

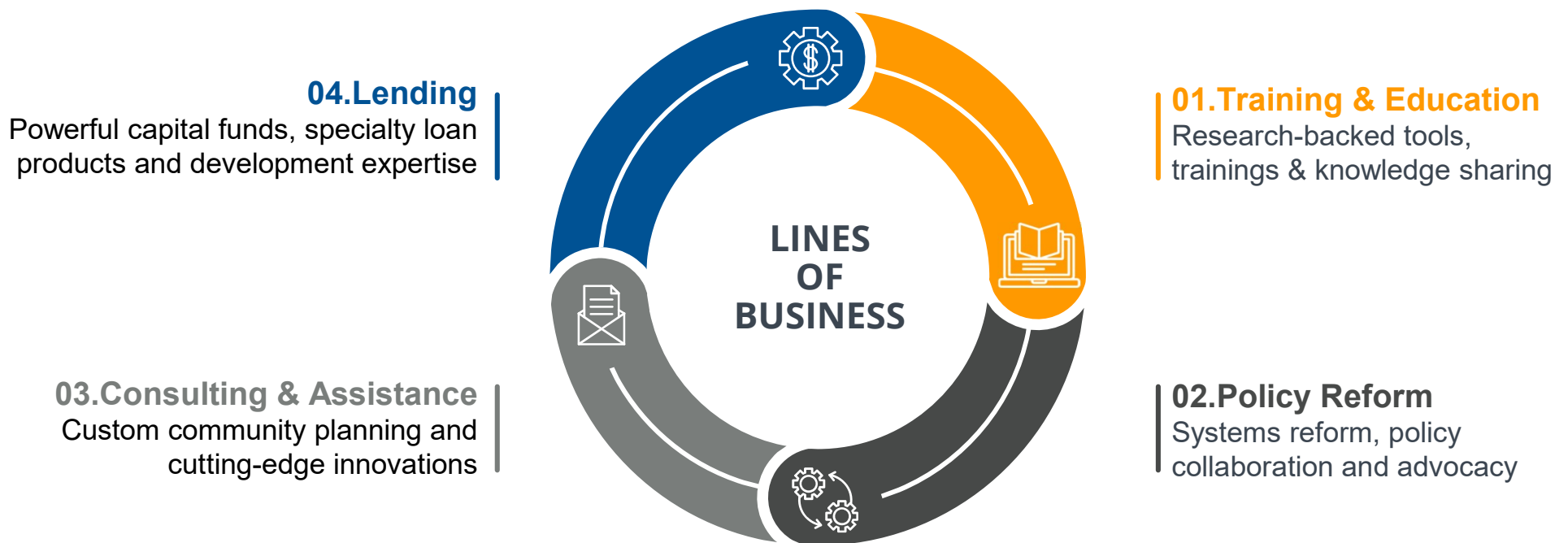


NJ HMFA Building Social Service / Special Needs Compliance Form Updates Training

December 2024

What **We** Do

CSH is a touchstone for new ideas and best practices, a collaborative and pragmatic community partner, and an influential advocate for supportive housing.



Here is your CSH Team



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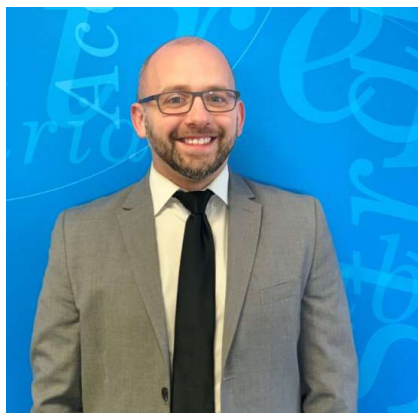


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csch.org

Items we'll cover today

1. Walking Through NEW Social Service / Special Needs 2024 Reporting Forms
2. Sharing Common Gaps in Submissions
3. Menti Meters and Q&A to hear from you



New Jersey Housing and Mortgage Finance Agency

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Compliance

The Compliance division is responsible for monitoring all properties with tax credit financing in the State of New Jersey. The HMFA requires annual owner compliance certifications by January 31.

In compliance with the Federal Tax code, the HMFA conducts annual file and physical inspections for 20% of the 66,000 units it monitors for 1/3 of the projects in its portfolio. Infractions are reported to the Internal Revenue Service, which, in its discretion, may conduct tax audits. Such audits may result in tax credit recapture and imposition of tax penalties.

**New Compliance
forms to use for 2024
reporting!!**

•Annual Checklist for Social Service and/or Special Needs Model*

- Annual Project Certification for Project with Social Service Models*
- Annual Project Certification for Projects in the Supportive Housing Cycle or with Set-Aside Special Needs Unit
- Special Needs Population Certification Form*
- Frail Elderly Certification
- Annual Projects Age Friendly Senior Cycle

Compliance Forms

- Annual Checklist for Social Service and/or Special Needs Model*

- Annual Project Certification for Project with Social Service Models*
- Annual Project Certification for Projects in the Supportive Housing Cycle or with Set-Aside Special Needs Unit
- Special Needs Population Certification Form*
- Frail Elderly Certification
- Annual Projects Age Friendly Senior Cycle

Low Income Housing Tax Credit

Check List for Annual Social Service Models and/or Special Needs Packages

This check list must be used when submitting social service or special needs packages to the Agency for approval. *Please check off each item as it pertains to the property and submit complete package on or before January 31st. Failure to submit by the deadline is noncompliance that shall be reported to the IRS.*

LITC#: _____ Property: _____

Property Contact Information: _____ Owner Contact Information: _____

Site Mgr: _____ Owner: _____

Phone: _____ Phone: _____

E-mail: _____ E-mail: _____

Managing Agent Contact Information:

Name: _____ Phone: _____

E-mail: _____

Check all that apply:

- ☐ Annual Certification for Projects with Social Service Models (attach job description for onsite service coordinator (if applicable), three current (3) monthly newsletters with calendar and supporting documentation for each service provided to residents)
- ☐ Annual Certification for Projects in the Supportive Housing Cycle or with Set-Aside Special Needs Unit with supporting documentation
- ☐ Annual Certification for Projects in the Age-Friendly Senior Cycle (funded in 2019 and later)
- ☐ Special Needs Population Certification Form with supporting documentation
- ☐ Frail Elderly Certification with supporting documentation

What types of services are provided to residents in your development?



Form and Checklist for Annual Project Certification for Projects with Social Service Models

Low Income Housing Tax Credit Form and Checklist for Annual Project Certification for Projects with Social Service Models

This property, in receiving a Low-Income Housing Tax Credit allocation was selected in part due to the Owner's commitment to provide services to special needs residents at the property. As part of NJHMFA annual monitoring, the owner must complete and submit the following information. Review NJ HMFA's *Compliance Monitoring Manual* for further detail on the requirements of this annual monitoring form. Failure to comply with the social service requirements committed to in the application is grounds for a determination of noncompliance.

Please fill out this form and check off each item as it pertains to the property and submit the complete package on or before January 31st. Failure to submit by the deadline is noncompliance that shall be reported to the IRS.

REVIEW FORM FOR PROJECTS WITH SOCIAL SERVICE MODELS

LIHTC #:	HMFA # (if applicable):
Property Name:	Property Address:
Credit Allocation Year*:	Compliance Year: 2024
Number of Required Services:	Number of Set-Aside units:
Name of Organization that Provides Services:	
Onsite Service Coordinator	
Name:	
Phone:	
Email:	
Hours per week coordinator is at this building:	

*Refer to Carryover Allocation Agreement

Identify the services being provided to the residents of this building by completing the row categories for each service provided. See page 3 for required documentation.

1.

Service Provided	Name of Organization providing the service	Frequency (once a month, once every 3 months, once a year, etc.)	How many residents served?	Cost of the service and who pays for service (tenant-paid, free of charge, etc.)	What documentation is included as an attachment?
After School Programs					
Adult Day Care					
Health Promotion Programs					
Health Care Services/Treatment, Follow-up					
Job Training					
Personal Care / Housekeeping					
Meals Program					
Transportation					
Financial Management Training/Counseling					
Computer Literacy					
Social Service Coordinator (20 hours per week minimum)					
Other (specify):					

Also provide the following three categories of documentation, in addition to this completed form: Please be aware that all information provided is required for NJHMFA LIHTC monitoring and is strictly confidential. Copies of contracts with Social Service Providers must be maintained along with other project records and must be furnished upon request by NJHMFA. During the on-site visit, NJHMFA personnel may wish to review files in regard to services and speak to various participants regarding the special needs components of the project.

- For each of the services being provided to the residents that are marked above, attach supporting documentation such as flyers and sign-sheets that demonstrate frequency, how many tenants are served, etc.
- Job description for onsite service coordinator.
- Monthly newsletters/calendar of events for building residents (please include at least 3 current monthly newsletters/calendars)

OWNER CERTIFICATION

By signing this form, the Owner is confirming the social services committed to at the time of the LIHTC application are being provided to residents of this property.

Owner's Signature: _____ Date: _____

Owner's Name: _____

Owner's Title: _____

Form for Projects Funded with Low Income Housing Tax Credits (5% Set Aside or Supportive Housing Cycle)

New Jersey Housing and Mortgage Finance Agency Low Income Housing Tax Credits

Low Income Housing Tax Credit Form and Checklist for Annual Project Certification for Projects in the Supportive Housing Cycle or with Set-Aside Special Needs Units

This property, in receiving a Low-Income Housing Tax Credit allocation was selected in part due to the Owner's commitment to provide services to special needs residents at the property. As part of NJHMFA annual monitoring, the owner must complete and submit the following information. Review NJ HMFA's [Compliance Monitoring Manual](#) for further detail on the requirements of this annual monitoring form. Failure to comply with the social service requirements committed to in the application is grounds for a determination of noncompliance.

Please fill out this form and check off each item as it pertains to the property and submit the complete package on or before January 31st. Failure to submit by the deadline is noncompliance that shall be reported to the IRS.

REVIEW FORM FOR PROJECTS IN THE SUPPORTIVE HOUSING CYCLE OR WITH SET ASIDE SPECIAL NEEDS UNITS

LIHTC #:	HMFA # (if applicable):
Property Name:	Property Address:
Credit Allocation Year*:	Compliance Year: 2024
Type of Special Needs Population:	Number of Set-Aside units:
Name of Organization that Provides Services:	
Onsite Service Coordinator	
Name:	
Phone:	
Email:	
Hours per week coordinator is at this building:	

*Refer to Carryover Allocation Agreement

1

New Jersey Housing and Mortgage Finance Agency Low Income Housing Tax Credits

Identify the services being provided to the residents of this building by completing the row categories for each service provided.

Provide the following three categories of documentation, in addition to this completed form: Please be aware that all information provided is required for NJHMFA LIHTC monitoring and is strictly confidential. Copies of contracts with Social Service Providers must be maintained along with other project records and must be furnished upon request by NJHMFA. During the on-site visit, NJHMFA personnel may wish to review files in regard to services and speak to various participants regarding the special needs components of the project.

- For each of the services being provided to the residents that are marked above, attach supporting documentation such as flyers and sign-sheets that demonstrate frequency, how many tenants are served, etc.
- Job description for onsite service coordinator.
- Monthly newsletters/calendar of events for building residents (please include at least 3 current monthly newsletters/calendars)

Service Provided	Name of Organization providing the service	Frequency (once a month, once every 3 months, once a year, etc.)	How many residents served?	Service cost & who pays for service (tenant-paid, free of charge, etc.)	Documentation is included as an attachment
After School Programs					
Adult Day Care					
Health Promotion Programs					
Health Care Services/Treatment, Follow-up					
Job Training					
Personal Care / Housekeeping					

2

New Jersey Housing and Mortgage Finance Agency Low Income Housing Tax Credits

Meals Program					
Transportation					
Financial Management Training/Counseling					
Crisis Intervention (24 hours/7 days)					
Onsite/offsite education					
Other (specify):					

OWNER CERTIFICATION

By signing this form, the Owner is confirming the social services committed to at the time of the LIHTC application are being provided to residents of this property.

Owner's Signature: _____ Date: _____

Owner's Name: _____

Owner's Title: _____

3

Form for the Projects in the Age-Friendly Senior Cycle

New Jersey Housing and Mortgage Finance Agency Low Income Housing Tax Credits

Review Form for the Projects in the Age-Friendly Senior Cycle

This property, in receiving a Low Income Housing Tax Credit allocation was selected in part due to the Owner's commitment to provide services to residents at the property. As part of NJHMFA annual monitoring, the owner must complete and submit the following information. Review NJ HMFA's [Compliance Monitoring Manual](#) for further detail on the requirements of this annual monitoring form. Failure to comply with the social service requirements committed to in the application is grounds for a determination of noncompliance.

Please submit this completed form and relevant items in the checklist below must be used when submitting social service or special needs packages to HMFA for approval. Please fill out this form and check off each item as it pertains to the property and submit the complete package on or before January 31st.

REVIEW FORM FOR PROJECTS IN THE AGE-FRIENDLY SENIOR CYCLE

LIHTC #:	HMFA # (if applicable):
Property Name:	Property Address:
Credit Allocation Year:	Compliance Year: 2024

Identify the services being provided to the residents of this building by completing the relevant row categories for each service provided.

Transportation				
Name of provider	Frequency (days/hours available)	What places transportation is provided to	Cost of the service and who pays for service (tenant-paid, free of charge, etc.)	What documentation is included as an attachment?

1

New Jersey Housing and Mortgage Finance Agency Low Income Housing Tax Credits

Participation in the SIL program				
Name of SIL Coordinator	Numbers of hours per week onsite	Number of residents utilizing services in a month (on average)	SIL Coordinator job description is included as documentation, in addition to this completed form	
On-site health provider with a private room				
Name of health care provider	Number of hours the service provider is on site per month	Number of residents utilizing services in a month (on average)	What documentation is included as an attachment?	
Other Services Provided (i.e., On-site Pharmacy, Wellness Clinic, Satellite Hospital Office, PACE program, Assisted Living Program (ALP), Medical Day Care Program Licensed Assisted Living Facility or Other Similar Programs)				
Indicate which service is being provided	Name of service provider	Number of hours service provider is onsite per week	Number of residents served in a month (on average)	What documentation is included as an attachment?
Accessible outdoor spaces				
What outdoor spaces are being used and how by tenants				

2

New Jersey Housing and Mortgage Finance Agency Low Income Housing Tax Credits

Exercise Room
Indicate how this room is being used on a monthly basis

OWNER CERTIFICATION

By signing this form, the Owner is confirming the social services committed to at the time of the LIHTC application are being provided to residents of this property.

Owner's Signature: _____ Date: _____

Owner's Name: _____

Owner's Title: _____

3

Documentation for Social Services Coordinator

Describing in 1-2 paragraphs what the typical activities are

At building 4x a week, for approximately 5 hours each visit. Coordinator hosts office hours while onsite, providing residents information and referring to various community programs for benefits and services based on individual needs and eligibility. When needed, coordinator assists with applications, obtain supporting documents, advocate on behalf of resident. Typically programs residents are referred to include educational, health and wellness, along with social and intergenerational programs.

We have several residents who rarely leave the development and the service coordinator conducts wellness visits once a week when they are onsite.

Frail Elderly Certification Form for Projects Funded with Low Income Housing Tax Credits

Frail Elderly Certification Form for Projects Funded with Low Income Housing Tax Credits

This property, in receiving a Low-Income Housing Tax Credit allocation was selected in part due to the Owner's commitment to set aside units for frail elderly populations at the property. As part of NJHMFA annual monitoring, the owner must complete and submit the following information. Review NJ HMFA's [Compliance Monitoring Manual](#) for further detail on the requirements of this annual monitoring form. Failure to comply with the social service requirements committed to in the application is grounds for a determination of noncompliance.

Please fill out this form and check off each item as it pertains to the property and submit the complete package on or before January 31st. Failure to submit by the deadline is noncompliance that shall be reported to the IRS.

FRAIL ELDERLY POPULATION CERTIFICATION FORM

LIHTC #:	HMFA # (if applicable):
Property Name:	Property Address:
Credit Allocation Year*:	Compliance Year: 2024
Number of Set-Aside units:	

*Refer to Carryover Allocation Agreement

This form certifies the following tenants meet the definition of "Frail Elderly" as defined below.

	Tenant Name
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	

Definitions:

"Frail elderly" means a person at least 62 years of age who requires assistance in performing at least two activities of daily living or instrumental activities of daily living (that is, eating, dressing, grooming and household management activities)

OWNER CERTIFICATION

By signing this form, the Owner is confirming the special needs population set aside units described to at the time of the LIHTC application are being met at this property.

Owner's Signature: _____ Date: _____

Owner's Name: _____

Owner's Title: _____

Special Needs Population Certification Form for Projects Funded with Low Income Housing Tax Credits (5% Set Aside or Supportive Housing Cycle)

**New Jersey Housing and Mortgage Finance Agency
Low Income Housing Tax Credits**

Special Needs Population Certification Form for Projects Funded with Low Income Housing Tax Credits (5% Set Aside or Supportive Housing Cycle)

This property, in receiving a Low-Income Housing Tax Credit allocation was selected in part due to the Owner's commitment to set aside units for special needs populations at the property. As part of NJHMFA annual monitoring, the owner must complete and submit the following information. Review NJ HMFA's *Compliance Monitoring Manual* for further detail on the requirements of this annual monitoring form. Failure to comply with the social service requirements committed to in the application is grounds for a determination of noncompliance.

Please fill out this form and check off each item as it pertains to the property and submit the complete package on or before January 31st. Failure to submit by the deadline is noncompliance that shall be reported to the IRS.

SPECIAL NEEDS POPULATION CERTIFICATION FORM

LIHTC #:	HMFA # (if applicable):
Property Name:	Property Address:
Credit Allocation Year*:	Current Compliance Year: 2024
Type of Special Needs Population:	Number of Set-Aside units:
<u>Property Contact Information</u> Onsite Property Manager: Phone: Email:	<u>Owner Contact Information</u> Owner: Phone: Email:
Name of Organization that Provides Services: <u>Onsite Service Coordinator</u> Name: Phone: Email: Hours per week coordinator is at this building:	

1

**New Jersey Housing and Mortgage Finance Agency
Low Income Housing Tax Credits**

*Refer to Carryover Allocation Agreement

This form certifies the following tenants meet the definition of an "Individual with Special Needs."

Please attach a letter on letterhead from the referring social services agency/provider for each tenant indicating the individual is/are a client and eligible to receive services.

	Tenant Name (use first initial only)	Type of Special Needs Population	Referring Agency Letter Attached (Yes/No)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

*** Definitions:**

"Individuals with special needs" means individuals with mental illness, individual with physical or developmental disabilities and individuals in other emerging special needs groups identified by State agencies. NJHMFA acknowledged special needs populations also include victims of domestic violence; ex-offenders and youth offenders; youth aging out of foster care, runaway and homeless youth; individuals and families who are homeless; disabled and homeless veterans; and individuals with AIDS/HIV.

"Individuals with mental illness" means individuals with a psychiatric disability or individuals with a mental illness eligible for housing or services funded by the Division of Mental Health Services in the Department of Human Services.

"Individuals with developmental disabilities" means an individual with a severe, chronic disability with a severe chronic disability, which is attributable to a mental or physical impairment or combination of mental or physical impairments; is manifested before the person attains age 22 and is likely to continue indefinitely. The disability results in substantial functional limitations in three or more of the following areas of major life activity: life-care; receptive or expressive languages; learning; mobility; self-direction; capacity for independent living; and economic sufficiency; and reflects the person's need for a combination and

2

**New Jersey Housing and Mortgage Finance Agency
Low Income Housing Tax Credits**

sequence of special, interdisciplinary, or generic care, treatment or other services that are of lifelong or extended duration and are individually planned and coordinated.

"Homeless individuals or families" means any individual or family that does not have stable housing. Individuals coming out of a State psychiatric hospital, transitional living program, half-way house, jail or correctional facility, with no place to live may be considered homeless.

OWNER CERTIFICATION

By signing this form, the Owner is confirming the special needs population set aside units described to at the time of the LIHTC application are being met at this property.

Owner's Signature: _____ Date: _____

Owner's Name: _____
Owner's Title: _____

3

Referring Agency Letter Examples

Letterhead of Catholic Charities

Date

NJ HMFA, Tax Credit Division
637 S Clinton Avenue
Trenton, NJ 08650

To whom it may concern:

This letter confirms the following three individuals that currently reside at **Hillside Senior Housing** 600 W 7th Street Anytown, NJ are clients and eligible for services from Catholic Charities.

JT, Unit 2
RM, Unit 5
G.S. Unit 3

Sincerely,
Administrator for Catholic Charities

Letterhead of local veteran's organization

Date

NJ HMFA, Tax Credit Division
637 S Clinton Avenue
Trenton, NJ 08650

To whom it may concern:

This letter confirms the following two individuals that currently reside at **Hillside Senior Housing** 600 W 7th Street Anytown, NJ are clients and eligible for services from *local veteran's organization*.

EM, Unit 15
DS, Unit 17

Sincerely,
Administrator for Catholic Charities

Common Submission Challenges

Issue	Detail	How to Correct It
Missing Cover Pages	Simply not submitted with the annual compliance certification package	Submit a completed cover page with each project's annual compliance certification package
Incomplete Contact Information	Name of the owner entity is listed as the contact instead of the name of a specific person	Provide the name of the person from relevant partners. Do not list 123 Main Street LP as the contact name – we are looking for a name if we need to call for follow up.
Cover page selections do not correspond with to documentation submitted	Services marked off on the cover page are inconsistent with the supporting documentation	Only provide supporting documentation for each item checked off on the cover sheet. Be intentional about providing only documentation that supports the checked service items. Do not data dump.
Monthly calendars and supporting documentation are not consistent	Monthly calendars do not list the services or activities indicated as the monthly service offerings	Calendars or newsletters should market the services provided. Calendars should indicate the services provided to tenants in the projects, not only holidays or general recognition days such as “Donut Day” or “National Hug Day”

Common Submission Challenges

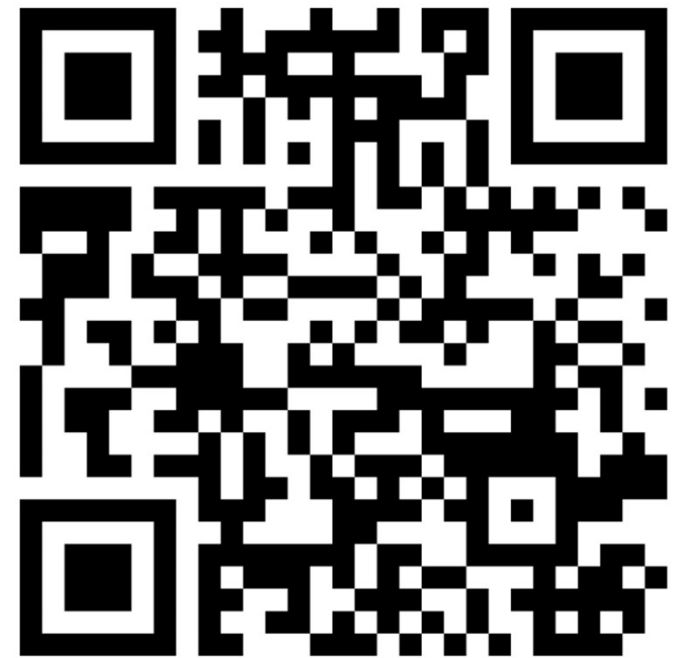
Issue	Details	How to Correct It
Certifications are not signed	Certificates are not signed.	Sign and date ALL certificates. If multiple forms are submitted, all forms must be signed and dated.
Documents NOT copied clearly	Uploads are too light and difficult to read or see the actual text.	Copy documents with clarity and provide these clear copies. Double check that they are legible before submitting.
Provide full property address	Building addresses provided but city and zip code missing	Provide the full property address including building address, city, state and zip code
Missing detail on Service Coordinator hours, service frequency, cost and how many people are being served	<p>This is #1 reason for submissions deemed incomplete.</p> <p>The information is not being provided.</p>	<p>Provide ALL of the requested information:</p> <ul style="list-style-type: none"> - How many hours is Service Coordinator on site weekly? - For all services, how often is service being provided? - What is the cost and who pays it? Free to residents? - How many people are served by this service?
Missing Credit Allocation Year	Either no Credit Allocation Year or erroneously put the Compliance Year as the Credit Allocation Year	Refer to you Carryover Allocation for the correct Credit Allocation Year – it should NOT be the same as you Compliance Year

Menti Meter: Share Your Thoughts

What additional information would be helpful to assist you in completing the annual compliance certifications?

www.mentimeter.com

Code: **5346 3849**



Questions?

