



STATE OF MICHIGAN

GRETCHEN WHITMER
GOVERNOR

MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY
LANSING

AMY HOVEY
EXECUTIVE DIRECTOR

January 3, 2024

TO: Owners & Management Agents of LIHTC, 1602, TCAP,
HOME, NSP, and HTF Properties

FROM: Cassandra Brown, Software and Policy Manager

SUBJECT: 2023 Annual Owner's Compliance Certification - Due March 1, 2024

SUBMISSION DEADLINES:

The deadline for submission of the 2023 Annual Owner's Certification of Continuing Program Compliance (Owner's Certification) for all LIHTC, 1602, TCAP, HOME, NSP, and HTF developments is **March 1, 2024**. 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 2023 Owner's Certification forms must be transmitted to MSHDA. Instructions for submission are posted on MSHDA's website at:

[Annual-Owners-Certification-Upload-Instructions.pdf \(michigan.gov\)](https://www.michigan.gov/mshda/0,4570,7-323_7697_7700_7701_7702_7703_7704_7705_7706_7707_7708_7709_7710_7711_7712_7713_7714_7715_7716_7717_7718_7719_7720_7721_7722_7723_7724_7725_7726_7727_7728_7729_7730_7731_7732_7733_7734_7735_7736_7737_7738_7739_7740_7741_7742_7743_7744_7745_7746_7747_7748_7749_7750_7751_7752_7753_7754_7755_7756_7757_7758_7759_7760_7761_7762_7763_7764_7765_7766_7767_7768_7769_7770_7771_7772_7773_7774_7775_7776_7777_7778_7779_7780_7781_7782_7783_7784_7785_7786_7787_7788_7789_7790_7791_7792_7793_7794_7795_7796_7797_7798_7799_7800_7801_7802_7803_7804_7805_7806_7807_7808_7809_7810_7811_7812_7813_7814_7815_7816_7817_7818_7819_7820_7821_7822_7823_7824_7825_7826_7827_7828_7829_7830_7831_7832_7833_7834_7835_7836_7837_7838_7839_7840_7841_7842_7843_7844_7845_7846_7847_7848_7849_7850_7851_7852_7853_7854_7855_7856_7857_7858_7859_7860_7861_7862_7863_7864_7865_7866_7867_7868_7869_7870_7871_7872_7873_7874_7875_7876_7877_7878_7879_7880_7881_7882_7883_7884_7885_7886_7887_7888_7889_7890_7891_7892_7893_7894_7895_7896_7897_7898_7899_7900_7901_7902_7903_7904_7905_7906_7907_7908_7909_7910_7911_7912_7913_7914_7915_7916_7917_7918_7919_7920_7921_7922_7923_7924_7925_7926_7927_7928_7929_7930_7931_7932_7933_7934_7935_7936_7937_7938_7939_7940_7941_7942_7943_7944_7945_7946_7947_7948_7949_7950_7951_7952_7953_7954_7955_7956_7957_7958_7959_7960_7961_7962_7963_7964_7965_7966_7967_7968_7969_7970_7971_7972_7973_7974_7975_7976_7977_7978_7979_7980_7981_7982_7983_7984_7985_7986_7987_7988_7989_7990_7991_7992_7993_7994_7995_7996_7997_7998_7999_8000)

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, 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 annual compliance certification requirements for the compliance year ending 12-31-2023. Please note that requirements vary due to differences in federal program requirements and the year the tax credits were first claimed, or will be claimed, if applicable. The documents below must be downloaded from MSHDA's website located at www.michigan.gov/mshda. (Click on "Rental" at the top of the page, then "Property Managers", then "Compliance for Rental Housing", then "Forms", and then under "Year End Reports"). (Please note that all forms have been updated for logo and LIHTC forms have added a question on income average properties.)

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

735 East Michigan Avenue, P.O. Box 30044, Lansing, Michigan 48909
michigan.gov/mshda • 517.373.8370 • FAX 517.335.4797 • TTY 800.382.4568

HOME, NSP, and HTF additional forms:

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

LIHTC additional forms:

- First Year's IRS Forms 8609 **with Part II completed** (if not previously submitted)

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

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 2023, 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. All changes in UA's must be submitted to MSHDA Compliance at mshdacompli@michigan.gov immediately upon issuance, except for MSHDA approved consumption data. However, if the UA documentation hasn't yet been submitted, please forward a copy.

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.

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.