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## Contact Information

**Mailing Address:**

TDHCA  
PO Box 13941  
Austin, TX 78711-3941

**Physical Address:**

TDHCA  
221 East 11<sup>th</sup> Street  
Austin, TX 78701

**Website:** <https://www.tdhca.texas.gov>

**Email:** [multifamilycompliance@tdhca.texas.gov](mailto:multifamilycompliance@tdhca.texas.gov)

**Division Phone Number:** (512) 305-8869  
or (800) 525-0657 (toll free in Texas only)

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## Announcements

### Schedule:

- The webinar and open forum will run from 9:00 am until approximately 11:30 am
- We will take a break mid-morning to shift from the webinar to the open forum
- Staff will be present to answer any questions

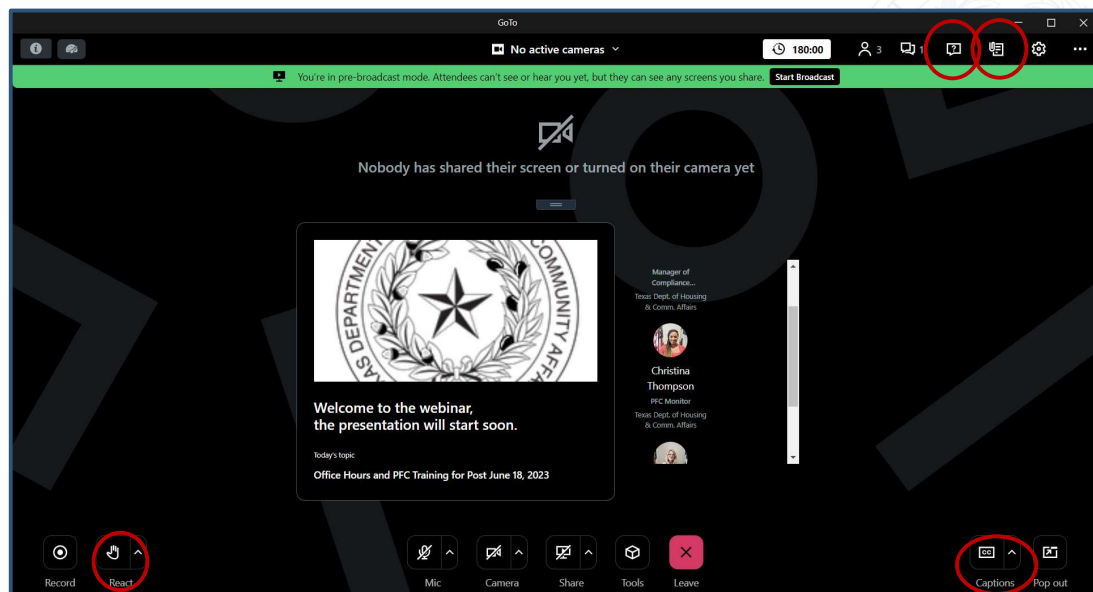
### Housekeeping:

- Certificates **will not** be emailed but you will receive an email confirming your attendance, usually within 24-hours in an email from the GoTo Platform, please check your “junk” folders as we cannot reissue these emails
  - If you did not use your emailed link for the training from your registration you will not receive a follow-up email or show as having attended the webinar
- We suggest you silence your phones and put an “out of office” email response to help avoid distractions during the training
- Please pose questions and comments to the “Questions Box”

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## GoTo Meeting Platform



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## TDHCA Resources

- **TDHCA Main Website**
  - <https://www.tdhca.texas.gov/>
- **Multifamily Housing Programs**
  - <https://www.tdhca.texas.gov/programs/multifamily-housing-programs>
- **Real Estate Analysis**
  - <https://www.tdhca.texas.gov/real-estate-analysis>
- **Multifamily Programs - QAP, NOFAs and Rules**
  - <https://www.tdhca.texas.gov/multifamily-programs-qap-nofas-and-rules>
- **Asset Management**
  - <https://www.tdhca.texas.gov/ms/asset-management>
- **Texas Administrative Code**
  - [https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW\\_TAC&part=1&title=10](https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=1&title=10)



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## TDHCA (Multifamily Compliance) Resources

- **Main Compliance Page**
  - <https://www.tdhca.texas.gov/compliance>
- **Compliance Manuals & Rules**
  - <https://www.tdhca.texas.gov/compliance-manuals-and-rules>
- **Compliance Forms**
  - <https://www.tdhca.texas.gov/compliance-forms>
- **Compliance Reports**
  - <https://www.tdhca.texas.gov/compliance-reports>
- **Compliance Utility Allowance Information**
  - <https://www.tdhca.texas.gov/compliance-utility-allowance-information>
- **Income and Rent Limits**
  - <https://www.tdhca.texas.gov/income-and-rent-limits>
- **Compliance Training**
  - <https://www.tdhca.texas.gov/compliance-training>
- **Compliance Frequently Asked Questions (FAQs)**
  - <https://www.tdhca.texas.gov/compliance-frequently-asked-questions-faqs>
- **Compliance Division Staff**
  - <https://www.tdhca.texas.gov/compliance-division-staff>



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## If You Need Housing Assistance:

If you need housing assistance, such as rental assistance, utility assistance or finding affordable apartments, please contact:

Phone: (800) 525-0657

Email: [info@tdhca.texas.gov](mailto:info@tdhca.texas.gov)

Or visit Help For Texans:

<https://www.tdhca.texas.gov/help-for-texans>



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## Recordkeeping Requirements



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## 10 TAC §10.608 Recordkeeping Requirements

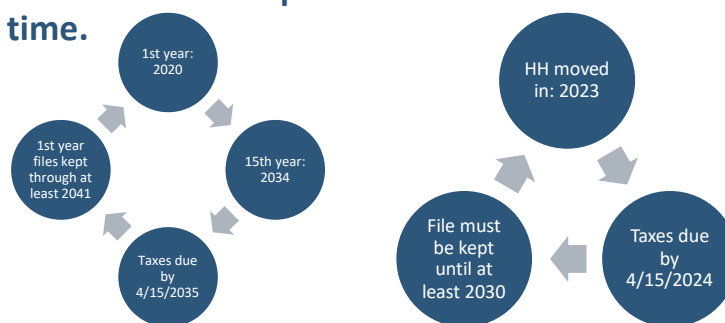
- (a) Development Owners must comply with program recordkeeping requirements.
  - Records must include sufficient information to comply with the reporting requirements of §10.607 of this subchapter (relating to Reporting Requirements) and any additional programmatic requirements.
  - Housing Tax Credit (HTC) Development Owners must retain records sufficient to comply with the reporting requirements of Treasury Regulation 1.42-5(b)(1).
  - Records must be kept for each qualified Low-Income Unit and building in the Development, commencing with lease-up activities and continuing monthly until the end of the Affordability Period.
- (b) Each Development that is administered by the Department must retain records as required by the specific funding program rules and regulations and executed contracts or Land Use Restriction Agreements (LURA).
  - In general, retention schedules include, but are not limited to, the provision of subsections (c) - (g) of this section.

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## 10 TAC §10.608 Recordkeeping Requirements: Housing Tax Credit

- (c) HTC records must be retained for at least six (6) years after the due date (with extensions) for filing the federal income tax return for that year; however, the records for the first year of the Credit Period must be retained for at least six (6) years beyond the due date (with extensions) for filing the federal income tax return for the last year of the Compliance Period of the building (§1.42-5(b)(2) of the Code).
- **First Year Files are the files which qualified the low-income unit in the project for the very first time.**



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## 10 TAC §10.608 Recordkeeping Requirements: HOME, etc.

- (d) Retention of records for TCAP-RF, HOME, ERA, and HOME-ARP rental Developments must comply with the provisions of 24 CFR §92.508(c), which generally require retention of rental housing records for five years after the Affordability Period terminates. HOME-ARP rental Developments must also comply with HUD CPD Notice 21-10.
- 24 CFR §92.508(c) Period of record retention: All records pertaining to each fiscal year of HOME funds must be retained for the most recent five (5) year period, except as provided below.
  - (1) For rental housing projects, records may be retained for five (5) years after the project completion date; except that records of individual tenant income verifications, project rents and project inspections must be retained for the most recent five (5) year period, until five years after the period of affordability terminates.
- HUD CPD Notice 21-10 F. 7. Period of record retention: All records pertaining to HOME-ARP funds must be retained for five years, except as provided below.
  - a. For HOME-ARP rental housing projects, records may be retained for five years after the project completion date; except that records of individual tenant income verifications, project rents and project inspections must be retained for the most recent five-year period, until five years after the affordability period terminates.

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## 10 TAC §10.608 Recordkeeping Requirements: NHTF

- (e) Retention of records for NHTF must comply with the provisions of 24 CFR §93.407(b), which generally require retention of rental housing records for five years after the Affordability Period terminates.
- 24 CFR §93.407(b) Period of record retention: All records pertaining to each fiscal year of HTF (NHTF) funds must be retained in a secure location for the most recent 5-year period, except as provided below.
  - (1) For rental housing projects, records may be retained for five (5) years after the project completion date, except that records of individual tenant income verifications, project rents, and project inspections must be retained for the most recent 5-year period, until five (5) years after the affordability period terminates.

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## 10 TAC §10.608 Recordkeeping Requirements: NSP

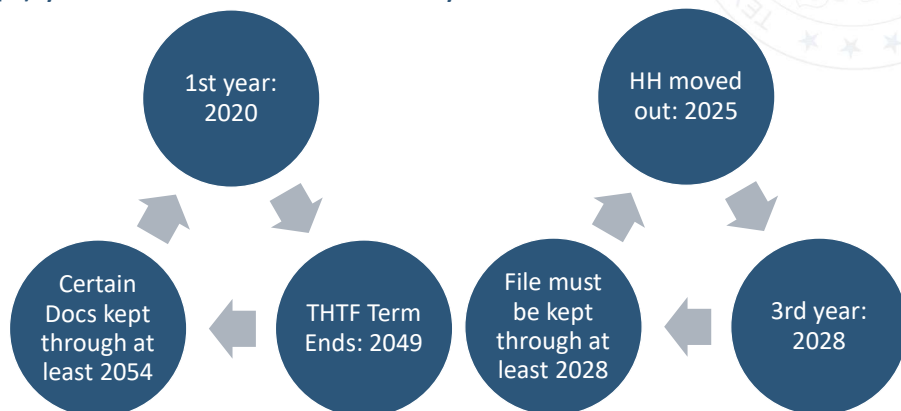
- (f) Retention of records for NSP rental Developments must comply with the provisions of 24 CFR §570.506, which generally requires retention of rental housing records for five (5) years after the Department has closed out the grant with HUD.
- 24 CFR §570.506: <https://www.ecfr.gov/current/title-24/subtitle-B/chapter-V/subchapter-C/part-570/subpart-J/section-570.506>

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## 10 TAC §10.608 Recordkeeping Requirements: THTF

- (g) THTF rental Developments must retain tenant files for at least three (3) years beyond the date the tenant moves from the Development. Records pertinent to the funding of the award, including, but not limited to, the Application and Development costs and documentation, must be retained for at least five (5) years after the Affordability Period terminates.



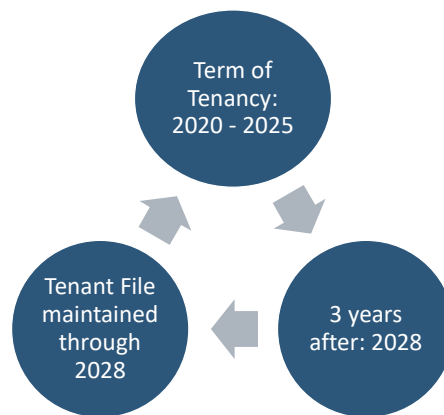
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## 10 TAC §10.608 Recordkeeping Requirements: 811 PRA

- (h) Section 811 PRA tenant records must be maintained for the term of tenancy plus three years. After the end of the record retention period, all **Enterprise Income Verification (EIV) data must be destroyed.**



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## 10 TAC §10.608 Recordkeeping Requirements continued

- (i) Other rental Developments funded or administered in whole or in part by the Department must comply with record retention requirements as required by federal regulations, statute, rule, or deed restriction.
- (j) All required records must be made available and accessible for a monitoring review, physical inspection, and whenever requested by the Department.
  - The Department permits electronic records. Digital signatures of both property management and household are acceptable. Developments should have policies in place that allow the household to choose between electronic or hard copy documents. It is the responsibility of the Development Owner to maintain policies and procedures that mitigate fraud, waste, and abuse on an ongoing basis.
- (k) Prior to completion of ownership and/or management agent change, a current (no earlier than 45 days prior to owner/management agent change) waitlist must be submitted to the Department through CMTS.

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# General Recordkeeping

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## The Owner's books and records are important too!

- The Owner must record the property occupancy at the end of the year, it should be maintained in the owner's books and records to evidence compliance with minimum set-aside requirements, if applicable.
- A Development Owner must maintain current and all prior versions of the written Tenant Selection Criteria, for the longer of the records retention period that applies to the program, or for as long as tenants who were screened under the historical criteria are occupying the Development.
- Affirmative Marketing Requirements must be followed with regards to recordkeeping and reporting.
- A Development Owner shall post in a common area of the leasing office a copy and provide each household, during the application process and upon a subsequent change to the items, A Tenant Rights and Resources Guide, which is detailed in 10.613.
- If the Owner utilizes the PHA Method for Utility Allowances, all years must be maintained (digitally is okay) internally, the Department does not maintain those for developments/PHAs.
- All Income and Rent tools should be maintained for each property.

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## General Recordkeeping: Tenant Rights and Resources Guide

### Tenant Rights and Resources Guide

The Tenant Rights and Resources Guide is for tenants living in a TDHCA monitored rental property.

- Tenant Rights and Resources Guide (Effective 2/2/2024) ([English](#)) ([Spanish](#))
- Tenant Rights and Resources Guide Acknowledgement Form ([English and Spanish PDF](#)) ([English and Spanish DOC](#))

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS  
A Tenant Rights and Resources Guide  
**Acknowledgement of Receipt Form**  
DEPARTAMENTO DE VIVIENDA Y ASUNTOS COMUNITARIOS DE TEXAS  
Guía de derechos y recursos de los inquilinos  
**Formulario de acuse de recibo**

Property Name\* / Nombre de la propiedad\*: \_\_\_\_\_

TDHCA File # / N.º de expediente de TDHCA: \_\_\_\_\_

Household Name / Nombre del grupo familiar: \_\_\_\_\_

Unit Number / Número de unidad: \_\_\_\_\_

\* As listed in TDHCA's Compliance Monitoring Tracking System ("CMTS"). / Según se detalla en el Sistema de Seguimiento de Control de Cumplimiento del TDHCA ("CMTS", por sus siglas en inglés).

I/we acknowledge that I/we have received the Resident's Guide as of the date this document is signed below. / Acuso/acusamos recibo de la Guía del Residente a la fecha de firma de este documento.

Signature / Firma: \_\_\_\_\_ Date / Fecha: \_\_\_\_\_

<https://www.tdhca.texas.gov/compliance-forms>

TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS  
**A Tenant Rights and Resources Guide**  
**For Tenants Living in a TDHCA Monitored Rental Property**

Property Name: \_\_\_\_\_

Management Company\* \_\_\_\_\_ Property Owner\* \_\_\_\_\_

Company Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

\*As listed in TDHCA's Compliance Monitoring Tracking System ("CMTS").

**Property Policies, Regulations and Requirements**

**Texas Administrative Code**

- This property received either public funds or low income housing tax credits through the Texas Department of Housing and Community Affairs ("TDHCA"). That means this property must follow certain State rules that are in the Texas Administrative Code or "TAC."
- Part of the TAC says rental properties must have certain policies.
- You can ask your property manager for a copy of the full Written Policies and Procedures part of the TAC (Title 10, Part 1, Chapter 10, Subchapter F, Rule Section 10.610) or you can ask for certain sections or use this short URL to read the full Written Policies and Procedures online: <http://ow.ly/GsVSSQJN9HW>

If you want to know...	Ask for this...
<ul style="list-style-type: none"> <li>• The requirement(s) that you need to meet to live at this property.</li> <li>• How and when you will be notified if your application is denied, and why your application was denied.</li> </ul>	Tenant Selection Criteria Policy
How a person with a disability may request certain accommodations, and how long it may take for a response.	Reasonable Accommodation Policy
How a waiting list is opened and closed and how applicants are selected.	Wait List Policy
What must be included in notices about ending your occupancy:	Non-Renewal and/or Termination Notice Policy
<ul style="list-style-type: none"> <li>• The specific reason why your occupancy is ending.</li> <li>• Information about rights under the Violence Against Women Act ("VAWA").</li> <li>• How a person with a disability can request a reasonable accommodation in reply to the notice.</li> <li>• Information on the appeals process (if one is used by the property).</li> </ul>	

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## General Recordkeeping: Household Transfers

- Moving within the project – a true transfer
  - The original qualifying tenant documentation and Income Certifications must be maintained in the transfer tenant file.
- Moving from one project to another (HTC, Exchange and TCAP only) – not a transfer
  - The household must be certified to move from one project to another. The original tenant file from the "old" unit must be moved out and maintained as other move-out files would be. The "new" unit Income Certification and applicable back-up should be maintained in the tenant file.
- We have a webinar for that: <https://www.tdhca.texas.gov/compliance-program-training-presentations>

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## General Recordkeeping: Social Services

- If a Development's LURA or application requires the provision of social services, the Department will confirm this requirement is being met in accordance with the LURA or application.
- Owners are required to maintain sufficient documentation to evidence that services are being provided.
  - Documentation will be reviewed during monitoring reviews beginning with the first monitoring review.
  - Planned services with specific dates may suffice as evidence of compliance during the first monitoring review.
  - Evidence of services must be submitted to the Department upon request.
  - The first monitoring review Example 619(1): The Owner's LURA requires provision of onsite daycare services. The Owner maintains daily sign in sheets to demonstrate attendance and keeps a roster of the households that are regularly participating in the program. The Owner also keeps copies of all newsletters and fliers mailed out to the Development tenants that reference daycare services.
  - Example 619(2): The Owner's LURA requires a monetary amount to be expended monthly for supportive services. The Owner maintains a copy of an agreement with a Supportive Service provider and documents the amount expended as evidence that this requirement is being met.

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## General Recordkeeping: Social Services Documentation

### Maintain documentation to evidence the Services offered

- **Newsletters with calendars of events that are sent to the tenants**
- **Flyers for specific events that are used to advertise the event to the tenants of the development**
- **Sign-in Sheets must be maintained and available for all events held, even if no one attends**

If the LURA requires Supportive Service:

- Documentation evidencing compliance with all Supportive Service requirements in the Land Use Restriction Agreement (LURA), if requested.
- **Upload into CMTS evidence of two current consecutive services for each service provided (example: annually = most recent and next scheduled date, monthly = 2 months, quarterly = 2 quarters, weekly = 2 weeks' worth, weekday = 2 weeks' worth).**
- The development may also submit an outline showing the planned services in addition to the back-up for services already held, if requested.

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## General Recordkeeping: Material Participation

- Owners are required to maintain sufficient documentation to evidence that a non-profit materially participating is in good standing with the Texas Comptroller of Public Accounts, Texas Secretary of State and/or IRS as applicable and that it is materially participating in a manner that meets the requirements of the IRS.
  - Documentation may be reviewed during onsite visits or must be submitted to the Department upon request.
- (b) If the HOME funds were awarded from the Community Housing and Development Organization (CHDO) set aside on or after August 23, 2013, the Department will monitor that the Development remains controlled by a CHDO throughout the federal affordability period.
- (c) If an Owner wishes to change the participating non-profit, or CHDO, prior written approval from the Department is necessary. In addition, the IRS will be notified if the non-profit is not materially participating on an HTC Development during the Compliance Period.

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## General Recordkeeping: Material Participation

- (3) Under IRC §469(h)(1), the nonprofit must participate on a *regular, continuous, and substantial* basis in the development and operation of the project. Although this standard is vague, the legislative history suggests the following guidelines in defining material participation in a business activity:
- Material participation is most likely to be established in an activity that constitutes the principal business/activity of the taxpayer,
  - Involvement in the actual operations of the activity should occur. That is, the services provided must be integral to the operations of the activity. Simply consenting to someone else's decisions or periodic consultation with respect to general management decisions is not sufficient.
  - Participation must be maintained throughout the year. Periodic consultation is not sufficient.
  - Regular on-site presence at operations is indicative of material participation.
  - Providing services as an independent contractor is not sufficient.
- (4) Accordingly, a nonprofit entity will be considered to materially participate where it is regularly, continuously, and substantially involved in providing services integral to the development and operations of a project.
- (5) Pursuant to IRC §42(h)(5)(D), the ownership and material participation test can be met by the organization if it owns stock in a qualified corporation that satisfies the ownership and material participation test. A qualified corporation must be a corporation that is 100 percent owned at all times during its existence by one or more qualified nonprofit organizations.

<https://www.irs.gov/pub/irs-pdf/p5913.pdf>

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## Reporting Requirements

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### 10 TAC §10.607 Reporting Requirements

- (a) The Department requires reports to be submitted electronically through CMTS and in the format prescribed by the Department. The Electronic Compliance Reporting Filing Agreement and the Owner's Designation of Administrator of Accounts forms must be emailed to [cmts.requests@tdhca.texas.gov](mailto:cmts.requests@tdhca.texas.gov) for:
  - (1) 9% Housing Tax Credit Developments - no later than the 10% Test;
  - (2) 4% Housing Tax Credit Developments
    - No later than Post Bond Closing Documentation Requirements
  - (3) For all other rental Developments
    - No later than September 1st of the year following the award; or
  - (4) For all rental Developments that have received Department approval of Ownership transfer
    - No later than 10 days following the completion of Ownership transfer.

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## 10 TAC §10.607 Reporting Requirements - CMTS

### Overview

Welcome to the Compliance Monitoring and Tracking System (CMTS). This system allows owners to submit required reports, such as the Unit Status Report (USR) and the Annual Owners Compliance Report (AOCR) and submit documentation directly to the Department.

### Login to the CMTS

If you have already received your user id and password from

[Login to CMTS](#)

CMTS User Guidelines

To ensure that information is properly entered into CMTS, please

- [Attaching Documents to CMTS \(PDF\) \\*\\*\\*NEW\\*\\*\\*](#)

To use the CMTS Unit Upload feature for uploading household information, that document, the file layouts and field definitions for the document.

Visit the [Compliance Reports](#) page for additional information.

Visit the [Trainings Presentation](#) page for CMTS training.

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## 10 TAC §10.607 Reporting Requirements – CMTS Reporting

ID	Property Name	Annual Owners Compliance Reports	Unit Status Report	Actions
1248	Hillcrest House	Annual Owners Compliance Reports - 2018	Start New Report	Unit Status Report
1247	Vibes on 5th Street	Annual Owners Compliance Reports - 2018	Start New Report	Unit Status Report
4609	Carson Moore Terrace	Annual Owners Compliance Reports - 2018	Unit Status Report	Unit Status Report
5283	Pathways at Carson Place	Annual Owners Compliance Reports - 2018	Unit Status Report	Unit Status Report

**Property 1248 Detail**

Name: Hillcrest House	Type: Residential Only	Submitted by: N
Building Name: Single Unit Occupancy	Building Year: Multi Family (Apartment)	Year Submitted: 1/1/18
Code Building: 1	Code Units: 14	Code Program Units: 14
Planned Building: 1	Planned Units: 14	Admin: N
Total Sq Ft: 20749	Land Use: 101	Bedroom: Y
Construction: 1	Home Funding: N	Phase in Status: 1
Special event: 1	Home 4100: N	Phase Housing Construction: N
# of parking spots: 1	Home 4100: N	Electricity source (v): 1
# of handicap spots: 1	Home 4100: N	Last PD update (v): 1
Census Tract: 4811002000	Home 4100: N	Last PD update (v): 1
SFS Date: 3/11/2017	Home 4100: N	Last PD update (v): 1
APC Type: 10	Home 4100: N	Last PD update (v): 1
Single occupancy	Home 4100: N	Last PD update (v): 1

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## 10 TAC §10.607 Reporting Requirements – CMTS Reporting

**Your Property Listings**

Property ID	Property Name	Annual Owners Compliance Reports	8609 Part I Report	Unit Status Report	Update Contact Information	Edit Manager Password	Reports	Electronic Document Attachment
4651	Beebe Garden Apartments	<a href="#">Annual Owners Compliance Reports</a>	<a href="#">8609 Part I Report</a>	<a href="#">Unit Status Report</a>	<a href="#">Update Contact Information</a>	<a href="#">Edit Manager Password</a>	<a href="#">Reports</a>	<a href="#">Electronic Document Attachment</a>

[Logout](#) **Manager's View of CMTS**

Texas Department of Housing and Community Affairs (TDHCA)

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## 10 TAC §10.607 Reporting Requirements – Monitor Review

**CMTS Property Reporting System**

**cpollei Property Listings**

Property ID	Property Name	Annual Owners Compliance Reports	8609 Part II Report	Unit Status Report	Update Contact Information	Edit Manager Password	Reports	Unit Data Upload	Tenant Data Upload	Electronic Document Attachment
4793	Oasis Cove	<a href="#">Annual Owners Compliance Reports - 2021</a>	<a href="#">Start New Report</a>	<a href="#">Unit Status Report</a>	<a href="#">Update Contact Information</a>	<a href="#">Edit Manager's Password</a>	<a href="#">Reports</a>	<a href="#">Upload Unit Household Data</a>	<a href="#">Upload Tenant Data</a>	<a href="#">Attachments (69)</a>
5627	Greentree North	<a href="#">Annual Owners Compliance Reports - 2021</a>	<a href="#">Start New Report</a>	<a href="#">Unit Status Report</a>	<a href="#">Update Contact Information</a>	<a href="#">Edit Manager's Password</a>	<a href="#">Reports</a>	<a href="#">Upload Unit Household Data</a>	<a href="#">Upload Tenant Data</a>	<a href="#">Attachments (1)</a>

[Logout](#)

Texas Department of Housing and Community Affairs (TDHCA)

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## 10 TAC §10.607 Reporting Requirements – Monitor Review

CMTS Property Reporting System

App=STAGE DB=STAGE

Texas Department of Housing and Community Affairs

Update Property Information | Enter Unit Occupancy | Print Unit Status Report | **Unit Status Reports** | Vacancy Clearinghouse | Add and Edit Buildings | Add and Edit Units

Property Selection | Logout

Property ID: 4793  
Property Name: Oasis Cove

**Property#4793 Detail**

Name: Oasis Cove	Type: Individual/Family	Scattered site: N
Building config: Five+ Units Per Building	Dwelling type: Multi Family Residential	Year constructed: 2013
Total buildings: 5	Total units: 64	Total program units: 64
Planned buildings: 61880	Planned units:	Zoning: R
Total sq ft:	Land site cdf:	Elevator: N
Disposition:	Home funding: N	Floors in tallest bldg: 2
Special needs:	Home 40/50: N	Fair Housing Construction: N
# of parking spots:	First building in svc date: 10/17/2013	Next RD onsite rvw date:
# of handicap spots:	Last building svc date: 12/16/2013	Last RD onsite rvw date:
Census Tract: 48211950300	Latitude: 35.9169	Longitude: -100.3762
GPS Date: 01/11/2017	RAD Development:	
HTC Type: 9%	Disaster Housing Flag: N	Property Status: Active
Legal description:		

**Program Income Requirements**

**Income**

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## 10 TAC §10.607 Reporting Requirements – Monitor Review

CMTS Property Reporting System

App=STAGE DB=STAGE

Texas Department of Housing and Community Affairs

Property ID: 4793  
Property Name: Oasis Cove

Property Selection | Property details | Logout

**Unit Status Reports**

**Unit Status Report**

Report Type	Due Date	Submitted Date	Submit	Print
Unit Status Report / Desk - Quarterly Vacancy Report	10/10/21	Has not been submitted	[Submit]	Preview before submitting
Unit Status Report / Desk - Quarterly Vacancy Report	07/10/21	07/09/21		[Print USR PDF / Excel]
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	04/30/21	Has not been submitted	[Submit]	Preview before submitting
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	04/30/21	04/08/21		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	04/10/21	04/05/21		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	01/10/21	01/18/21		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	10/10/20	10/08/20		[Print USR PDF / Excel]
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	07/16/20	04/16/20		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	07/10/20	07/10/20		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	04/10/20	04/16/20		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	01/10/20	01/10/20		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	10/10/19	10/08/19		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	07/10/19	07/11/19		[Print USR PDF / Excel]
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	04/30/19	04/30/19		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	04/10/19	04/30/19		[Print USR PDF / Excel]
Unit Status Report / Onsite	04/02/19	04/02/19		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	01/10/19	01/02/19		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	10/10/18	10/11/18		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	07/10/18	07/10/18		[Print USR PDF / Excel]
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	04/30/18	04/29/18		[Print USR PDF / Excel]
Unit Status Report / Desk - Quarterly Vacancy Report	04/10/18	03/27/18		[Print USR PDF / Excel]

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## 10 TAC §10.607 Reporting Requirements – Monitor Review

CMTS Property Reporting System

https://cdb-stage.tdhca.state.tx.us/aims2/pox?projectId=4793&projectName=Oasis%20Cove&arg=4793&action=find&component=unitStatusReportSearch&...

Monitor Review Questionnaire

Report Type	Due Date	Questionnaire	Submitted Date	Submit	Print
Entrance Interview Questionnaire	04/02/2019		04/02/2019		(Print as Submitted)
Entrance Interview Questionnaire	04/13/2016		04/12/2016		(Print as Submitted)
Entrance Interview Questionnaire	01/31/2014		01/29/2014		(Print as Submitted)

Required Confirmation of Notification

UPCS Required Notification

Report Type	Due Date	Questionnaire	Submitted Date	Submit	Print
UPCS Inspection Report	05/01/2020	(Start, Edit or View before submission)	Has not been submitted	Must Save Before Submission	(Preview before submitting)
UPCS Inspection Report	05/01/2017		05/04/2017		(Print as Submitted)
UPCS Inspection Report	05/01/2014		03/26/2014		(Print as Submitted)

Utility Allowance Review Questionnaire

Report Type	Due Date	Questionnaire	Submitted Date	Submit	Print

Quarterly Owners Financial Certification

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## 10 TAC §10.607 Reporting Requirements – Monitor Review

Monitor Review Questionnaire

Report Type	Due Date	Questionnaire	Submitted Date	Submit	Print
Entrance Interview Questionnaire	03/30/2021		03/25/2021		(Print as Submitted)
Entrance Interview Questionnaire	04/23/2018		04/24/2018		(Print as Submitted)
Entrance Interview Questionnaire	05/26/2015		05/14/2015		(Print as Submitted)
Entrance Interview Questionnaire	05/26/2014		05/24/2014		(Print as Submitted)
Entrance Interview Questionnaire	05/10/2013		05/29/2013		(Print as Submitted)
Entrance Interview Questionnaire	07/16/2012		07/09/2012		(Print as Submitted)
Entrance Interview Questionnaire	06/30/2011		06/27/2011		(Print as Submitted)
Entrance Interview Questionnaire	05/27/2010		06/01/2010		(Print as Submitted)
Entrance Interview Questionnaire	07/06/2009	(Start, Edit or View before submission)	Has not been submitted	(Submit)	(Preview before submitting)

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## 10 TAC §10.607 Reporting Requirements – CMTS Attachment System

admtdhca2 Property Listings

PROPERTIES										
Property ID	Property Name	Annual Owners Compliance Reports	8026 Part II Report	Unit Status Report	Update Contact Information	Edit Manager's Password	Reports	Unit Data Upload	Tenant Data Upload	Electronic Document Attachment
1325	Hillcrest House	Annual Owners Compliance Reports - 2019	Start New Report	Unit Status Report	Update Contact Information	Edit Manager's Password	Reports	Upload Unit Household Data	Upload Tenant Data	Attachments (22)
1341	Inland Palms Apartments	Annual Owners Compliance Reports - 2019	Start New Report	Unit Status Report	Update Contact Information	Edit Manager's Password	Reports	Upload Unit Household Data	Upload Tenant Data	Attachments (45)
3417	Willow on Sixth Street	Annual Owners Compliance Reports - 2019	Start New Report	Unit Status Report	Update Contact Information	Edit Manager's Password	Reports	Upload Unit Household Data	Upload Tenant Data	Attachments (52)
4839	Denson Moore Terrace	Annual Owners Compliance Reports - 2019	Start New Report	Unit Status Report	Update Contact Information	Edit Manager's Password	Reports	Upload Unit Household Data	Upload Tenant Data	Attachments (41)
5263	Pathways at Gaston Place	Annual Owners Compliance Reports - 2019	Start New Report	Unit Status Report	Update Contact Information	Edit Manager's Password	Reports	Upload Unit Household Data	Upload Tenant Data	Attachments (24)

[Logout](#)

**Make sure you select the correct property for the reports you are submitting.**

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## 10 TAC §10.607 Reporting Requirements – CMTS Attachment Notifications

**TDHCA Compliance Monitoring & Tracking**

SEARCH / CREATE: Organization | Person    SEARCH: Address | Property    CREATE: Property    REPORTS: Project Inventory | 811 Project Rental Assistance | Asset Manager

- The attachment was successfully uploaded, but please note that there is no email address associated to the selected TDHCA Contact (From Compliance Monitoring), so the TDHCA Contact did not receive an attachment notification email.
- Record updated successfully.

**Electronic Document Attachments for Pandora Springs**

ATTACHMENTS | 1 RECORDS FOUND | [ Refresh ] [ Attach a Document ]

Type	Description	TDHCA Contact	Path	Date	Read?	Created By	
1 TDHCA Correspondence	Testing - no action required	From Compliance Monitoring	20211130125523-CMTS-Attachment-Test-Page.docx	11/30/21	N	cpollet	✖ Edit View

[Return to Property Detail](#)

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## 10 TAC §10.607 Reporting Requirements – CMTS Attachment Notifications

The Attachment System is used by the Department for a number of purposes. This is the digital filing cabinet for the property and will be used by various divisions (Compliance, Physical Inspections, Asset Management, Fair Housing, Complaints, etc.) to communicate with the Development. It should be monitored regularly and anything uploaded into the system to the property's attention should be responded to accordingly.



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## 10 TAC §10.607 Reporting Requirements – CMTS Attachment Notifications

When documentation is uploaded into CMTS by the Department, only the email addresses associated with the property, ownership entity and management company entity will be notified by email.

If the company/group would like more than one person notified of uploads into CMTS it is the company/group's responsibility to setup an email address that would allow more persons to be notified. Note: only one email address may be entered for each of these.

For example, instead of the management entity being john.doe@propertymgmt.com there could be an email address that allows emails to multiple persons, like compliance@propertymgmt.com. You should work with your IT staff to set this up. The Department does not offer this resource.

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## 10 TAC §10.607 Reporting Requirements: AOCR

- (b) Each Development is required to submit an Annual Owner's Compliance Report (AOCR). Depending on the Development, some or all the Report must be submitted. The first AOCR is due the second year following the award in accordance with the deadlines set out in subsection (e) of this section.
  - Example: A Development was allocated Housing Tax Credits in July 2024. The first report is due April 30, 2026, even if the Development has not yet commenced leasing activities.
- (c) The AOCR is comprised of four parts:
  - (1) Part A "Owner's Certification of Program Compliance." All Owners must annually certify compliance with applicable program requirements. The AOCR Part A shall include answers to all questions required by the U. S. Department of the Treasury to be addressed, including those required by Treasury Regulation 1.42-5(b)(1) or the applicable program rules;
  - (2) Part B "Unit Status Report." All Developments must annually report and certify the information related to individual household income, rent, certification dates and other necessary data to ensure compliance with applicable program regulations. In addition, Owners are required to report on the race and ethnicity, family composition, age, use of rental assistance, disability status, and monthly rental payments of individuals and families applying for and receiving assistance or if the household elects not to disclose the information, such election;
  - (3) Part C "Housing for Persons with Disabilities." The Department is required to establish a system that requires Owners of state or federally assisted housing Developments with 20 or more housing Units to report information regarding housing Units designed for persons with disabilities. The certified answers to the questions on Part C satisfy this requirement; and
  - (4) Part D "Form 8703." Tax exempt bond properties funded by the Department must file Form 8703 each calendar year of the qualified project period. The form is due to the IRS by March 31 after the close of the calendar year for which the certification is made. The Department requires Tax Exempt Bond Development Owners to submit a copy of the filed Form 8703 for the preceding calendar year.
- (d) The Owner is required to report certain financial information to the Department electronically through CMTS. If supplemental information is required, it must be uploaded to the Development's CMTS account. "Annual Owner's Financial Certification" (formerly Part D of the AOCR). Developments funded by the Department must annually provide and certify to the data represented in the Annual Owner's Financial Certification (AOFC).
- (e) Parts A, B, C, and D of the AOCR and the AOFC must be provided to the Department no later than April 30th of each year, reporting data current as of December 31st of the previous year (the reporting year).

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## General Recordkeeping: Annual Owner's Compliance Report

### Annual Reports – Annual Owner's Compliance Report (AOCR)

Each rental housing development funded by the Texas Department of Housing and Community Affairs (TDHCA) is required to submit an Annual Owner's Compliance Report (AOCR). The report is due April 30th of each year. The information in the report will reflect current data as of December 31st of the previous year (the reporting year). The first AOCR is due the second year following the award of funding. For example, if a development is awarded funding in calendar year 2012, the first report is due April 30, 2014. The AOCR is due even if a development is still under construction.

#### The AOCR is Composed of Five Parts:

##### Part A – The Owner's Certification of Program Compliance

In this section of the report, the owner certifies to compliance with the development's applicable program requirements.

##### Part B – The Unit Status Report (USR)

This is an occupancy report reflecting individual household information (income, rent, household size, etc.).

##### Part C – Housing for Persons with Disabilities Report

The owner must report information regarding units designed for persons with disabilities.

##### Part D – The Owner's Financial Certification

The owner must report on the financial status of the development.

##### Part E – Form 8703

Tax Exempt bond developments must file form 8703 each calendar year of the qualified project period. The form 8703 must be uploaded to the Electronic Document Attachment system, using the development's Compliance Monitoring and Tracking System, (CMTS) account. TDHCA only requires submission of this form if TDHCA is the property's BOND issuer.

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<https://www.tdhca.texas.gov/compliance-reports>

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## General Recordkeeping: Annual Owner's Compliance Report

**CMTS Property Reporting System**

**cpollei Property Listings**

Property ID	Property Name	Annual Owners Compliance Reports	8609 Part II Report	Unit Status Report	Update Contact Information	Edit Manager Password	Reports	Unit Data Upload	Tenant Data Upload	Electronic Document Attachment
5627	Pandora Springs	<a href="#">Annual Owners Compliance Reports - 2021</a>		<a href="#">Unit Status Report</a>	<a href="#">Update Contact Information</a>	<a href="#">Edit Manager's Password</a>	<a href="#">Reports</a>	<a href="#">Upload Unit Household Data</a>	<a href="#">Upload Tenant Data</a>	<a href="#">Attachments (1)</a>

[Logout](#)

Texas Department of Housing and Community Affairs (TDHCA)

<https://www.tdhca.texas.gov/compliance-reports>

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## General Recordkeeping: Annual Owner's Compliance Report

**CMTS Property Reporting System**

**Annual Owners Compliance Reports**

PROPERTY NAME	Annual Owners Compliance Reports	Start New Report	Edit or View Before Submission	Preview Report	Submit
Pandora Springs	Owners Certification of Continued Compliance - Part A Due 04/30/2022	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>	<a href="#">Preview Report</a>	<a href="#">Submit</a>
	Property Update	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	Management Update	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	Owner Update	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	HUB Update	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	Non Profit Update	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	Compliance Questions	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	Other Program Questions	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	Unit Status Report - Part B Due 04/30/2021	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>		
	Housing for Persons with Disabilities Report - Part C Due 04/30/2022	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>	<a href="#">Preview Report</a>	<a href="#">Submit</a>
	Annual Owner Financial Certification Due 04/30/2022	<a href="#">Start New Report</a>	<a href="#">Edit or View Before Submission</a>	<a href="#">Preview Report</a>	<a href="#">Submit</a>
	Ownership Changes	<a href="#">Retrieve Form</a>			
	Update Federal Tax IDs	<a href="#">Update</a>			

[Return to Your Property Listings](#)

*For the AOFC report, please read or print these [Instructions](#) before proceeding*  
*For the AOFC report, please read or print these [Instructions](#) before proceeding*

Texas Department of Housing and Community Affairs (TDHCA)

<https://www.tdhca.texas.gov/compliance-reports>

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## General Recordkeeping: Annual Owner's Compliance Report

2025 AOCR- Compliance Questions Cheat Sheet

#	Question	Yes	No	N/A
<b>Questions 1-17 are for ALL Multifamily Rental Properties</b>				
All properties	Was this development occupied during the last fiscal year?	The development was occupied during the 2025 calendar year.	The development was not occupied during the 2025 calendar year.	
1	New Allocation properties only (i.e., 2022, 2023 and 2024 allocations): is any building in service?	For new construction, if Certificate(s) of Occupancy (COs) including temporary COs were received in 2025 or earlier. For Acquisition/Rehab, if the Rehab was placed in service in 2025 or earlier.	If no building has been placed in service by 12/31/2025.	This property is not a new allocation.
2	New allocation and resyndicated properties: Does the owner elect to defer the credit period to 2026 or later?	The owner has elected to defer the credit period for all buildings to 2026 or later.	The owner has elected to start the credit period for one or more buildings in 2025.	The property does not have an allocation of Housing Tax Credits, or the credit period began prior to 2025.
Action Required, please read	New allocations that answer No to Question #1 and Yes to Question #2 are not required to respond to questions 3 through 25.	All other properties must answer each question below by choosing yes, no or N/A. Resyndicated properties that have not yet placed the rehab in service must complete this report to certify to compliance with the initial allocation requirements.		
3	Has this property/these buildings been reported as placed in service in a prior annual owner's compliance report?	This property/these buildings were reported as placed in service in a prior report.	These buildings/ this property was placed in service during calendar year 2025.	This property does not have an allocation of Housing Tax Credits.
4	Is this reporting year the first year of the development's credit period?	2025 is the first year of the credit period for the development.	The first year of the credit period was before 2025 OR the credit period is deferred to 2026 or later.	This property does not have an allocation of Housing Tax Credits.
5	Resyndication properties only: Have any buildings been PIS under the most recent allocation?	The rehabilitation was placed in service in 2025 or earlier.	The rehabilitation was not placed in service by 12/31/2025.	This property does not have an allocation of Housing Tax Credits or this Housing Tax Credit property has not been resyndicated.

The numbering of each question may vary based on the program(s) at your development.

<https://www.tdhca.texas.gov/compliance-reports>

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## 10 TAC §10.607 Reporting Requirements: Unit Status Report

- (f) All Developments must submit a **Quarterly Unit Status Report** to the Department through the Compliance Monitoring and Tracking System. Quarterly reports are due in **January, April, July, and October on the 10th day of the month**. The report must report occupancy as of the last day of the previous month for the reporting period. For example, the report due October 10th should report occupancy as of September 30th of the preceding month. The first quarterly report is due on the first quarterly reporting date after leasing activity commences. Failure to report occupancy timely will result in a finding of noncompliance.
- (g) Owners are encouraged to continuously **maintain current resident data in the Department's CMTS**. Under certain circumstances, such as in the event of a natural disaster, the Department may alter the reporting schedule and require all Developments to provide current occupancy data through CMTS.
- (h) All rental Developments funded or administered by the Department will be **required to submit an accurate Unit Status Report prior to a monitoring review and/or a physical inspection**.

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## 10 TAC §10.607 Reporting Requirements: Unit Status Report

### Quarterly Vacancy Reports

Texas Government Code 2306.2631 requires owners of multifamily rental developments that receive funding from the State of Texas, including Tax Credits, to submit quarterly reports on the number of vacant units to the Texas Department of Housing and Community Affairs (TDHCA). This information is to enable the agency to accurately assess the need for affordable housing.

To comply with this requirement, development owners must submit a quarterly Unit Status Report (USR) through the Department's online reporting system - [CMTS](#).

**Quarterly reports are due in January, April, July and October on the 10th of the month.**

The report must show occupancy as of the last day of the previous month for the reporting period. For example, the quarterly report due October 10th should report occupancy as of September 30th. The first quarterly report was due January 10th, 2010, reflecting occupancy as of December 31st, 2009.

### Desk Review Reports

Owners of multifamily rental housing developments with funding through the Home Investment Partnership Act (HOME), Multifamily Revenue Bond Program (BOND), Housing Trust Fund (HTF) and Preservation Program are required to submit either quarterly or annually compliance reports to TDHCA for a desk review. Developments allocated Housing Tax Credits, Housing Tax Credit Exchange and Tax Credit Assistance Program funding are exempt from this requirement unless the development has also received an allocation of HOME, BOND, HTF or Preservation funding.

Development owners must submit a quarterly Unit Status Report (USR) through the Department's online reporting system - [CMTS](#).

**The desk review reports are set up initially for quarterly reporting. Quarterly reports are due in March, June, September, and December on the 10th of the month.**

The report must show occupancy as of the last day of the previous month for the reporting period. For example, the quarterly report due June 10th should report occupancy as of May 31st.

A compliance monitor with the Compliance Division will contact the owner to begin desk review reporting. The assigned monitor will conduct a limited review of the USR and report any noncompliance issues to the owner. Corrective action is not due; however, corrections to the USR should be made prior to the next quarter's submission.

Once developments have met their initial occupancy requirements and there are no outstanding issues of noncompliance, the assigned desk review monitor may move the development to annual reporting. Generally, the annual desk review reporting coincides with the Annual Owner Compliance Report.

<https://www.tdhca.texas.gov/compliance-reports>

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## 10 TAC §10.607 Reporting Requirements: Unit Status Report in CMTS

### cpollei Property Listings

Unit Status Report	Update Contact Information	Edit Manager Password	Reports
Unit Status Report	Update Contact Information	Edit Manager's Password	Reports
Unit Status Report	Update Contact Information	Edit Manager's Password	Reports

### CMTS Property Reporting System

Property Information | Enter Unit Occupancy | Print Unit Status Report | **Submit Reports** | Vacancy Clearinghouse | Add and Edit Buildings | Add and Edit Units

### CMTS Property Reporting System

Property Selection | Property details | Logout

#### Unit Status Reports

Unit Status Report					
Report Type	Due Date	Submitted Date	Submit	Preview	Print
Unit Status Report / Desk - Quarterly Vacancy Report	10/10/21	Has not been submitted	[Submit]	Preview before submitting	
Unit Status Report / Desk - Quarterly Vacancy Report	07/10/21	07/09/21		[Print USR PDF / Excel]	
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	04/30/21	Has not been submitted	[Submit]	Preview before submitting	
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	04/30/21	04/09/21		[Print USR PDF / Excel]	
Unit Status Report / Desk - Quarterly Vacancy Report	04/10/21	04/09/21		[Print USR PDF / Excel]	
Unit Status Report / Desk - Quarterly Vacancy Report	01/10/21	01/19/21		[Print USR PDF / Excel]	
Unit Status Report / Desk - Quarterly Vacancy Report	10/10/20	10/08/20		[Print USR PDF / Excel]	
Unit Status Report - Part B / Desk - Annual Owners Compliance Reports	07/15/20	04/16/20		[Print USR PDF / Excel]	

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## 10 TAC §10.607 Reporting Requirements: Forms 8609

- (i) Housing Tax Credit and Tax Credit Exchange Developments must submit IRS Form(s) 8609 with Part II complete through CMTS by the second monitoring review. If an owner elects to group buildings together into one or more multiple building projects, the owner must attach a statement identifying the buildings within the project.
- Per 10 TAC §10.606(c) Construction Inspections: IRS Form(s) 8609 will not be released until the Owner receives written notice from the Department that all noted deficiencies have been resolved.

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## 10 TAC §10.607 Reporting Requirements: Forms 8609 - Uploaded

**8609** Low-Income Housing Credit Allocation and Certification

Form 8609-0908  
Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8609](https://www.irs.gov/Form8609) for instructions and the latest information.

**Part I Allocation of Credit**

**A.** Allocation of building (do not use for PTC, LTC, or EITC) (see instructions)

**B.** Name and address of housing credit agency

**C.** Name, address, and TIN of building owner receiving allocation

**D.** Employer identification number of agency

**E.** Building identification number (BIN)

**TIN**

**1a.** Date of allocation **1b.** Maximum housing credit dollar amount allowable

**2.** Maximum applicable credit percentage allowable (see instructions)

**3a.** Maximum qualified basis

**3b.** Check here ☐ If the eligible basis used in the computation of the 1a was increased under the high-cost area provisions of section 42(b)(5)(B). Enter the percentage to which the eligible basis was increased (see instructions)

**4.** Percentage of the aggregate basis financed by tax-exempt bonds (if zero, enter -0-)

**5a.** Date building placed in service

**5b.** Check here ☐ If the date of allocation on line 1a is in calendar year 2021 or 2022 and the building is located in a qualified disaster zone (see instructions).

**6.** Check the boxes that describe the allocation for the building (check those that apply):

**a.** ☐ Newly constructed and federally subsidized **b.** ☐ Newly constructed and not federally subsidized **c.** ☐ Existing building

**d.** ☐ Sec. 42(a) rehabilitation expenditures federally subsidized **e.** ☐ Sec. 42(a) rehabilitation expenditures not federally subsidized

**f.** ☐ Allocation subject to nonprofit set-aside under sec. 42(b)(9)

**Signature of Authorized Housing Credit Agency Official—Completed by Housing Credit Agency Only**

Under penalties of perjury, I declare that the allocation made is in compliance with the requirements of section 42 of the Internal Revenue Code and that I have examined this form and to the best of my knowledge and belief, the information is true, correct, and complete.

Signature of authorized official \_\_\_\_\_ Name (print type or print) \_\_\_\_\_ Date \_\_\_\_\_

**Part II First-Year Certification—Completed by Building Owners with respect to the First Year of the Credit Period**

**7.** Eligible basis of building (see instructions)

**8a.** Original qualified basis of the building at close of first year of credit period

**8b.** Are you treating this building as part of a multiple building project for purposes of section 42 (see instructions)? ☐ Yes ☐ No

**9a.** If box 6a or box 6b is checked, do you elect to reduce eligible basis under section 42(b)(7)? ☐ Yes ☐ No

**9b.** For market-rate units above the average quality standards of low-income units in the building, do you elect to reduce eligible basis by disproportionate costs of non-low-income units under section 42(b)(8)? ☐ Yes ☐ No

**10.** Check the appropriate box for each election.

**a.** Elect to begin credit period the first year after the building is placed in service (section 42(b)(7)) ☐ Yes ☐ No

**b.** Elect not to treat large partnership as taxpayer (section 42(b)(9)) ☐ Yes ☐ No

**c.** Elect minimum set-aside requirement (section 42(b)(9)) (see instructions)

**d.** Elect deep-set-aside project (section 42(b)(10)) (see instructions) ☐ 25-50 ☐ 40-60 ☐ Average income ☐ 25-40 (N.Y.C. only) ☐ 15-40

Under penalties of perjury, I declare that I have examined this form and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature \_\_\_\_\_ Employer identification number \_\_\_\_\_ Date \_\_\_\_\_

Name (print type or print) \_\_\_\_\_ First year of the credit period \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60601U Form **8609** (Rev. 12-2021)

Owners must submit IRS Form(s) 8609 with Part II complete through CMTS by the second monitoring review. If an owner elects to group buildings together into one or more multiple building projects, the owner must attach a statement identifying the buildings within the project.

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## 10 TAC §10.607 Reporting Requirements: End of Term

- (j) Within six (6) months but at least 90 days prior to the end of the Affordability Period and/or the end of the Land Use Restriction Term, the Owner must provide written notice to the current tenants and applicants. If the Development Owner has been approved for new funding, through the Department, and/or awarded new credits such notice is not required. The Notice must contain the following: proposed new rents, any rehabilitation plans and information on how to access the Departments Vacancy Clearinghouse to locate other affordable housing options.

Term Ends  
12/31/2026

6 months:  
7/1/2026

90 days:  
10/1/2026

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## Monitoring and Inspections



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## 10 TAC §10.618 Monitoring and Inspections

- (a) The Department may perform an onsite monitoring review, a mail in desk review and physical inspection of any Development, and review and photocopy all documents and records supporting compliance with Departmental programs through the end of the Compliance Period or the end of the period covered by the LURA, whichever is later. **The Development Owner shall permit the Department access to the Development premises and records.**
- (b) The Department will perform monitoring reviews and physical inspections of each low-income Development.
- (e) **At times other than monitoring reviews**, the Department may request for review, in a format designated by the Department, information on tenant income and rent for each Low-Income Unit and may require a Development Owner to submit copies of the tenant files, including copies of the Income Certification, the documentation the Development Owner has received to support that certification, and the rent record for any low-income tenant.
- (g) **In order to prepare for monitoring reviews and physical inspections** and to reduce the amount of time spent onsite, Department staff must review certain requested documentation described in the notification. Owners are required to submit documentation by the required deadline indicated in the notification. Failure to submit required documentation will result in a finding of noncompliance.

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## 10 TAC §10.621 Property Condition Standards

- (a) All Developments funded by the Department must be decent, safe, sanitary, in good repair, and suitable for occupancy throughout the Affordability Period. The Department will use HUD's National Standards for the Physical Inspection of Real Estate (NSPIRE) to determine compliance with property condition standards. In addition, Developments must comply with all local health, safety, and building codes.
- (b) HTC Development Owners are required by Treasury Regulation §1.42-5 to report (through the Annual Owner's Compliance Report) any local health, safety, or building code violations. HTC Developments that fail to comply with local codes shall be reported to the IRS.
- (c) The Department is required to report any HTC Development that fails to comply with any requirements of the NSPIRE or local codes at any time during the compliance period to the IRS on IRS Form 8823. Accordingly, the Department will submit IRS Form 8823 for any NSPIRE violation.
- (g) The responsibility rests with the Owner to demonstrate that an objectively verifiable and material error (or errors) or adverse conditions occurred in Department's inspection through submission of materials, which if corrected will result in a significant improvement in the Development's overall score. To support its request for a technical review of the physical inspection results, the Owner may submit photographic evidence, written material from an objective source with subject matter expertise that pertains to the item being reviewed such as a local fire marshal, building code official, registered architect, or professional engineer, or other similar third party-documentation.

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## Notices to the Department

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### 10 TAC §10.609 Notices to the Department

- If any of the events described in paragraphs (1) - (7) of this section occur, written notice must be provided to the Department within the respective timeframes. Failure to do so will result in an Event of Noncompliance and may be taken into consideration during Previous Participation Reviews in accordance with Chapter 1 Subchapter C of this title, or in Enforcement actions in accordance with Chapter 2 of this title.
  - (1) **Written notice must be provided at least 30 days prior to any proposed sale, transfer, or exchange of the Development** or any portion of the Development, and the Department must give its prior written approval to any such sale, transfer, or exchange, which will include a previous participation review on the proposed new ownership, requiring that they complete and provide a Previous Participation Review Form, in accordance with §10.406 of this chapter (relating to Ownership Transfers (§2306.6713));
  - (2) Notification must be provided within **30 days following the event of any casualty loss**, in whole or in part, to the Development, using the Department's Notice of Casualty Loss (for general casualty losses) or Notice of Disaster Casualty Loss (specific to loss because of a Presidentially Declared Disaster). Within 30 days of completion of all restorative repairs, the Owner must provide the executed Notice of Property Restoration accompanied by all supporting documentation. Supporting documentation can include, but is not limited to: Certificates of Occupancy, photographs of all restorative repairs completed on buildings and/or Units, invoices from contractors, insurance assessments and/or a written summary of restorative repairs required. The Department may require additional documentation not specified in this section on a case-by-case basis;
  - (3) **Owners of Bond Developments shall notify the Department** of the date on which 10% of the Units are occupied and the date on which 50% of the Units are occupied, and notice must occur within 90 days of each such date;
  - (4) **Within 30 days after a foreclosure**, the Department must be provided with documentation evidencing the foreclosure and a rent roll establishing occupancy on the day of the foreclosure;
  - (5) **Within 10 days of a change in the contact information** (including contact persons, physical addresses, mailing addresses, email addresses, phone numbers, and/or the name of the property as know by the public) for the Ownership entity, management company, and/or Development the Department's CMTS must be updated. Separate contact information must be provided for Ownership entity, management company, and onsite manager at the Development. A single contact may be used for the owner and management if they are the same entity.
  - (6) **Within 30 days of completion of the American Institute of Architects form G704- Certificate of Substantial Completion**, or Form HUD-92485 for instances in which a federally insured HUD loan is utilized, an Owner must request a Final Construction Inspection; and
  - (7) Development Owners that have agreed to participate in the **Section 811 PRA program are required to notify the Department about the availability of Units** as described in accordance with §8.6(l)(3) and §8.6(l)(4) of this title (relating to Program Regulations and Requirements).

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## Due Dates to Remember

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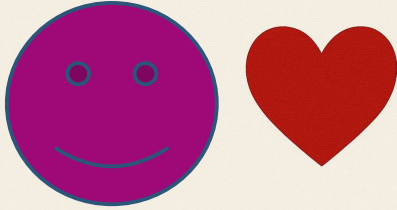
### Due Dates to Remember

- January 10<sup>th</sup> – Quarterly Vacancy Report #1 Due
- April 10<sup>th</sup> – Quarterly Vacancy Report #2 Due
- April 30<sup>th</sup> – Annual Owner's Compliance Report (All Parts) Due
- July 10<sup>th</sup> – Quarterly Vacancy Report #3 Due
- August 1<sup>st</sup> – Actual Use Utility Allowance Submissions Due, if applicable
- October 1<sup>st</sup> – Energy Consumption Model, Written Local Estimate and HUD Model Utility Allowance Submissions Due, if applicable
- October 1<sup>st</sup> – For MFDL properties which are approved to use PHA, the Utility Allowance submission is due if the Owner wishes to continue using the PHA method
- October 10<sup>th</sup> – Quarterly Vacancy Report #4 Due
- Other dates may come up annually through monitoring reviews, physical inspections, fair housing reviews, complaints, etc.

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**Do you have a date  
for Valentine's Day?**



# Thank you!

## Recordkeeping & Reporting

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