



2022 Compliance Manual

Submitted on January 11, 2022 by: Ryan Collver



MONTANA
HOUSING

301 S. Park Ave.
P.O. Box 200528
Helena, MT 59620-0528

HOUSING.MT.GOV Phone 406-841-2840 Fax 406-841-2841

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INTRODUCTION

This manual is a training and reference guide for the administration of the Low-Income Housing Tax Credit (LIHTC) program. This manual should be used in conjunction with, and as a supplement to, Section 42 of the Internal Revenue Code and the regulations promulgated thereunder ([Treasury Regulation 1-42-5](#)) (together referred to as IRC). If a determination is made that any provision within this manual is at conflict with IRC, the IRC will govern.

Federal law requires the Montana Board of Housing (MBOH) to monitor compliance and outline procedures for notifying the Internal Revenue Service (IRS) of any instances of non-compliance. [The Qualified Allocation Plan \(QAP\)](#) authorizes MBOH to conduct compliance monitoring and outline procedures for notifying the IRS of instances of non-compliance. This manual satisfies both requirements.

This manual does not replace LIHTC certification training and is written with the expectation that the reader has completed LIHTC training, passed the required examination, and received their certificate (for additional details, reference section A. Education Requirements).

The laws and regulations governing the LIHTC program, as well as the interpretation of these laws, can and do change. Likewise, this manual is subject to change at any time.

I. LOW-INCOME HOUSING TAX CREDITS PROGRAM BACKGROUND

A. COMPLIANCE MONITORING BASICS

Federal law mandates that state allocation agencies monitor compliance consistent with IRC Section 42, including site visits to ensure adherence to Uniform Physical Conditions Standards (UPCS).

B. COMPLIANCE PERIOD VS. EXTENDED USE PERIOD

MBOH will monitor for the duration of the time frame outlined in the Land Use Reservation Agreement (LURA), also known as the Restrictive Covenants. The Compliance Period is the first 15 years following lease-up of the housing development. During this time MBOH must report noncompliance to the IRS by means of IRS Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance. The remainder of the time frame specified by the LURA is known as the Extended Use Period. During this period instances of non-compliance are recorded, but not reported to the IRS. Consequences of non-compliance during this period could result in a dissolution of the partnership with MBOH and MBOH refusal to do business with the members/partners of the ownership entity in the future.

C. COMPLIANCE FOR OTHER FUNDING PROGRAMS

MBOH's portfolio may consist of developments funded by sources outside the LIHTC program, such as Project-Based Section 8, HOME, Rural Development, Coal Tax Loans, Multi-Family Loans, and Housing Trust Fund Loans. Developments with these funding sources may enter into an agreement with MBOH regarding compliance and the monitoring of such. Please refer to the [program guidelines](#) for each funding source for the specific requirements.

II. PROPERTY MANAGEMENT

A. EDUCATION REQUIREMENTS

The property management company and site manager must be trained in fair housing and certified by LIHTC compliance by one of the nationally-recognized LIHTC compliance training companies before the property is Placed in Service. New site managers hired for existing LIHTC properties must be certified within their first 6 months of employment. New property management companies hired for existing properties must be certified before they assume management of a property. Management company personnel responsible for tenant qualification or verifying compliance must be certified in LIHTC compliance and attend fair housing training at least once every four years. Training requirements must be met to maintain Qualified Management Company status.

Fair housing training must include and cover the following subjects and requirements:

- Protected Classes;
- Accessibility requirements;

- Reasonable accommodation/modification;
- Applicant screening;
- Disparate impact;
- Domestic violence issues;
- Occupancy standards;
- Section 504; and
- Service Animals.

If noncompliance is not corrected by the applicable deadline, the owner will pay the fees specified in the fee schedule.

B. MANAGEMENT NOTEBOOK

During a site visit MBOH will review the following management materials (may be contained in a notebook):

- The management company's policies and procedures.
- The current and past income limits and maximum rents for the county.
- The project's current and past utility allowance schedules.
- Fully-Executed IRS Form 8609s for each building in the development.
- Land Use Reservation Agreement (LURA).
- Fair Housing Flyer (also should be posted throughout the development).

C. ELIGIBILITY, THE TIC, AND COL

Tenant eligibility begins when an applicant hands in a rental application. The first step is to determine that the applicant meets the criteria set forth by management to live in the development. MBOH does not monitor the applicant screening criteria, except to ensure that an application has been completely filled out.

The most important piece of documentation for tenant eligibility is the Tenant Income Certification (TIC). The TIC records all household data collected during the screening process and determines tenant eligibility. The gross tenant rent is listed and itemized and compared to the maximum rent outlined by the LIHTC program. MBOH will accept student status verification with either the TIC or Student Status Verification form.

MBOH requires property managers utilize the Certification On-Line (COL) website (certsonline.mt.gov/col001.acu) to manage tenant data such as household demographics, income and assets, rent and utility allowance data, etc. This information will translate to the TIC, which is printed and signed by both the tenant and management personnel and stored in the tenant file. The electronic TICs for all tenants are stored in COL, including those recording:

- Initial tenant certifications (move-ins)
- Annual tenant recertifications
- Utility allowance updates
- Changes to tenant rents
- Move-outs
- Transfers

D. THE TENANT FILE

The tenant file shall include all paperwork, documentation, and notices gathered from and sent to the tenant, including the housing application and TIC. The following are MBOH's minimum requirements for what belongs in the file.

- The housing application, identification verification, additional screening questionnaires, copies of identification documentation, etc.
- The initial lease, as well as any lease addendums and renewals.
- TICs and other LIHTC-required forms, including the following:
 - o Initial TIC
 - o Income verifications/clarifications (all income sources must be verified)
 - o Asset verifications/clarifications
 - o Initial Student Status Certification
 - o Documentation of qualified full-time student exception (if required)
 - o Recertifications – the manual will address this topic in depth later in the manual, but recertifications should be stored in this section of the tenant file
- Tenant communications

D. MAXIMUM RENTS AND RENT INCREASES

Rents and total tenant obligations to the landlord, including any mandatory tenant-paid items, must be limited to the levels published on Novgradac's website. Any rent increases may not exceed the lesser of any rent increases permitted as a result of any increase in the Area Median Income ("AMI") or five percent (5%) of the then-current rent amount. MBOH staff may grant exceptions to this limit. Exception requests, together with supporting cost and rent documentation, must be submitted at least ninety (90) days in advance of the desired effective date. Rent increases (whether or not in excess of the foregoing limits) based upon the addition of any mandatory tenant obligation (e.g., adding tenant payment of utilities where not so specified in the LURA) are also subject to MBOH approval.

E. UTILITIES

The TIC must itemize tenant-paid utilities. All tenant records in COL must also be updated in accordance with the effective date of the Utility Allowance as determined by HUD annually.

Upon approval by MBOH, projects may use a HUD Utility Schedule Model (HUSM) instead of the HUD-generated Utility Allowance. The HUSM must be updated annually. Owners must submit requests for approval of HUSM allowance amounts and annual approval requests to MBOH at least 120 days before the projected start date or anniversary approval date. Numbers used for approval request submission must not be more than 30 days old at time of submission. Utility allowances provided by utility providers will not be considered or accepted.

F. RECORD RETENTION

The owner of a low-income housing project must keep records for each building in the project that shows unit qualifications for each year throughout the term of the LURA.

The information must show for each year in the Compliance Period:

- The total number of residential rental units in a building (including the number of bedrooms and the size in square feet of each residential rental unit).

- The number of occupants in each low-income unit when the amount of rent (or subsidy collected) is dependent upon the number of occupants residing in the unit.
- The percentage of residential rental units in the building that are qualified units.
- The rent charged on each residential rental unit in the building (including any utility allowances and mandatory fees).
- LIHTC unit vacancies in the building and information that shows when, and to whom, the next available units were rented. If a unit is left vacant or rented to a non-qualifying tenant in a mixed-income project, the Owner must maintain documentation showing a diligent attempt to rent the unit to a qualifying tenant.
- The tenant income certification of each LIHTC tenant and annual certifications for each continuous tenant (the latter only if required).
- Documentation to support each LIHTC tenant's income certification (including all income verifications).
- The eligible basis and qualified basis of the building at the end of the first year of the credit period.
- The character and use of any non-residential portion of the building included in the eligible basis of the building, if applicable.

MBOH requires the Owner keep tenant files on-site (original or copy). IRC Section 42 guidance requires retaining the files for the original qualifying households for 6 years after the due date (with extensions) for filing the federal income tax return for the year of the initial 15-year compliance period and 6 years after the due date (with extensions) for filing the federal income tax return for the year of move-out for subsequent households (both may be through electronic storage). Owners should also include Form 8609 for each of the buildings in their property as a part of these records.

MBOH does not mandate that COL be the only method of electronic tenant data management, however, all of the information a company's electronic file system must be imported into COL.

G. MARKETING THE PROJECT

The owner must list all LIHTC properties on [MTHousingSearch.com](https://www.mthousingsearch.com) within one year after PIS and keep the listing active through the Extended Use Period. Using this website meets the criteria for advertising vacant units.

III. ANNUAL COMPLIANCE SUBMISSION

The Annual Owner's Compliance Submission occurs each year of participation in the LIHTC program throughout the LURA term.

A. REPORTING PERIOD AND ANNUAL SUBMISSION OVERVIEW

Each property's reporting period is listed on the Buildings page of COL. Annual Compliance Submissions not received by the due dates are subject to a late fee.

- First Quarter runs from 4/1 – 3/31. All reporting materials are due to MBOH by 4/25.
- Second Quarter runs from 7/1 – 6/30. All materials are due by 7/25.

- Third Quarter runs from 10/1 – 9/30. All materials are due by 10/25.
- Fourth Quarter runs from 1/1 – 12/31. All materials are due by 1/25.

The annual submission is split into two components: electronic and form submission. COL is the portal for submitting both. The following is a checklist of the materials required:

- Annual Owner's Certification
- Income/Expense Report
- Reserves Form
- Property Contact Information Form
- LIHTC/Fair Housing Certifications
- Tenant Recertification
- Paying compliance fees

These materials must be submitted to MBOH by the deadline for the property's annual reporting period.

B. ANNUAL OWNER'S CERTIFICATION

IRC Section 42 requires all owners submit an owner's certification to the monitoring agency on an annual basis.

C. TENANT CERTIFICATION

IRC Section 42 further requires all owners submit tenant certifications to the monitoring agency on an annual basis. These tenant certifications must be uploaded to COL prior to submission to MBOH following the protocols in Exhibit C.

D. ANNUAL COMPLIANCE FORMS SUBMISSION

MBOH requires owners to submit financial records, property contact information, and program certification for assigned staff on an annual basis.

E. COMPLIANCE MONITORING FEES PAYMENT

MBOH compliance monitoring fees, including those charged for properties electing the Average Income Test set-aside, are listed on the [fee schedule](#). Any market-rate units are exempt from the compliance monitoring fee.

IV. SITE VISITS

MBOH will randomly sample a number of the affordable units in each building for review and physical inspection based on the number of units at the property.

A. SCHEDULING AND ARRIVAL OF COMPLIANCE SPECIALIST

MBOH will contact management and the Owner no more than fifteen days prior to the site visit date to discuss scheduling. MBOH will then send an official scheduling letter. Upon arrival MBOH will provide management with a list of the units selected.

B. THE INSPECTIONS

Site inspections are conducted on three levels: unit, building, and project. In common areas inspection will focus on:

- Functionality of emergency lighting (exits signs and auxiliary lights)
- Electrical breakers
- Outlets/Ground Fault Current Interrupters (GFCI)
- Smoke detectors
- Egress/Ingress
- Bathrooms – functionality, presence of leaks
- Kitchen areas – functionality, presence of leaks
- Overall physical conditions (flooring, walls, ceiling tiles, etc.)

Unit inspections will focus on all corners of the unit, including (but not limited to):

- Smoke detectors
- Electrical breakers
- Egress (living room and each bedroom)
- Outlets/GFCIs
- Adequate Lighting
- Windows
- Kitchen
 - Range
 - Vent Fan
 - Refrigerator
 - Outlets/GFCIs
 - Plumbing – functionality and presence of leaks
- Bathroom
 - Toilet – functionality and presence of leaks
 - Shower/Tub – functionality and presence of leaks
 - Sink – functionality and presence of leaks
 - Caulking
 - Vent Fan
- Overall physical conditions (flooring, walls, ceiling tiles, doors)
- Heat source

Although unit and building inspections are separate, unit deficiencies may impact the building.

The project inspection encompasses the entirety of the site, including:

- Signage
- Walkways/Sidewalks – presence of tripping hazards, spalling of concrete
- Parking lot – condition of asphalt
- Stairwells/Handrails
- Holes/Erosion in courtyards/lawns
- Overgrown vegetation

Once the inspection has been conducted MBOH will send a letter and findings report to management, generally within two weeks from inspection. The letter outlines the scope of the inspection and the timeline for correction. Owners have 30 days to correct any instance of non-

compliance, excluding health and safety deficiencies that require a 24-hour fix. Owners self-report deficiency corrections. The findings report contains a column title “Date Corrected” for the correction dates. MBOH may require photographic evidence of correction.

C. TENANT FILE AUDITS

MBOH will contact management and the Owner no more than fifteen days prior to the date of review. The materials to be scanned into electronic format are:

- The initial application
- The initial lease
- The move-in TIC (if there is a green star stamp at the bottom, this indicates that the move-in file has been reviewed previously – no supporting income/asset documentation is required)
- Income/Asset supporting documentation/verification
- Recertifications (Student Status Forms for 100% LIHTC, or full-income recertifications when required).

D. SITE VISIT OCCURRENCES

An initial site visit will be conducted by the end of the second calendar year following the year the final building in the project was placed in service, and will encompass the entirety of the project, including 100% of the units and files. Site visits will occur at least once every three (3) years. In year twelve (12) or thirteen (13) of program participation, MBOH will schedule another 100% site visit.

E. NONCOMPLIANCE

Among other items, typical instances of noncompliance follow:

- UPCS violations
- Errors in tenant files
- Failure to provide annual owner’s certification
- Failure to provide annual compliance submission materials
- Inaccessibility of tenant income supporting documentation and rent records.

MBOH will provide an Owner with prompt written notice and a reasonable time frame to correct (typically 30 days).

MBOH must report noncompliance to the IRS (regardless of whether corrected) no later than 45 days after the end of the correction period and no earlier than the end of the correction period.

Failure to submit corrections on noncompliance by the MBOH deadline will result in an initial late fee and an additional per-week fee until resolved. MBOH may grant a one-time extension if the Owner submits a written request no later than 10 days prior to the deadline.

MBOH’s obligation to monitor for compliance and to report instances of noncompliance as outlined in IRC section 42 does not make MBOH liable for noncompliance. Further, no member, officer, agent, or employee of MBOH shall be personally liable concerning any matters arising out of, or in relations to, the compliance monitoring of any participating property.

F. OWNERSHIP/MANAGEMENT CHANGES

The LIHTC program allows for changes in ownership or management at any time. The Owner must provide MBOH with at least 120 days advance written notice prior to offering or listing any project property for sale, assignment, transfer or exchange or entering into any agreement for such transaction. The Owner must also obtain the written agreement of any buyer, successor or other person acquiring the project or any interest therein that the project is subject to the requirements of the Restrictive Covenants, Section 42, and the applicable QAP.

The following forms available on MBOH's website are due prior to the sale:

- Property Change Information Form
- Purchaser Agreement
- Release of Information Form

Such form, executed by the buyer, successor or other person acquiring the project must be submitted to MBOH prior to closing of the sale, transfer or exchange. The Board may void any sale, transfer or exchange of the project if the buyer, successor or other person fails to assume in writing the requirements of the requirements of the Restrictive Covenants, Section 42, and the applicable QAP.

The Owner shall notify MBOH within ten business days of the filing of any judicial foreclosure action, receipt of any notice of trustee's sale or receipt or submission of any proposal for a deed in lieu of foreclosure with respect to any project or project property and provide MBOH with copies of the complaint, notice of trustee's sale or deed in lieu of foreclosure proposal, as applicable. MBOH may notify the United States Secretary of the Treasury if it has reason to believe that any potential foreclosure sale or deed in lieu of foreclosure is part of an arrangement to terminate the LURA restrictions.

Management changes not received by MBOH prior to change, immediately upon change, or within a 15-day grace period thereafter, will result in fees in accordance with the fee schedule. If MBOH receives no notice impose the late fees based upon its assessment of the date. No change in management company shall be acceptable unless it results in a Qualified Management Company assuming management of the property. All management companies, whether in place or being hired, must meet the definition of Qualified Management as defined by the applicable QAP. Replacement of a management company with a company that is not a Qualified Management Company or failure to timely submit notification to MBOH may trigger issuance of an IRS Form 8823.



APPENDIX: A

Helpful Tips

- Once Income Qualified, Always Qualified – once a tenant is income-qualified to reside in a LIHTC unit, they are ALWAYS income-qualified to reside there, regardless of household income. This is because income qualification is based on the effective date of the move-in TIC. If income increases at a later date, it has no effect on the eligibility of the previously-qualified household.
- The Available Unit Rule – this is sometimes referred to as the 140% Rule. The Available Unit Rule is triggered when a household goes above the 140% AMI limit. This does NOT mean that the household is forced to move (see above – Once Qualified, Always Qualified). What it DOES mean is that the next unit of equal or smaller size MUST be rented to a LIHTC income-qualified household. Failure to do so would disqualify the 140% unit as a LIHTC unit, decreasing the applicable fraction, thus decreasing the number of credits eligible to be received. For AIT set-aside properties, the Available Unit Rule is triggered when a household income goes above the GREATER of 140% of the 60% AMI OR 140% of the unit’s designation. Please note that if your property is 100% LIHTC, then all units need to be rented to LIHTC income-qualified households regardless.
- Full-Time Student Rule – remember that a LIHTC unit may not be rented to a household comprised entirely of full-time students and not subject to one of the exceptions. An individual is considered a student if they attend school for any portion of 5 months in a calendar year (even 1 day counts as a portion of the month). Full-time status is determined by the educational institution. The “once income qualified, always qualified” concept does NOT apply to student status.
- Vacant Unit Rule – a vacant unit that had previously been qualified as a LIHTC unit will continue to qualify as a LIHTC unit as long as the owner makes reasonable attempts to occupy the unit.

- Multiple Funding Sources – though briefly mentioned in this manual, many properties utilize many sources of funding other than LIHTC (HOME grants, Housing Trust Fund, project-based Section 8 subsidy, etc.). In the event that the regulations of two funding sources in one project contradict one another, then management MUST follow the regulation that is most restrictive.
- Housing Choice Voucher (HCV) holders CANNOT be denied based on the fact that they receive Section 8 rental assistance. They CAN be denied if they are over the income limit, or are full-time students, or do not pass management's background check or screening process.
- Unit Transfers are allowed between buildings without requalifying the household UNLESS each building on the property is being treated as an individual project. This will be denoted by the answer of NO to question 8b of the building's 8609.

APPENDIX: B

Special Instructions

ANNUAL OWNER'S CERTIFICATION SUBMISSION

The annual owner's certification is accessed in COL from the Projects screen. Near the top-right of the screen is a button titled Annual Owner Certs that will take you to the Annual Owner Certification. Verify all of the information and enter the dates of the New Certification Period. These will be the beginning and ending dates of the certification period for which you are reporting.

The next section gives three options regarding buildings' Placed In Service for that reporting period. The name that goes in the "The undersigned:" field is the individual who will sign the paper copy of the owner's certification (see below – this should also be the name of the individual listed as the owner on the Property Contact Information form). The field titled "On behalf of:" should be the ownership entity name, which should match the section above. The next section contains sixteen (16) questions. Once all fields have been filled in and the questions have been answered, click on the button titled Update toward the top-right of the screen.

You will then be returned to the COL home screen. Click on Annual Owner Certs again and you will return to the owner certification screen. Clicking on the button titled Annual Owner Cert Form will open a pop-up window with the Annual Owner's Certification form, which can now be printed. Verify that all of the information was saved then click on the printer icon to print this form. After the form is printed, close the pop-up window. Then click on the button titled Submit near the top-right of the screen. This completes the electronic submission of the Annual Owner's Certification. The printed form will need to be signed by the individual named on the form and notarized, then scanned and submitted to MBOH to complete the hard-copy

submission of the Annual Owner's Certification (see instructions for hard-copy submissions below).

ANNUAL TENANT CERTIFICATION SUBMISSION

Tenant certification and recertification submission is also done through COL. When a property's annual submission is due, these tenant certifications are submitted to MBOH through COL.

From the Project screen in COL, click the Proceed to Buildings button near the top right of the screen. First, look at the Current Reporting Period column and ensure that you are working in the correct reporting period. Once verified, click on Proceed to Units to enter tenant certifications into the system. These tenant certifications are entered throughout the year as they are being performed. Ensure that the last certification was performed during the Current Reporting Period based on the Last Cert Date column. Enter any units in need of certification updates by clicking on New Tenant Cert/Re-Cert.

Once all certifications have been entered, click on the Ready All Units button near the top right of the screen and then the Close button. This will return the user back to the Buildings screen. Once there, clicking on the Reports button will allow the manager to run the Household Income & Rent Limits Status to show any units that are either above the project's income limits or max rent limits. This report is run only for the building selected. Errors in the values entered during tenant certification can lead to compliance issues after submission. This report will allow management to review the certification information for each unit and double check the information listed.

Once finished, click on Close to return to the Buildings screen and then click on Submit Tenant Certs to submit these certifications to MBOH. If all certification parameters are met, the building compliance information will automatically be posted. Otherwise the building recertifications will be delayed in the MBOH system. Staff will contact you regarding any corrections needed.

UTILITY ALLOWANCE UPDATES

The utility allowance information must be updated for all tenants annually through COL in much the same manner as the tenant recertifications are recorded (projects that include all utilities in their rents will disregard this section). This section will start at the Units screen.

Select the first unit by clicking the radio button to the left of the unit number. Select New Tenant Cert and go directly to the Unit Rent tab. Click on Refresh Utility Allowances at the right. Ensure that the Utility Allowance Effective Date is accurate. Enter the effective date of the utility allowance in the Rent Change Date field. Fill in the Tenant Paid Rent, Mandatory Charges, and Rental Subsidy fields as they pertain to that tenant. In the Utility Allowance field, enter the value listed under the Utility Allowance Amount, red text at the right. Click on Update at the top of the Tenant Certification.

The tenant's annual recertification date should be done at the same time if it corresponds with the utility allowance update.

IMPORTING TENANT DATA INTO COL FROM A SEPARATE SOFTWARE PLATFORM:

Certifications using other software must be imported into COL in order for them to be submitted to MBOH. From the Buildings screen select the project and click on Proceed to Buildings. From that screen, click on Import Building Data near the top center of this screen. This will take the user to the Upload Building Data screen. The tenant certifications from the management's software will need to be exported into an XML file. From the Upload Building Screen, click the Choose File button. Select the XML file that was exported from your software and click the Upload button. These tenant certifications will now be visible from the Unit screen and can be submitted to MBOH according to the instructions in the paragraph above.

ANNUAL COMPLIANCE FORMS SUBMISSION

With the exception of the LIHTC and Fair Housing certificates, download the other materials from the checklist above from COL by clicking on the icon that looks like a letter. This will take the user to the Available Document Templates screen. Click on the form you need to open in a web-based PDF viewer to download or print, then exit the Available Document Templates screen.

These forms will then need to be scanned back into the system (unless electronically filled out, where they would already be in the system) and uploaded into COL. To upload, first select the project then, near the top right of the screen, click on the Upload Files button. This will bring you to the Upload File screen. Determine where you'd like to store this file then click New under that section to bring you to the Upload Files screen. Select the file to upload, then click on Upload. COL will store this file in the Upload Files screen.

LIHTC and Fair Housing certificates will need to be uploaded in the same manner. Typically, the training entity will send the participant an electronic copy of the certificate. Follow the instructions above for uploading.

COMPLIANCE MONITORING FEES PAYMENT

To pay the compliance fee click the tile titled Developers and Property Managers then on the Annual Compliance Reporting button, and then the Submit Payment button. On the next screen, click on the Submit Payment button next to the Compliance Fees section. This will direct you to the [MBOH payment portal](#).

To begin, click on Add Item. Find Compliance Monitoring Fees and click Add. Next, fill in the field with the number of affordable units under the Quantity column. Complete the remaining fields and click on the payment method. There is a surcharge if you are using ACH (eCheck), and for Credit/Debit Card transactions. Click on Next, view the Payment Summary, fill out the Billing Information for all fields listed, click Next and submit payment.

FILE AUDIT UPLOADING INSTRUCTIONS

Once the household file has been scanned into electronic format, it should be submitted to MBOH via the COL portal. This is done in exactly the same manner as the materials for Annual Compliance Submissions:

- Log in to COL

- Select the property for which you are submitting files
- Click on the Upload Files button near the top of the screen
- Under the Miscellaneous section, click on the New button
- In the File Name of Short Description field, type in the Property Name and Unit Number (no tenant names, please)
- Click on Choose File
- Select the electronic format file, named as directed above
- Click the Upload button
- Repeat for each tenant file

MBOH allows 30 days for corrections and will consider extensions on a case-by-case basis. MBOH requires all extension requests to be submitted in writing at least 10 days prior to the 30-day deadline.