



STATE OF MICHIGAN

GRETCHEN WHITMER
GOVERNOR

MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LANSING

AMY HOVEY
EXECUTIVE DIRECTOR

January 6, 2026

TO: Owners & Management Agents of LIHTC, 1602, TCAP, HOME, NSP, and HTF Properties
FROM: Cassandra Brown, Software and Policy Manager
SUBJECT: 2025 Annual Owner's Compliance Certification - Due February 27, 2026

SUBMISSION DEADLINES:

The deadline for submission of the 2025 Annual Owner's Certification of Continuing Program Compliance (AOC) for all LIHTC, 1602, TCAP, HOME, NSP, and HTF developments is **February 27, 2026**. This annual reporting requirement applies to all LIHTC, 1602, and TCAP developments in the initial 15-year compliance period and the extended use period, and all HOME, NSP, and HTF developments in the affordability period, and the MSHDA extended use period for HOME funded projects, if applicable.

An electronic copy of the executed 2025 AOC forms must be electronically submitted to MSHDA using the Compliance Portal.

Live Training Webinar Wednesday, February 4th, 2026, at 10:00 am EST.
Please join us to go over changes to the AOC form, and best practices for completion.

Additional Instructions are posted on MSHDA's website at the links below:
[AOC Upload Instructions PDF \(michigan.gov\)](#)

Please note:

- **Uploads - all documentation must be contained in **one (1)** pdf file.**
- **There is no additional requirement to mail submission packages.**

Extension requests must be submitted in writing, via e-mail to your compliance officer or mshdacompli@michigan.gov, and will be approved only for extenuating circumstances.

SUBMISSION REQUIREMENTS:

The following is a list of the forms and documentation that must be completed to fulfill the AOC requirements. **Please note that all forms have been updated, questions have been rearranged and are no longer presented in the previous order, along with additional questions that have been added.** Forms can be found on the MSHDA website:

<https://www.michigan.gov/mshda/rental/property-managers/compliance/compliance-forms>

All Developments:

- LIHTC/1602/TCAP Owner's Certification Form and/or HOME/NSP/HTF Owner's Certification Form (**Note: For properties with both funding sources, both forms are required**)
- Resident Fees Form (**Note: Must be submitted even if no fees are charged**)

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HOME, NSP, and HTF additional forms:

- HOME Rent & Occupancy Report, or
- NSP Rent & Occupancy Report, or
- HTF Rent & Occupancy Report

If a property has been awarded LIHTC, but has not yet been placed in service, the following documentation is required:

- Owner's Certification Form – Complete only Page 1, then sign and date Page 4 (only pages 1 and 4 are required).
- First Year Credit Statement – indicating when credits are anticipated to be claimed (Must be 2026 or later.)

IMPORTANT NOTES:

Owner and Management Contact Information (Owner Certification form Page 1):

Owner Certification forms must contain **all** ownership and management contact information. All communication from MSHDA Compliance is transmitted by email, therefore **email addresses** for owner and management agent contacts are required and must be provided.

Reporting Changes in Ownership, Management Agent, or Contacts – Any change in ownership, management agent, or contacts throughout the year must be reported to MSHDA Compliance. Please complete the applicable form - "Notice of Change in Ownership" or "Notice of Change in Management Agent". If there was a change in 2025, you must submit the form with this package, unless the form was previously submitted.

Units Vacant more than 30 Days: If any unit(s) was/were vacant for more than 30 days as a result of a casualty loss (i.e. fire, water damage, vandalism, etc.), a Casualty Loss form must be submitted. The form can be found at the following link:

<https://www.michigan.gov/mshda/rental/property-managers/compliance/compliance-forms>

Utility Allowances: MSHDA Compliance is no longer requiring Utility Allowance documentation to be submitted with year-end reporting. Annual Utility Allowance updates must be submitted to MSHDA Compliance via the Compliance Portal based on the chosen UA Method's approval or effective date.

Tenant Data Submissions: Are due 15 days after the end of each reporting period (either monthly or quarterly). Request for property set up should be made at time of acquisition or new construction placed in service, but no later than when a property starts qualifying residents.

Important Links:

[Compliance Forms](#)

[Trainings and Webinars](#)

[Online Systems](#)

If you are unable to access MSHDA's forms, COL for tenant data collection, or have any other questions regarding the annual year-end reporting requirements, please contact MSHDA staff at (517) 241-2560 or mshdacompli@michigan.gov.