This reapplication must be postmarked **by March 31, 2020,** or it will not be approved for LIRC taxes payable in 2021.

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Property Information** | | | | | | | | | | | | |
| LIRC number | Minnesota Housing D#(if applicable) | | | Name of eligible property (project) | | | | | | | | |
|  | |  | | |  |  | |  | |  | | |
| **Property, Contact and Parcel Information Changes**  If updates need to be made to the information on the LIRC reapplication cover sheet, list them here. | | | | | | | | | | | | |
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| **Qualification Type**  I certify that this property is eligible for LIRC under the following category (check all that apply). Then, enter the number of units qualified for each category on the right. | | | | | | | | | **# of Units** | | | |
| The units are subject to a project-based housing assistance payments (HAP) contract under **Section 8** of the United States Housing Act of 1937. | | | | | | | | | 1. | | | |
| The units are rent-restricted and income-restricted units of a qualified low-income housing project receiving tax credits under **Section 42(g)** of the Internal Revenue Code. | | | | | | | | | 2. | | | |
| The units are financed by the **Rural Housing Service** of theUnited States Department of Agriculture and receive payments under the rental assistance program pursuant to Section 521(a) of the Housing Act of 1949. | | | | | | | | | 3. | | | |
| The units are subject to **60% or less of AMI****rent and income restrictions,** as specified by statute,under the terms of financial assistance provided to the rental housing property by the federal government, the state of Minnesota, or a local unit of government, as evidenced by a document recorded against the property. | | | | | | | | | 4. | | | |

|  |  |
| --- | --- |
| **Units** | |
| Qualified Units – sum of units indicated in boxes 1-4 above | 5. |
| Total of all rental units in property | 6. |
| Qualifying percentage – divide line 5 by line 6 | 7.       % |
| Total annual, non-refundable fee – multiply line 5 by $10 and enter the result (maximum of $150) | 8. $ |

|  |  |
| --- | --- |
| **Proof of Qualification**  Complete the appropriate categories. (Proof of Qualification documents only need to be submitted to Minnesota Housing if the previous Proof of Qualification documents expired in 2019.) | |
| Section 8 HAP contract. | Expiration Date: |
| The Section 42(g) Land Use Restriction Agreement (LURA); or, if a LURA has not yet been filed, confirmation of an allocation of tax credits for the property and a verification of the “Placed in Service” date. | Expiration Date: |
| The United States Department of Agriculture Rural Development subsidy contract. | Expiration Date: |
| The recorded document restricting income and rents under the terms of the financing provided by the federal government, the state of Minnesota, or a local unit of government. | Expiration Date: |

|  |  |
| --- | --- |
| **Certification and Signature** | |
| I certify that all information provided is true and correct, that I am duly authorized to sign, that the property meets the requirement(s) to receive the LIRC tax reduction and is in compliance with all applicable requirements of the low-income housing program that qualifies the property for LIRC. I understand that any false information or low-income housing program non-compliance could result in LIRC non-compliance and loss of some or all LIRC benefits. | |
| Signature of owner or authorized representative | Date |

**General Information**

**Reapplication:** This reapplication is for *applicants who have previously qualified for LIRC status.* New applicants must fill out the Initial Application form.

**Eligibility:** Properties must satisfy the requirements of [Minn. Stat. 273.128](https://www.revisor.mn.gov/statutes/?id=273.128), which applies to Minnesota rental properties in which at least 20% of total units meet any of the following requirements:

* *Units subject to a project-based housing assistance payments (HAP) contract under Section 8*,
* Rent and income restricted *Section 42(g)* *Low Income Housing Tax Credit* units,
* Rural Housing Service *Rental Assistance* units, or
* Units financed by federal, state or local governments, which are subject to *60% or less of AMI rent and income limits and evidenced by a recorded document*. Refer to LIRC guide and statute for further information.

**Reapplication deadline for 2020:** Reapplications, remittances and any supporting documentation must be mailed and postmarked no later than March 31, 2020.

**How soon does the benefit take effect?** Approved and certified properties will see the tax rate reduction on their tax bill payable in 2021.

**Owner’s responsibility:** Reapply annually; continue to comply with the requirements of LIRC and maintain compliance with the applicable low-income housing program that qualifies the property for LIRC.

**Change of ownership or mailing address**: Property owners should notify Minnesota Housing of any ownership or mailing address changes on the reapplication form or on the LIRC reapplication cover sheet.

**Reapplication Instructions**

**General**: Completely fill out the reapplication. Incomplete information may result in delaying or rejecting the reapplication.

**Qualification Type**: Check the box(es) that apply to the property. Enter the number of qualifying units subject to the rent and income restrictions that are indicated in the contract or restrictive covenant.

**Units**:

* Enter the sum of qualifying units in the Qualification Type section.
* Enter the total number of units in the property.
* Calculate the qualifying percentage by dividing the number of qualified units by the total number of units; round the percentage to the nearest whole number.
* Calculate the non-refundable application fee of $10 per qualified unit; not to exceed the maximum fee of $150.

**Expiration Date**: Enter the expiration date of the applicable Project-based Section 8 contract, Section 42 restrictions, Rural Housing contract, or recorded document.

**Certification and Signature**: Sign and date the form to certify that at least 20 percent of total property units qualify for the Low Income Rental Classification and that the property is in compliance with all LIRC requirements and all applicable requirements of the low-income housing program that qualifies the property for LIRC.

**Mailing Instructions**:

* Complete and sign the reapplication form.
* Include a check for the non-refundable fee amount, payable toMinnesota Housing.
* If necessary, attach a copy of the current “Proof of Qualification” document which verifies continued eligibility for LIRC.
* Make a copy of the reapplication for your records.
* Mail to: Minnesota Housing**,** Attn: LIRC**,** 400 Wabasha Street North, Suite 400**,** St. Paul, MN 55102-1109.

**For More Information**

800.657.3647 | 651.297.4065 | TTY: 651.297.2361 | Minnesota Relay Service: 800.627.3529| [www.mnhousing.gov](http://www.mnhousing.gov)

**Use of Information**

Some of the information you provide on your application may be private by state law. Signing this form gives consent to Minnesota Housing to share this information and the supporting documentation with county or city assessors or with such entities as may be needed to verify LIRC eligibility, including HUD, USDA, and other government entities.