The Arizona Department of Housing (“ADOH”) has been monitoring the situation regarding COVID-19 and how it affects our business operations. For ADOH, that means understanding how it impacts our employees, residents, owners/agents, and then making the necessary adjustments to our operations.

Our priority is to keep you, your residents and our employees safe. For this reason, we are providing the following guidance below with updates from IRS Notice 2022-05, published January 11, 2022:

**On-Site Visits – No change**
While the IRS has allowed for site visits to be delayed, the Arizona Department of Housing, has elected to continue with its current schedule through May of 2022. There are currently no waivers that would exempt an owner/agent from their requirements to ensure a project is meeting Uniform Physical Inspection Standards (UPCS).

It is of great importance that we ensure projects are being kept in compliance with UPCS Protocol. Owners/Agents for projects that are due for an on-site inspection will be contacted individually with further instructions. Postponement requests will be considered on a case-by-case basis.

**Site Visit response deadlines – No change.**
ADOH may grant extensions if there is good cause. Please submit any extension requests, via email, to the Officer in Charge of the visit. If applicable, please explain in your request how COVID-19 is preventing the correction of the issue and the date that you believe you can resolve the matter in order to provide a complete response to ADOH.

- Projects in the Compliance Period – As outlined in the IRS Notice, ADOH has the ability to grant extensions as needed. Those will be considered on a case-by-case basis.

- Post-15 Projects - ADOH may have some flexibility in extending response deadlines beyond the 90-day correction period.

**Resident Services/Common Areas – UPDATE**
On January 11, 2022 the IRS issued common area guidance which states; A temporary full or partial unavailability or closure of an amenity or common area in a low-income building or project does not result in a reduction of eligible basis of the affected building if the unavailability or closure is during some or all of the period from April 1, 2020, to December 31, 2022, and is in response to the COVID-19 pandemic and not because of other noncompliance with § 42. During the above period, an Agency may deny any application of the above waiver or, based on public health criteria, may limit the waiver to partial closure, or to limited or conditional access of an
amenity or common area. (For example, the Agency may apply the waiver to access an amenity or common area that is limited to persons wearing masks or to persons fully vaccinated against COVID-19.)

ADOH would highly recommend continuing conversation with your legal counsel concerning liability of any associated party who is not adhering to social distancing and/or any other COVID-19 safety precaution.

Recertifications – No Change
ADOH has allowed various documents to be received and signed electronically. While we did not allow for the Tenant Income Certification or lease to be signed electronically, we are lifting this restriction to allow for recertifications to be completed as timely as possible while still adhering to all CDC and local health official recommendations as well as IRS regulations.

LIHTC:
Under IRS Notice 2022-05, no waivers were provided for recertifications. Recertifications should be completed as applicable for your project. Please ensure that beginning October 1, 2021 recertifications are being completed as outlined in Section 4.11 of the most recent Compliance Manual. Recertification can continue to be completed electronically as needed.

Recertification can continue to be completed electronically as needed.


HOME / State HTF / NSP:
Waivers for recertifications have not been extended. ADOH continues to required annual full source document recertifications for HOME assisted units. Please ensure that beginning October 1, 2021 recertifications are being completed. Recertifications can be completed electronically as needed.

Questions regarding your community’s eligibility for this waiver can be sent to ADOH Compliance & PBCA Administrator.

Other federal laws – No Change
At this time, there are no waivers of the requirements under the Federal Fair Housing Act, the Violence Against Women Act, Section 504 of the Rehabilitation Act, or the Americans with Disabilities Act. Your property must continue to make reasonable accommodations and process transfer requests related to disabilities or VAWA protections.

Vacant units – No Change
Vacant low-income/state assisted units must be leased to qualified households. At this time, there is no relief to use low-income/state assisted units for any other purpose, even if it is related to COVID-19. The IRS requires vacant unit to be made rent ready in a reasonable timeframe. ADOH considers 30-days to be reasonable time. Any unit found to be vacant and not rent ready within 30-days must be reported to the IRS via form 8823. Please submit any requests for additional time in making a unit rent ready to the Compliance & PBCA Administrator.

Uniform Physical Condition Standards
There are currently no waivers, or State imposed shelter in place mandate, that would allow an owner from forgoing their responsibility of ensuring their communities are meeting all applicable inspection protocols for ADOH funded projects. Owners/Agents should be accepting, processing and completing all resident submitted work orders. This should be done in a timely and safe manner.

If you have any questions please contact Juan Bello, Compliance & PBCA Administrator, at 602-771-1074 or via email at juan.bello@azhousing.gov.

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