

2020 AOC FAQ

Q: We are working on the AOCs for 2020. Some of the properties we managed sold in 2020. Does the previous owner need to submit an AOC for the properties previously owned?

A: The AOC must cover the preceding 12-month calendar year. The current owner is responsible for ensuring the AOC covers the preceding 12-month calendar year, whether that means the previous owner submits an AOC for the portion of the calendar year before the transfer and the new owner submits and AOC for the portion of the calendar year after the transfer OR the new owner submits for the entire 12-month period.

Q: For properties that also have the 811 Program, does the 811 AOC not also have to be submitted for 2020? The general AOC does not ask any questions regarding the 811 Program.

A: The current 2020 HUD Section 811 AOC recently posted on our website. The HUD Section 811 AOC is [here](#) and is due by March 31, 2021

Q: We have properties that had HOME funds that the affordability period and restrictions expired during 2020. How should I point this out or make note when I do the AOC's for these properties since HOME affordability period was not for the full 12 months of 2020?

A: The AOC must cover the preceding calendar year or any portion of the prior year. If a transfer of ownership occurred or the HOME affordability period expired, the Owner must submit an AOC for the portion of the calendar year before the expiration period.

Q: I noticed that the initial question is different than last year for the 2019 AOC. None of our sites are new construction so in the past we selected "None of the above options apply (this is not new construction). However, the 2020 AOC doesn't have an appropriate answer for me to selected unless I am reading something incorrectly.

A: You may not have to complete the entire form, but your initial responses will determine that.

All projects with any affordable housing program funding sources should complete the [AOC form](#). However, to confirm if the entire form is required, you must determine the first few questions regarding the Placed in Service:

IF:

- No building(s) are in service *or*
- A building(s) placed in service between 1/1 and 12/31, but the Owner elects to begin the tax credit period the year following the year the building(s) was placed in service,

Then you may bypass the remaining questions on the AOC form

IF:

- One (1) or more buildings have placed in service, and first-year credits were claimed in 2020 or prior

Then you must complete the AOC form

Q: Can you please clarify the following question listed below. Is this geared towards the person completing the AOC and whether or not there was difficulty in obtaining information or is this geared toward the onsite staff and the ability to complete annual recertifications or enforce property house rules and the ability to cover onsite expenses?

HAVE YOU FAILED TO CERTIFY ANY QUESTION ON THIS ANNUAL OWNER CERTIFICATION AS A RESULT OF COVID-19? *

A: The specific question refers to “any question on the AOC” – has the owner failed to certify to any of the questions on the JotForm as a result of COVID-19? For example, but not limited to changes in the eligible basis under section 42; have there been changes to the applicable fraction? Does the project meet the minimum requirement of the applicable set-aside test (20/50 or 40/60, average income test? Etc.,

Q: If the answer in regard to the site receiving a TIC for all residents at annual recertification (as listed below) is NO, would the COVID question be YES or NO as there was no difficulty in obtaining information to complete all questions on the Annual Owners Certification (JotForm).

AT INITIAL OCCUPANCY, THE OWNER RECEIVED A TENANT INCOME CERTIFICATION (TIC) FROM EACH LOW-INCOME RESIDENT AND DOCUMENTATION TO SUPPORT THAT CERTIFICATION, AND IF APPLICABLE, AT ANNUAL RECERTIFICATION, THE OWNER HAS RECEIVED A TIC DOCUMENTATION TO SUPPORT THAT CERTIFICATION: *

A: If the answer is No, you will attach the explanation. If the reason you answer no is a result of COVID-19, then you will respond suitably (Yes) to the COVID-19 question.

Q: What would the supporting document be if we didn't receive completed annual income certifications for all households? Just a blanket explanation such as ...Due to COVID-19 restrictions, some of the certifications were delayed...

A: Yes, you may choose a blanket statement or similar if it applies to all recertifications. Otherwise, you can adjust on a case-by-case basis.

Q: I was working on the Annual AOC reports and noticed that although we have access to MITAS we have been instructed not to input until further notice. Is this accurate and how do we need to submit our Annual Owners Certifications?

A: Please submit the [AOC form online](#). You may print, sign and scan or save the “[AOC Signature Page](#)” before completing the AOC JotForm.

Management companies who were not able to complete Mitas uploads by December 10, 2020 will not be able to upload any tenant data until after Emphasys training. We will announce training dates in our Compliance newsletter.

You can review the referenced Mitas [Q&A](#) and see below links to each item listed on the DCA compliance monitoring site. The mandatory meeting sessions have some details about Mitas/Emphasys also.

- Compliance training/Learning Nuggets <https://www.dca.ga.gov/safe-affordable-housing/rental-housing-development/compliance-monitoring/compliance-training>
- Archived-additional training (previous years) <https://www.dca.ga.gov/safe-affordable-housing/rental-housing-development/compliance-monitoring/archived-compliance>
- Management companies mandatory meetings sessions and Q&A <https://www.dca.ga.gov/safe-affordable-housing/rental-housing-development/compliance-monitoring/updates-information>
- The Compliance Department will blast a bi-weekly e-newsletter to our contact list each month. By clicking the below link, you can view archived email Blasts. To sign up for the Blast, click [here](#) and join our email group for updates! [Click here for archived blasts](#)

Q: Regarding the AOC for Tax Credit and Home. Where can I locate the signature page if it's still required.

A: The AOC Signature page link is conveniently located on the Annual Owner Certification page on our Compliance Monitoring site.

<https://www.dca.ga.gov/safe-affordable-housing/rental-housing-development/compliance-monitoring/annual-owner-certification>

Q: I am completing the AOCs for our properties and would like to understand the process for new developments. I have one property that is not occupied and not complete. We will have several new properties in development and will need to understand the process for future years as well.

A: The AOC JotForm will have a set of questions that will help you determine if:

AS OF 12/31 OF LAST YEAR * you select as follows:

- ✓ **No buildings are in service** – if you select this option, it will prompt a message *“STOP HERE! You have successfully completed reporting for this year's AOC - See you again this time next year!”*
- ✓ **At least one (1) building was placed in service AND the owner elects to begin the credit period for the following year;** if you select this option, it will prompt a message *“STOP HERE! You have successfully completed reporting for this year's AOC - See you again this time next year!”*
- ✓ **One (1) or more buildings are in service and first year credits were claimed in 2020 or prior** – then you must complete the AOC form

Q: I have completed the 2020 AOC, saved it as a pdf to send with signature page to the owner for signature. He signed and I have a copy saved. Also have the AFHMP saved to submit. But now how do I submit? If I go back into your system, then I must redo the AOC?

A: You have options to upload different documents per section throughout the JotForm – see examples below. Preferably, you will download each applicable document, and have it completed/executed before you start the JotForm.



UPLOAD ALL (3) ABOVE ITEMS HERE *

Browse Files

Upload as (3) separate files

I HAVE UPLOADED ALL OF THE ABOVE REQUIRED CHDO SUPPORTING DOCUMENTS: *

YES, AFFIRMED

YOU MUST **CERTIFY AND SUBMIT** TO FINALIZE YOUR AOC SUBMISSION

Please review your answer carefully before submitting this form

[LINK TO THE AOC SIGNATURE PAGE](#)

UPLOAD A SIGNED AOC SIGNATURE PAGE *

Browse Files

Complete and submit the fillable PDF with e-signature or with an original signature

Q: I have a question about the AOC. The property closed on its TC equity in November and we began the tenant certification. We dated all the TIC's 1/1/2021 as ownership will not be claiming any 2020 credits. Do we need to complete this year's AOC?

A: All projects with any affordable housing program funding sources should complete the [AOC form](#). The first couple of questions/responses will determine if the entire form is required, you must determine the first few questions regarding the Placed in Service:

IF:

No building(s) are in service *or*

- A building(s) placed in service between 1/1 and 12/31, but the Owner elects to begin the tax credit period the year following the year the building(s) was placed in service, Then you may bypass the remaining questions on the AOC form

IF:

- One (1) or more buildings have placed in service, and first-year credits were claimed in 2020 or prior
Then you must complete the AOC form

Q: Since the JotForm is combined this year for all funding types: For your reference, this property HOME-only and is leased up. When I click on "No buildings are placed in service", it does not auto-

populate the HOME certification. It is my understanding that the term “placed in service” does not apply to a HOME-only project (without LIHTCs).

A: For HOME only projects, the item that DCA considers equivalent to the LIHTC placed-in-service date would be the Certificate of Occupancy (CO) date and is acceptable for AOC purposes.

The AOC form has segments/questions for each program; if you’re required to complete the entire form, you’ll see a section for HOME/NSP, HTF, and similar regulated programs.