



## **Instructions for Completion of the Owner's Certification and Attachment A**

The following conditions must be met regarding the Owner's Certification of Completion of Repairs and Exigent Health and Safety Items (OC or Owner's Certification) and the Attachment A Report – Owner's Report of Completion of Repairs (Attachment A) to be considered acceptable documentation for the correction of physical inspection deficiencies noted on MSHDA physical inspection reports.

**Original Owner's Certifications and Attachment A reports must be sent to MSHDA Compliance** (MSHDA – Attn Compliance Monitoring, 735 East Michigan Avenue, P.O. Box 30044, Lansing, MI 48909). **A copy of these documents must also be sent to the inspector/inspection company** that conducted the physical inspection.

1. The Owner's Certification must be typed or copied onto the **owner's letterhead** or the letterhead of the **owner's "authorized representative"** **and** each Owner's Certification must be **accompanied by a fully executed (signed and dated) Attachment A**. The Owner or an **"authorized representative" of the Owner of the development must sign the Owner's Certification and Attachment A**.

*\*Owner Authorized Representatives: Owners must provide MSHDA Compliance with written documentation of any person(s) allowed to sign the Owner Certifications and Attachment A Reports on behalf of the Owner. Acceptable forms of documentation are Durable Power of Attorney, authorization letter signed by the owner (on the Owner's letterhead), etc.*

2. Attachment A reports must include the following:
  - **all** inspected areas and **every violation** noted in the Physical Inspection Report must be included on **each** Attachment A submitted (except Attachment A reports for EH&S corrections).
  - location, level and description of each deficiency
  - description of the corrective action taken (or planned) **and** the actual date corrected (or planned correction date) must be included for each deficiency
  - identification of all HOME program units inspected
  - certification that each corrected deficiency meets the UPCS standards (or MSHDA standards for "M" items). If the deficiency doesn't meet the UPCS (or MSHDA) standard or the question is left blank, the violation is considered to be outstanding and will result in noncompliance.
  - Certification information (certification date, signature, etc.) **Note: Certification date may not be earlier than the latest actual correction date.**
3. **EH&S violations (life-threatening)** must be corrected as soon as possible but **no later than 24 hours after the inspection date**. An Owner's Certification and Attachment A documenting the corrective action and correction dates for these items must be submitted to the Inspector/inspection company and MSHDA **no later than three working days** after the inspection date.
4. **Level 1, Level 2, Level 3 and H & S items (Non-Life Threatening)** deficiencies must be corrected **no later than 60 days after inspection report issued date** (cover letter date). An Owner's Certification and Attachment A documenting the corrective action and correction dates for these items must be submitted to the inspector/inspection company and MSHDA **no later than 60 days after inspection report issued date** (cover letter date). (Note: If necessary, OC/Attach A may be submitted to the inspection contractor and MSHDA Compliance by email or fax to meet the submission deadline; however original documents must also be sent by mail).

5. MSHDA items (“M”) must be corrected **no later than 6 months after inspection report issued date** (cover letter date). An Owner’s Certification and Attachment A documenting the corrective action and correction dates for these items must be submitted to the inspector/inspection company and MSHDA **no later than 6 months after inspection report issued date** (cover letter date). If “M” deficiencies are not corrected at the time the 60-day response is submitted the deficiencies must be reported in Attachment A in the column titled “*Planned Corrective Actions **To Be Taken/Date***”. The owner’s **“planned” corrective actions and “planned” completion dates must both be listed.**
6. All deficiencies must be corrected by the “planned” correction dates or an extension must be requested and approved (see inspection report cover letter for instructions). Approved extensions require that an additional Owner’s Certification and Attachment A be submitted to document the corrective actions taken and the actual completion dates in the column titled “*Completed Corrective Actions Taken/Date*”.
7. **Submission Numbers:** If more than one Owner’s Certification and Attachment A are submitted, the forms must include a “submission number” in the appropriate field at the top of the Attachment A report and the submission numbers should be consecutive. (i.e. the first Attachment A submitted is submission #1, the second is Submission #2, etc.). When all inspection deficiencies are resolved the submission should be clearly labeled with the word “**FINAL**” (example: Submission # - FINAL).
8. MSHDA or the inspector/inspection company may request supplemental documentation (e.g. work orders, receipts, photographs, etc.). The owner will be contacted if supplemental documentation is deemed necessary after reviewing the Owner’s Certification. In addition to the Owner’s Certification, MSHDA may require a reinspection of all or a portion of the development. The Owner/Management Agent will be contacted if reinspection is deemed to be necessary.

**Reporting Deficiencies to the IRS for LIHTC Projects:**

IRS Treasury Regulation Section 1.42-5(e)(3) requires MSHDA to report all physical inspection deficiencies identified during the physical inspection to the IRS, regardless of whether or not the deficiencies are subsequently corrected. MSHDA must issue a Report of Noncompliance (IRS Form 8823) for all EH&S, Health and Safety, L1, L2, and L3 deficiencies. MSHDA will note the correction dates on the IRS form 8823 for those deficiencies for which corrective actions have been certified as completed. The Owner’s Certification/Attachment A will be submitted to the IRS as documentation of the corrective actions taken, along with the inspection report.

**Correcting Noncompliance after Uncorrected 8823 is Issued:**

Upon submission of a final Owner’s Certification/Attachment A certifying that corrective actions for all deficiencies have been completed, the owner may submit a written request for MSHDA to issue a “corrected 8823” for noncompliance corrected within three years of the end of the correction period as required by Treasury Regulation 1.42-5(e)(3) as stated below:

***Three Year Correction Period for LIHTC Projects***

***Section 1.42-5(e)(3) - ...If the noncompliance or failure to certify is corrected within 3 years after the end of the correction period, the Agency is required to file Form 8823 with the Service reporting the correction of the noncompliance or failure to certify.***

**Importance Notice: Uncorrected noncompliance and/or the failure to correct noncompliance on a timely basis could result in the issuance of negative points in future LIHTC funding rounds for applicants, their partners or members, management agents or related entities.**