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☞ **WHEDA (August - 2005)**

(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2005-06

(session year)

Senate

(Assembly, Senate or Joint)

Committee on ... Job Creation, Economic Development and Consumer Affairs (SC-JCEDCA)

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
 - (**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
 - (**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

* Contents organized for archiving by: Mike Barman (LRB) (August/2012)

WISCONSIN HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY

DECISION PAPER

Amended 2005-2006 Low Income Housing Tax Credit QUALIFIED ALLOCATION PLAN

August 19, 2005

ISSUE

Approval of the Amended 2005-2006 Low Income Housing Tax Credit Qualified Allocation Plan.

BACKGROUND OF THE LIHTC PROGRAM

Following the enactment of the Tax Reform Act of 1986, Wisconsin Housing and Economic Development Authority (WHEDA) was designated as the State's official housing tax Credit agency. WHEDA is required to write a "Qualified Allocation Plan" (the "Plan") to allocate Credit to rental housing developments in the State of Wisconsin. The Plan allocates Credit to best serve the needs of the lowest-income tenants in Wisconsin. In calendar year 2006, WHEDA will allocate and administer Federal housing tax Credits of approximately \$10.2 million for the State of Wisconsin (Per-capita of \$1.85 subject to increase in 2006 by the Consumer Price Index) and any Credit returned from previous year(s). WHEDA will determine that the Credit allocated to any given project will not exceed the amount determined to be financially feasible.

DEVELOPMENT OF THE PLAN

In 2004, a two-year Qualified Allocation Plan for 2005-2006 was approved by the WHEDA Board of Directors and the Governor. After completing a review process involving staff, developers, community officials, syndicators, accountants and WHEDA's Director's Loan Committee a limited number of revisions are recommended for years 2006.

The Plan's scoring detail for 2005-2006 is attached. The Amended 2005-2006 LIHTC Qualified Allocation Plan was presented to the Director's Loan Committee for decision on August 3, 2005 and will be presented to both the Director's Loan Committee and Board for decision on August 19, 2005. WHEDA received no public comment regarding the Plan at hearings held on August 17, 2005 in Madison and Milwaukee.

2005/2006 QUALIFIED ALLOCATION PLAN

- There will be one initial cycle of Credit, with applications accepted from January 20 through February 3, 2006. WHEDA may hold a second cycle if it receives insufficient quality applications in the first cycle.
- 2006 Credit Authority is approximately \$10.2 million, based on \$1.85 per-capita, plus a possible consumer price index adjustment.
- All applicants awarded tax Credits will be required to enter into a 30-year Land Use Restriction Agreement ("LURA).
- Percentages of Credit by set-aside:

General:	35%	(\$3,567,094)
Nonprofit:	10%	(\$1,019,170)
Preservation:	40%	(\$4,076,679)
Rural:	10%	(\$1,019,170)
Reserve:	5%	(\$ 509,585)

Unused Credits from the Preservation and Rural Set-aside will be returned to the General Set-aside.

Scoring Changes:

- ✦ **Category 1 – Lower-Income Areas.** Milwaukee census tracts formerly in the Preservation Set-aside and developments on federally designated tribal land now score points in this category.
- ✦ **Category 2 – Location (formerly "Infill Development").** No major changes.
- ✦ **Category 3 – Local Support -** No major changes.
- ✦ **Category 4 - Mixed-Income Incentive.** No major changes.
- ✦ **Category 5 – Serves Large Families.** No major changes.
- ✦ **Category 6 – Serves Lowest-Income Residents.** Developments in the Preservation Set-aside no longer score points in this category.
- ✦ **Category 7 - Resident Populations with Special Needs.** No major changes.
- ✦ **Category 8 – Small Developments.** No major changes.
- ✦ **Category 9 (Current) – Rehabilitation.** This category is eliminated. Language in QAP now gives WHEDA discretion to reject applications with inadequate or excessive development costs.
- ✦ **Category 9 – Market Appeal.** No major changes.
- ✦ **Category 10 – Accessible Design.** No major changes.
- ✦ **Category 11 - Financial Participation.** Loans below the Long Term Applicable Federal Rate (plus 25 basis points) will be eligible to score points in this category.
- ✦ **Category 12 – Ownership Characteristics.** No major changes.
- ✦ **Category 13 – Development Team.** No major changes.
- ✦ **Category 14 - Readiness to Proceed.** No major changes.

Qualified Allocation Plan/Process Changes:

- ✦ **Cycle.** There will be one application cycle in 2006. The cycle opens January 20, 2006 and closes February 3, 2006.
- ✦ **Threshold.** Dropped from 175 to 130 because of the elimination of Category 9.
- ✦ **Cap on Credits.** Developments are limited to \$750,000 in Credit rather than being limited to \$750,000 in any one calendar year. Projects needing additional Credit over and above the \$750,000 must compete in a subsequent year.
- ✦ **Preservation Set-aside –** Limited to low-income housing developments subsidized with federal assistance. Includes NAHASDA and tribal funding. Milwaukee neighborhood census tracts now score points in Scoring Category 1: Lower-Income Areas.
- ✦ **Rural Set-aside –** To qualify for the Rural Set-aside, a development must be in a location that is rural in character. The following criteria will be used by WHEDA in determining whether a site is rural in character or not: a) Population (generally less than 10,000), b) Location relative to other communities and the population of those communities, c) Commuting patterns and distances, d) Community economic base, and d) Community land use patterns. WHEDA will, upon request, evaluate sites in advance and advise applicants as to whether the proposed site is eligible for the Rural Set-aside. Any request for the evaluation should be directed to the Program Representative for the Low Income Housing Tax Credit Program, must be made in writing, and must be received on or before January 15th, 2006.
- ✦ **Development Costs.** Language added clarifying that WHEDA has right to reject application based on inadequate or excessive development budgets.
- ✦ **Architects' Fees.** Limit increased from \$2,500 to \$3,000 per unit for new construction and from \$3,000 to \$3,500 per unit for rehab.
- ✦ **WHEDA Fees.** Specific fee schedule now incorporated in the QAP. Fees for time extensions are a percent of credit amount for critical dates, lower dollar amount for non-critical dates. Fees for document reissuance will be an escalating dollar amount based on number of reissuances. See Section IX of the QAP for more detail.

- ↓ **WHEDA Emerging Business Program.** Language clarified to include both hard and soft costs to satisfy the goal.

The Directors Loan Committee recommends that the following motion be adopted by the Members of the Authority.

RECOMMENDED MOTION: The Members of the Authority adopt the revisions to the Amended 2005-2006 Low Income Housing Tax Credit Qualified Allocation Plan as described in the Decision Paper dated June 21, 2004.

DRAFT

August 19, 2005

**AMENDED 2005/2006 LOW INCOME HOUSING TAX CREDIT
QUALIFIED ALLOCATION PLAN**

SUMMARY OF MAJOR CHANGES

Scoring Changes:

- ✦ **Category 1 – Lower-Income Areas.** Milwaukee census tracts formerly in the Preservation Set-aside score points in this category. Developments on federally designated tribal land now score points in this category.
- ✦ **Category 2 – Location (formerly "Infill Development").** No major changes.
- ✦ **Category 3 – Local Support** - No major changes.
- ✦ **Category 4 - Mixed-Income Incentive.** No major changes.
- ✦ **Category 5 – Serves Large Families.** No major changes.
- ✦ **Category 6 – Serves Lowest-Income Residents.** Developments in the Preservation Set-aside no longer score points in this category.
- ✦ **Category 7 - Resident Populations with Special Needs.** No major changes.
- ✦ **Category 8 – Small Developments.** No major changes.
- ✦ **Category 9 (Current) – Rehabilitation.** This category is eliminated. Language in QAP now gives WHEDA discretion to reject applications with inadequate or excessive development costs.
- ✦ **Category 9 – Market Appeal.** No major changes.
- ✦ **Category 10 – Accessible Design.** No major changes.
- ✦ **Category 11 - Financial Participation.** Loans below the Long Term Applicable Federal Rate (plus 25 basis points) will be eligible to score points in this category.
- ✦ **Category 12 – Ownership Characteristics.** No major changes.
- ✦ **Category 13 – Development Team.** No major changes.
- ✦ **Category 14 - Readiness to Proceed.** No major changes.

Qualified Allocation Plan/Process Changes:

- ✦ **Set-Asides:** The General Set-aside will be reduced to 35% of the Credit allocated to the State, or approximately \$3,567,094. The Preservation Set-aside will be increased to approximately \$4,076,679 or 40% of the credit allocated to the State.
- ✦ **Cycle.** There will be one application cycle in 2006. The cycle opens January 20, 2006 and closes February 3, 2006.
- ✦ **Threshold.** Dropped from 175 to 130.
- ✦ **Cap on Credits.** Developments are limited to \$750,000 in Credit rather than being limited to \$750,000 in any one calendar year. Projects needing additional Credit over and above the \$750,000 must compete in a subsequent year.
- ✦ **Preservation Set-aside** – Limited to low-income housing developments subsidized with federal assistance. Includes NAHASDA and tribal funding. Milwaukee neighborhood census tracts now score points in Scoring Category 1: Lower-Income Areas.

- ↓ **Rural Set-aside** – To qualify for the Rural Set-aside, a development must be in a location that is rural in character. The following criteria will be used by WHEDA in determining whether a site is rural in character or not: a) Population (generally less than 10,000), b) Location relative to other communities and the population of those communities, c) Commuting patterns and distances, d) Community economic base, and d) Community land use patterns. WHEDA will, upon request, evaluate sites in advance and advise applicants as to whether the proposed site is eligible for the Rural Set-aside. Any request for the evaluation should be directed to the Program Representative for the Low Income Housing Tax Credit Program, must be made in writing, and must be received on or before January 15th, 2006.
- ↓ **Development Costs.** Language added clarifying that WHEDA has right to reject application based on inadequate or excessive development budgets.
- ↓ **Architects' Fees.** Limit increased from \$2,500 to \$3,000 per unit for new construction and from \$3,000 to \$3,500 per unit for rehab.
- ↓ **WHEDA Fees.** Specific fee schedule now incorporated in the QAP. Fees for time extensions are % of credit amount for critical dates, lower dollar amount for non-critical dates. Fees for document reissuance will be an escalating dollar amount based on number of reissuances.
- ↓ **WHEDA Emerging Business Program.** Language clarified to include both hard and soft costs to satisfy the goal.

LOW INCOME HOUSING TAX CREDIT

DRAFT

AMENDED

2005-2006

QUALIFIED ALLOCATION

PLAN

for the

STATE OF WISCONSIN

August 9, 2005

DRAFT

**AMENDED
2005/2006 TAX CREDIT
QUALIFIED ALLOCATION PLAN
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I. INTRODUCTION

Thank you for your interest in the Low Income Housing Tax Credit Program. The Governor has appointed the Wisconsin Housing and Economic Development Authority (WHEDA) to administer this program in Wisconsin. In accordance with Section 42 of the Internal Revenue Code (the "Code"), WHEDA has developed this Qualified Allocation Plan (the "Plan") to establish the criteria and process for the allocation of the housing tax Credit (the "Credit") to qualified rental housing developments in Wisconsin. WHEDA will implement this Plan following a public hearing, approval of the Plan by the WHEDA Board of Directors, and final approval of the Plan by the Governor. This Amended Plan shall govern calendar year 2006.

II. THE CREDIT RESERVATION & ALLOCATION PROCESS

A. Amount of Credit to be Allocated

The amount of annual Credit authority is based on \$1.85 per-capita derived from population estimates released by the Internal Revenue Service (the "IRS"). In calendar year 2005, WHEDA's per-capita Credit authority was **\$10,191,698**. A CPI adjustment was awarded to WHEDA for 2005 increasing the per-capita figure to \$1.85. 2006 per-capita Credit is yet to be determined. In addition to per-capita Credit, WHEDA may have returned Credit from previous Credit years to allocate. WHEDA may also elect not to allocate remaining Credit.

There will be one pool of Credit divided into five set-asides in 2006. These set-asides are General, Nonprofit, Preservation, Rural and Reserve. All set-asides are available at the opening of the application period. Because WHEDA intends to leverage this limited public resource to the furthest extent possible, the maximum Credit that will be awarded to any one development is **\$750,000**. Developments applying for additional Credit (in excess of the \$750,000 cap) in a subsequent year must compete with all other competitive applications submitted in the selected set-aside.

For 2006, the set-aside percentages are:

1. **General Set-Aside. Thirty-five percent (35%),** or approximately **\$3,567,094**, of the State housing per-capita Credit will be made available in the General Set-Aside.
2. **Nonprofit Set-Aside. Ten percent (10%),** or approximately **\$1,019,170**, of the State housing Credit ceiling must be set aside for qualified nonprofit organizations that have an ownership interest in a Credit development. This Credit amount cannot be used for any other purpose and any unused Credit may be carried over at the end of the allocation year.

If nonprofit applications score insufficient points to qualify for Credit in the Nonprofit Set-Aside, they will be transferred to the General Set-Aside to compete there.

The nonprofit must be a "qualified nonprofit organization" as defined in Section 42 of the Code.

3. **Preservation Set-Aside. Forty percent (40%),** or approximately **\$4,076,679**, of the State housing per-capita Credit will be set aside for the preservation of qualifying housing units and the strengthening of neighborhoods experiencing extreme poverty and economic distress. Unused Credit remaining in the Preservation Set-Aside will be returned to the General Set-Aside.

Federally Assisted Housing Preservation includes low-income housing developments subsidized under the following or similar programs: Section 236, Section 221(d)(3) Below Market Rate (BMIR), Section 221(d)(3) Market Rate with Section 8 rental assistance, Section 8 project-based new construction, Section 202, Section 811, Section 221(d)(4), and Section 515- Rural Rental Housing Program, Rural Development, USDA and NAHASDA or other tribal subsidies.

Note: Any building with current mixed use must have a minimum of 50% of total square footage in residential use at the time of application to qualify in the Preservation Set-Aside.

4. **Rural Set-Aside. Ten percent (10%)** or approximately **\$1,019,170** of the State housing per-capita Credit will be reserved for developments in qualified rural counties. Unused Credit remaining in the Rural Set-Aside will be returned to the General Set-Aside.

- a. To qualify for the Rural Set-aside, a development must be in a location that is rural in character. The following criteria will be used by WHEDA in determining whether a site is rural in character or not: a) Population (generally less than 10,000), b) Location relative to other communities and the population of those communities, c) Commuting patterns and distances, d) Community economic base, and d) Community land use patterns. WHEDA will, upon request, evaluate sites in advance and advise applicants as to whether the proposed site is eligible for the Rural Set-aside. Any request for the evaluation should be directed to the Program Representative for the Low Income Housing Tax Credit Program, must be made in writing, and must be received on or before January 15th, 2006.

- b. Applications for Rural Set-Aside Credit must be for developments consisting of 24 or fewer units.

5. **Reserve Set-Aside. Five percent (5%),** or approximately **\$509,585**, of the State housing per-capita Credit will be reserved for Credit fluctuations and contingencies.

B. Steps in the Reservation & Allocation Process for Competitive Credit

Step 1	Tax Credit Application Submissions (see www.wheda.com of LIHTC Online Application (LOLA) and Paper Application Documentation.	January 20 - February 3, 2006
↓		
Step 2	WHEDA Initial Application Review, Site Visit, Financial Feasibility, Market Approval Review	February 3 - March 17, 2006
↓		
Step 3	WHEDA Scoring	March 17 - April 14, 2006
↓		
Step 4	WHEDA Internet Publication of Preliminary Awards (see www.wheda.com)	Approx. April 14, 2006
↓		
Step 5	Multifamily Application Fees Due (If Application Was Submitted With Tax Credit Application)	Approx. April 28, 2006 (2 wks. after internet publication)
↓		
Step 6	Submission & Review of Additional Paper Documents to Complete Application	Due Approx. July 14, 2006 (90 days after internet publication)
↓		
Step 7	WHEDA Credit Calculation & Reservation Issuance	Approx. July 2006
↓		
Step 8	Submission of Second Review via LOLA and paper Application. WHEDA Issuance of Carryover Agreement	Due Approx. September 15, 2006 (60 days after Reservation issuance)
↓		
Step 9	10% Test Deadline (see www.wheda.com for documentation)	Due 30 days prior to the latter of: Six months after Carryover issuance or December 31, 2006
↓		
Step 10	Begin construction	July 31, 2007
↓		
Step 11	Submission of Third Review via LOLA and Paper Documentation (see www.wheda.com for documentation)	Due within 180 days after placing in service
↓		
Step 12	WHEDA Issuance of 8609 Form(s) & mandatory 30-year Land Use Restriction Agreement (LURA)	After approval of satisfactory third review documentation
↓		
Step 13	WHEDA Ongoing Compliance Monitoring Procedures	Post 8609 issuance for 30 years

1. Application Deadline

WHEDA will prepare and make an application available to all interested applicants. The application will include a prescribed form and a list of required additional documentation. All initial and subsequent competitive and noncompetitive LIHTC applications must be submitted via WHEDA's On Line Application system (LOLA). A Delegated Administrator Agreement must be submitted to and processed by WHEDA to obtain access to LOLA WHEDA's LIHTC On Line Application. One paper copy of the application and required additional documentation must also be submitted to WHEDA. Completed paper applications must contain original signature(s) and the initial application must be accompanied by a check for the appropriate nonrefundable application fee(s). (See Section IX, Tax Credit Allocation Fees.)

WHEDA will accept competitive LIHTC applications for a two-week period beginning January 20, 2006. All competitive applications must be submitted via the LOLA System by 5:00 p.m. C.S.T. on February 3, 2006. The paper copy of the application, nonrefundable fee(s) and required additional documentation will be accepted by mail, postmarked NO LATER THAN February 3, 2006, or hand-delivery, received in WHEDA's Madison office by 5:00 p.m. C.S.T. February 3, 2006. WHEDA may accept applications after this period should WHEDA determine it has not received an adequate quantity of quality applications.

All initial noncompetitive LIHTC applications must be submitted via the LOLA System between January 2, 2006 and 5:00 p.m. C.S.T. on December 29, 2006. The paper copy of the application, nonrefundable fee(s) and required additional documentation must be submitted to WHEDA's Madison office between January 2, 2006 and December 29, 2006 (5:00 p.m. C.S.T. if hand-delivered).

WHEDA will charge fees at the time of issuance of the Reservation Agreement and again at Post-Reservation or Carryover Allocation (Tier One and Tier Two Agreements for noncompetitive applications.) Fees are detailed in Section IX, Tax Credit Allocation Fees.

2. Initial Application Review & Site Visit

WHEDA will initially review all applications for completeness, including, but not limited to, the following:

- The application is complete with all additional documentation, including all threshold items. **See Application Submission Checklist accompanying the Application.**
- The development meets the basic occupancy and rent restrictions of Section 42 of the Code;
- The organization applying for the Credit will have an ownership interest in the development;
- If a nonprofit applicant is competing in the nonprofit set-aside, the nonprofit meets the "qualified nonprofit organization" requirements of the Code;
- The developments owned or operated by any member of the development team in the State of Wisconsin or any other state are in compliance with the Code and are operating in a manner acceptable to WHEDA;
- Environmental issues or administrative proceedings do not exist that would adversely affect the ability to timely proceed;
- The applicant is sufficiently ready to proceed based on site control; and
- Minimum requirements are met for RCAC and special needs developments, including service provider experience.

As required by the Code, WHEDA will also notify the appropriate official's office in the local jurisdiction of the proposed Credit development location and solicit comments. While Credit cannot be denied to a development based solely on such comment, WHEDA will consider this information, and in its sole discretion may utilize such comment in its decision-making process. WHEDA will evaluate all input received from the appropriate official(s) when deciding to award Credit to a particular development.

For applications deemed complete, a WHEDA representative will contact a member of the development team to discuss the proposed development, arrange a site/market visit, meet with representatives of the local municipality, and meet with representatives of the development team.

3. Market Approval Threshold

WHEDA requires that applicants submit with the application a completed small-project market study for developments with 24 or fewer units, or a completed large-project market study for developments with 25 or more units. All market studies must be prepared by a WHEDA-approved third-party market analyst.

WHEDA will evaluate the market strength of all complete applications. This is a threshold determination based on the small-project or large-project market study provided in the application, the market visit by the WHEDA representative, and other sources. Both the small-project and large-project market studies must adhere to the market study standards published on www.wheda.com. WHEDA may request additional information from the applicant during the market review process. All applications, including those financed with tax-exempt bonds (see section below regarding "Rules for Developments Receiving Non-Competitive Credit when Financed with Tax-Exempt Bonds"), must meet the market approval threshold as determined by WHEDA. WHEDA will make market decisions based on the application as submitted. WHEDA, at its option, may elect to contract its own third-party market study to evaluate information provided by the developer.

WHEDA reserves the right to reject applications at the Market Approval Threshold stage if, in its sole opinion, it believes that an insufficient market exists for the proposed development, or that the proposed development will have a significant impact on existing multifamily housing in the market.

4. Financial Feasibility Threshold

WHEDA will evaluate the financial feasibility of all applications. This is a threshold item based on the information provided in the application. Feasibility is determined by taking into account a variety of factors including: projected operating expenses, replacement reserves, rents and other income, vacancy assumptions, debt service and expected equity proceeds.

WHEDA reserves the right to reject applications or reduce Credit requests /allocations at any stage of the allocation process per Section 42 requirements, based on financial infeasibility or excessive Credit request. WHEDA further reserves the right to reject applications which, in WHEDA's opinion, have inadequate or excessive development budgets.

Developments with HUD or Rural Development financing and/or project-based subsidies have special application submittal requirements that may impact feasibility. See the Application Submittal Checklist and Appendix O of the 2006 LIHTC application.

Acquisition-rehab proposals (except for adaptive reuse developments) must provide a Capital Needs Assessment report (CNA) of the subject property. The CNA must be completed by a WHEDA approved third-party CNA provider. A list of WHEDA-approved CNA providers can be found on www.wheda.com.

5. Application Scoring & Minimum Scoring Threshold

Applications that are deemed complete and have passed the market approval, financial feasibility, and service provider threshold (See Self-Scoring Exhibit Category 7) are scored based on the criteria listed below. Applicants will self-score a portion of these criteria in the Application. However, WHEDA will make the final determination of the applicant's score.

6. Land Use Restriction Agreement (LURA)

Owners of developments funded with **competitive** Low Income Housing Tax Credit will be required to enter into a Land Use Restriction Agreement (LURA) with WHEDA for a mandatory thirty-year period. No "opt-out" provision will be included.

7. 2005-2006 Scoring Categories: *Note: Points for scattered site developments will be prorated at WHEDA's discretion*

Location

Category 1. Lower-Income Areas 15 points
Developments within a qualified census tract and in which the development contributes to a community revitalization or redevelopment plan. Developments on Federally designated tribal land.

Category 2. Location 40 points
Developments in infill locations or demonstrating linkages with services, transportation and employment located in the surrounding neighborhood/community. Corroborating information must be provided with the application.

Local Support

Category 3. Local Support 27 points
Developments demonstrating community support of elected officials and other leaders or housing related neighborhood groups. Additional consideration is given for indirect financial support.

Resident Profile

Category 4. Mixed-Income Incentive 35 points
Mixed-income developments will be awarded points.

Category 5. Serves Large Families (3-bedroom or larger units) 12 points
Developments in which a minimum of 10% of the total units include three or more bedrooms.

Category 6. Serves Lowest-Income Residents 45 points
The Plan gives priority to developments that serve the lowest-income residents when qualifying tax credit units are set aside for households with incomes and rents at or below the 50% County Median Income level required for Credit developments. Units serving the lowest-income residents shall be of comparable quality to other units in the development. The Owner will be required to maintain the stated set-aside through a Land Use Restriction Agreement (LURA). Applications in the Preservation Set-Aside are no longer eligible to score points in this category.

Category 7. Resident Populations with Special Needs 20 points
Developments that provide units intended for immediate occupancy by residents with identified special needs including frail elderly in an RCAC facility. The applicant must document the experience of the service provider in the type of housing or service delivery proposed.

Building Size & Characteristics

Category 8. Small Developments 24 points

WHEDA will award 24 points to developments with 24 or fewer units.

Category 9. Market Appeal 36 points

Developments offering amenities that enhance market appeal and promote long-term development viability.

Category 10. Accessible Design 20 points

Developments offering architectural features that increase accessibility will broaden the market for many units. An architect must specify and certify all items. The applicant must attach the specifications and certification to the application.

Financial Participation

Category 11. Financial Participation 40 points

Developments that have financial participation, supported by a written conditional financial commitment, from one or more of the following sources for permanent (not construction) financing:

- (a) Tribal, federal, state, county or city governments;
- (b) Public housing authorities;
- (c) FHLB;
- (d) Tax-exempt bonding authorities;
- (e) Unaffiliated public or private foundations;
- (f) Unaffiliated nonprofits; and
- (g) Federal/State historic Credit.

Financial participation, in the form of a loan, must be at a rate equal to, or less than, the Long Term Applicable Federal Rate (compounded annually) plus 25 basis points. Origination fee may not exceed 2.5%.

Category 12. Owner Characteristics

6 points

(a) Developments where the controlling entity (managing member or general partner) is at least 51% owned and at least 51% controlled by minority group members or tribal governments (for a listing of minorities, navigate to page 2 of the "Minority Business Enterprise Certification Manual" via the link found at this web address <http://www.commerce.state.wi.us/bd/MT-FAX-0910.html>)

(b) The controlling entity (managing member or general partner) is at least 51% owned and controlled by a local tax-exempt organization (including local governments, public housing authorities, Indian housing authorities and tribally designated housing entities) with documented previous experience in the development and/or operation of housing similar to that proposed in the application; OR

(c) Developments intended for eventual low-income resident ownership.

Category 13. Development Team

60 points

Development team (Developer, Management Agent, and Consultant) will be evaluated based on past performance and previous Credit program participation.

Readiness

Category 14. Readiness to Proceed

15 points

Developments with permissive zoning in place, including any conditional use permit or other acceptable zoning.

TOTAL POINTS: 395 points

WHEDA calculates the score for each application and then determines which applications meet or exceed a minimum established scoring threshold. These are then ranked. First priority is given to reasonable requests for additional Credit for developments that received Credit in the previous application year. Remaining applications that meet or exceed the minimum scoring threshold are then ranked by score. Ranking results are published on WHEDA's website (www.wheda.com). WHEDA recognizes that its decisions, or other events beyond the developer's control, may affect the development and potentially change its score. ***WHEDA, at its discretion, may allow changes in scoring. Whether the development receives Credit in such a circumstance will depend on its new score and ranking within its respective set-aside category.***

WHEDA requires a minimum threshold point score for all applications of 130.

8. Submission & Review of Additional Documents

The highest-ranking applicants within each set-aside and for which Credit is deemed likely to be available are able to continue in the process. Additional required application materials must be submitted to WHEDA within **90 days** of the awards/rankings announcement on www.wheda.com. Failure to meet all threshold requirements within the 90-day period **will render applications ineligible for further evaluation.**

At its sole discretion, WHEDA may approve a written request for an extension. See Section IX, Tax Credit Allocation Fees. In the event an application is unable to proceed in the Credit process, the next highest-ranked scored application that meets or exceeds the minimum scoring threshold will continue in the process.

9. Credit Calculation & Reservation

a. Credit Calculation:

WHEDA will reserve the calculated Credit amount after the development has received market approval, received financial feasibility approval, achieved sufficient scoring rank, and has satisfactorily submitted all requested additional documentation. WHEDA determines the amount of Credit reserved through information received and the amount requested in the application. The actual reservation amount may not equal the dollar amount requested in the application. The Code requires that WHEDA determine that *"the housing Credit dollar amount allocated to the development does not exceed the amount the housing Credit agency determines is necessary for the financial feasibility of the development and its viability as a qualified low-income housing project throughout the Credit period."* In making this determination, WHEDA will consider the following:

- The sources and uses of funds and the total financing planned for the development;
- Any proceeds or receipts expected to be generated by tax benefits;
- Percentage of the housing Credit dollar amount used for development costs other than the cost of intermediaries;
- The reasonableness of operating expenses, rent and vacancy assumptions, and proposed debt service coverage, the development and operational costs of the proposed development; and
- An analysis of the appropriate Credit amount based on an "equity gap" model.

The Code allows the possibility of receiving a Credit reservation equal to 130 percent of qualified expenditures. The increased basis is allowed in areas defined by HUD as "qualified census tracts" ("QCT") or "difficult development areas" ("DDA"). There are no HUD-designated DDA's in Wisconsin. Applicants may request the higher basis, but WHEDA reserves the right to determine the Credit allocation amount required for feasible development. A map of the census tract showing the project location must be submitted with the application for Credit. See Appendix F of the 2006 LIHTC Application for a list of qualified census tracts.

Credit may be awarded to that portion of a building used as a community service facility not in excess of 10% of the total eligible basis, if the building is located within a qualified census tract. "Community service facility" may include childcare, workforce development, healthcare, etc., and must be designed primarily to serve individuals whose income is 60% or less of area median income.

Under certain circumstances described in the Code, buildings financed under the Native American Housing Assistance and Self-determination Act of 1996 (NAHASDA) are eligible for the 9% Credit.

Developments receiving assistance under the HOME Investment Partnerships Act are considered Federally subsidized unless certain rent requirements are met for a portion of the residential rental units in each building and those units are occupied by income-eligible households. These requirements and restrictions may conflict with eligibility for HOME funds under rules promulgated by the State of Wisconsin and may affect the ability of a development to use 9% credits and/or receive the "high cost" increase in basis. HOME grants are subtracted from eligible basis. Please consult with a competent professional as to the interplay of these rules and their impact on tax credits.

b. Reservation of Credit

WHEDA will issue a letter reserving the determined Credit amount to qualifying applicants. An applicant may not transfer Credit to another development or another development site. **WHEDA will not allow changes to the development that affect scoring after the reservation letter has been issued without its written approval. All developments receiving a reservation of Credit will be required to erect a WHEDA construction sign meeting specifications outlined in Appendix S of the 2006 LIHTC Application.**

10. Second & Third Application Reviews & Credit Allocation

Federal law requires that WHEDA evaluate the application three times: a) at initial application; b) at carryover allocation/post-reservation application; and c) at the time the building(s) is (are) placed in service. On each occasion, the applicant must submit a complete Credit application via LOLA and in paper form including a financial feasibility threshold test and certify to all Federal, State, and local subsidies expected to be available to the development. The process requires that applicants provide detailed and accurate information concerning all development costs at each evaluation. Applicants with Reservations will be subject to cancellation of the Reservation if they are unable to provide WHEDA with satisfactory evidence of progress toward timely completion of the proposed development, or if there are significant changes to the proposed development from the approved application.

The second review is due from the applicant no later than **60** days after the date of the Reservation issuance. Provided the second evaluation is in order, WHEDA will issue either a Carryover Agreement or a Post-Reservation letter at the time of completion of the second evaluation. Developments eligible for 2006 Credit must be placed in service during the calendar year 2006 - **OR** - apply for a Carryover Agreement prior to December 1, 2006. WHEDA must **receive** the fully executed Carryover Agreement on or before December 29, 2006.

A valid Carryover Allocation Agreement requires that the taxpayer incur costs that exceed 10% of the taxpayer's "reasonably expected basis" or total development cost by the later of: a) December 31, 2006 or b) six months after the date the carryover allocation is issued. The owner must submit a third-party accountant's review certifying that the required 10% expenditure has occurred, or is likely to occur as of either a) or b), above. WHEDA requires a breakdown of expenditures as well as proof of expenditure by the specified deadline. Developments eligible for 2006 Credit must meet the specified requirements by the applicable date in 2006.

Developments receiving Carryover Allocations must begin construction by July 31st of the calendar year following the year in which Credits were first allocated. The Carryover Agreement will be void unless an extension has been approved by WHEDA and an extension fee has been received prior to July 31st. If the Owner does not comply with this requirement, WHEDA reserves the right to revoke the Credit allocation.

The third and final review is conducted after the development has been placed in service. WHEDA will again review financial feasibility, revised costs and the equity requirement based on information provided by the applicant in a third updated application to determine the appropriate amount of Credit to be allocated. At the third application, the Owner is required to submit an ACH (Automated Clearing House) form. The Owner must certify that the management agent identified on the initial application will continue to manage the property. Submission of a third application for final allocation must be made within 180 days of the placed-in-service date or an extension must be requested.

A final allocation of Credit cannot be made until the development building(s) has/have been placed in service and the owner has provided a third-party cost certification to actual development costs. Awarding of the actual Credit will be contingent upon:

- Developer's ability to meet its proposed time schedule;
- Approved occupancy permit(s) for new construction and adaptive re-use developments;
- Architect's certification of substantial completion for new construction, adaptive re-use and substantial rehabilitation developments;
- One Allocation Certification Request ("ACR") form for each building, Credit percentage and allocation of Credit, originally signed by Owner stating the development is in compliance with Section 42 of the Code and will remain in compliance for the Credit period specified in the Code. In addition, this ACR will certify that the management agent identified on the initial application will continue to manage the property;
- An Owner/Taxpayer-certified current rent roll;
- Updated title commitment, or final title policy containing and accurate final legal description of the property;
- Tax parcel identification number(s) for the development;
- Third-party cost certifications (for those developments of 10 units or less, a cost review is required; for developments consisting of 11 units or more, an audited third-party cost certification must be submitted);
- Completion by the applicant of all required agreements, including certification of all Federal, State, and local subsidies that apply; reporting and record keeping requirements; nondiscrimination regulations and any special conditions imposed by WHEDA or the U.S. Department of Treasury;
- Execution of a Land Use Restriction Agreement (LURA) mandated under Section 42 of the Code that commits to extend use for low-income housing for a **mandatory thirty-year period with no "opt-out" provision for developments funded with competitive Low Income Housing Tax Credits;**
- One exterior photograph for each building of the completed development;
- ACH form if one is not currently on file with WHEDA;
- Energy-efficiency documentation required in Appendix M of the 2006 LIHTC application;
- If there has been a change in Owner entity since the "Carryover Allocation" letter, include a photocopy of the original signed and dated organizational documents filed with the Wisconsin Department of Financial Institutions; change the Owner information on the application for Credit and note the correct Federal Identification number on the application for Credit; and
- Submission of any other documents WHEDA may require to carry out the requirements of the application, the Qualified Allocation Plan for the State of Wisconsin, or IRS regulations.

The above requirements must be submitted in an acceptable form to WHEDA. WHEDA will then allocate Credit and send a completed photocopy of IRS Form(s) 8609 to the owner. WHEDA will forward the **original Form(s) 8609 to the IRS. WHEDA will assess fees for the re-issuance of 8609 form(s) at the Owner's request for non-WHEDA errors. This fee must be paid in full prior to WHEDA mailing or faxing the revised/corrected 8609 forms to the Owner.**

If WHEDA at any time has reason to believe that the development: 1) will not be placed in service in a timely fashion; 2) fails to comply with the requirements for a carryover allocation; 3) is not in compliance with Section 42 of the Code; or 4) that the application contains misrepresentations, WHEDA may revoke the Credit allocation.

11. Rules for Developments Receiving Non-Competitive Credit when Financed with Tax-Exempt Bonds

Applicants applying for Credit for a development financed by WHEDA or locally issued tax-exempt bonds must follow a two-tier application process.

Applicants must submit the first application prior to commencing construction of the development. WHEDA will review the application to confirm that the development meets the requirements of the Plan, including a determination that the application meets both the market threshold, financial feasibility threshold, and minimum-scoring threshold. Developments may rely on the Plan and form of application in effect for the year in which they make their first application. In its review of the first application, WHEDA also confirms that 50% or more of the aggregate basis of building(s) and land is being financed with tax-exempt bonds. **Since all tax Credit applications must meet the market threshold, financial feasibility threshold, and minimum-scoring threshold, developers are encouraged to make the first application for Credit as early in the development process as possible.**

Applicants submit the second application at the time of request for Credit allocation (assignment of the building identification numbers ["BINs"] and Form 8609). In addition to the approval of the first and second tax Credit applications, Applicants must meet the following requirements to qualify for the final allocation of Credit:

- The governmental unit that issues the bonds must make a determination of allowable Credit under rules similar to those required in Section 42(m)(2)(A)&(B), and will be required to provide an affidavit in a form acceptable to WHEDA that it has made this determination.
- If there has been a change in Owner entity since the "Tier One" letter, include a photocopy of the original signed and dated organizational documents filed with the Wisconsin Department of Financial Institutions; change the Owner information on the application for Credit and note the correct Federal Identification number on the application for Credit.
- Applicants must submit evidence of applicable tax Credit percentage election in accordance with Section 42(b)(2). If no such election is submitted, WHEDA will issue an allocation based on the appropriate percentage prescribed by the law.
- Submit all items required for "The third and final review" in Section 10 above.

WHEDA will charge an application fee and additional review fees for all tax-exempt bond financed developments. See Section IX, Tax Credit Allocation Fees.

12. Compliance Monitoring Procedures

The Code requires housing Credit agencies to monitor all Credit developments to determine whether they are complying with the requirements of the Credit program. The monitoring requirement applies to all buildings placed in service for which the Credit is, or has been, allowable at any time. WHEDA's internal monitoring process is outlined in the Tax Credit Program Compliance Monitoring Manual, which is provided on the Internet at www.wheda.com.

Once the Form(s) 8609 is (are) issued, WHEDA will only allow changes to the development affecting the selection criteria on which the allocation of Credit was awarded upon satisfactory evidence that the change is necessary for the ongoing financial viability of the development. WHEDA will consider no change within the first three years of the Credit period.

All Credit developments are required to comply with the following regulations: The owner of a Credit development must keep records for each qualified building that show for **each year** in the compliance period:

- a. The owner of a Credit development must certify annually to WHEDA under penalty of perjury, on forms and in a manner prescribed by WHEDA, that:
- The development meets the minimum set-aside test applicable to the development;
 - The owner has received an annual Resident Income Certification from each qualifying resident and documentation to support that certification;
 - Each qualifying unit in the development is rent restricted under Section 42(g)(2) of the Code;
 - All units in the development are for use by the general public (as defined in §1.42-9), including the requirement that no finding of discrimination under the Fair Housing Act, 42 U.S.C. 3601-3619, occurred for the development. A finding of discrimination includes an adverse final decision by the Secretary of the Department of Housing and Urban Development (HUD), 24 CFR 180.680, an adverse final decision by a substantially equivalent State or local fair housing agency, 42 U.S.C. 3616a(a)(1), or an adverse judgement from a Federal court;
 - The buildings and each residential unit in the development are suitable for occupancy (taking into account applicable health, safety, accessibility, building codes and regulations or other habitability standards), and the government unit responsible for making health, safety, or building code inspections did not issue a violation report for any building or residential unit in the development;
 - Either there has been no change in the eligible basis as defined in Section 42(d) of any building, or there has been a change, and the nature of the change, including any new Federal funds received;
 - All resident facilities included in the eligible basis under Section 42(d) of the Code of any building in the development, such as swimming pools, other recreational facilities, parking areas, washer/dryer hookups, and appliances, are provided on a comparable basis without a separate fee to all residents in the buildings;
 - If a qualifying unit in the development becomes vacant during the year, reasonable attempts are made to rent that unit to residents having a qualifying income and while the unit is vacant, no units of comparable or smaller size are rented to residents not having a qualifying income;
 - If the income of residents of qualifying units increases above the limit allowed in Section 42(g)(2)(D)(ii), the next available unit of comparable or smaller size in the project will be rented to residents having a qualifying income;
 - Either there has been no change in the applicable fraction as defined in Section 42 (c)(1)(B), or there has been a change, and the nature of the change;
 - The development complies with the requirements or special provisions on which the allocation was based as outlined in the allocation documents, including, but not limited to, special set-asides and the requirement under Section 42(h)(6)(B)(iv) that an owner cannot refuse to lease a unit in the project to an applicant because the applicant holds a voucher or certificate of eligibility under Section 8 of the United States Housing Act of 1927, 42 U.S.C. 1437s (for buildings subject to Section 13142(b)(4) of the Omnibus budget Reconciliation Act of 1993, 107 Stat. 312, 438-439);
 - All qualifying units in the project are used on a nontransient basis (except for transitional housing for the homeless provided under Section 42 (i)(3)(B)(iii) or single-room-occupancy units rented on a month-by-month basis under Section 42(i)(3)(B)(iv) of the Code);
 - The development complies with the requirements for all Federal or state housing programs (e.g.) RHS assistance, HOME assistance, Section 8, FHA, tax-exempt financing or other programs), as applicable.
 - If the owner received its Credit allocation from the portion of the State ceiling set-aside for a development involving "qualified non-profit organizations" under Section 42(h)(5) of the Code,

the nonprofit entity materially participates in the operation of the development within the meaning of Section 469(h) of the Code, as applicable;

- The development is otherwise in compliance with the Code, including any Treasury Regulations, the applicable State Allocation Plan, and all other applicable laws, rules and regulations;
- There has been no change in the ownership or management of the project or any such changes have been reported to the State Monitoring Agency; and,
- The applicable fraction as reported to the IRS for each building in the development at the close of the most recent tax year.

b. WHEDA requires that an owner of a Credit development submit to WHEDA during the compliance period, at times and in a manner prescribed by WHEDA, which may include transmission via e-mail or through a website, the following information:

- The Form 100 owner's certification as described in Section (a) above;
- Unit event information including data as described in Section (a);
- Utility documentation as required by the Code of Federal Regulations (26 CFR §1.42-10) and described in WHEDA's Tax Credit Program Compliance Monitoring Manual;
- Copy of signed 8609's the owner submits in the first year Credit is claimed; and
- Other documentation as required.

c. WHEDA has the right to perform inspections of any Credit development through the end of the compliance period, including any extended use period. IRS regulations mandate that at least once every three (3) years, WHEDA must conduct on-site inspections of all buildings in the project and review at least 20 percent (20%) of the project's low-income units. An inspection includes a physical inspection of any building and units in the development, as well as a review of the records described in Section (a) above.

As provided in the Code, WHEDA and Rural Development have entered into a Memorandum of Understanding ("MOU") whereby developments financed by Rural Development will be inspected by Rural Development. Rural Development will provide the result of such reviews to WHEDA.

d. WHEDA will provide prompt written notice to the owner of a Credit development if WHEDA does not receive the required certifications or discovers through inspection, review or any other manner, that the development is not in compliance with the provisions of Section 42. In general, the owner will have an opportunity to correct noncompliance within **90 days** from the date of notice to the owner and to submit missing documentation within 30 days. During the correction period, an owner must supply any missing certifications and bring the project into compliance with the provisions of Section 42. WHEDA may extend the correction period for up to six (6) months if it determines there is good cause for granting an extension.

e. WHEDA is required to file Form 8823, Low-Income Housing Credit Agencies Report of Noncompliance, with the Internal Revenue Service no later than 45 days after the end of the correction period described above, including any extension, whether or not the noncompliance or failure to certify is corrected.

f. Compliance with the requirements of Section 42 is the responsibility of the owner of the development for which the Credit is allowable. WHEDA's obligation to monitor for compliance does not make WHEDA liable for an owner's noncompliance. WHEDA will charge an annual fee to the development for conducting compliance monitoring. The annual fee is due March 15 of each year during the 15-year compliance period. WHEDA will also charge an initial compliance monitoring fee payable when the Form 8609 is issued. This initial compliance monitoring fee shall apply to all buildings placed in service after January 1, 2001. A late charge will be assessed for documentation or fees that are not received within 30 days of the due date. WHEDA's "Compliance Monitoring Fee Schedule" and "Compliance Monitoring Fee Policy" is included in WHEDA's "Tax Credit Program Compliance Monitoring Manual" and the Qualified Allocation Plan. Fees will be charged on all units within each project and drawn via ACH agreement. Monitoring fees are as follows:

Initial compliance fees for all buildings placed in service after January 1, 2001:

The initial compliance fee for developments of 15 or fewer units is \$750. For developments of 16 or more units, the fee is \$50 per unit with a maximum of \$5000.

Paper Unit Status Reports:

Rural Development \$25/ per unit per annum
WHEDA-financed \$25/ per unit per annum
All Other \$40/ per unit per annum

Electronic Unit Status Reports:

Rural Development \$20/ per unit per annum
WHEDA-financed \$20/ per unit per annum
All Other \$35/ per unit per annum

III. PUBLIC REVIEW PROCESS FOR THE QUALIFIED ALLOCATION PLAN

WHEDA will convene public hearings to receive oral and/or written comments regarding this Plan. After the hearings, the Plan will be presented to the WHEDA Board Members or their Assignees and the Governor of the State of Wisconsin for approval.

IV. MODIFICATIONS TO THE QUALIFIED ALLOCATION PLAN

WHEDA may modify this Plan to facilitate the allocation of Credit. WHEDA's Executive Director may make modifications deemed necessary to facilitate the administration of the Credit program or to address unforeseen circumstances. The Executive Director is also authorized to waive any conditions not mandated by Section 42 of the Code on a case-by-case basis for good cause. To the extent that anything contained in this Plan does not meet the minimum requirements of Federal law or regulation, such law or regulation shall take precedence over this Plan. WHEDA reserves the right and shall have the power to allocate Credit to a development irrespective of points scored, if such intended allocation is: 1) in compliance with the Code; 2) in furtherance of the housing priorities stated herein; and 3) determined by WHEDA to be in the best interests of the citizens of the State of Wisconsin.

WHEDA reserves the right to make changes to the QAP as it deems necessary, including changes to fee structure. Such changes will be available for public comment and approved by WHEDA's board.

V. STATEMENT OF POLICY

The Code requires that the Plan provide selection criteria that include: (i) project location, (ii) housing needs characteristics, (iii) project characteristics, including whether the project includes the use of existing housing as part of a community revitalization plan, (iv) sponsor characteristics, (v) tenant populations with special housing needs, (vi) public housing waiting lists, (vii) tenant populations of individuals with children, and (viii) projects intended for eventual tenant ownership.

The Plan must: (i) set criteria used to determine housing priorities which are appropriate to local conditions, (ii) give preference to: (I) projects serving the lowest-income tenants, (II) projects obligated to serve qualified residents for the longest period, and (III) projects located in qualified census tracts, the development of which contributes to a concerted community revitalization plan. The Agency must provide a procedure to monitor for noncompliance, notify the IRS of noncompliance and monitor for noncompliance with habitability standards through regular site visits.

The Plan may also include other criteria WHEDA deems appropriate, and except for the inclusion of the specified preference items, WHEDA has discretion with regard to the relative weight of these criteria. WHEDA is also given the discretion to determine the appropriate amount of Credit allocated to developments selected under the plan. In developing this Plan, WHEDA considered the Wisconsin Consolidated Plan as well as its experience in creating affordable housing throughout Wisconsin.

WHEDA is responsible for allocating only the amount of Credit to a given development required to make that development economically feasible. This decision shall be made solely at the discretion of WHEDA, but in no way represents or warrants to any person that the development is, in fact, feasible or viable.

WHEDA review of documents submitted in connection with this allocation is for its own purposes. By allocating the Credit, WHEDA makes no representations to the applicant, owner, or any other entity regarding adherence to the Code, Treasury regulations, or any other laws or regulations governing low-income housing tax Credit.

No member, officer, agent, or employee of WHEDA shall be personally liable concerning any matters arising out of, or in relation to, the allocation of the Credit. WHEDA reserves the right to revoke Credit in the case of misrepresentations made to WHEDA by any member of the development team.

VI. NONCOMPLIANCE & PREVIOUS PERFORMANCE

WHEDA will review the compliance history and overall performance of members of the development team. The development team is defined as the developer, applicant, owner, management agent, contractor, general partner or managing member of the ownership entity, or any related entity which controls, is controlled by, or under common control with any of the foregoing. Noncompliance may result in any member of the development team being denied participation in the Credit Program. All compliance fees owed by any member of the development team must be paid in full and compliance reports must be current before WHEDA will process an application. WHEDA will reject applications and bar the development team from program participation for at least one year if the development team has submitted information to

WHEDA, that when verified by WHEDA or other third-party review, is found to materially affect the qualified basis of the building. **A development team is ineligible to compete for Credit in 2005/2006 if they have: 1) failed to make the required 10% expenditure for two or more allocations in the five calendar years preceding the application; 2) returned Credit for two or more allocations in the previous five calendar year period(s); 3) not made satisfactory progress on existing allocations; or 4) been issued an IRS form 8823 with line 10(j) marked as "out of compliance." Line 10(j) states: "Project is no longer in compliance nor participating in the low-income housing tax Credit program (attach explanation)".**

VII. WHEDA EMERGING BUSINESS PROGRAM

The WHEDA Emerging Business (WEB) Program encourages involvement of small businesses owned, operated, and controlled by persons who are at an economic disadvantage. For low income housing tax Credit developments in the counties of Brown, Dane, Dodge, Fond du Lac, Jefferson, Kenosha, Milwaukee, Outagamie, Ozaukee, Racine, Rock, Sheboygan, Walworth, Washington, or Waukesha, the WEB participation goal is set at 25 percent of hard costs. This dollar goal may be satisfied by emerging businesses providing services in the following categories: hard costs for the actual physical costs of construction, including general contracting, grading, excavation, concrete, paving, framing, electrical, carpentry, roofing, masonry, plumbing, painting, asbestos removal, trucking, and landscaping *and* the following soft costs: planning, architectural and engineering fees.

Developers of tax Credit developments in these counties must use their best efforts to meet the WEB participation goal and report to WHEDA their results. **Failure to use best efforts to meet these goals may result in being barred from participating in the program.** WHEDA encourages developers in other counties to include WEB participation in their tax Credit developments. A business qualifies for WEB participation if it is certified as: 1) a Disadvantaged Business Enterprise by the Wisconsin Department of Transportation; 2) an Emerging Business Enterprise by the City of Milwaukee; 3) a Minority Business under the Minority Business Certification Program by the Wisconsin Department of Commerce; or 4) has a comparable certification acceptable to WHEDA from a state or local government or agency. WHEDA will provide a facilitator, at its expense, to help the developer meet these goals.

VIII. WHEDA INTERNET SITE

The following materials will be made available on WHEDA's Internet site at www.wheda.com, or within WHEDA's LIHTC On Line Application system (LOLA). A Delegated Administrator Agreement must be submitted to and processed by WHEDA to obtain access to LOLA.

- Amended 2005/2006 Qualified Allocation Plan
- 2006 Low Income Housing Tax Credit Application and Attachments
- Market Study Guidelines
- Approved List of Market Study Providers
- Approved List of Capital Needs Assessment Providers
- Updates on Wisconsin's Tax Credit Program
- List of Reservations for the Current Year
- List of Applicants for the Current Year
- Income and Rent Limits
- Applicable Federal Tax Credit Percentages
- Archived Documents from previous tax Credit cycles

IX. TAX CREDIT ALLOCATION FEES

WHEDA will charge fees for filing, reviews, extensions, document revisions as follows. These fees must be paid in full before further processing of the application.

LIHTC Application Fees - Competitive and Noncompetitive

24 units or fewer:	\$1,000
Over 24 units:	\$2,000

WHEDA Multifamily Loan Application Addendum**

24 units or fewer:	\$200
Over 24 units:	\$500

** (this fee is waived if the Tax-exempt LIHTC application is submitted)**

Application for WHEDA HOME Funds***

Application submitted with LIHTC application	\$150
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subject to WHEDA availability of HOME Funds for 2006

Competitive: Reservation, Carryover, Post-Reservation Agreements

Noncompetitive: Tax-Exempt Tier One, Tier Two Letter

Reservation, Carryover or Post-Reservation Agreement	5.0% of the annual Credit amount per Agreement
Tier One or Tier Two Agreement	2.5% of the annual Credit amount per Agreement

Fees for Document Reissuance

Document	First Reissuance	Each Subsequent Reissuance
Reservation/Tier 1 Letter	\$250	\$500
Carryover/Post Reservation or Tier 2 Letter	\$250	\$500
8609(s) -10 or fewer buildings	\$250	\$500
8609(s) -11 or more buildings	\$500	\$1,000
Amended Carryover Agreement	\$500	\$500

Fees for Time Extensions

Post-Award Documentation	.75% of annual Credit awarded per 30-day extension
Post Reservation/Carryover Application (Review 2)	.75% of annual Credit reserved per 30-day extension
10% Test	.75% of annual Credit allocated for a 30-day extension
Construction Commencement	.75% of annual credit allocated for a 30-day extension
8609 Application (Review 3)	\$1,000 if not received within 180 days of placed in service date

WHEDA
Contracts - May 17, 2005 to August 8, 2005

<u>Originating Group</u>	<u>Contract Vendor & Description</u>	<u>Contract Amount</u>
<u>Under \$5,000</u>		
Admin	HRMS - Maintenance Agreement for HR Systems	\$771
Admin	Giles Engineer - Concrete Repair	\$2,500
Asset Management	Best Buy - Digital Camera	\$500
IT	SBC - Customer Location Alternate Routing	\$243
IT	Shavlik - Software Maintenance Agreement	\$244
IT	Quest - 233 licenses	\$1,491
IT	Velocity Systems - Production of two presentations	\$2,200
IT	Berbee - Device for VPN Connector	\$4,200
Milwaukee	UMOJA - WHEDA Ad in July edition of UMOJA Mag	\$270
Milwaukee	Milwaukee Courier - Ad to promote Homebuyer Education	\$270
Milwaukee	RASCW - Event sponsorship of the 11th Home Run	\$500
Milwaukee	Jesus Burgos - Editing costs for Wheda Video in Spanish	\$600
Milwaukee	Advertising By Design - Images of Antonio Riley for media use	\$655
Milwaukee	Community Connections Magazine - Distribute 10,000 copies of publication w/WHEDA ad	\$1,000
Milwaukee	La Causa Inc - Ad and corporate table	\$1,000
Milwaukee	Wisc Realtors Assoc - WRA Annual Conference Sponsorship	\$1,000
Milwaukee	Bob Lanier Enterprises - Premiums for Farm Show	\$1,460
Milwaukee	WNOV/AM 860 Radio - WHEDA Homeownership Ads Sept/Oct	\$1,500
Milwaukee	Synet Media - Printing 200 Homebuyer Education Books	\$2,000
Milwaukee	Fox 47 WMSN Madison - WHEDA Homeownership Ads on Fox 47	\$2,410
<u>\$5,000 to \$24,999</u>		
Admin	Critical Measures, LLC - Diversity Training Make-Up Session	\$5,000 + travel
Admin	Critical Measures, LLC - Diversity Training Workshops	\$9,000
IT	Berbee - IBM Lotus Notes Support for new servers	\$9,699
IT	ASAP Software - Licenses for Novell iChain	\$13,480
IT	Berbee - IBM Lotus Notes Maint Agreement	\$15,062
IT	Berbee - Renewal Hardware Service Agreements	\$21,201
Milwaukee	Suttle Straus - Print Home Brochures	\$18,202
<u>\$25,000+</u>		
Credit	Genworth Financial-Joint Pool Insurance - HOME Loan Program	\$242,000 per yr
Credit	MGIC-Joint Pool Insurance - HOME Loan Program	\$242,000 per yr

RECOMMENDED MOTION

The Finance Committee recommends that the Members of the Authority adopt the following Motion:

The Members of the Authority hereby approve the above listed contracts in excess of \$25,000.

WISCONSIN HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY

Requestor: Nelson Flynn
(608)266-2748

Anne Christensen
(608-267-9598)

Request:

The Authority has executed an Annual Contributions Contract (ACC) with the Department of Housing and Urban Development (HUD) for Project Based Section 8 Contract Administration in Wisconsin. A requirement of the ACC is that the Authority notifies HUD, on an annual basis, of any potential conflicts an Authority official may have under the Contract.

A list of currently assigned developments is attached (sorted by City). We request that you review the following questions regarding these projects:

Outside of your duties as a Board Member of the Authority:

1. Do you have a personal, business, financial interest, or other relationship in a matter relating to any of the eligible projects?
2. Are you part to a lawsuit, administrative proceeding or other contested matter involving HUD or any of the eligible projects?
3. Are you a party to any legal action involving civil rights laws or under investigation for violation of civil rights laws?

Please notify Nelson Flynn or Anne Christensen by August 22, 2005 if you feel a potential conflict may exist.

Attachment

CONTRACT NUMBER	PROJECT NAME	STREET NUMBER	STREET	CITY
WI390042007	VALLEY CREST APARTMENTS	104	W LINDEN ST	ABBOTSFORD
WI390042001	SEAGULL APARTMENTS	1409	6TH ST	ALGOMA
WI39R000081	PARKVIEW APARTMENTS	210	E PORTLAND AVE	ALMENA
WI390038003	GOLDEN ACRES II	138	W 10TH ST	ALTOONA
WI39R000078	PINEWOOD APARTMENTS	502-526	PINEWOOD ST	AMERY
WI39R000038	FIRST AVENUE APARTMENTS	1006/1014	1ST AVE	ANTIGO
WI390044006	PARKVIEW VILLAGE	2820	S KERNAN AVE	APPLETON
WI39T861011	PROGRESSIVE APARTMENTS	3002	W DARLING ST	APPLETON
WI390037012	RANDALL COURT	1006-08	S MADISON ST	APPLETON
WI390031001	VALLEY HOUSING AKA WASHINGTON PLACE	103	E WASHINGTON ST	APPLETON
WI390037002	WOODRIDGE GARDENS	3040	GREEN MEADOW DR	APPLETON
WI39T871029	PARTRIDGE RUN APARTMENTS	538	S SOBOTTA	ARCADIA
WI39T791003	SUNRISE MANOR	612	SOBOTTA ST	ARCADIA
WI39R000073	BAY RIDGE APARTMENTS	409	VAUGHN AVE	ASHLAND
WI39M000219	APPLE HILL HOMES	956-978	WILLARD DR	ASHWAUBENON
WI39R000088	ANNE/AUBURN VILLAGE	5828	N FIRST ST	AUBURNDALE
WI39M000105	BALDWIN APTS	650	PARK ST	BALDWIN
WI390040001	DONAHUE TERRACE	227	FIRST AVE	BARABOO
WI39T781019	THE LUTHERAN HOME	717	JEFFERSON	BARABOO
WI39L000015	VILLAGE SQUARE	305-A	LYNN AVE	BARABOO
WI39R000086	IOWA COUNTY HOUSING	511-513	KARI CREST	BARNEVELD
WI39M000082	CAMPBELL COURT	144	JUDSON ST	BEAVER DAM
WI39T861008	STONE STREET APARTMENTS	400	STONE ST	BEAVER DAM
WI390040022	FIRST CAPITOL APARTMENTS AKA BELMONT HOUSING	351	MOUND AVE	BELMONT
WI39M000232	SUMMERSET APTS	2255	BURTON ST	BELOIT
WI390040023	BENTON HOUSING AKA PARK APARTMENTS	163	WHALEY COURT	BENTON
WI390040003	THE EDGEWATER	310	MOUND ST	BERLIN
WI39R000087	THIRD STREET APARTMENTS	413	S THIRD ST	BLACK RIVER FALLS
WI39T841046	BLOOMER LAKEVIEW APTS	2110	DUNCAN RD	BLOOMER
WI39R000016	UNION STREET APARTMENTS	111	UNION ST	BLOOMINGTON
WI39R000014	DUNN COUNTY ELDERLY	605	TIFFANY ST	BOYCEVILLE
WI390043017	GREEN COURT APTS	4185	W SCHROEDER DR	BROWN DEER
WI39R000033	HILLTOP MANOR		COLEMAN AVE	BRUCE
WI39M000206	CHAPEL TERRACE TOWNHOMES FKA EDGEWOOD MANOR	273	CHAPEL TER	BURLINGTON
WI390039014	HAMPTON REGENCY	12999	W HAMPTON AVE	BUTLER
WI39M000109	CAMERON APTS	1116	W MAIN ST	CAMERON
WI390042030	BLUFF VIEW APARTMENTS AKA JUNEAU COUNTY HSG	401	GOOD ST	CAMP DOUGLAS
WI39M000175	MABESS MANOR	232	MILL ST	CAMPBELLSPORT
WI39T781011	BARC LANE APTS	651	NINTH ST	CHETEK
WI39R000066	BARRON CO HOUSING	1202	W CENTER ST	CHETEK
WI390025001	DIANE MANOR	1030	DIANE ST	CHILTON

WI39T801012	ROADS TO FREEDOM AKA CALUMET HOUSING	1050	DIANE ST	CHILTON
WI39M000088	BRIDGEWATER APTS	807	BRIDGEWATER AVE	CHIPPEWA FALLS
WI39T851010	GRACE PARKSIDE APT	49	E SPRING ST	CHIPPEWA FALLS
WI39M000086	CLEAR LAKE APTS	120	3RD AVE	CLEAR LAKE
WI39R000089	SPRUCE APARTMENTS	150	THIRD ST NW	CLEAR LAKE
WI39M000177	MEADOW PARK APARTMENTS	703	MEADOW PARK DR	CLINTON
WI39R000050	VIRGINIA WANTA APARTMENTS	100	MORNING GLORY DR	CLINTONVILLE
WI39T881021	WAUPACA VOA HOUSING INC AKA COUNTRYSIDE ESTATES	350	MORNING GLORY DR	CLINTONVILLE
WI39T861007	COLUMBUS MANOR	779	MAPLE AVE	COLUMBUS
WI39R000007	CORNELL HOUSING	616A	SQUIRE DR	CORNELL
WI39M000119	FAIRFIELD HOMES	400	E ELM ST	CRANDON
WI39R000063	VALLEY VIEW APARTMENTS	2610	MILITARY RD	CROSS PLAINS
WI39R000025	CUBA CITY APARTMENTS	500	S JEFFERSON ST	CUBA CITY
WI39T791006	CLARE COURT/CLARE LAKES AKA TELSO III	5051	LAKE DR	CUDAHY
WI39R000052	ISLAND CITY APARTMENTS	1080	THIRD AVE	CUMBERLAND
WI39T851032	PHOENIX VILLA NORTH	1490	ARCADE AVE	CUMBERLAND
WI39R000004	DRIVE IN/HIGHVIEW APTS	1023	MAIN ST	DARLINGTON
WI39R000034	WINNESHIEK MANOR/HILLVIEW	HWY 82	MAIN ST	DESOTO
WI39R000028	SUN VALLEY APARTMENTS	300	S CHURCH ST	DICKEYVILLE
WI39R000077	HIGHLAND APTS III/DORCHESTER NON PROFIT HOUSING CORP	310	W KENNEDY AVE	DORCHESTER
WI39M000132	COLONY PARK EAST APTS	2818	STEIN BLVD	EAU CLAIRE
WI39M000133	COLONY PARK WEST APTS	1719	AUGUSTA ST	EAU CLAIRE
WI390045002	EAU CLAIRE REHABILITATION	1412	KENDALL ST	EAU CLAIRE
WI39T811019	LUTHER LAKESIDE APTS	300	WHIPPLE ST	EAU CLAIRE
WI390038002	OWEN RUST MEMORIAL APARTMENTS	2614	WILLIAM ST	EAU CLAIRE
WI39T791020	SESSION STREET APTS	815	SESSIONS ST	EAU CLAIRE
WI39T841024	ST JOHNS SOUTH APTS	953	CHAPIN ST	EAU CLAIRE
WI39L000195	UNIVERSITY VILLAGE EAU CLAIRE	707	RICHARD DR	EAU CLAIRE
WI39R000045	HEIDI APARTMENTS	224	N SECOND AVE	EDGAR
WI39R000021	ELK MOUND HOUSING	271	HOLLY AVE	ELK MOUND
WI39T821034	LEE DREYFUSS MANOR	141	E SUMMIT ST	ELLSWORTH
WI39R000012	PIERCE COUNTY ELDERLY	203	S MAPLE ST	ELLSWORTH
WI390042033	GEORGETOWN HOUSE	455	KITTLESON ST	ELROY
WI39R000005	SOUTH MEADOWS APARTMENTS	340	S FIRST ST	EVANSVILLE
WI39R000039	FAIRCHILD HOUSING	1650	FRONT ST	FAIRCHILD
WI39R000002	SUNNY DELL II AKA FENNIMORE SENIOR CENTER	A1	MADISON ST	FENNIMORE
WI39M000120	CHAPIN HEIGHTS APTS	500	ROUTE 1, CHAPIN ST, BLDG A	FLORENCE
WI390041014	FLORENCE TERRACE	51	CHAPIN ST	FLORENCE
WI39T781015	ARC HOUSING I INC AKA FOND DU LAC ARC	912	N PARK AVE	FOND DU LAC
WI39T811008	ARC HOUSING II	391A	MARIA LN	FOND DU LAC
WI39L000057	CHATEAU GARDENS	101	MARTIN RD	FOND DU LAC
WI390001002	DENEVEU APARTMENTS AKA LAKESIDE GARDENS		N PETERS AVE	FOND DU LAC
WI390042010	RIVERVIEW APTS		WESTERN AVE	FOND DU LAC

WI390042002	WESTNOR APARTMENTS	653	W ARNDT ST	FOND DU LAC
WI390040019	ROCKLAND COURT & PARKVIEW APTS	1028	EAST ST	FORT ATKINSON
WI390040020	ROCKLAND COURT & PARKVIEW APTS	915	S MAIN ST	FORT ATKINSON
WI39M000218	ROCKWELL COURT APTS	105	ROCKWELL AVE	FORT ATKINSON
WI390039033	THE WOODS	3311	W COLLEGE AVE	FRANKLIN
WI39T791002	GERMANTOWN GROUP HOME	N116	W161 MAIN ST	GERMANTOWN
WI39R000074	RIVERWOOD APARTMENTS	120	S WELL ST	GILMAN
WI39R000001	VILLA APARTMENTS AKA GLEASON ELDERLY HOUSING	W1384	FIRST AVE	GLEASON
WI39T861033	NEIL RASMUSSEN MANOR	5762	CEDAR ST	GLEN FLORA
WI390039028	GLEN COURTS APARTMENTS	6091	N GREEN BAY AVE	GLENDALE
WI390050013	GLENHILLS APARTMENTS	6600	N SIDNEY PL	GLENDALE
WI390023001	HILLSIDE VILLAGE	562	MADISON ST	GLIDDEN
WI390039027	MANCHESTER HEIGHTS	642	MAPLE ST	GRAFTON
WI390040006	EXCHANGE HOUSE	5850	MAIN ST	GRATIOT
WI39M000174	400 MONROE PLAZA	400	N MONROE ST	GREEN BAY
WI39T801001	FORT HOWARD APARTMENTS	141	N CHESTNUT AVE	GREEN BAY
WI390044005	MAPLE LEAF FKA DENEYS TOWNHOUSES	1842	WESTERN AVE	GREEN BAY
WI39T861003	MIRMAR APARTMENTS	1240	UNIVERSITY AVE	GREEN BAY
WI39M000104	VILLA WEST I	1650	NINTH ST	GREEN BAY
WI39M000096	VILLA WEST II	1650	NINTH ST	GREEN BAY
WI390039031	GREENBROOK PHASE II	4955	S GREENBROOK TER	GREENFIELD
WI390030001	FOREST ACRES	10010	W FOREST HOME AVE	HALES CORNERS
WI390039016	HARTHAVEN	33	HIGH ST	HARTFORD
WI390043042	TIMBER RIDGE APARTMENTS	729	TIMBERLINE TRL	HARTFORD
WI39R000030	TAMARACK TERRACE APARTMENTS		MAIN ST	HAWKINS
WI39T831019	PHOENIX VILLA HAYWARD	15869	MURIEL	HAYWARD
WI390047005	SAWYER COUNTY HOUSING	144	VITCORDIA AVE	HAYWARD
WI39R000084	HIGHLAND MULTI FAMILY	115	S MAIN ST	HIGHLAND
WI39R000019	SUNRISE APARTMENTS	118	S 3RD ST	HILBERT
WI390040011	HILLS MANOR APARTMENTS		MADISON ST	HILLSBORO
WI39L000010	HORICON HEIGHTS		FINCH ST	HORICON
WI39T881034	PARKVIEW APARTMENTS	35777	CHESTNUT ST	INDEPENDENCE
WI39T851031	PHOENIX VILLA IRON RIVER	CTY TRK	ROUTE 2	IRON RIVER
WI39T851001	ALDEN STREET APARTMENTS AKA LSS HOUSING ROCK COUNTY APARTMENTS	1837	ALDEN RD	JANESVILLE
WI39T851009	TEAMSTER MANOR	1112	BURBANK AVE	JANESVILLE
WI39T831012	ALVERNO HOUSING	128	S KRANZ AVE	JEFFERSON
WI390040018	JEFFERSON OAKS WEST APARTMENTS	622	COLLINS RD	JEFFERSON
WI39M000123	ROCK VIEW APARTMENTS	207	E HENRY ST	JEFFERSON
WI39R000079	PARKVIEW EASTVIEW NORTHVIEW HSG	401	MORGAN AVE	JUNCTION CITY
WI39T831016	ROUND HOUSE MANOR	300	BICENTENNIAL CT	KAUKAUNA
WI39R000082	PARKVIEW APARTMENTS	628	PARK ST	KELLNERSVILLE
WI39T791014	FOREST TOWERS METRO	8218	14TH AVE	KENOSHA

WI390037006	JOANNE APTS	8828	41ST AVE	KENOSHA
WI390037010	KENOSHA GARDENS	5430	64TH AVE	KENOSHA
WI39M000153	NORTHPOINT CROSSING FKA BIRCH GARDENS APARTMENTS	1654	BIRCH RD	KENOSHA
WI39M000081	SAXONY MANOR	1852	22ND AVE	KENOSHA
WI390037017	TANGLEWOOD APTS	3020	87TH PL	KENOSHA
WI390008001	WASHINGTON PARK APARTMENTS	2805	40TH ST	KENOSHA
WI392694201	MEMONIEE RESERVATION		HIGHWAY 47	KESHENA
WI39T881033	COMMUNITY HOUSING AKA SCHUMANN APARTMENTS	617	BENNORA LEE CT	LA CROSSE
WI39H200014	FOREST PARK APARTMENTS	1230	BADGER ST	LA CROSSE
WI39T861030	HERITAGE HAVEN ST JAMES STREET	800	SAINT JAMES ST	LA CROSSE
	LA CROSSE LUTHERAN HOSPITAL AKA CHRISTOPHERSEN			
WI39T781002	HOUSE/SAGEN CENTRE	2121	SIMS PL	LA CROSSE
WI390044007	PING MANOR	1311	BADGER ST	LA CROSSE
WI390038004	ST VALLERIE APTS	4445	MORMON COULEE RD	LA CROSSE
WI39R000032	NORMAN KAHL APARTMENTS	516	LINDOO AVE	LADYSMITH
WI390040007	SUNRISE VALLEY	703	S WASHINGTON ST	LANCASTER
WI39R000058	CASTLE APARTMENTS	5220	SPRUCE ST	LAONA
WI39R000065	LOYAL HOUSING AKA THOMAS APARTMENTS	402	N THOMAS	LOYAL
WI39T781004	UNITED PIONEER HOMES	612	S 2ND ST	LUCK
WI390042031	VILLA LYN MANOR	156	N JUNEAU ST	LYNDON STATION
WI39L000002	BAYVIEW TOWNHOUSES	601	BAYVIEW	MADISON
WI39L000021	BRAM HILL APTS	1910-2100	FISHER ST	MADISON
WI398023009	CAPITOL CENTRE	333	W DAYTON ST	MADISON
WI39T801003	DALE HEIGHTS AKA PORTAL FOSTER CENTER	1310	DALE AVE	MADISON
	ELAINE MEYER APARTMENTS AKA DANE COUNTY MENTAL HEALTH CENTER			
WI39T801021	FORDEM TOWERS AKA CAMELOT TOWERS	2485	PERRY ST	MADISON
WI39L000187	KARABIS APARTMENTS	1622	FORDEM AVE	MADISON
WI390010004	KENNEDY HEIGHTS TOWNHOUSES	201	S PARK ST	MADISON
WI39L000001	NORTHPORT APTS	199	KENNEDY HEIGHTS	MADISON
WI39L000052	NORTHPORT GROUP HOME	1740	NORTHPORT DR	MADISON
WI39T791021	OAKWOOD VILLAGE	1602	NORTHPORT DR	MADISON
WI390026002	PACKER APTS	6209	MINERAL POINT RD	MADISON
WI39L000054	QUAKER HOUSING	1929	NORTHPORT DR	MADISON
WI39M000182	STEIN APARTMENTS	2101	TAFT ST	MADISON
WI39T851024	SUNFISH COURT APTS	301	N THIRD ST	MADISON
WI39T801023	WEXFORD RIDGE	73	SUNFISH CT	MADISON
WI39L000056	GARFIELD GARDENS	7006-10	TREE LN	MADISON
WI390042017	PARK VIEW HAVEN	2000	CLARK ST	MANITOWOC
WI390619201	SOUTHFIELD TOWNHOUSES	1325	N 8TH ST	MANITOWOC
WI39M000127	VALLEY VIEW APARTMENTS	2502	S 21ST ST	MANITOWOC
WI39T891004	EDGEWOOD MANOR	1485	N 7TH ST	MANITOWOC
WI39T841014	MARINETTE WOODS	1200	NORTHLAND TERRACE LN	MARINETTE
WI390047002		3411	CLEVELAND AVE	MARINETTE

WI390142201	NORTHLAND VILLAGE	1025	PINE BEACH RD	MARINETTE
WI39R000027	MARION HOUSING	210	W GARFIELD AVE	MARION
WI39M000154	LAUREL GARDENS APARTMENTS	620	LAUREL CT	MARSHFIELD
WI391397201	NORRIS MANOR	1412	ADAMS AVE S	MARSHFIELD
WI39T881001	ROUND RIVER COURT	1411	ARNOLD ST	MARSHFIELD
WI390042008	GRACE APARTMENTS	107	SARA LANE	MAUSTON
WI39L000011	CLARK GARDENS	411	N CLARK ST	MAYVILLE
WI390040005	SPRING GLEN APTS	1118	HORICON	MAYVILLE
WI39T821020	CEDAR COURT APARTMENTS	605	W CEDAR ST	MEDFORD
WI398023005	ELIZABETH COURT	936	6TH ST	MENASHA
WI390050004	GREENBRIAR VILLAGE	14030	W FOND DU LAC AVE	MENOMINEE FALLS
WI39H200055	MESSNER MANOR APARTMENTS	N90 W174	ST FRANCIS DR	MENOMINEE FALLS
WI39T821033	GAYLORD NELSON MANOR AKA MENOMINIE HANDICAPPED HOUSING	603	E 21ST AVE	MENOMONIE
WI39M000196	UNIVERSITY VILLAGE	2110	FIFTH ST	MENOMONIE
WI39T861032	WARREN KNOWLES MANOR AKA DUNN COUNTY HOUSING	507	CEDAR CT	MENOMONIE
WI39T821005	OAKWOOD APARTMENTS	10833	N PORT WASHINGTON RD	MEQUON
WI390041012	JENNY TOWERS	711	E FIRST ST	MERRILL
WI39F000017	SUNSET/HILLSIDE/MILLADORE APTS	836	COUNTY TRUNK N HIGHWAY 35	MILLADORE
WI390041018	SUNNYVIEW APARTMENTS	702	E MADISON AVE	MILLTOWN
WI39M000087	PARKVIEW TERRACE AKA HOUSING FACILITIES OF MILTON	702	E MADISON AVE	MILTON
WI39L000194	PARKVIEW TERRACE II	3700	W GREEN TREE RD	MILWAUKEE
WI39L000051	3700 GREEN TREE CORP	10301	W FOND DU LAC AVE	MILWAUKEE
WI390050019	APPLE LANE	6616	W APPLETON AVE	MILWAUKEE
WI39T851004	APPLETON AVENUE APARTMENTS	6609	N 53RD ST	MILWAUKEE
WI39T811013	ARCHDIOCESE GROUP HOME	1114	W ATKINSON ST	MILWAUKEE
WI39M000125	ATKINSON COURT	1407	W HIGHLAND AVE	MILWAUKEE
WI39M000173	AUER COURT APARTMENTS	6965	N 55TH ST	MILWAUKEE
WI39T851007	BLANCHE AND MADGE HOME	2627	W LAPHAM ST	MILWAUKEE
WI39M000214	BOULEVARD APARTMENTS AKA BLVD WBCII	64TH	COURT & BRADLEY RD	MILWAUKEE
WI39M000216	BRADLEY HOMES APARTMENTS	1110	N 17TH ST	MILWAUKEE
WI39L000012	CALLAHAN COURT	3131	N DR MARTIN LUTHER KING DR	MILWAUKEE
WI39T841037	CALVARY APARTMENTS	1555	W CHAMBERS ST	MILWAUKEE
WI390412201	CALVARY GARDENS	2121	N SECOND ST	MILWAUKEE
WI39T781003	CALVIN COURTYARD APARTMENTS I	2104	N MARTIN LUTHER KING DR	MILWAUKEE
WI39T831007	CALVIN COURTYARD APARTMENTS II aka MT ZION II	1831	N CAMBRIDGE AVE	MILWAUKEE
WI39M000137	CAMBRIDGE APARTMENTS	3284	N SHERMAN BLVD	MILWAUKEE
WI39T781007	CLARE CENTRAL/CLARE PLACE AKA TELSO I	834	N 35TH ST	MILWAUKEE
WI39T781022	CLARE HEIGHTS AKA TELSO I	1546	S 29TH ST	MILWAUKEE
WI39T791008	CLARE TOWERS APARTMENTS	3576	S 43RD ST	MILWAUKEE
WI39T851005	CLARE WOODS	2733-37	S 14TH ST	MILWAUKEE
WI39L000007	CLEVELAND TERRACE	920	W MADISON ST	MILWAUKEE
WI39T791009	EL JARDIN APARTMENTS	3130-40	S 20TH ST	MILWAUKEE
WI390039034	EUCLID ARMS APARTMENTS			

WI39M000207	EVERGREEN SQUARE I	3141	S 77TH ST	MILWAUKEE
WI39M000208	EVERGREEN SQUARE II	3155	S 77TH ST	MILWAUKEE
WI39M000209	EVERGREEN SQUARE III	3149	S 77TH ST	MILWAUKEE
WI390039002	EVERGREEN SQUARE IV	3139	S 77TH ST	MILWAUKEE
WI390043032	FERNWOOD COURT	6700	W APPLETON AVE	MILWAUKEE
WI39L000029	FLORIST GARDENS APTS	6024	N 35TH ST	MILWAUKEE
WI392874201	GOLDA MEIR HOUSE	1567	N PROSPECT AVE	MILWAUKEE
WI390039020	GRAND HAVEN APARTMENTS	520	N 20TH ST	MILWAUKEE
WI39T831024	HEDWIG HOUSE APARTMENTS	1724	N HUMBOLDT AVE	MILWAUKEE
WI39M000217	JEFFERSON COURT	414	E JUNEAU ST	MILWAUKEE
WI39M000200	JUNEAU GARDENS APARTMENTS	1211	N 27TH ST	MILWAUKEE
WI390043024	REV DAVILA VILLAGE F/K/A LA CASA EVANGELICA	1226	S 7TH ST	MILWAUKEE
WI390046004	LA CORONA APARTMENTS	1655	S 3RD ST	MILWAUKEE
WI39T841025	LA PAZ APARTMENTS	1313	S 6TH ST	MILWAUKEE
WI39L000035	LAYTON GARDENS I	2220	W LAYTON AVE	MILWAUKEE
WI39L000036	LAYTON GARDENS II	2230	W LAYTON AVE	MILWAUKEE
WI39L000037	LAYTON GARDENS III	2240	W LAYTON AVE	MILWAUKEE
WI39E000003	LONDON SQUARE	2007	W GALENA ST	MILWAUKEE
WI39L000006	MAIN STREET GARDENS	6020	W MAIN ST	MILWAUKEE
WI390043006	MARQUETTE APARTMENTS	1628	W WISCONSIN AVE	MILWAUKEE
WI390011005	MCGOVERN APARTMENTS	5415	N HOPKINS ST	MILWAUKEE
WI39L000065	MCKINLEY GARDENS	1349	N 22ND ST	MILWAUKEE
WI39M000198	MEADOW VILLAGE	1470	N 17TH ST	MILWAUKEE
WI39T881020	MEADOWS APARTMENTS	6344	N 101ST ST	MILWAUKEE
WI390043011	MILWAUKEE REHAB	3391-93	N 22ND ST	MILWAUKEE
WI390043021	NEW HAMPTON GARDENS	4821	N 22ND ST	MILWAUKEE
WI39E000004	NORTHWOOD APARTMENTS	224	W WRIGHT ST	MILWAUKEE
WI390050045	PARC WEST APTS AKA RENAISSANCE APARTMENTS	2342	N 35TH ST	MILWAUKEE
WI390039017	PARK BLUFF APTS	555	S LAYTON BLVD	MILWAUKEE
WI390043013	PARK CLUB APTS	8253	N 107TH ST	MILWAUKEE
WI390039021	PLEASANT TERRACE APARTMENTS	1027	E PLEASANT ST	MILWAUKEE
WI39M000080	PLYMOUTH HILL	826	W GALENA ST	MILWAUKEE
WI39T861015	RICHARDSON MANOR	1919	N 11TH ST	MILWAUKEE
WI39T781008	SANTA CRUZ APARTMENTS	3029	W WELLS ST	MILWAUKEE
WI390050023	SILVER SPRING SQUARE	5513	N HOPKINS ST	MILWAUKEE
WI39M000197	SILVER TRAIL APARTMENTS	5356	N LOVERS LANE RD	MILWAUKEE
WI39H200016	SOUTHGATE SQUARE	3775	S 27TH ST	MILWAUKEE
WI390039009	SOUTHGATE SQUARE PHASE II COMPANY A LTD PTNSH	3789	S 27TH ST	MILWAUKEE
WI39T871017	ST MARK PLACE	2025	N 14TH ST	MILWAUKEE
WI39L000042	ST PETER APTS II	6550	N 80TH ST	MILWAUKEE
WI39L000043	ST PETER APTS III	6570	N 80TH ST	MILWAUKEE
WI39L000041	ST PETER I	6540	N 80TH ST	MILWAUKEE
WI39M000176	STATE STREET APTS	955	N 14TH ST	MILWAUKEE

WI39L000053	TEUTONIA APTS	6875	N TEUTONIA AVE	MILWAUKEE
WI390039003	THE GARDENS	3425	N 60TH ST	MILWAUKEE
WI390039018	THE WILLOWS	2201	N CAMBRIDGE AVE	MILWAUKEE
WI39E000001	URBAN WORKS TOO AKA NPW APARTMENTS	3846	N PORT WASHINGTON RD	MILWAUKEE
WI39M000149	WAICO HSG DEVELOPMENT I	1120	W VINE ST	MILWAUKEE
WI390043063	WAICO II APARTMENTS	1120	W VINE ST	MILWAUKEE
WI39M000106	WALNUT PARK APTS	1551	N 9TH ST	MILWAUKEE
WI390050009	WATERSEDE APARTMENTS	3278	N DOUSMAN ST	MILWAUKEE
WI39M000215	WEST VIEW MANOR	3237	S 99TH ST	MILWAUKEE
WI39L000025	WHITE BIRCH APARTMENTS I AKA NORTHRIDGE LAKES II	9239	N 75TH ST	MILWAUKEE
WI39L000026	WHITE BIRCH APARTMENTS II AKA NORTHRIDGE LAKES III	9139, 9177,	N 75TH ST	MILWAUKEE
WI39E000005	WILLIAMS SERVICES	3765	N 13TH ST	MILWAUKEE
WI39E000002	WINDSOR COURT	1831	W JUNEAU AVE	MILWAUKEE
WI39R000068	EDGEWOOD APARTMENTS	181	2ND AVE	MINONG
WI39T821006	MONONA MEADOWS	250	FEMRITE DR	MONONA
WI390040027	HOUSING FACILITIES OF MONTICELLO AKA WITTWER APTS	120	S MAIN ST	MONTICELLO
WI39R000023	MONTICELLO MEADOWS AKA DONALD KNAAK	327	S GARFIELD ST	MONTICELLO
WI39F000080	IRON DRIFT/KNIGHT APARTMENTS	25	PENCE ST	MONTREAL
WI390304201	LINCOLN VILLAS	5810	LINCOLN VILLAGE DR	MOUNT PLEASANT
WI390037007	WALDMAR HOUSING	204-208	DURTSCHI DR	MT HOREB
WI39R000013	DOC SUM APARTMENTS	410	W MAPLE ST	MUSCODA
WI39F000072	MUSCODA HOUSING	457	E MECHANICS ST	MUSCODA
WI39T841041	APARTMENTS BY ARC	1200	BECHAUD AVE	N FOND DU LAC
WI390042029	BLUFF AIRE APARTMENTS AKA JUNEAU COUNTY HSG	202	FIFTH ST	NECEDAH
WI39L000049	PRIMROSE APTS	1310	PRIMROSE LN	NEENAH
WI39T811012	RCDD INC	221	THIRD ST	NEENAH
WI39T791019	REHAB HOUSE NEENAH	107	PROFESSIONAL PLZ	NEENAH
WI393289201	RESIDENTIAL CARE INC AKA MARICOPA HOUSE	105	STATE ST	NEENAH
WI39T811022	COUNTRY VIEW APARTMENTS	300	FERGUSON ST	NEILLSVILLE
WI39M000084	NEILLSVILLE MANOR	210-214	E 4TH ST	NEILLSVILLE
WI39R000053	THE COVEY	155	N SECTION ST	NEKOOSA
WI390042003	WOODLAKE EAST	1055	MARKET ST	NEKOOSA
WI39R000003	SUNRISE VILLAGE	327	N SPRUCE ST	NEW AUBURN
WI390042032	WESTVIEW HAVEN	530	S WASHINGTON AVE	NEW LISBON
WI39T891001	BOOTH MANOR	150	W CENTENNIAL DR	OAK CREEK
WI39L000033	LAKE FOREST APTS I	8541	S CHICAGO AVE	OAK CREEK
WI390039012	LAKE FOREST APTS II	8471	S CHICAGO RD	OAK CREEK
WI390039006	OAK CREEK COURTS	195	W PUETZ RD	OAK CREEK
WI390039001	HICKORY VIEW COMMONS	211	S CONCORD RD	OCONOMOWOC
WI39T871006	RIDGEVIEW APARTMENTS	829	S MAIN ST	OCONTO FALLS
WI390037009	FOX VIEW MANOR	330	W MAIN ST	OMIRO
WI39T841016	GREENDALE APTS	321	W MAIN ST	ONALASKA
WI39T891008	PINEDALE APARTMENTS	13	S 13TH AVE	ONALASKA

WI39R000035	ONTARIO ELDERLY HOUSING	406	PARK ST	ONTARIO
WI39L000048	CUMBERLAND COURT APTS	1170A	CUMBERLAND TRL	OSHKOSH
WI39T881012	GILEAD APARTMENTS	200	JOSSLYN ST	OSHKOSH
WI39T801011	RES CARE FOR DEV DISABLED	930	MALLARD AVE	OSHKOSH
WI39M000163	SIMEANNA APARTMENTS	155	N EAGLE ST	OSHKOSH
WI390100201	SIMEANNA III	151	N EAGLE ST	OSHKOSH
WI390037020	SIMEANNA SOUTH	145	N EAGLE ST	OSHKOSH
WI39T871010	WILLO APARTMENTS	216	E TENNESSEE AVE	OSHKOSH
WI39M000110	OWEN HEIGHTS APTS	709	E 6TH ST	OWEN
WI39R000090	BAYVIEW APARTMENTS	418	W ORMSBY ST	OXFORD
WI39T851034	ELDON MARPLE MANOR	923	NINTH AVE S	PARK FALLS
WI39R000022	NORTHWOODS VILLAGE	4390	HACKLEY CIR	PHELPS
WI39R000076	ARGENT APARTMENTS OF PHILLIPS	305-315	S EYDER AVE	PHILLIPS
WI39T821021	MAYWOOD APARTMENTS	1801	CHESTNUT DR	POLOVER
WI390042006	HAWTHORNE WOODS II AKA BERKSHIRE II	440	N HIGHLAND ST	PLYMOUTH
WI39R000051	HAWTHORNE WOODS III AKA BERKSHIRE 3	432	N HIGHLAND AVE	PLYMOUTH
WI39T871013	NORPORT GROUP HOME	411	E NORPORT DR	PORT WASHINGTON
WI390039022	WESTPORT MEADOWS	1200	OAK CT	PORT WASHINGTON
WI39R000085	CAMPUS VIEW APARTMENTS	406	COLLINS ST	PORTAGE
WI39M000234	HOWARD WOODS APTS	450	N JACKSON ST	PORTAGE
WI390040026	RIVERWOOD APARTMENTS	215	W MULLET ST	PORTAGE
WI39R000006	VILLAGE HOUSE APARTMENTS	2830	VILLAGE RD	PORTAGE
WI39R000067	RIVER HILLS APARTMENTS	1100	LIBERTY ST	POY SIPPI
WI39T811007	PIONEER PLACE I	202	HILLSIDE TER	POYNETTE
WI39T871018	PIONEER PLACE II	243	W SEWARD ST	POYNETTE
WI39R000011	PRAIRIE APARTMENTS II	439	PEARL ST	POYNETTE
WI39T871030	PHEASANT RUN APARTMENTS	821	DOUSMAN ST	PRAIRIE DU CHIEN
WI39T801005	SCOTT TERRACE	112	PARKER ST E	PRAIRIE FARM
WI39R000047	ST CROIX MANOR	1028	BORNER ST N	PRESCOTT
WI39R000024	PRINCETON MEADOWS	794	W MAIN ST	PRINCETON
WI390037011	CHATEAU/REGENCY APTS	4111	ERIE ST	RACINE
WI39T791005	CLARE MEADOWS AKA TELSO II	6800	MIDDLE RD	RACINE
WI39M000103	DURAND PLAZA	3003	DURAND AVE	RACINE
WI39M000164	LINCOLN MANOR OF RACINE	5801	16TH ST	RACINE
WI39T811015	LINCOLN VILLAS NORTH	3919	RUBY AVE	RACINE
WI39T851013	MARIAN HOUSING CENTER	4105	SPRING ST	RACINE
WI39H200020	OAKVIEW MANOR	4720	BYRD AVE	RACINE
WI39T881030	ST PAUL GARDENS APARTMENTS	1120	CENTER ST	RACINE
WI39L000071	SUNSET TERRACE APTS	5539	BYRD AVE	RACINE
WI39L000013	THE HOME COMPANY	1204	SCHILLER ST	RACINE
WI39T891007	TRINITY TERRACE	2132	CENTER ST	RACINE
WI39M000085	WASHINGTON APARTMENTS	2000	W WASHINGTON AVE	RACINE
WI39R000070	COUNTRY HARBOR II AKA CHADWICK VILLAGE II	725	N SPRING ST	RANDOM LAKE

WI39L000014	VILLAGE GREEN	850	PLUM ST	REEDSBURG
WI39R000044	PARK ESTATES	410	GREEN MEADOW DR	REEDSVILLE
WI39T801013	EVERGREEN APARTMENTS	880	E TIMBER DR	RHINELANDER
WI39T861026	PHOENIX VILLA RHINELANDER	1011	MASON ST	RHINELANDER
WI39T791015	RICHLAND COUNTY GROUP HOME	204	S STEWART ST	RICHLAND CENTER
WI39M000165	RUSSELL MANOR INC	504	RUSSELL DR	RIPON
WI390042009	WILLOWBROOK APTS	615	W OSHKOSH ST	RIPON
WI39T841019	ROTHSCHILD HOUSING	105	BECKER ST	ROTHSCHILD
WI390039029	CHADWICK VILLAGE I	405	W CHURCH LN	SAUKVILLE
WI390050026	COUNTRY HARBOR LLC AKA CHADWICK VILLAGE III	411	W CHISWELL ST	SAUKVILLE
WI39T841022	SCHOFFIELD HOUSING	2035	GRAND AVE	SCHOFFIELD
WI39T791018	FOREST TOWERS	500	LINCOLN VILLAGE DR	SHAWANO
WI39L000003	CAMELOT MANOR	2332	CARMEN AVE	SHEBOYGAN
WI39T871008	COVENANT HOUSE	3212	W SAEMANN AVE	SHEBOYGAN
WI390042038	EISNER COURT	3427	EISNER CT	SHEBOYGAN
WI39T791022	NIAGARA APARTMENTS	929	NIAGARA AVE	SHEBOYGAN
WI390013003	NIAGARA HEIGHTS	820	N 9TH ST	SHEBOYGAN
WI390042014	RIVERVIEW APTS	2119	ERIE AVE	SHEBOYGAN
WI39R000031	LACY STREET APARTMENTS	W5590	LACY ST	SHELDON
WI390040021	SILVER LANE APARTMENTS	201	HELLER CT	SHULLSBURG
WI39R000055	BURNETT COUNTY HOUSING	24097	ELLIS AVE	SIREN
WI39R000009	BAYVIEW TERRACE	215	PARK LN	SISTER BAY
WI39R000075	GOLDEN ACRES	100	SUNSHINE BLVD	SOLDIERS GROVE
WI390038001	COUNTRYSIDE APARTMENTS	509	GERMAIN ST	SOMERSET
WI39T841008	HERITAGE HAVEN-SPARTA AKA ELDER CARE OF SPARTA	622	S COURT	SPARTA
WI39R000020	THE CHALET	W528	PARK DR	SPRING VALLEY
WI39T851018	RIVER TOWN HEIGHTS	201	S ADAMS ST	ST CROIX FALLS
WI39T871016	CANTICLE COURT	3221	S LAKE DR	ST FRANCIS
WI39R000049	SCENIC VIEW VILLA	300	S 6TH ST	ST NAZIANZ
WI39R000040	PRAIRIE VILLAGE	517	W BLACKHAWK ST	STETSONVILLE
WI390042027	EDGEWATER MANOR	1450	WATER ST	STEVENS POINT
WI39R000043	STOCKBRIDGE MEADOW	228	ENTERPRISE ST	STOCKBRIDGE
WI39R000071	VALLEY APARTMENTS	350	ELM ST	STODDARD
WI390037016	GREENSPIRE I	1040	JACKSON ST	STOUGHTON
WI39R000046	GREENSPIRE II	1050	JACKSON ST	STOUGHTON
WI39T781021	LINCOLN GROUP HOME	1539	LINCOLN AVE	STOUGHTON
WI392255202	ORCHARD VALLEY	1252	N 12TH PL	STURGEON BAY
WI390032002	WESTRIDGE APTS	3101-3133	86TH ST	STURTEVANT
WI392200201	COLONIAL VIEW APARTMENTS	601	THOMAS DR	SUN PRAIRIE
WI39L000070	SUNNY HILL	708	FRANCES CT	SUN PRAIRIE
WI39T791016	ARC GROUP HOME	3105	CUMMING AVE	SUPERIOR
WI39L000030	BARTLEY MANOR	3920	TOWER AVE	SUPERIOR
WI39T821037	ELMWOOD APARTMENTS	1020	WEEKS AVE	SUPERIOR

WI392744201	PHOENIX VILLA APTS	1001	CLOUGH AVE	SUPERIOR
WI39M000095	ROYALTON MANOR	1900	NEW YORK AVE	SUPERIOR
WI390038005	SUPERIOR GOLDEN APTS	2315	BANKS AVE	SUPERIOR
WI390045001	SUPERIOR TOWNHOUSES		RASPBERRY & 23RD ST	SUPERIOR
WI39M000092	PIONEER VILLA	415	N MILL ST	SURING
WI390043049	BRISTOL COURTS/CHICESTER	W246 N647	PEWAUKEE RD	SUSSEX
WI39R000057	CEDAR MEADOWS	200	US HWY 45 N	TIGERTON
WI39M000170	THE COURTYARD AT WILLOW WOODS FKA ASSISI HOMES ELDR	1500	LINCOLN AVE	TOMAH
WI39R000064	MANOR INC AKA HOUSING FACALITIES OF TOMAH	515	N KILBOURN AVE	TOMAH
WI39R000037	KILBOURNE APARTMENTS	401	N GLENDALE AVE	TOMAH
WI39R000037	TOMAH TERRACE		MERRILL AVE	TOMAHAWK
WI390041004	LONGFELLOW & WHITTIER APTS AKA TOMAHAWK ELDERLY	11	BECKER ST	TURTLE LAKE
WI39T801006	LAKELAND MANOR	301	LINCOLN DR	TWIN LAKES
WI39R000042	MEADOWVIEW VILLAGE	450	MISHICOT RD	TWO RIVERS
WI392255201	MUELLER MANOR	3215	POLK ST	TWO RIVERS
WI390042016	VILLAGE GREEN EAST APARTMENTS	2401	FOREST AVE	TWO RIVERS
WI39M000083	VILLAGE GREEN WEST	2602	PARK PL	UNION GROVE
WI39R000060	HILLPARK HEIGHTS I	1380	E CHURCH ST	VIROQUA
WI39T831006	BAD AXE APARTMENTS	113	CHICAGO AVE	VIROQUA
WI390040008	BROADWAY COURT II	505	S 7TH ST	WATERFORD
WI390032001	LEVI BARNES MANOR	200	HIGHLAND AVE	WATERTOWN
WI393072201	MUELLER APARTMENTS	1121	STIMPSON ST	WATERTOWN
WI390040002	RIVERVIEW COMMONS	112	BOUGHTON ST	WATERTOWN
WI390022010	WATERTOWN EAST PHASE III	1153	BOUGHTON ST	WATERTOWN
WI39L000058	WATERTOWN EAST PROJECT PHASE I	1153	BOUGHTON ST	WATERTOWN
WI39L000059	WATERTOWN EAST PROJECT PHASE II	1153	BOUGHTON ST	WATERTOWN
WI39T871015	HICKORY HILLS APARTMENTS		S GRANDVIEW BLVD	WAUKESHA
WI39T821016	LA CASA VILLAGE APT	1219A	BIG BEND	WAUKESHA
WI390050008	MONTEREY AND HILLCREST	1431	N UNIVERSITY DR	WAUKESHA
WI39M000102	SENIOR HOUSE	2725	ARCADIAN AVE	WAUKESHA
WI39M000169	YE OLDE FIREHOUSE APTS	201	N MAIN ST	WAUPACA
WI39R000059	HARRIS COURT	222	S HARRIS AVE	WAUPUN
WI39R000015	PATTEE MEADOW APARTMENTS	100	ROCK AVE	WAUPUN
WI39L000024	WEST VIEW APTS	1105	W BROWN ST	WAUPUN
WI39T861031	ALVIN OKONSKI MANOR	916	W CAMPUS DR	WAUSAU
WI39L000023	RANDOLPH COURT	920	N 19TH AVE	WAUSAU
WI39T821019	GREEK ORTHODOX MANOR	1300	W CONGRESS ST	WAUWATOSA
WI390039015	TOSA GLEN	9400	ST JAMES CT	WAUWATOSA
WI390050042	ORCHARD COURT APARTMENTS	1330	W ORCHARD COURT	WEST ALLIS
WI39L000008	SUNRISE APARTMENTS	11506	W NATIONAL AVE	WEST ALLIS
WI390050005	WEST ALLIS FAMILY HOUSING	8750	S 116TH ST #13	WEST ALLIS
WI390046005	WINDSONG VILLAGE	1450	W OKLAHOMA AVE	WEST ALLIS
WI39L000045	ARBOR TRACE	11024	E DECORAH RD	WEST BEND
		621		

WI390039008	MEADOW BROOK MANOR II	475	MEADOWBROOK DR	WEST BEND
WI390043038	UNIVERSITY APARTMENTS	230	N UNIVERSITY DR	WEST BEND
WI39R000054	CEDAR COURT II	321	WAGON DR	WEST SALEM
WI39T821035	HALVORSEN APARTMENTS	211	MILWAUKEE ST	WESTBY
WI39R000029	HEJERS HARBOUR APARTMENTS		THIRD ST	WEYERHAEUSER
WI39T871004	FLORENCE STREET APARTMENTS	1226	W FLORENCE ST	WHITEWATER
WI39T831042	GREEN VALLEY ESTATES	570	S CLARK ST	WHITEWATER
WI39M000233	UNIVERSITY GARDENS	370	N TRATT ST	WHITEWATER
WI39T841007	WHITEWATER MANOR	155	HYER LN	WHITEWATER
WI391397202	FIRSIDE APTS	1600	SHERMAN AVE	WHITING
WI390037008	RIVERSIDE APARTMENTS	101	N 2ND ST	WINNECONNE
WI39R000061	WINTERHAVEN APTS FKA BILLER ELDERLY APTS	5038	N ELLEN ST	WINTER
WI39R000048	VILLAGE GLEN APARTMENTS	1008	ELM ST	WISCONSIN DELLS
WI39T811018	ACORN APARTMENTS	2721	10TH ST	WISCONSIN RAPIDS
WI391397203	CHULA VISTA MANOR	1200	HUNTINGTON BLVD	WISCONSIN RAPIDS
WI390018005	GRACE APARTMENTS	1531	23RD AVE S	WISCONSIN RAPIDS
WI390042020	PINE CREEK II	2626	S 12TH ST	WISCONSIN RAPIDS
WI390042028	SUNRISE APARTMENTS	513	CENTER ST	WONEWOC
WI39T841017	WOOD COURT APARTMENTS	917	THIRD AVE	WOODRUFF
WI39R000026	WOODLAND LAKES ESTATES	656	ELM - HWY 51 N	WOODRUFF
WI39R000062	WYONA LAKE APARTMENTS	107	COLUMBUS ST	WYOCENA