

**COMPLIANCE YEAR 2019: HPD RENT ROLL INSTRUCTIONS**  
**FOR LIHTC AND/OR HOME PROPERTIES**

The rent roll form (attached) must be completed for all LIHTC and/or HOME projects on an annual basis. A separate form must be completed for each building within the project. **In LIHTC buildings information must be provided for all tenants in all units.** If there is not enough space for each apartment to be listed on the form, you may attach an additional form and perform the total tallies on the last page. **(Rent rolls that are not certified/signed and dated on each and every page will be deemed non-compliant)**

- 1) The rent roll must be completed as of **December 31, 2019**. This means that you will have to look at your tenant roster to determine exactly what the tenant census was in the building as of 12/31/19. If a tenant moved out on 12/30/19 and the apartment was vacant as of 12/31/19, list the apartment as “vacant”.
- 2) **Unit Breakdown:** This area contains information that must be completed to indicate the various unit designations within a project. The areas that need to be filled in are as follows:
  - **Total Residential Rental Units:** Clearly list the total number of residential units within the building in question. This includes Tax Credit Units, HOME units, market rate units and non-rental super units.
  - **No. of Tax Credit Units:** List the total number of Low-Income Housing Tax Credit Units.
  - **No. of HOME units:** List the total number of HOME units.
  - **Number of super units:** The number of units being used to house a **non-rent paying superintendent** of the building. If none of the units are being utilized for this purpose, place a zero in the box.
  - **Number of market rate units:** List the total number of market rate units. These are units that are **not** LIHTC, HOME or super units.
- 3) **Utilities box:** Please check the appropriate box to indicate the level of utilities for which all payments are made directly by the tenant. The choices are as follows:
  - **Cooking Gas Only** – Tenant pays utility company directly for gas (not included in rent).
  - **Electric & Electric Stove-** Tenant pays utility company directly for both electric and COOKING electric (not included in rent).
  - **Electric & Gas Stove-** Tenant pays utility company directly for both electric and COOKING gas (not included in rent).
  - **Electric & No Stove** – Tenant pays utility company directly for electric only (not included in rent).
  - **Other** – Please specify.
  - **None** – No Utilities are paid by tenant as they are all included in rent.
- 4) **PIS Date:** Clearly indicate the date the building was placed in service
- 5) **L.P. Name:** Clearly print the name of the Project/Property Owner.
- 6) **Project Name:** Clearly print the name of the project.
- 7) **Bldg. Address:** Clearly print the building address. (Each building in the project will require the completion and submission of a separate rent roll form).
- 8) **Unit Number:** List the apartment number in this column.
- 9) **Name of Tenant(s) or Vacant:** Clearly print the name of the Head of Household in this column, and underneath on a new line for each enter information on all other household members. **If a unit is vacant on December 31<sup>st</sup>** of the year being reported, write the word **“Vacant”** in this area.

10) **Unit Designation Information:**

- **Tax Credit:** If the unit is a Tax Credit unit, indicate the type of Tax Credit unit it is. If it is a Low income unit, clearly write “L” in the space provided. If it is a Very-Low Income unit, please write “VL” in the space provided.
- **HOME:** If the unit is a HOME unit, indicate the type of HOME unit it is. If it is a Low income unit, clearly write “L” in the space provided. If it is a Very-Low Income unit, please write “VL” in the space provided.
- **Market:** If the unit is a Market Rate unit, indicate this by placing an “X” in this column. Please note that a unit cannot be both Market Rate **and** LIHTC or HOME.
- **Super:** If the unit is a Super unit, indicate by placing an “X” in this column. Please list the name of the superintendent in #9.

**Note:** *If the unit in question is both a HOME and LIHTC unit, both unit designation boxes should be completed. Please keep in mind that the parameters of each program differ. Therefore, what constitutes a Low-Income unit in one program may constitute a Very-Low Income unit in another. Check your regulatory agreements to ensure the designation types are correct.*

- 11) **Household Size:** List the number of people residing in the apartment unit (including adults and minors).
- 12) **Gross Household Annual Income:** List the amount of annual income for the entire household on the Tenant Income Certification (TIC) form for the year in which the rent roll is being completed. If the income was not certified for a tenant, write “N/A” in this field.
- 13) **Effective Date of Income Certification:** Clearly indicate the date as of which the tenant’s household income was certified for the compliance year covered by this rent roll. Generally, this date will be the date the TIC was completed. However, if the tenant did not certify income for the compliance year of this rent roll, enter the date as of which income was most recently certified.  
Ex: If for compliance year 2019 income is certified as of 12/31/2019 pursuant to a certification signed and dated on 1/22/2020, the effective date is 12/31/2019.  
Ex: If for compliance year 2019 income is not certified and income was most recently certified for a previous compliance year (for example, **as of 10/1/2018** pursuant to a certification signed and dated on 10/1/2018 **OR as of 12/31/2018** pursuant to a certification signed and dated on 2/15/2019), the effective date is the above-indicated "as of" date.
- 14) **Move-In Date:** Indicate the date the household initially moved into the apartment.
- 15) **Current Lease End Date:** Indicate the date the current lease period is scheduled to expire for the year being certified.
- 16) **Unit Square Footage:** List the square footage of each unit.
- 17) **Unit Size/ # BRs:** List the number of bedrooms for each apartment.
- 18) **Actual Rent:** Clearly list the total amount of rent being charged for the apartment. This includes any amounts of money being received via rental assistance or subsidy programs in conjunction with, or in lieu of, money being paid by the tenant.
- 19) **Tenant Share Rent:** Clearly list **only** the amount of rent that the household is directly responsible for paying.
- 20) **Type of Subsidy:** List type of subsidy tenant receives, indicate if it is Section 8, PBV, SPC, Mod. Rehab, HASA etc.

- 21) **Race:** Enter each household member's race by using one of the following coded definitions:
- 1 – White
  - 2 – Black/African America
  - 3 – American Indian/Alaska Native
  - 4 – Asian (4a – Asian India; 4b – Chinese; 4c – Filipino; 4d – Japanese; 4e – Korean; 4f – Vietnamese; 4g – Other Asian)
  - 5 – Native Hawaiian/Other Pacific Islander (5a – Native Hawaiian; 5b – Guamanian or Chamorro; 5c – Samoan; 5d – Other Pacific Islander)
  - 6 – Other
  - 8 – Tenant did not respond
- 22) **Ethnicity:** Enter each household member's ethnicity by using one of the following coded definitions:
- 1 – Hispanic or Latino
  - 2 – not Hispanic or Latino
  - 3 – Tenant did not respond

**It is highly recommended that the requests for the information needed to answer questions 21 and 22 be made at a time after which a tenant has been approved for move-in, rather than at the time of application when the applicant may perceive their approval to be influenced by their answers.**

- 23) **Disabled?:** Indicate whether any member of the household is disabled according to Fair Housing Act (see 24 CFR 100.201) by using one of the following coded definitions:
- 1- yes
  - 2 – no
  - 3 – Tenant did not respond

A household member is considered “*disabled*” if she/he has a physical or mental impairment which substantially limits one or more major life activities; a record of such an impairment; or is regarded as having such an impairment. The term “*physical or mental impairment*” includes, but is not limited to, such diseases and conditions as orthopedic, visual, speech, hearing and intellectual impairments, cerebral palsy, autism, epilepsy, muscular dystrophy, multiple sclerosis, cancer, heart disease, diabetes, Human Immunodeficiency Virus infection, emotional illness, drug addiction (other than addiction caused by current, illegal use of a controlled substance) and alcoholism.

- 24) **Full Time Student:** Indicate whether **ALL** household members are full-time students by using one of the following coded definitions:
- 1 – yes
  - 2 - no

**\*Note:** Please ensure that all pages of any rent roll have been certified, signed and dated.