



## TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

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February 13, 2026

*Writer's direct phone # (512) 475-4925  
Email: amy.hammond@tdhca.texas.gov*

Nick Gonzales  
DTC SL W12, LLC  
Houston, Texas  
ng@civiap.com

RE: Smart Living Heights

Dear Nick Gonzales:

The Texas Department of Housing and Community Affairs (Department) received additional documentation on February 11, 2026, addressing the noncompliance identified during the review of the Audit Report submitted by Novogradac & Company LLP on August 5, 2024. Corrective action was due on November 17, 2024.

The noncompliance related to **Gross rent exceeds the highest rent allowed under the Regulatory Agreement** affecting unit 1201, **Failure to comply with the Public Facility Corporation's Regulatory Agreement** affecting units 1201 and 3309, **Failure to comply with the Public Facility Corporation's Regulatory Agreement** affecting units 1201, 1205, 1314, 2105, 3105, 3309, 33132, 4106, 4112, 4206, 4315, 5203, 5301, 5308, 6109, and **Failure to comply with the Public Facility Corporation's Regulatory Agreement** affecting units 1301, 3110, 3201, 3209, 5103 and 6103 have been dropped.

Please note, the noncompliance outlined above is considered corrected during the corrective action period. These findings were non-reportable to the County Appraiser District per Texas Local Government Code Chapter 303.

The Department considers this review closed. The next annual Audit Report is due June 1, 2026.



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If you have any questions, please contact Amy Hammond toll free in Texas at (800) 643-8204, directly at (512) 475-4925, or email: [amy.hammond@tdhca.texas.gov](mailto:amy.hammond@tdhca.texas.gov).

Sincerely,

Amy Hammond  
Manager of Compliance Monitoring

Cc: