Regulatory Agreement

12	Original Recorded Regulatory Agreement – If it was returned to your office. Most Regulatory Agreements are returned directly to us, however sometimes they are returned to the person who recorded the document instead of to MSHDA (as instructed on the signature page of the document).	
13	Compliance Fee – The Compliance Fee is calculated as \$300 per low-income unit, and will be billed via invoice when the Regulatory Agreement is issued.	