



ASSET MANAGEMENT ANNUALLY REQUIRED CERTIFICATIONS, REPORTS, AND SUBMISSIONS

Multifamily Housing's Asset Management group oversees multiple housing programs with varying, and sometimes overlapping, reporting requirements. The following submissions are an important component of program oversight and help Asset Management to ensure compliance for each multifamily housing property.

Please see Appendix A for specific program requirements.

SUBMIT TO: Unless otherwise indicated below, all certifications and reports must be submitted to assetmanagement@nhhfa.org no later than the due date indicated for each submission.

DUE ANNUALLY, NO LATER THAN FEBRUARY 1ST

Certification of Compliance with Insurance Requirements

- Applicable Programs: All New Hampshire Housing Financed properties
- This certification is required annually for all properties financed by New Hampshire Housing (both amortized and deferred loans) to confirm compliance with the insurance requirements outlined in the Regulatory Agreement.

DUE ANNUALLY, NO LATER THAN FEBRUARY 1ST (MUST BE FAXED TO (603) 310-9304 OR SENT VIA ENCRYPTED EMAIL TO assetmanagement@nhhfa.org)

HOME Compliance Monitoring Report

- Applicable Program: HOME
- This report is required annually for all HOME properties and must reflect the certification and rent information for all HOME assisted units in the previous calendar year.

Housing Trust Fund (HTF) Compliance Monitoring Report

- Applicable Program: Housing Trust Fund (HTF)
- This report is required annually for all HTF properties and must reflect the certification and rent information for all HTF assisted units in the previous calendar year.

DUE ANNUALLY, NO LATER THAN MARCH 1ST

Owner's Certificate of Continuing Program Compliance

- Applicable Programs: LIHTC, Section 1602, Tax Credit Assistance Program (TCAP)
- This certification is required annually under Treasury Regulation §1.42-5(c). Failure to submit timely is considered noncompliance under the LIHTC program and will result in issuance of IRS Form 8823 (Line 11d). Note: Certification of compliance with the Special Conditions of the LIHTC Land Use Restriction Agreement (LURA) are included in Question #18 and a separate certification is no longer required.

Annual Certification of Service Coordination

- Applicable Program: LIHTC
- Located on Pages 4 and 5 of the Owner's Certificate of Continuing Program Compliance form, this certification is due annually for all properties that were allocated LIHTCs in 2016 or later.

Management Agent Certification of Annual LIHTC Training

- Applicable Programs: LIHTC, Section 1602, Tax Credit Assistance Program (TCAP)
- One certification is required annually for each management company with at least one (1) LIHTC property in the 15-year compliance period. See New Hampshire Housing's [LIHTC Training Requirements](#) for further information.

HDS Next Gen System

- Applicable Programs: LIHTC, Section 1602, Tax Credit Assistance Program (TCAP)
- All LIHTC owners/agents are required to submit all applicable LIHTC tenant data to HDS Next Gen for the previous calendar year. Please see New Hampshire Housing's [Household Certification Requirements](#) for further information about tenant data submission requirements.
- A username and password are required to access New Hampshire Housing's HDS Next Gen portal and access to applicable properties must be granted by Multifamily Housing's Business Analyst.

Annual Certification of Compliance with 811 PRA Program Requirements & Regulations and Fair Housing Regulations

- Applicable Program: Section 811 PRA
- This certification is required annually for all Section 811 PRA properties.

811 PRA Compliance Monitoring Report

- Applicable Program: Section 811 PRA
- This report is due annually for all Section 811 PRA properties and must reflect the move-in activity for all 811 PRA and non-811 PRA units for the previous calendar year.

DUE ANNUALLY, NO LATER THAN 30 DAYS FOLLOWING THE CLOSE OF THE PROPERTY'S FISCAL YEAR

Certification of Compliance

- Applicable Programs: All New Hampshire Housing Financed properties
- As outlined in Exhibit G of the Regulatory Agreement, this certification is required annually for all properties financed by New Hampshire Housing (both amortized and deferred loans) to confirm compliance with Exhibit C of the Regulatory Agreement.
- Note: This certification is not to be mistaken with the LIHTC Owner's Certificate of Continuing Program Compliance.

Tax Exempt Bond Program Certificate of Continuing Program Compliance

- Applicable Program: Tax Exempt Bonds
- This certification is required annually for all properties financed with Tax Exempt Bonds to confirm compliance with Section 26 of the Regulatory Agreement.
- Note: This certification is required in addition to the Certification of Compliance listed above.

Annual Operating Budget

- Applicable Programs: All New Hampshire Housing Financed properties
- As required in the Regulatory Agreement, an operating budget must be submitted annually for all properties financed by New Hampshire Housing (both amortized and deferred loans). All submissions must be in the form authorized by New Hampshire Housing.

DUE ANNUALLY, NO LATER THAN 60 DAYS FOLLOWING THE CLOSE OF THE PROPERTY'S FISCAL YEAR

Annual Audited Financial Statement and Supplemental Schedules

- Applicable Programs: All New Hampshire Housing Financed properties
- As required in the Regulatory Agreement, an audited financial statement prepared by a Certified Public Accountant, or another form of financial statement approved by New Hampshire Housing, must be submitted annually. Failure to meet this requirement constitutes a technical default under the Regulatory Agreement.

**Appendix A
Reporting Requirements By Program**

Certifications, Reports, Submissions	New Hampshire Housing Program												
	811 PRA	AHF	FAF	HOME	HOME-ARP	HTF	InvestNH (NHH, BEA)	LIHTC	Operating Fund	Participation Loans*	Section 1602	TCAP	TE Bond
Due February 1st													
Certification of Compliance with Insurance Requirements		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
HOME Compliance Monitoring Report				✓									
Housing Trust Fund (HTF) Compliance Monitoring Report						✓							
Due March 1st													
811 PRA Compliance Monitoring Report	✓												
Annual Certification of Compliance with 811 PRA Program Requirements & Regulations and Fair Housing Regulations	✓												
Annual Certification of Service Coordination								✓					
HDS Next Gen System (Tenant Data Submission)								✓		✓	✓		
Management Agent Certification of Annual LIHTC Training								✓		✓	✓		
Owner's Certificate of Continuing Program Compliance								✓		✓	✓		
Due 30 Days Prior to Fiscal Year End													
Annual Operating Budget		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Due 30 Days Following Fiscal Year End													
Certification of Compliance		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓
Tax Exempt Bond Program Certificate of Continuing Program Compliance													✓
Due 60 Day Following Fiscal Year End													
Annual Audited Financial Statement and Supplemental Schedules		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓

*AFL-CIO, CRF, FFB, Heron, Wespeth, Bangor Savings, Cambridge Trust