

## Amendment to the 2012 Qualified Allocation Plan

The Georgia Department of Community Affairs has been charged with the responsibility of administering the affairs of the Georgia Housing and Finance Authority, including the administration of tax credit allocation. Pursuant to that authority, The Georgia Department of Community Affairs, acting on behalf of the Georgia Housing and Finance Authority, published the 2012 Qualified Allocation Plan in January 2012.

The Georgia Department of Community Affairs works closely with the tax credit development community to ensure that its competitive process is transparent, fair and meets all statutory and program requirements. In furtherance of a fair and transparent system, DCA has always given applicants the opportunity to dispute scoring decisions, meet directly with decision making staff and request additional review of submitted application upon request. DCA believes that it will be in the best interest of its program to provide formal administrative guidance on Applicants' rights to request a review of scoring decisions which have resulted in the non selection of a submitted Application for tax credits.

### **I. The following are DCA's Administrative Rules for review of DCA scoring decisions in the 2012 Qualified Allocation Plan:**

Applicants that submitted an Application requesting an award of Federal Low Income Housing Tax Credits may request for DCA to reconsider a Threshold failure decision or a scoring decision that results in the non selection of a proposed project.

The Request for Reconsideration must be in writing and submitted within ten calendar days of receiving a Notice of Threshold Failure or Notification that the project has not been selected for funding as a result of a point deduction made by DCA during the scoring review process. Requests should be submitted to the attention of the Office Director of the Office of Affordable Housing.

Upon Receipt of Request for Reconsideration, DCA shall schedule a meeting with the DCA Review Committee and the Applicant. The DCA Review Committee shall consist of DCA staff members that were not participants in the decision which is the basis of the Request for Reconsideration. At that meeting, the Applicant shall have an opportunity to present evidence to the Review Committee that the Threshold Failure or scoring decision was not correct. Members of the DCA scoring team shall also have an opportunity to present evidence to the Review Committee regarding the justification for the decision. Only documentation that meets the requirements of the QAP will be considered by the Review Committee. Documents not submitted with the application will not be considered to reverse a scoring decision. Documents that were not submitted as part of the Threshold clarification will not be considered. The burden shall be on the Applicant to prove that the decision that resulted in the non selection of the project was incorrect and that the Application met all QAP requirements, program requirements and statutory requirements.

Upon completion of its review, DCA shall send the Applicant a Decision Letter stating whether the Threshold failure or scoring decision was affirmed, changed (or reversed).

If Applicant seeks further review of its Request for Reconsideration, Applicant may (within three days of receipt of a Decision Letter denying the Applicant's request for reconsideration) submit to the DCA Deputy Commissioner for Housing a request for an Appeal Review. The appeal review shall consist of an additional review of previously submitted documentation by the Deputy Commissioner and Senior Leadership (Appeal Review Committee) as well as a meeting if requested by the Applicant.

The appeal review meeting shall be recorded. Applicants may request a copy for transcription.

The decision of the DCA senior leadership team shall be considered the final decision of the Agency and not subject to further internal review.

**II. All references to DCA discretion set forth in the 2012 Qualified Allocation Plan shall be deleted and the following provision added:**



In the process of administering the low-income housing tax credit Program, DCA will make decisions and interpretations regarding project Applications and the applicable Qualified Allocation Plan in accordance with statutory authority, program regulations, specific QAP provisions and industry standards (which shall include National Council of State Housing Agency Best practice Standards and reasonable development/construction standards applicable to the proposed project, taking into consideration the project location, type of development, target population, site characteristics, and federal financing requirements). The Agency is entitled to the full discretion allowed by law in making all such decisions and interpretations.

Such discretion shall include the right to allocate and issue low-income housing credits under Section 42 of the Internal Revenue Code of 1986, as amended, and to take all other actions and impose all other conditions which are required by federal law or which in the opinion of the authority are necessary or convenient to ensure the complete, effective, efficient, and lawful allocation of and utilization of the low-income housing credit program and to determine the reasonableness of developmental and operational costs of the program as required by Federal Regulations. Such conditions may include barring applicants from participation in the tax credit program as set forth in statutes and in the QAP and imposing more stringent conditions for receipt of the credit than are required by Section 42 of the Internal Revenue Code.

Allocations of credits not made in accordance with the established priorities and selection criteria of the QAP shall require a written explanation which is available for general public review as required by Section 42.

The Agency reserves the right to amend, modify, or withdraw provisions contained in the Plan that are inconsistent or in conflict with state or federal laws or regulations.

Dated: July 27, 2012

By: Mike Beatty  
**MIKE BEATTY, DCA COMMISSIONER**

