

# Memorandum

To: Owners and Managers of Certain DHCD-Funded Rental Properties

From: Kate Racer, Rebecca Frawley Wachtel, and William Cole -- DHCD

Re: Income Certifications and Recertifications During COVID-19

Date: August 18, 2020

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As the pandemic continues, DHCD wants to provide you with further guidance on income certifications and recertifications at the DHCD-assisted properties that you manage. The Department intends to provide you with maximum flexibility on all matters related to certifications and recertifications. We have prepared the attached chart to help guide you through the remaining months of 2020.

Please note that two of the primary housing development resources that support many of your projects are federal resources: LIHTC and HOME. LIHTC and HOME are subject to guidance and oversight, respectively, from the U.S. Department of the Treasury (the IRS) and from the U.S. Department of Housing and Urban Development (HUD). Both the IRS and HUD have issued guidance that allows DHCD to provide property managers with considerable flexibility, relative to certification and recertification, as the pandemic continues. DHCD intends to provide LIHTC and HOME properties with all the flexibility currently allowed by the federal guidance. If the IRS and/or HUD issues further guidance, we will notify you immediately. In the meantime, we hope that the attached chart will help you understand the guidance, thus far, from the federal agencies as well as the flexibility DHCD is providing relative to the state resources that support your projects.

On the attached chart, we listed many of the state funding programs that support your projects. If your project includes state programs that are not listed, you should assume that DHCD will provide you with the same flexibility that we are providing under the state programs that are listed on the chart.

Please feel free to contact DHCD managers Rebecca Frawley Wachtel or William Cole with any questions. They can be reached at [rebecca.frawley@mass.gov](mailto:rebecca.frawley@mass.gov) and [william.cole2@mass.gov](mailto:william.cole2@mass.gov), respectively. Thank you for all the work you are doing during this extremely challenging time.