

## PART B



Annual Owner Certification (AOC) Report  
SUPPLEMENTAL CERTIFICATION OF HTC COMPLIANCE  
REPORT

(Deadline for submission: on or before May 31, 2025)

MHC 03/2025

2024

January 1 - December 31

Project Name:

Project No.:

MS

Owner Entity:

CHECK HERE, IF FIRST REPORTER:

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**DIRECTIONS:** Complete the following report based on compliance activity and fulfillment of state obligations during the reporting period. For any question marked "No", provide an explanation in Part V and attach support documentation, where applicable.

## PART I

## TARGETED POPULATION

- |   |  | YES                         | NO                       | N/A                      |
|---|--|-----------------------------|--------------------------|--------------------------|
| 1 | Occupancy and rents have been <b>further income/rent restricted</b> beyond the federal minimum set aside and each household in the set aside has been qualified at a MORE RESTRICTIVE income/rent threshold than the federal minimum set aside (i.e., 30% or 50% of the AMGI). <i>If Yes, COMPLETE &amp; ATTACH Part B - Exhibit A - SPECIAL NEEDS HOUSING UNIT STATUS REPORT.</i> | 1 <input type="checkbox"/>  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | The required percentage of households has been qualified <i>at or above</i> 61% of the AMGI as outlined for mixed income developments in accordance with the governing QAP.  | 2 <input type="checkbox"/>  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | a One hundred percent (100%) of the development's units have been set aside for the <b>elderly population</b> that meet the requirements as defined by Rural Development or the Department of Housing and Urban Development (HUD) for elderly housing and accessibility for handicapped persons.   | 3a <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|   | b Policies, procedures, facilities and services have been provided and/or maintained to meet the physical or social needs of older persons or for persons meeting the Rural Development or Department of Housing and Urban Development's definitions of elderly as outlined in the governing QAP.  | 3b <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4 | The required minimum number of units has been set aside and occupied by a qualified <b>special needs household</b> (i.e. veterans or persons with disability). <i>If Yes or No, COMPLETE &amp; ATTACH Part B - Exhibit A - SPECIAL NEEDS HOUSING UNIT STATUS REPORT.</i>   | 4 <input type="checkbox"/>  | <input type="checkbox"/> | <input type="checkbox"/> |

## PART II

## DEVELOPMENT SERVICES &amp; AMENITIES

- |   |  | YES                        | NO                       | N/A                      |
|---|--|----------------------------|--------------------------|--------------------------|
| 5 | <b>Development/Community Services</b> (appropriate to the tenant population) have been provided in accordance with the governing QAP AND written documentation (e.g., service log book, event literature or activity reports) supporting events offered during the reporting period are available upon request.  | 5 <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6 | The owner has complied with all terms agreed upon in its application for housing tax credits, including maintaining all <b>common areas</b> and <b>significant amenities</b> (i.e., business/fitness center, staff unit, etc.), as well as federal and state level program requirements and commitments for which points were awarded.                                 | 6 <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7 | The development has been operated as a qualified <b>single-family lease purchase</b> project, including providing a lease-purchase orientation manual, sample lease-purchase agreement, and homebuyer training. A Right of First Refusal offer has been extended to qualified residents in accordance with the governing QAP, LURA, and Homeownership Conversion Plan. | 7 <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8 | <b>Development based Rental Assistance (DBRA)</b> has been provided to at least fifty one percent (51%) of the development's units. <i>If the DBRA was required/provided by the OWNER (Yes or No response), complete &amp; attach Part B - Exhibit B detailing the rental assistance provided during the certification period.</i>                                     | 8 <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

## PART III

## DEVELOPMENT REQUIREMENTS &amp; PHYSICAL CONDITION

- |   |  | YES                        | NO                       | N/A                      |
|---|--|----------------------------|--------------------------|--------------------------|
| 9 | A <b>Student &amp; Rent Declaration</b> (Self-Certification) has been received for each previously qualified low-income household. | 9 <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

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The owner, in jurisdictions where there is no housing authority, has informed the local public housing authority (PHA) of vacancies and given priority in leasing to individuals on the **PHAs waiting list** who applied for housing.

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The property HAS experienced a **CASUALTY LOSS** which resulted in the displacement of residents or placed the affected building out of service for a period equal to or greater than 30 days. *If Yes, complete & attach **Part B - Exhibit C NOTICE OF PHYSICAL DAMAGE & CASUALTY LOSS form**.*

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| <b>PART IV</b> | <b>TEMPORARY HOUSING STATUS CERTIFICATION</b> |
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Temporary **EMERGENCY HOUSING** to Displaced Individuals in relation to the Presidential declaration of MS Severe Storms, Straight-line Winds and Tornadoes (3/26/2023) was provided to eligible displaced individuals during the certification period as authorized by IRS Rev. Procedure 2014-49? *If Yes, complete & attach **Part B - Exhibit D - Emergency Housing Status Report***

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YES

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NO

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N/A

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All temporarily housed individuals/households have been fully certified under all applicable Sec. 42 IRC requirements?

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|   |  |
|---|--|
| <b>PART V</b>   | <b>OWNER'S STATEMENT OF EXPLANATION &amp; CERTIFICATION</b> <i>(Attach an additional sheet, if needed)</i> |
| Use this space to explain the response to questions answered as "No" and attach support documentation where needed. |  |
| Question #  |  |
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The undersigned certifies that ALL INFORMATION included in this AOC Report and Attachments in support thereof, are true, accurate and complete. The undersigned further understands that any misrepresentations in this AOC Report may result in the filing of IRS Form 8823 Report of Noncompliance and/or debarment/suspension from future participation in programs administered by the Mississippi Home Corporation (MHC).

Owner Name:

Signature:

Date:

STATE OF:

COUNTY OF:

I, the undersigned, a Notary Public in and for said County, in state, hereby certify that \_\_\_\_\_ (owner) signed the foregoing instrument, and who (is)(are) known to me, acknowledged before me on this date that, being informed of the contents of this document, (he)(she)(they) executed the same voluntarily on the day the same bears date. Given under my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_ in the year 20 \_\_\_\_\_.

(SEAL)

Notary Public: \_\_\_\_\_

My Commission Expires: \_\_\_\_\_