

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, landscaped 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) | |
| 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.