

EXHIBIT A

South Carolina State Housing Finance and Development Authority 2019 LIHTC PLACED-IN-SERVICE Application Checklist

This Application Package Checklist must be submitted with the Placed-In-Service Application.

Development Name: _____ County: _____

Please check off each category for which documents are submitted or mark as N/A.

TAB	Document	Comments	Check Off
1	Placed-In-Service Application	All required signatures must be originals. Faxes will not be accepted.	
	Fees	The first fifteen (15) years compliance monitoring fee. The fee is equal to \$35.00 for each LIHTC unit in the development. Refer to page 31 in the 2019 Tax Credit Manual. Not applicable for TEB projects.	
		The first year's TEB administrative fee. The fee is equal to \$50.00 for each LIHTC unit in the development. Not applicable for 9% projects.	
2	Placed-In-Service Application Checklist	Exhibit A - Placed-In-Service Checklist	
3	Attorney Opinion Letters	Exhibit C (Tax Credit Eligibility)	
		Exhibit D (Acquisition/Rehabilitation Projects)	
		Exhibit E (Nonprofit Eligibility)	
4	Architect and/or Professional Engineer Certification	Exhibit G Placed-In-Service	
		Final detailed "AS-BUILT" site plan drawings (8½" x 11") to include all parking spaces (ADA included), ramps, access aiseways, crosswalks, dumpsters, landscapped areas, playground, mail boxes, building placements, retention ponds, etc.	
5	Cost Information	Exhibit J-1 CPA Placed-In-Service Certification Letter	
		Exhibit J-2 CPA Schedule of Eligible & Qualified Basis by Building	
		Exhibit J-3 CPA Schedule of Total Development Cost	
		Exhibit J-4 CPA Schedule of Qualified Basis	
		Exhibit M Certification of Sources and Uses	
		CPA Certification of Percentage of Aggregate Basis Financed by Tax Exempt Bonds (applies only to developments with bond financing that are seeking low-income housing tax credits).	
		Deferred Developer Fee - Note evidencing the principal amount and terms of repayment of any deferred repayment obligation.	
6	Entity Agreements	Final Partnership Agreement	
		Operating Agreement of LLC's (if applicable)	
7	Rent Roll	Certified Rent Roll- both new construction and rehabilitation projects.	
		Form Q- Rent Roll Addendum	
		Current Applicable Utility Cost Estimate	
		LEED, EarthCraft, etc. Certification Forms (if applicable)	
		Proposed Rents & the Approval from SC Housing	
8	Permanent Financing Information	RHS Form RD 3560-51 (if applicable)	
		Permanent Loan Commitment(s)	
		Other Commitments	
9	Syndication Information	Syndication Agreement Letter - This document must include: Syndication Proceeds Amount, Syndication Value per Tax Credit dollar, and Expected Annual Tax Credit.	
10	Completion Information	Certificate(s) of Occupancy - For new construction and rehabilitation projects, the Authority requires that ALL units in ALL buildings be 100% complete and available for immediate occupancy.	

If, upon the submission of the Placed-in-Service Application, it is determined that the development is not substantially the same as the development described in the Initial Tax Credit Application, the development will not receive an allocation of Low-Income Housing Tax Credits. It is expected that developments to which Low-Income Housing Tax Credits were allocated will be the same as the developments that are placing in service.