

APPENDIX K

EXHIBITS & SCORING CHECKLIST

EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
THRESHOLD EXHIBITS				
1T	IFA Required Form & Applicant Upload	Qualified Development Team & Buildings	Application Certification & Acknowledgements	All Projects
2T	Applicant Upload	Site Control	Current Real Estate Tax Assessment Documentation <ul style="list-style-type: none"> Refer to QAP Appendix 1-A. 	All Projects
3T's	Applicant Upload & Online Application	Ownership Entity	Ownership Entity (OE) Documentation <u>3Ta</u> : IRS F.E.I.N. letter in the Ownership Entity's name. <u>3Tb & 3Tc</u> : A Limited Partnership ("LP"), Limited Liability Partnership ("LLP") or Limited Liability Limited Partnership ("LLLLP") file-stamped certificate of Limited Partnership and a current Limited Partnership Agreement. <u>3Td & 3Te</u> : A Limited Company ("LC"), Limited liability Company ("LLC") Ownership Entity's- file-stamped Article of Organization and a current Operating Agreement. <u>3Tf</u> : Ownership Entity organizational chart.	All Projects
4T's	Applicant Upload & Online Application	Qualified Development Team	Owner Representative(s) (General Partners/managing members) Documentation <u>4Ta & 4Tb</u> : LP, LLP, or LLLP Owner Representative's file-stamped certificate of Limited Partnership and current Limited Partnership Agreement. <u>4Tc & 4Td</u> : LC and LLC Owner Representative's file-stamped Articles of Organization and current Operating Agreement. <u>4Te, 4Tf, & 4Tg</u> : A Corporation Owner Representative's file-stamped Articles of Incorporation, By-laws and Board Resolution approving actions of the corporation concerning the proposed Project.	All Projects
5T	Applicant Upload & Online Application	Funding Sources	Letters of intent from lending institutions (on their letterhead) for all construction and permanent financing. <ul style="list-style-type: none"> Refer to QAP Section 4.5.1. 	All Projects
6T	Applicant Upload & Online Application	Funding Sources	Commitment letters from all other funding sources. This includes any existing debt to be assumed, grants, loans, tax credits, tax increment financing, etc. The minimum General Partner/managing member contribution shall require a commitment letter. <ul style="list-style-type: none"> Refer to QAP Sections 4.5.2 and 4.7.1. 	All Projects
6Ta	Applicant Upload & Online Application	Funding Sources & Qualified Development Team	Nonprofit Board of Director's Board Resolution Allowing a Deferred Payment Obligation to the Project <ul style="list-style-type: none"> Refer to QAP Section 4.4. 	If applicable
7T	IFA, IFA PHA or Rural Development (RD) Required Form, Applicant Upload, & Online Application	Project Description & Buildings	IFA (HUD), Rural Development (RD), or IFA (Public Housing Authority (PHA) Authorization to Release of Information <ul style="list-style-type: none"> Submit when the Project has HUD, HUD VASH Voucher, RD, or PHA project-based voucher assistance. 	If applicable
8T	IFA Required Template, Applicant Upload, & Online Application	Project Description, Site Control, Buildings, & Costs and Credit Calc	Attorney Opinion as to Project Acquisition Qualification <ul style="list-style-type: none"> Refer to QAP Section 5.6.Acquisition/Rehabilitation and Adaptive Reuse Projects requesting Acquisition Tax Credits shall submit an Attorney Opinion letter as to the qualification for acquisition Tax Credits according to the Internal Revenue Code. 	If applicable
9T	Applicant Upload & Online Application	Qualified Development Team & Costs and Credit Calc.	Executed Copy of the Development Consultant Agreement(s)	If applicable

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10T	Applicant Upload & Online Application	Funding Sources & Qualified Development Team	Syndication or Other Sale or Exchange of Tax Credit Interest to Investors Documentation	All Projects
11T	Applicant Upload & Online Application	Buildings	<p>Utility Allowance Documentation</p> <p>Most recent PHA, HUD, RD or Utility company documentation showing source of utility calculations.</p> <ul style="list-style-type: none"> Circle utility amounts on chart. If the documentation is over 1 yr. old, provide a statement from the provider confirming that the utility amounts are current. HUD projects shall provide a copy of the most current HUD Rent Schedule. RD projects shall provide current documentation of RD utility allowance approval. 	Required when a utility allowance is listed in the Application. This is not required if all utilities are included in rent <u>except</u> HUD or RD Projects shall provide a copy of the current HUD Rent Schedule or RD approved utility allowance form.
12T	Applicant Upload		<p>Market Study Documentation</p> <ul style="list-style-type: none"> Provide market information for assisting in determining market feasibility of the Project. Applicants are encouraged to submit any third party market information they believe would be helpful in determining the market feasibility of their project, including but not limited to, an independently obtained market study, information from proposed service providers, or other market information. Market Study information shall be used solely for determining threshold market feasibility. 	All Projects
	System Generated		Letter Notifying the CEO of Local Jurisdiction about the Project	All Projects
13T	Applicant Upload (IRS link provided)		<p>Executed IRS Form 8821 (Tax Information Authorization) for the Developer(s)</p> <p>www.irs.gov/pub/irs-pdf/f8821.pdf</p>	If requested by IFA
	Market Study Provider		IFA contracted Market Study	All Projects
14T's	Awarded Applicant Upload & Online Application	Ownership Entity & Qualified Development Team	<p>Authorized Signor(s) Documentation</p> <p><u>14Ta</u>: Ownership Entity <u>14Tb</u>: General Partner(s)/managing member(s)</p> <ul style="list-style-type: none"> Awarded Applicants shall be required to submit documentation of authorized signor(s) for each entity with Ownership in the Project. This includes entities that have Ownership in a General Partner or managing member. 	All Awarded Projects 30 days after Reservation of Credits.
15T	IFA Required Form, Applicant Upload, & Online Application	Ownership Entity & Qualified Development Team	<p>State Agency Performance Information</p> <ul style="list-style-type: none"> Upload a copy of each of the completed Exhibit 15T's along with a copy of the email sent to each state agency to the Online Application. Email Exhibit 15T to each state agency listed. <p>Part 1 - Authorization of Release of Information & Project Information</p> <ul style="list-style-type: none"> Any project team members associated with the application who have materially participated in a development role shall complete. Development role includes Developer(s), General Partners/managing members and Ownership Interest. Complete for each state in which the individuals /entity has previously participated or is currently participating in the Low Income Housing Tax Credit Program, including Iowa. <p>Part 2 - IRS Form 8823 and State Noncompliance Detail and Narrative</p> <ul style="list-style-type: none"> Shall be completed & signed by the individual/entity listed on Exhibit 15T Part 1, Section 1-D. List all IRS form 8823's (annual reports and/or on-site inspections) that were issued against each property between October 15, 2015 and October 15, 2016. List all Out of Compliance issues that have been reported as uncorrected (regardless if the "Out-of-Compliance" has been subsequently corrected) to the IRS for each LIHTC Project between October 15, 2013 and October 15, 2016. 	All Projects

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			<ul style="list-style-type: none"> List all State Issued Notice of Noncompliance issues (which addresses issues that aren't in compliance with the LURA) that have been reported since October 1, 2013 – October 15, 2016. <p>Part 3 - State Agency Performance Questionnaire</p> <ul style="list-style-type: none"> Complete Section 1. 	
EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
16T	Applicant Upload	Buildings & Costs and Credit Calc	<p>QCT/DDA Map</p> <ul style="list-style-type: none"> Provide a map generated from the HUD GIS Website. Shall show the entire Project is located in a QCT or DDA. 	If applicable
17T-18T RESERVED				
19T	Applicant Upload	Project Description	<p>Scattered Site Google map.</p> <ul style="list-style-type: none"> Refer to QAP Section 5.9. 	Scattered Site Projects
BUILDING EXHIBITS				
1B	Applicant Upload & Online Application	Site Control & Buildings	<p>Site Control or Ownership of Site(s) Documentation</p> <ul style="list-style-type: none"> Refer to 2017 QAP Appendix 1-A. 	All Projects
2B	Applicant Upload & Online Application	Site Control & Costs and Credit Calc	<p>Appraisal</p> <ul style="list-style-type: none"> Refer to QAP Sections 5.4.1.1 – 5.4.1.2. 	If applicable
3B	Applicant Upload	Site Description	<p>Color Photos of Project & Adjacent Property</p> <p>Submit as one PDF file:</p> <ul style="list-style-type: none"> Eight photos of each building are required for sites with existing buildings.. <ul style="list-style-type: none"> ✓ Looking at each bldg. from the North, South, East, & West. ✓ Looking out from each bldg. toward the North, South, East, & West. Eight photos are required for each site location for new construction projects. <ul style="list-style-type: none"> ✓ Looking toward the center of each site from the North, South, East, & West. ✓ Looking out from the center of each site toward the North, South, East, & West. The photo shall include the street address, bldg. number & direction taken. This information can be included on the photo itself, or in the electronic name of the photo. 	All Projects
4B	Applicant Upload & Online Application	Site Description & Buildings	<p>Maps</p> <ul style="list-style-type: none"> Legible recent official city map pinpointing the site location(s). Shall show the legal address of the property, the names of surrounding streets & any other information important for the site inspection. A plat map or proposed re-platting map for each site location Both are required. 	All Projects
5B	Applicant Upload & Online Application	Site Description	<p>Site and Floor Plans</p> <p>Shall clearly show the following:</p> <ul style="list-style-type: none"> Location and extent of all work proposed in the Application Site dimensions Site zoning Accessible site routes Easements and setbacks Planting, utility & general notes All buildings (including manager's Units & accessory buildings), total number of Units, and the total square footage of each building. 	All Projects
6B's	Applicant Upload & Online Application	Site Description	<p>Detrimental Site Characteristics Remediation Documents</p> <p>If the site or adjoining sites contain any detrimental site characteristics, provide the following:</p> <ul style="list-style-type: none"> 6B a: Remediation Plan 6B b: Budget to make site suitable 6b c: Map showing detrimental characteristics on site plan Refer to QAP Appendix 1-H. 	If applicable
7B	IFA Required Form, Applicant Upload & Online Application	Zoning, Buildings, Site Description, & Exhibits	<p>Political Jurisdiction Certification</p> <ul style="list-style-type: none"> Exhibit 7B is generated from the on-line application. 	All Projects

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8B	Applicant Upload & Online Application	Buildings, Project Amenities, Project Description & Construction Characteristics	<p>Plans and Specifications</p> <p>Shall show all proposed work at a minimum schematic design level of completion.</p> <ul style="list-style-type: none"> Label the use of all rooms in the building (i.e., computer learning center, manager's Unit, manager's office, library, media center room, craft room, maintenance room, dining room, fitness center, laundry room, beauty salon/barber room, etc.) Label the square footage of each room in the building Label Accessible routes Label all Units with Accessibility type List total number of Units List total number of parking and type of parking (surface, garages, underground) Label all rooms in the Units (i.e. bedroom, bathroom, kitchen, living room, closets, etc.) Label the square footage of each Unit 	All Projects
9B	Applicant Upload & Online Application	Construction Characteristics, Project Amenities & Project Description	<p>Preliminary Costs and Scope of Work</p> <ul style="list-style-type: none"> Refer to QAP Section 5.4.3. 	All Projects
NON PROFIT SET-ASIDE EXHIBITS				
Applicants requesting the Nonprofit Set-Aside shall complete the Nonprofit Set-Aside and the Project Name and Location Tabs in the Online Application, upload Exhibits 1SA – 5SA, and submit the request for Nonprofit approval through the Nonprofit Set-Aside Tab no later than October 21, 2016. Refer to QAP Sections 1 and 2.2.1.				
1SA	Applicant Upload & Online Application	Nonprofit Set-Aside & Qualified Development Team	Internal Revenue Service ("IRS") Letter Stating the Nonprofit is a Qualified Nonprofit under 501(c)3 or 501(c)4	Projects applying for the Nonprofit Set-Aside
2SA	Applicant Upload , IFA Required Template & Online Application	Nonprofit Set-Aside & Qualified Development Team	Attorney's Opinion Stating the Proposed Nonprofit is legally Organized and Eligible to Participate	Projects applying for the Nonprofit Set-Aside
3SA	Applicant Upload & Online Application	Nonprofit Set-Aside & Qualified Development Team	<p>Nonprofit File-stamped Articles of Incorporation</p> <ul style="list-style-type: none"> Shall include as a purpose the fostering of low-income (or affordable housing) & Other items that demonstrate satisfaction of the 2-yr. requirement for fostering low-income housing or requirements of 42(h)(5) 	Projects applying for the Nonprofit Set-Aside
4SA	Applicant Upload & Online Application	Nonprofit Set-Aside & Qualified Development Team	<p>Nonprofit Resume</p> <ul style="list-style-type: none"> Shall demonstrate the Nonprofit's capacity to materially participate in the operation of the Project through the Compliance Period and Extended Use Period. 	Projects applying for the Nonprofit Set-Aside
5SA	Applicant Upload & Online Application	Nonprofit Set-Aside & Qualified Development Team	<p>IRS Confirmation of Continued Qualified Nonprofit Status</p> <ul style="list-style-type: none"> Submit a print out from the IRS showing the nonprofit entity is still a qualified Nonprofit. www.irs.gov/app/pub-78/ 	Projects applying for the Nonprofit Set-Aside
HOUSING FOR THE HOMELESS SET-ASIDE EXHIBITS				
Refer to QAP Section 2.2.2 and Appendix M.				
1HSA	IFA Required Form, Applicant Upload & Online Application	Appendix 2HSA & Qualified Development Team	<p>Qualified Service Provider Capacity Determination Form and a Complete Copy of the Qualified Service Provider's Most Recent Independent Audit (FY 2014 or later)</p> <ul style="list-style-type: none"> Submit to IFA no later than October 21, 2016 through the Qualified Development Team - Qualified Service Provider Tab. 	Projects applying for the Housing for the Homeless Set-Aside
2HSA	IFA Required Form, Applicant Upload, & Online Application	2HSA & Qualified Development Team	<p>Continuum of Care Review Form</p> <ul style="list-style-type: none"> Submit with the Application. 	Projects applying for the Housing for the Homeless Set-Aside

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EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
2017 QAP SECTION 6 - SCORING AND EXHIBITS				
	Online Application	Project Description & Buildings	6.1.1 Serves Lowest Income Residents (0 to 20 points) <ul style="list-style-type: none"> Check the box on the Project Description Tab. Enter the number of LIHTC Units that shall be set-aside and occupied by tenants with incomes at forty percent (40%) AMI or less and are rent restricted. Enter the number of LIHTC Units that shall be set-aside and occupied by tenants with incomes at thirty percent (30%) AMI or less and are rent restricted. These Units shall be in addition to any Units selected for the forty percent (40%) AMI or less. <p><i>This category is not available to an Applicant that elects points in Section 6.1.4 – Provides an Opportunity for Homeownership, Section 6.3.3 – Projects that have Federal Project-Based Rental Assistance, HUD-VASH Voucher Assistance, or Local Project-Based PHA Voucher Assistance.</i></p>	If applicable
	Online Application	Project Description & Buildings	6.1.2 Market Rate Incentive (0 to 10 points) <ul style="list-style-type: none"> Check the box on the Project Description Tab. Enter the market rate Units in the Buildings Tab. <p><i>This category is not available to an Applicant that elects points in Section 6.1.4 – Provides an Opportunity for Homeownership or Section 6.3.3 – Projects that have Federal Project-Based Rental Assistance, HUD-VASH Voucher Assistance or Local Project-Based PHA Voucher Assistance.</i></p>	If applicable
	Online Application	Project Description & Buildings	6.1.3 Serves Tenant Population of Individuals with Children (5 points) <ul style="list-style-type: none"> Check the box on the Project Description Tab. Enter at least ten percent (20%) of the Units in the Buildings Tab as three or more bedroom LIHTC Units with at least two full bathrooms. 	If applicable
	Online Application	Project Description	6.2.1 Great Places (2 points) <ul style="list-style-type: none"> Check the box on the Project Description Tab if a Project is within a project identified in an Iowa Great Places agreement that has been designated by the Iowa Great Places Board for participation in the program within the last three years, pursuant to Section 303.3C, subsection 4 of the Iowa Code. If a Scattered Site Project, all building addresses shall meet the Great Places requirement. 	If applicable
	Online Application	Project Description & Buildings	6.2.2 Density (0 to 5 points) <ul style="list-style-type: none"> Check the applicable box on the Project Description Tab and enter the complete address for each building at each site in the Buildings Tab. If a Scattered Site Project, all building addresses shall be listed in a qualifying census tract to be eligible for points. If buildings are in different categories of qualifying census tracts, the lesser points shall be awarded. 	If applicable
	Online Application	Project Description & Buildings	6.2.3 Iowa Opportunity Index Census Tracts (0 to 5 points) <ul style="list-style-type: none"> Check the applicable box on the Project Description Tab. If a Scattered Site Project, all building addresses shall be listed in a qualifying opportunity area to be eligible for points. If buildings are in different categories of qualifying opportunity areas, the lesser points shall be awarded. Refer to Appendix D. 	If applicable
	Online Application	Project Amenities & Projected Operating Costs	6.3.1 Market Appeal (0 to 32 points) <ul style="list-style-type: none"> Check all boxes on the Project Amenities Tab for which points are being requested for this category. Enter applicable expenses in the Projected Operating Costs Tab as applicable. Show all elections in the plans and specifications and the Scope of Work. 	If applicable
	Online Application	Project Amenities	6.3.4 Construction/Unit Characteristics (0 to 18 points) <ul style="list-style-type: none"> Check the boxes on the Project Amenities Tab for each item points are requested for. Show all elections in the plans and specifications and the Scope of Work. 	If applicable

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	Online Application, IFA Required Form & Applicant Upload	Buildings & Project Team	6.3.5 Olmstead Goals (0 to 13 points) <ul style="list-style-type: none"> Enter the number of Accessible Unit types in the Buildings Tab. Enter each Accessible Unit Type. If at least fifty percent (50%) of the Fully Accessible Units and Additional Accessible Type A Units entered into the Buildings Tab are two, three, or four bedroom LIHTC Units, points shall automatically be requested. This category is only available if a Project commits to develop a minimum of fifteen percent (15%) of the total Project Units as Fully Accessible or Accessible Type A Units. 	If applicable
	Online Application	Project Description	6.3.6 Impact on Environment (0 to 10 points) <ul style="list-style-type: none"> Check the boxes on the Project Description Tab for which points are being requested. Show all elections in the plans and specifications and the scope of work. 	If applicable
	Online Application	Project Description	6.3.7 Energy Efficiency (8 points) <ul style="list-style-type: none"> Check the applicable box(es) in the Project Description Tab <p><i>The 2015 International Energy Conservation Code ("IECC") election is not available to Projects utilizing Historic Tax Credits or Homeless Set-Aside Applicants.</i></p>	If applicable
	Online Application	Ownership Entity	6.4.1 Iowa Title Guaranty (7 points) <ul style="list-style-type: none"> Check the box on the Ownership Entity Tab. 	If applicable
	Online Application	Qualified Development Team	6.4.2 Developer or General Partner/Managing Member Experience (11 points) <ul style="list-style-type: none"> Answer the questions and enter the corresponding information for the Developer or General Partner/managing member of this Project on the Qualified Development Tab. (5 points each up to 10 points) Check the box if the Developer or General Partner/managing member of this Project has met IFA's Carryover-10% Test and/or IRS Form 8609 Application due dates, without an extension, between the dates of 11-1-15 and 11-1-16. (1 point) 	If applicable
	Online Application	Project Description	6.4.3 Waives Right to Qualified Contract (25 points) <ul style="list-style-type: none"> Check the box on the Project Description Tab. <p><i>This category is not available to an Applicant that elects points in 6.1.4 - Provides an Opportunity for Homeownership.</i></p>	If applicable
	Online Application	Project Description & Costs and Credit Calc	6.4.4 Construction Costs (0 to 4 points) <ul style="list-style-type: none"> Check the applicable box for the percentage of Construction Costs to Total Development Costs the Applicant is committing to provide and maintain throughout the issuance of the IRS Form 8609. 	If applicable
1S	Applicant Upload & Online Application	Project Description	6.4.5 Capital Needs Assessment (8 points) <ul style="list-style-type: none"> Check the box on the Project Description Tab and upload the Capital Needs Assessment (CNA). 	Acq/Rehab or Rehab Projects
2S	IFA Required Form, Applicant Upload & Online Application	Project Description & Buildings	6.1.4 Provides an Opportunity for Homeownership (15 points) <ul style="list-style-type: none"> Check the box on the Project Description Tab. Provide the signed Owner/GP Acknowledgement of Appendix G, along with the required Iowa ROSE homeownership plan ("Plan"). The Plan and the signed Owner/GP Acknowledgement are due at Threshold Application submission as part of the Exhibit 2S. Refer to Appendix G - Iowa Rose Program. <p><i>This category is not available to an Applicant that elects points for Section 6.1.1 – Serves Lowest Income Residents, Section 6.1.2 – Market Rate Incentive, or Section 6.4.3 – Waives Right to a Qualified Contract.</i></p>	If applicable

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EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
3S and 4S RESERVED				
5S	IFA Required Form, Applicant Upload, & Online Application	Funding Sources	6.2.4.1 Government Contribution (0 to 8 points) <ul style="list-style-type: none"> • Provide Exhibit 5S completed by the applicable Government Entity(ies) or Political Subdivision(s) and the additional required supporting documents (if applicable) as listed in QAP Section 6.2.4.1. • Enter the Government Contributions on the Funding Sources Tab under Local Contribution - Government. • If land or buildings are the contribution, an appraisal shall be submitted to substantiate the value. 	If applicable
5S(b)	IFA Required Form, Applicant Upload, & Online Application	Funding Sources	6.2.4.2 Community Contribution (4 points maximum) <ul style="list-style-type: none"> • Provide a signed commitment letter from each local entity indicating the contribution of land and/or cash to the Project. • If land is the contribution, an appraisal shall be submitted to substantiate the value of the land contribution. 	If applicable
6S	Applicant Upload & Online Application	Project Description, Buildings & Funding Sources	6.3.2 Projects with Historical Significance (7 points) <ul style="list-style-type: none"> • Provide documentation from the State Historical Preservation Officer demonstrating that all buildings within the Project are listed on the National Register of Historic Places or determined to be eligible for the National Register by the State Historic Preservation Officer. • Enter State and Federal Historic Tax Credits as a funding source in the Funding Source Tab. • If the Applicant does not have a commitment for State Historic Tax Credits, a General Partner Loan in anticipation of receipt of the State Historic Tax Credits and a commitment letter are required. • Answer the related question for each building on the Buildings Tab. 	If applicable
7S	IFA, IFA PHA, or Rural Development (RD) Form, Applicant Upload, & Online Application	Project Description	6.3.3 Projects that have Federal Project-Based Rental Assistance, HUD-VASH Voucher Assistance or Local Project-Based PHA Voucher Assistance (0 to 35 points) <ul style="list-style-type: none"> • Check the applicable box on the Project Description Tab. • Provide the applicable signed Release of Information form from the titleholder of the real estate with the Federal Project-Based Rental Assistance or HUD-VASH Vouchers. • Provide the signed IFA PHA Release of Information form for Local Project Based PHA Voucher Assistance or HUD-VASH Vouchers. • Points may only be requested for one of the following: Project-Based Rental Assistance, HUD-VASH Voucher, or Local Project-Based PHA Voucher assistance. <p><i>This category is not available to an Applicant that elects points for Section 6.1.1 – Serves Lowest Income Residents, Section 6.1.2 – Market Rate Incentive.</i></p>	If applicable