

**ATTACHMENT 21: CERTIFICATE REGARDING
ELIGIBILITY FOR LOW-INCOME HOUSING TAX CREDITS**

Development Name: **ENTER NAME** (the "Development")

Development Address: **ENTER ADDRESS**

Development Owner: **ENTER OWNERSHIP ENTITY NAME** (the "Owner")

General Partner/Managing Member: **ENTER ENTITY NAME** (the "Entity Name")

Under penalty of perjury, I, the undersigned, hereby certifies as follows:

1. Check applicable box and provide all required information:

I am or will be:

The general partner or managing member of the Owner Entity

***[Check this box if the person signing this Certificate is or will be the General Partner or
Managing Member of the Ownership Entity]***

The _____ ("Officer") of the General Partner/Managing
Member

***[Check this box and complete the required information if the person signing this
Certificate is an Officer of the entity that is or will be the General Partner or Managing
Member of the Ownership Entity]***

The _____ ("Officer") of _____
which is or will be the _____ of the General
Partner/Managing Member

[Check this box and complete the required information if the person signing this Certificate is an officer of the entity that is or will be a general partner or managing member of the general partner or managing member of Ownership Entity]

As such, I have direct knowledge of the matters contained in this Certificate and I am duly authorized to provide the certifications and representations contained herein to the Tennessee Housing Development Agency (“THDA”) in connection with the Initial Application (as defined below).

2. This Certificate is provided in connection with an “Initial Application,” of even date herewith, submitted to THDA requesting an allocation of Low-Income Housing Tax Credits (“Housing Credits”) for the Development pursuant to Section 42 of the Internal Revenue Code of 1986, as amended (the “Code”) and the THDA’s Low-Income Housing Tax Credit Qualified Allocation Plan (the “2026 QAP”).
3. I acknowledge that under Tennessee Code Annotated, Section 13-23-133, it is a Class E felony for any person to knowingly make, utter, or publish a false statement of substance for the purpose of influencing THDA to allow participation in any of its programs, including the Low-Income Housing Tax Credit Program (the “Housing Credit Program”). I further acknowledge that the statements contained in this Certificate are statements of substance made for the purpose of influencing THDA to award Housing Credits to the Development as proposed in the Initial Application of which this Certificate is a part.
4. I have been involved in the preparation of the Initial Application and intend to submit the Initial Application, including this Certificate, to THDA for the purpose of participating in the Housing Credit Program.
5. I acknowledge and agree that the truthfulness and accuracy of the statements contained in this Certificate will be relied upon by THDA in determining whether the Development, as proposed in the Initial Application, is eligible for an award of Housing Credits.

6. All disclosures and statements contained in the Initial Application are true and correct.

7. The Development will be acquired, constructed or rehabilitated, managed, and operated strictly as described in the Initial Application and as required by the Code and the 2026 QAP.

8. Check the applicable box:

Owner **will acquire the real property** upon which the Development will be located from an **unrelated seller** for an amount that does not exceed the fair market value of the real property.

Owner **will acquire the real property** upon which the Development will be located from a **related seller** for an amount that does not exceed the fair market value of the real property.

Development Owner **will acquire the Development**, including the real property thereunder, from an **unrelated seller** for an amount that does not exceed the fair market value of the real property.

Development Owner **will acquire the Development**, including the real property thereunder, from a **related seller** for an amount that does not exceed the fair market value of the real property.

9. Check the applicable box, complete the type of ownership entity (partnership, corporation, limited liability company, etc.) and supply the required documentation:

The Development will be owned and operated by Owner, a _____, which will be organized and existing under the laws of the State of _____ prior to _____, 2026. **Proof of the reservation of the ownership entity name is attached hereto.**

The Development will be owned and operated by Owner, a _____, which was organized and existing under the laws of the State of Tennessee on _____, 2026. **A true and correct certificate of existence from the Tennessee Secretary of State, dated not more than 30 days prior to the date hereof, is attached hereto.**

The Development will be owned and operated by Owner, a _____ which was organized and is existing under the laws of the State of _____ on _____, 2026. **(i) A true and correct certificate of existence from Secretary of State of the State in which Owner was organized and is existing, together with other documentation from such Secretary of State indicating that the Owner is in good standing under such laws, all dated not more than 30 days prior to the date hereof, is attached hereto and (ii) a true and correct copy of a certificate from the Tennessee Secretary of State indicating that Owner is qualified to do business in Tennessee, dated not more than 30 days prior to the date hereof, is attached hereto.**

10. Each building in the Development will, at all times during at least a 30-year period commencing January 1st of the placed in service date (or the following January 1st if Owner defers the start of the tax credit period) (the "Extended Use Period"), remain "rent restricted," as defined by the Code and Treasury. The requirement for the units to remain rent restricted may be extended if points are awarded under the applicable QAP.
11. The tenants who will occupy each unit in the Development will meet the income limitations required under Section 42.
12. All units in the Development will be suitable for occupancy and leased other than on a transient basis.
13. **No unit will be owned by an individual who occupies such unit or any person related to such person.**
14. No unit will be provided for any member of a social organization or provided by an employer for its employees.
15. Each unit in the Development will contain separate and complete facilities for living, sleeping, eating, cooking and sanitation. Each unit in the Development will contain a living area, a sleeping area, bathing and sanitation facilities, a cooking range, refrigerator and sink, and each unit in the Development will be separate and distinct from each other unit in the Development.

16. All units in the Development (other than those which might be provided for a resident manager or security officer in the Development) are intended for use by the general public and will be rented in a manner consistent with housing policies governing non-discrimination as set out by the rules and regulations of the U.S. Department of Housing and Urban Development (“HUD”).
17. No units in the Development will be part of a hospital, nursing home, sanitarium, life-care facility, trailer park, or intermediate care facility for persons with mental or physical disabilities.
18. All facilities in the Development, other than restricted units, will be facilities for use by tenants and will be reasonably required by and functionally related to the Development.
19. All services provided to tenants of the Development will be optional services. Other than rent, there will be no charges to tenants of the Development for services that are not optional and no services will be required as a condition of occupancy for tenants of the Development.

Signature

Date

Type or print name

THIS CERTIFICATE MUST BE EXECUTED BY THE SIGNATORY IN AN INDIVIDUAL CAPACITY

[Example John L. Doe]