



**KANSAS  
HOUSING**  
RESOURCES CORPORATION

**Kansas Housing Investor Tax Credit  
(KHITC)**

**Notice of Resource Availability**

Deadline: 5:00 PM on Friday, November 22, 2024

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## A. Background

Kansas Housing Resources Corporation (KHRC) is a public corporation that administers federal and state housing programs on behalf of the State of Kansas. KHRC programs address single and multifamily housing development, down payment assistance for first-time homebuyers, rental assistance, and housing with supportive services. A summary of KHRC programs can be found at [www.kshousingcorp.org](http://www.kshousingcorp.org).

One such KHRC program is the Kansas Housing Investor Tax Credit (KHITC) Program. The KHITC Program was established by the Kansas Housing Investor Tax Credit Act, K.S.A. 79-32,310, *et seq.*, as amended (the “KHITC Act”). As stated in the KHITC Act, the credit was created for the purpose of facilitating investment in suitable housing that will support the growth of communities that lack adequate housing by attracting new employees, residents, and families, and supporting the development and expansion of businesses that are job and wealth creating enterprises.

In response to the increased need for suitable housing as detailed in the KHITC Act, 13 million in tax credits has been made available annually to KHRC for the purpose of administering and supporting the KHITC program. KHRC intends to allocate the housing investor tax credits available in 2024 by conducting multiple application rounds throughout the year, detailed in this KHITC NORA.

## B. Administration

The primary contacts for the KHITC Program are:

<b>Jessica Hotaling</b>	<b>Brina Nold</b>
Housing Program Developer	MIH Processor
<a href="mailto:jhotaling@kshousingcorp.org">jhotaling@kshousingcorp.org</a>	<a href="mailto:bnold@kshousingcorp.org">bnold@kshousingcorp.org</a>
785-217-2073	785-217-2004

General KHITC questions can be directed to [MIH@kshousingcorp.org](mailto:MIH@kshousingcorp.org).

## C. KHITC Overview

Recently, Kansas communities and employers have stressed a growing need for affordable housing. Housing that is affordable for all members of a community is vital for economic development, yet difficult to achieve given that most federal housing programs serve a lower income bracket, and market supply is limited due to high development costs, low appraisals, tight lending conditions, and lack of investor interest. KHRC is seeking quality applications for housing developments that will provide the best investments of state resources across the state of Kansas.

Under this KHITC NORA, KHRC expects to make approximately 7 million in KHITCs available. KHRC reserves the right not to award the entire KHITC allocation. This NORA contains information on eligible applicants and activities, application procedures, allocation criteria, and reporting and compliance monitoring requirements. Further definitions of these terms follow. Additionally, a separate Frequently Asked Questions (FAQ) document, posted and updated on the MIH webpage, as needed, provides further guidance regarding these requirements, and is incorporated by this reference.

Applicants should be aware and understand that this KHITC NORA and any KHITC allocations are made by KHRC based on the authority provided under the KHITC Act. In the event the KHITC Act authorizing this NORA and subsequent allocations is reduced, revised, or rescinded, KHRC may terminate or amend this NORA and/or any allocation made without penalty and will not be obligated to provide the applicant any other resources or funds, including KHRC, SHTF, or State of Kansas monies.

### ***Eligible Applicants***

To be eligible to apply for KHITC, applicants must be either the builder or developer of a proposed qualified housing project. As provided in the KHITC Act, a qualified housing project is defined as a project located within a county with a population of 75,000 or less. Construction includes, but is not limited to, new construction or rehabilitation of existing vacant housing, single-family residential dwellings, manufactured housing or modular housing, or multi-family residential dwellings or buildings. A qualified housing project shall be limited to 40 KHITC units per year for both single-family and multi-family dwellings.

Applicant builders or developers may partner or contract with outside entities or individuals, including but not limited to city or county governments, public housing authorities, nonprofits, community housing development organizations, and local employers. Notwithstanding the preceding sentence, the applicant builders and developers shall retain full responsibility for compliance with all KHITC rules and requirements.

### ***Eligible Activities***

Under the KHITC Act, KHRC will designate qualified housing projects and then issue tax credits to qualified investors, including builders or developers, for cash investments made in those qualified housing projects. Tax credits shall be made available for those qualified housing projects that are most likely to provide the greatest economic benefit and best meet the needs of the community lacking adequate housing where the project is located, with priority given to Kansas investors.

As defined in the KHITC Act, a qualified investor includes a natural person, business, bank, other financial institution and/or association, and the project builder or developer. As stated above and required by the KHITC Act, preference will be given to Kansas investors, which means an individual who is a resident of Kansas, any business entity domiciled in Kansas, any corporation, even if a wholly owned subsidiary of a foreign

corporation, that does business primarily in Kansas or conducts substantially all of its business activities in Kansas, or a bank or other financial institution/association chartered or incorporated under the laws of Kansas that does business primarily in Kansas or conducts substantially all of its business activities in Kansas.

As set out in the KHITC Act, a cash investment is money or money equivalent in consideration for qualified securities. Qualified securities shall mean a cash investment through any form or combination of forms of financial assistance, including equity or debt instruments, or bank, financial institution, or association loans.

Pursuant to the KHITC Act, KHRC shall consider the following when evaluating applications and determining whether to designate a project as a qualified housing project:

- Does the project have the support of the community and the governing body of the city or county where such project is located;
- Will the project enhance the ability of the community that lacks adequate housing to attract new businesses, expand existing business by providing suitable housing directly for employees, make such housing significantly more available, or meet other significant housing needs of the community making the community attractive to new or expanding businesses or their employees;
- Does the project have the financial support, management, planning and market to be successful; and does an analysis or survey of the housing needs of the community support the proposed project. The analysis or survey must be provided by the project builder, developer, or governing body of the city or county where the project will be located.

## **D. Application Process**

The deadline to submit applications under this NORA is **5:00 PM on Friday, November 22, 2024.**

Please submit applications through the online platform Procorem. Information regarding applying through Procorem is located on KHRC's MIH webpage in the KHITC FAQs as well as the "How to Apply" video. Any applicant intending to apply for KHITC must submit a Notice of Application by **Friday, October 25, 2024** to ensure Procorem access by the application deadline. KHRC staff will set up a Procorem WorkCenter for the application submission.

Applicants may submit multiple applications. Developer capacity may be considered in the evaluation process.

## **E. Current Priorities**

Housing needs in Kansas are great, and to be transparent, KHRC will list the ongoing and temporary priorities each year. Below is a list of the current priorities:

- An equitable distribution of credits throughout the state, all in accordance with the distribution requirements under the KHITC Act;
- Proposed qualified housing projects in areas with a demonstrated and ongoing housing need;
- Proposed qualified housing projects in areas that have difficulty filling employment positions due to a lack of housing stock;
- Proposed qualified housing projects in small counties requiring a multi-year approach; and
- Proposed qualified housing projects with a construction start date no later than June 1, 2025 to ensure utilization of the tax credits under the timeframe provided under the KHITC Act.

## **F. Application Required Elements**

Each application requires a full submission of the required documents (see also Attachment D. Required Elements Checklist). KHRC will not award credits for housing projects that have started construction prior to application approval. Each applicant will be responsible for any costs incurred in preparing an application, and all applications shall include the following:

### **Common Required Elements for All MIH and KHITC Applications:**

**1. Excel Application** – signed by Builder/Developer

**2. Project Information**

2.1. Narrative – the Narrative should address the following:

- 2.1.1. Description of the project
- 2.1.2. Administration of the project
- 2.1.3. Capacity of the applicant
- 2.1.4. Description of the collaboration with local/city/county housing community, including lenders, employers, economic development organizations, qualified investors, and other housing partners

**3. Project Plan**

- 3.1. Timeline of project, including construction closing, construction period, and unit lease-up or sale
- 3.2. Description of the housing to be constructed including front elevation sketch/rendering and floor plans

- 3.3. Scope of work if proposing a rehabilitation project (Only vacant, uninhabitable projects are eligible for rehabilitation)
- 3.4. Ten-year operating proforma for rental projects – must be submitted using the KHRC template that is included in the Excel application workbook
- 3.5. Description of the project's intended market and anticipated pricing for the housing

#### **4. Source of Funds**

- 4.1. Conditional commitment letters from all funding sources
- 4.2. RHID or Neighborhood Revitalization Plan documentation, if applicable
- 4.3. Investment and/or equity confirmation including the pay-in structure, fees, and investment requirements

#### **5. Housing Needs Analysis or Survey of the Community**

- 5.1. Housing Needs Analysis or Survey. Examples include: Department of Commerce Housing Assessment Tool (HAT), third-party assessment, or RHID-required assessment.
- 5.2. Executive Summary connecting proposed qualified housing project and housing needs of the community.

#### **6. Community Support**

- 6.1. Resolution from Governing Body

#### **7. Accessibility Certification (KHRC Form)**

- 7.1. Comply with the accessibility standards identified in K.S.A. 58-1401, et seq., and/or Fair Housing Design Requirements, as applicable.

#### **8. Site Review Checklist (KHRC Form)**

#### **Required Elements for KHITC-specific Applications:**

#### **9. Development Team Capacity**

- 9.1. The name and address of the project builder or developer, including resumes for all principals and/or management.
- 9.2. Resumes for all members of the development team (i.e., architect, general contractor, consultant)

#### **10. Job Creation and Economic Development**

- 10.1. Narrative – the Narrative should address how the proposed project provides a solution to the housing needs of the community.
  - 10.1.1. Unmet housing needs – demonstrated through low unemployment rate, difficulty filling employment positions, and commitment to growing housing stock.
  - 10.1.2. Expanded housing needs – demonstrate the ability to attract new jobs and economic development through the housing development; demonstrate a direct correlation between the proposed wages of the new or expanding business and the affordability of the proposed housing.

#### **11. Readiness to Proceed**

- 11.1. Evidence of site control
- 11.2. Cost estimates for overall project

11.3. Estimated date of receipt of building permits

**12. Tax Credit Utilization and Qualified Investors**

12.1. If the project builder or developer is seeking tax credits for a cash investment in the project provide:

12.1.1. Amount of cash investment and documentation to detail such investment.

12.1.2. Estimate of cash investment made into the project by December 31, 2024.

12.2. If a qualified investor other than the builder or developer is seeking tax credits for a cash investment in the project, provide:

12.2.1. A statement of the amount, timing, and projected use of the proceeds to be raised from qualified investors.

12.2.2. The names, addresses, and taxpayer identification numbers of all investors who may qualify for the tax credit. Such list of investors who may qualify for the tax credit shall be amended as any information on the list shall change.

12.2.3. If a Kansas Investor, narrative and documentation demonstrating that the investor is a resident or a business entity domiciled in Kansas, or any corporation, even if a wholly owned subsidiary of a foreign corporation, that does business primarily in Kansas or conducts substantially all of its business activities in Kansas, or a bank or other financial institution or association chartered or incorporated under the laws of Kansas that does business primarily in Kansas or conducts substantially all of its business activities in Kansas.

**13. Tax Credit Transfers**

13.1. If the original qualified investor intends to sell/transfer the tax credits, provide:

13.1.1. The names, addresses, and taxpayer identification numbers of all transferees who will be receiving the tax credits. Such list of transferees shall be amended as any information on the list shall change.

13.1.2. Price per credit, and resulting total amount of equity generated, if tax credits are being sold.

**14. Application Fee**

KHRC reserves the right to request additional information as it deems necessary to evaluate the applications.

**G. Application Award Process**

Applications will be collected and evaluated by KHRC’s Housing Development KHITC team. Applications will be considered property of KHRC, are matters of public record, may be subject to the Kansas Open Records Act, and may be subject to public disclosure by KHRC after the announcement of awards.

The Kansas Housing Investor Tax Credit Application Evaluation Guidelines (Attachment B) will be used in the evaluation of the applications in KHRC’s sole discretion.



KHRC may disqualify applications based on an applicant making misrepresentations, providing materially false information in an application, and/or for submitting a substantially incomplete application.

The review team will make a recommendation for awards to KHRC's Loans and Grants Committee and the Director of Housing for approval. KHRC reserves the right to accept, reject, or request modifications to any applications, and all decisions by the Loans and Grants Committee and Director of Housing are final.

As provided in the KHITC Act, KHRC may award less than the maximum allowable tax credits per unit. KHRC may do so based on factors including, but not limited to, a review of the proposed qualified housing project's funding sources and uses, or the aggregate number of tax credits available for each county size.

KHRC will notify applicants of the results of their applications by early March 2025.

Successful applicants will receive a conditional award notification specifying any additional requirements deemed necessary by KHRC to designate the project as a Qualified Housing Project. Additional requirements to ensure the project meets the definition of a Qualified Housing Project may include but are not limited to:

- Proof of appropriate zoning
- Updated financial commitments including qualified investor documentation
- A site visit by KHRC staff

KHRC will not issue Credit Certificates until the project has fulfilled all requirements to be designated a Qualified Housing Project.

The project builder or developer that applied for the credits will be required to sign an agreement, along with other documents as requested by KHRC, prior to the distribution of any credits or beginning any work. KHITC awards are subject to revocation prior to the agreement being signed. The agreement shall set forth the amount of tax credits to be issued for the project, the requirements for a cash investment and the issuance of tax credits. If the project builder or developer has been approved for tax credits for the project builder's or developer's cash investment in the project, the agreement shall set forth the amount of credits so approved and the amount of credits remaining for issuance to other qualified investors.

Additionally, the agreement shall require, as a condition of the issuance of tax credits, binding commitments by the project builder or developer to KHRC for:

- (1) The reporting of progress and financial data, including investor information. The project builder or developer shall have the obligation to notify KHRC in a timely manner of any changes in the qualifications of the project or in the eligibility of investors to claim a tax credit;

- (2) The right of access to the project and to the financial records of the project builder or developer;
- (3) The provision of information for purposes of the economic development incentive program information database pursuant to K.S.A. 2021 Supp. 74-50,226, and amendments thereto;
- (4) The repayment requirements upon loss of designation of a qualified housing project pursuant to Section 79-32,314 of the KHITC Act; and
- (5) Any other terms and conditions required by KHRC.

## H. Reporting Requirements

### 1. Investor/Investment Documentation

Each project builder or developer of a designated qualified housing project shall promptly report to KHRC the following information at the time such information becomes known to the builder or developer:

- The name, address, and taxpayer identification number of each qualified investor who has made a cash investment in qualified securities in the project and has received tax credits for this investment during the preceding year and all other preceding years;
- The amounts of the cash investments by each qualified investor and a description of the qualified securities issued in consideration of such cash investments;
- The name, address, and taxpayer identification number of each person to whom tax credits have been transferred; and
- Any additional information as the director may require when requested.

KHRC will require this information to be detailed on KHRC forms, along with any additional information required, and the agreement entered between KHRC and the project builder or developer may also include reporting requirements regarding financial information and records and the qualified housing project.

### 2. Project Progress Documentation

**Beginning with the first business day of the quarter following an award being made to an applicant and each quarter thereafter, the awardee shall submit to KHRC, in writing, quarterly status reports using the forms provided by KHRC until the development is completed and all tax credits have been utilized.** The status report should detail the use of funds to date, along with a self-assessment comparing that use with the recipient's proposed use from its original application to KHRC. The status

report shall include an evaluation of the housing activities to date as well as the status of construction and the nature and reasons for any changes in the activities. A quarterly status report should be filed even if there has been no progress or activity from the previous quarter.

## **I. Credit Disbursement**

As provided in the reporting requirements stated above, KHRC may request additional documentation from the project builder or developer as KHRC deems necessary and may visit the development site to ensure work completion in accordance with the KHITC Act.

KHRC may allocate and issue tax credits based on the amount of the cash investment made by the qualified investor; however, the tax credit may be claimed in its entirety in the taxable year the cash investment is made.

Tax credits may be issued by KHRC for a qualified housing project as follows:

- (A) For qualified housing projects located in a county with a population of no more than 8,000, in an amount not to exceed 35,000 per residential unit;
- (B) For qualified housing projects located in a county with a population of more than 8,000 but no more than 25,000, in an amount not to exceed 32,000 per residential unit; and
- (C) For all other qualified housing projects, in an amount not to exceed 30,000.

Of the aggregate amount of tax credits issued in one tax year, KHRC shall allocate:

- (A) No less than 2,500,000 in tax credits for qualified housing projects located in counties with a population of not more than 8,000;
- (B) No less than 2,500,000 in tax credits for qualified housing projects located in counties with a population of more than 8,000 but no more than 25,000; and
- (C) Up to \$8,000,000 in tax credits for qualified housing projects located in counties with a population of more than 25,000 but no more than 75,000.

A qualified housing project shall be limited to a total of 40 such residential units per year for both single-family and multi-family dwellings. Credits may be issued to a qualified investor in the amount of a cash investment of up to the total amount that may be issued by the director under this subsection for the qualified housing project, or as provided in the agreement required by section 9, and amendments thereto.

KHRC will evaluate the proposed credit/unit and award based on the applications received and the evaluation factors detailed in Exhibit B.

## **J. Disclosure of Relationship**

Applicants must disclose any current or former KHRC employees acting as a consultant or interested party. KHRC employees cannot receive a financial gain from the funding of a project received through KHRC while employed at KHRC and for a period of two years after their employment ends.

## **K. Compliance Monitoring**

KHRC will monitor an awardee's compliance with the applicable requirements of this NORA, the KHITC Act, and any agreements executed by the parties in connection with the same. Additionally, Kansas Accessibility Standards K.S.A. Chapter 58, Article 14 and/or HUD Fair Housing Design Requirements will apply (see Attachment C).

If KHRC determines that a project is not in substantial compliance with the requirements of the KHITC Act, this NORA, or any agreement executed pursuant to this NORA, then KHRC shall inform the project builder or developer of the project in writing that the project will lose designation as a qualified housing project in 120 days from the date of mailing of the notice unless such builder or developer corrects the deficiencies and becomes compliant with the requirements for designation. At the end of such 120-day period, if the project is still not in substantial compliance, KHRC shall send a notice of loss of designation to the project builder or developer, the Department of Revenue, and all known qualified investors in the project.

Loss of designation of a qualified housing project shall preclude the issuance of any additional tax credits with respect to the project, and KHRC shall not approve any subsequent application for such project as a qualified housing project. Upon loss of the designation as a qualified housing project, the project builder or developer shall repay any tax credits such taxpayer has claimed; however, qualified investors other than the project builder or developer who have lawfully made a cash investment in a qualified housing project shall not have tax credits disallowed solely due to the project losing its designation as a qualified housing project.

# **ATTACHMENT A: Fee Schedule**

All fees are non-refundable.

## **1. Application Fee**

- a. \$100 to be included with each project application and mailed to:  
Kansas Housing Resources Corporation  
Attn: Housing Development  
611 S. Kansas Avenue, Suite 300  
Topeka, KS 66603

**Note:** Please reference the project name in the memo line to ensure payment is credited to the correct application.

## **2. Reservation Fee**

- a. The fee shall be 5% of the total KHITC reserved for the qualified housing project, with 10% of that fee due at the time of the execution of the Reservation Agreement and the remainder of the fee due when the first Credit Certificate is requested.

## **3. Processing Fee(s)**

- a. For Credit Certificates processed in connection with the Construction Closing, there will be no processing fee.
- b. KHRC will process Credit Certificates once per quarter. Each Credit Certificate processed will be assessed a \$50 fee.

## **4. Transfer Fee(s)**

- a. Transfer Credit Certificates will be assessed a \$50 fee.

# **ATTACHMENT B: Kansas Housing Investor Tax Credit APPLICATION EVALUATION GUIDELINES**

KHRC and the Director of Housing will consider the following when evaluating applications for the Kansas Housing Investor Tax Credit under the KHITC NORA:

## **1. Overall Application**

- a. Thoroughness of application – application completed in its entirety, questions thoroughly answered, supporting PDF documents submitted
- b. Timeliness of responses to requests for follow-up information
- c. Ability to meet minimum NORA requirements
- d. Ability to connect the proposed project with the stated priorities in this Application Notice and the resources KHRC has available

## **2. Project Information**

- a. Comprehensiveness of project description and organizational structure
- b. Housing development experience and qualifications
- c. For applicants who have an award history with KHRC, consideration will be given in part based on the applicant's history, experience, loan or grant administration activity and compliance with the relevant programs
- d. Previous responsiveness to requests for information
- e. Evidence of collaboration with community stakeholders

## **3. Project Plan**

- a. Thoroughness and timeliness of project plan including the development timeline, completeness of sketches/renderings and floor plans, and strength of rental operating proforma if applicable
- b. Comprehensiveness of scope of work
- c. Clear description of target market and anticipated pricing for housing
- d. For multi-year requests in small counties only, demonstration of local factors dictating a multi-year approach. For example: low absorption rate, limited builder capacity, and challenges to utilizing KHITCs in a timely manner.

## **4. Source of Funds**

- a. Specifically identified sources with supporting conditional commitment letters
- b. Detail of intended use of funds, including allocation of expenditures, and expected outcomes
- c. KHRC's analysis of efficiency and impact of funds on housing and economic development in community

## **5. Housing Needs Analysis or Survey of the Community**

- a. Submission of full Housing Needs Analysis or Survey of the Community
- b. Clear, quantifiable housing needs identified

Demonstrates the proposed project addresses the identified housing needs

**6. Development Team Capacity**

- a. Thoroughness of builder/developer information
- b. Submission resumes for full development team

**7. Job Creation and Economic Development**

- a. Ability to connect the need for the proposed project with the housing needs identified in the community's housing analysis or survey
- b. Connecting proposed housing to employment opportunities
- c. Urgency of housing need, specifically areas of significant economic development that show a difficulty filling employment positions due to a lack of housing stock

**8. Readiness to Proceed**

- a. Submission of proof of site control
- b. Reasonableness of cost estimates based on pricing in similar markets
- c. Timing of receipt of building permits

# ATTACHMENT C: ACCESSIBILITY REQUIREMENTS

## Introduction

Two statutory authorities related to accessibility apply to housing developed with these resources.

### **Fair Housing Act Design Requirements – Fair Housing Amendments Act of 1988**

The accessibility requirements of the Fair Housing Act apply to “covered multifamily dwellings” in buildings of four or more units that are/were first occupied after March 13, 1991, regardless of the funding source. Ground floor units and units served by an elevator must be designed and constructed in accordance with the Fair Housing Act Design Manual.

<https://www.huduser.gov/portal/publications/PDF/FAIRHOUSING/fairfull.pdf>

### **Kansas Accessibility Requirements at K.S.A 58 Article 14**

The requirements of this Kansas statute apply to buildings of one, two or three units (single family, duplex, triplex) that are constructed with public financial assistance, including grant assistance from state funds, state tax credits, state loan guarantees or federal funds administered by a state agency.

### **Design and construction standards.**

1. Dwelling shall be designed and constructed to have at least one accessible entrance on an accessible route. If the entrance is served by a ramp, the ramp shall have a maximum slope not to exceed a ratio of one inch rise to every 12-inch horizontal run and have a level landing at the top and bottom of each run.

Accessible entrance doors and doorways shall have a minimum clear opening of 32 inches. The accessible entrance may be any entrance at the front, side, back or garage of the dwelling that is served by an accessible route. The accessible route shall be no less than 36 inches wide with a slope not to exceed a ratio of one inch rise to every 20-inch horizontal run. If a patio door serves as an accessible entrance, a standard six-foot sliding patio door assembly shall be deemed to be sufficient to comply with the requirements of this subsection. The threshold of such doors shall not exceed 1/2 inch or, in the case of a sliding door, 3/4 inch.

(b) All doorways located on the same floor on which the accessible entrance is located within the dwelling intended for user passage within the dwelling shall be sufficiently wide to allow passage by persons using wheelchairs. Except for doors serving closets having less than 15 square feet in area, all doors located on the same floor on which the accessible entrance is located which are intended for user passage shall provide a minimum 32-inch clear opening with the door open 90 degrees measured between the face of the door and the doorstop.



(c) An accessible route located on the same floor on which the accessible entrance is located shall be designed and constructed in such a manner that a 36-inch wide route is provided with a slope not to exceed a ratio of one inch rise to every 20-inch horizontal run. Such route shall have ramped or beveled changes at door thresholds. Beveled edges of such thresholds shall not exceed 1/2 inch or, in the case of a sliding door, 3/4 inch.

(d) In bathrooms located on the same floor on which the accessible entrance is located, the walls at the bathtub, shower and toilet shall be reinforced so that grab bars may be installed at a later date, if needed. Such reinforcement shall be sufficient enough to support a sheer force of 250 pounds.

(e) Light switches, electrical outlets, thermostat controls and other controls located on the same floor on which the accessible entrance is located shall be placed so that a person using a wheelchair can access the controls using either a forward or sideward approach. Such controls shall be placed no less than 15 inches nor more than 48 inches from the floor in the case of a forward approach. Such controls shall be placed no less than nine inches nor more than 54 inches from the floor in the case of a sideward approach. If multiple controls serve the same elements, only one need be accessible.

**Not applicable to certain dwellings.** The provisions of this act shall not apply to any dwelling which is owner-occupied or which is under contract for occupation by the owner.

## **ATTACHMENT D: Required Elements Checklist**

### **2024 KHITC Application Required Elements Checklist**

- 1. Excel Application
- 2. Project Information - Narrative
- 3. Project Plan
- 4. Source of Funds
- 5. Housing Needs Analysis or Survey of the Community
  - Clear, quantifiable housing needs identified
- 6. Community Support
  - Clear, quantifiable housing needs identified
- 7. Accessibility Certification (KHRC Form)
- 8. Site Review Checklist (KHRC Form)
- 9. Development Team Capacity
- 10. Job Creation and Economic Development
- 11. Readiness to Proceed
- 12. Tax Credit Utilization and Qualified Investors
  - Comprehensive plan for the timing and utilization of tax credits for cash investment in the project by builder/developer (if applicable) and/or investors. Cash investments should be made by December 31, 2025.
- 13. Tax Credit Transfers
  - Transferee information with a stated price per credit.
- 14. Application Fee