

## EXHIBIT A

### South Carolina State Housing Finance and Development Authority 2025 LIHTC Application Checklist

The Application Checklist must be submitted with the Tax Credit Application.

Development Name: \_\_\_\_\_ County: \_\_\_\_\_

Check Off each category for which documents are being submitted. If a section is not applicable mark the section as N/A. Blank or incorrectly checked boxes WILL BE considered incomplete and/or missing documents. All references to QAP, Appendices, Exhibits or Forms are references to the 2025 documents.

| TAB | Document                   | Comments   | Check Off |
|-----|----------------------------|--|-----------|
| 1   | Application                | Upload the Application in both Excel and PDF format.   |           |
|     |                            | Full Application Scoring Template (New Construction only)  |           |
| 2   | Application Fees           | \$4,500 Application Fee  |           |
|     |                            | \$600 Market Study Review Fee  |           |
| 3   | Application Checklist      | Exhibit A  |           |
| 4   | Attorney Opinion Letter(s) | Exhibit C - Tax Credit Eligibility   |           |
|     |                            | Exhibit D - Acquisition/Rehabilitation Developments  |           |
|     |                            | Exhibit E - Nonprofit Eligibility  |           |
|     |                            | Exhibit O - Identity of Interest   |           |
| 5   | Entity Information         | Exhibit P - Identity of Interest Certification   |           |
|     |                            | Must complete forms for all LPs, LLCs, and CORPs involved in the ownership entity; must identify all individuals in ownership structure.             | Form LP   |
|     |                            |  | Form LLC  |
|     |                            |  | Form CORP |
|     |                            | Valid Certificate of Existence from the SC Secretary of State for <u>each</u> Ownership Entity (GP or MM) listed on page two of the Application.     |           |
|     |                            | Articles of Incorporation <u>or</u> Charter <u>or</u> By-Laws for <u>ALL</u> entities that make up any part of the general partner ownership entity. |           |

|    |   |   |  |
|----|---|---|--|
| 6  | Nonprofit Information -<br>Provide these documents<br>ONLY If Development Team<br>includes a non-profit sponsor | IRS Determination of Nonprofit Status - 501(C)(3) or 501 (C)(4) Letter.   |  |
|    |   | Most Current IRS Form 990   |  |
|    |   | Certificate of Existence from the SC Secretary of State.  |  |
|    |   | List of Nonprofit Board Members including the number of years they have served on the Board.                                  |  |
|    |   | List of Full Time Employees and their responsibilities.   |  |
|    |   | Narrative Statement/Plan for Material Participation. Refer to the QAP.  |  |
|    |   | By-Laws and Mission Statement. Evidence that the Nonprofit has among its exempt purposes the fostering of low-income housing. |  |
| 7  | Entity Agreement  | Development Agreement   |  |
|    |   | Initial Partnership Agreement or LLC Operating Agreement  |  |
|    |   | Org Chart   |  |
| 8  | Previous Tax Credit Participation   | Exhibit K   |  |
|    |   | Exhibit Y and certificate of the lead contact person.   |  |
| 9  | Architect and/or Professional Engineer Certification  | Exhibit G   |  |
|    |   | Accessibility Documentation- Exhibit AA   |  |
| 10 | Site Control Documents  | a. Recorded Deed  |  |
|    |   | b. Purchase Option  |  |
|    |   | c. Purchase Contract  |  |
|    |   | d. Land Lease or option on a land lease   |  |
|    |   | e. Legally Valid Assignment of one of the above   |  |
| 11 | Zoning  | Letter from City/County Official verifying the current site zoning classification.  |  |
|    |   | Water and Sewer verification.   |  |
| 12 | Acquisition/Rehabilitation Developments   | Initial Building Placed-In-Service Date Information   |  |
|    |   | Acquisition Building Service Dates - Provide date building(s) will be acquired.   |  |
|    |   | Evidence of Existing Rental Subsidies (if applicable)   |  |
|    |   | Current Rent Roll, certified by the property manager  |  |
|    |   | Form 3 - Developer Relocation Certification & Tenant Profile Form   |  |
|    |   | Relocation Plan (if applicable)   |  |
| 13 | Utility Allowance Estimate  | Current Utility Allowance Estimate  |  |

|    |  |  |  |
|----|--|--|--|
| 14 | Physical Needs Assessment                          | Physical Needs Assessment Report   |  |
|    |  | Exhibit R  |  |
| 15 | Market Study                                       | Market Study prepared by an Authority approved market analyst. Refer to Appendix A.                    |  |
|    |  | Exhibit S-2 Primary Market Area Analysis Summary to be included in the market study and certification. |  |
| 16 | Environmental                                      | Phase I Environmental Site Assessment  |  |
|    |  | Exhibit W - Wetlands Certification   |  |
| 17 | Development Targeting/Extended Use Characteristics | Historic Character Certification (if applicable)   |  |
|    |  | Tenant Ownership Plan (for tie breaker criteria)   |  |
|    |  | Tenant Ownership Conversion Agreement (for tie breaker criteria)                                       |  |
| 18 | Financing Information                              | RHS Letter of Intent (if applicable).  |  |
|    |  | Deferred Developer Fee - Statement of terms of the deferred repayment obligation.                      |  |
|    |  | Nonprofit Resolution for Deferred Developer Fee (if applicable).                                       |  |
|    |  | Conventional Letter of Intent for Construction and Permanent Financing.                                |  |
|    |  | Other Funding Commitments (if applicable).   |  |
| 19 | Appraisal  | Appraisal prepared by an Authority approved appraiser.   |  |
| 20 | Syndication Information                            | Letter from Syndicator(s) acknowledging intent to syndicate credits for the development.               |  |
|    |  | Support for requesting STC. See Appendix C3 page 2.  |  |
| 21 | Other Opinions & Certifications                    | City/County/Legislative Notification Letters   |  |
|    |  | Community Revitalization Plan (if applicable).   |  |
|    |  | Exhibit Z  |  |
|    |  | Certification of the Responsible Green and/or Energy Professional.                                     |  |
|    |  | Persons with Disabilities and Affirmative Fair Housing Statement                                       |  |
| 22 | Plans and Specifications                           | Set of plans and specs. Refer to Appendix B  |  |
| 23 | Financial Capacity                                 | Documentation to demonstrate required Financial Capacity.  |  |

If, upon the submission of either the Verification of 10% Expenditure Application or the Placed-in-Service Application, it is determined that the development is not substantially the same as the development described in the initial tax credit application, the development will not be considered for an allocation of Low-Income Housing Tax Credits.