



CALIFORNIA TAX CREDIT ALLOCATION COMMITTEE

915 Capitol Mall, Suite 280
Sacramento, CA 95814
p (916) 654-6340
f (916) 654-6033
www.treasurer.ca.gov/ctcac

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DATE: July 9, 2026

TO: Owners and Management of Low-Income Housing Tax Credit (LIHTC) Projects

FROM: California Tax Credit Allocation Committee (CTCAC) – Compliance Section

RE: CTCAC Compliance Policy Updates

The purpose of this memorandum (memo) is to notify participants of new policy changes affecting the California Tax Credit Allocation Committee's (CTCAC) Compliance Monitoring program.

The memo will cover the following policy updates:

1. CTCAC email address for ownership/management compliance questions
2. Implementation of InspectCheck for physical inspections
3. Tenant Income Certification (TIC) signature date(s)
4. Resyndication documentation

1. CTCAC Email Address (NEW):

Due to the number of email messages received separately by CTCAC Compliance Management, CTCAC has created a new email address for questions from owners and management for compliance related questions. This will be monitored daily by CTCAC Compliance Management and allow for a prompt response, reducing follow-up email messages or overlooked email messages due to the volume received.

All email messages must include the project name and CTCAC project number in the subject line and detailed explanation of your specific question in the body of the email message. To assist us in providing timely and accurate responses, please avoid

questions involving hypothetical scenarios.

Please do not email a specific CTCAC staff member directly as the email will be forwarded to the new email address and placed in the queue in the order received. The new email address is:

ctcaccompliance@treasurer.ca.gov

2. *InspectCheck Implementation (NEW):*

Beginning September 1, 2026, CTCAC will implement the use of InspectCheck as the standard inspection report for CTCAC physical inspections. During implementation (expected to conclude by the end of 2026), you may receive either (1) a standard findings letter with the deficiencies noted in a single letter, or (2) a findings letter for file findings and a separate InspectCheck inspection report, issued simultaneously.

In 2027, the expectation is that all CTCAC physical inspections will be submitted exclusively using the InspectCheck report format. At this time, there is no change to the response deadlines for deficiencies (30 days from the report's issuance date). Responses still require a work order showing all deficiencies have been corrected and signed by **BOTH** the tenant and property management. Additional documentation may be noted in the findings letter under "Other Issues".

A sample report is attached for your convenience and review.

3. *Tenant Income Certification (TIC) Signature Date Requirement (UPDATED):*

Beginning as of the date of this memo, CTCAC is no longer requiring the move-in Tenant Income Certification (TIC) form to be signed within 5 days of the TIC effective date. The move-in or recertification TIC can be signed within 120 days of the TIC effective date, aligning with the 120-day requirement for all forms and documentation.

This applies to all project types: New construction, acquisition/rehabilitation, and resyndication.

4. *Resyndication Documentation Requirements (UPDATED):*

When an existing CTCAC project is approved for resyndication, all existing tax credit households from the previous CTCAC allocation automatically qualify under the new resyndication in accordance with IRS guidance provided they income qualified under the previous allocation. These households do not need to be "re-qualified".

FILE REQUIREMENTS

- CTCAC will require that a new file be created for the existing household and the following must be included in the new resyndication file:
 1. The original move-in certification packet with all income documentation along with the lease, Section 42 LIHTC Addendum, Good Cause Eviction

- Lease Rider Addendum, and VAWA Addendum
2. The UPDATED Resyndication Clarification Form must be completed and placed in front of the original move-in certification packet. (Sample attached)
 3. The most current complete resyndication recertification packet or Tenant Household Information Form (THIF)
 4. A “resyndication move-in” or “resyndication 1st recertification” packet is no longer required.

MOVE IN CERTIFICATION PACKET

- The original move-in packet must be included as the move-in packet for the new resyndication file.
 - If the original move-in packet is not available to prove eligibility, a recertification packet must be provided from the prior allocation, including all income required documentation, using the income limits effective at the time of the recertification confirming the household was income qualified.
 - The original TIC move-in date will be used for all subsequent resyndication recertifications.
 - If no recertification from the prior allocation verifies the household was income eligible, the household must be income qualified as a new move-in at resyndication using the current income limits.

RESYNDICATION (100% TAX CREDIT)

- Continue to use the original move-in date on all future recertifications under the resyndication.
- The annual recertifications can be completed on the move-in anniversary month, a mass recertification date, or a “line in the sand” selected by owner for the resyndication.
- The recertification TIC must be signed within 120 days prior to the TIC effective date.
- The recertification packet under the resyndication can be a complete recertification packet or the THIF.

RESYNDICATION (MIXED INCOME)

- If the existing tax project is mixed-income, and applies as a 100% tax credit project under the new resyndication, the market rate households cannot be grandfathered in.
 - Those households were never protected under the CTCAC regulatory agreement and therefore must meet the current maximum income limits based on household size.
- If the resyndicated property remains mixed income:
 - Mass recertification is NOT permitted by the IRS.
 - The 140% next available unit rule must be tracked correctly by annually recertifying households on their anniversary date.
 - The TIC Effective Date will be the anniversary date of the original move-in date.

CTCAC Compliance Section Policy Update
July 9, 2026

CTCAC appreciates your patience and understanding as we work towards meeting our mandated LIHTC obligations. Stated policies or procedures referenced on this memo may be revised in response to federal or state regulatory changes to the program. CTCAC looks forward to continued success in collaborating with owners and property management companies.

If you have any questions regarding the policies or information noted above, you may contact CTCAC Compliance Management at ctcaccompliance@treasurer.ca.gov or by telephone at 916-654-6340.

Elizabeth Gutierrez-Ramos, Division Chief
Mayra Lozano, Section Chief
Emilio Contreras, Section Chief
Tara Boynton, Section Chief

TCAC NSPIRE Compliance Inspection



NSPIRE - Non Compliance Letter



ID: 697548

Performed By:



[REDACTED] : (Multiple Units)

NSPIRE - Non Compliance Letter

TCAC NSPIRE Compliance Inspection : 5-Year Inspection

Scheduled: [REDACTED]

Closed:

ID: 697548

Inspection Summary

Inspection Summary

Area	No. of Results
Buildings (1 out of 1 Inspected)	4
Units (16 out of 57 Inspected)	18
Total	22
Inspector	No. of Results
[REDACTED]	10

Building Level - Result Counts

Building	No. of Units	No. of Units Insp.	No. of Results
CA- [REDACTED] 01	57	16	4

Unit Area - Result Counts

Building: CA- [REDACTED] 01	
Apt No.	No. of Results
101	1
201	1
202	1
206	1
208	1
211	1
212	1
217	1
306	1
308	1
404	1
407	2
410	1
411	1
412	1
414	2

Inspection Results

CA- 01

CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Outside	Rooftop	Water Heater	Pressure relief valve has an active leak (17455)		1		09:45		Severe	24H
Inside	Community Room	Cooking Appliance (BLDG)	No burner on the cooking range or cooktop produces heat (17250)				10:14		Low	60D
Inside	Kitchen (Bldg)	Wall Covering and Finish – Interior	Interior wall has hole greater than 2in. (17371)		2		10:15		Mod	30D
Inside	Restrooms	Sink	Sink is clogged/not draining (17425)		1		09:59		Mod	30D
CA- 01: Unit 101										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:12			
CA- 01: Unit 201										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:03			
CA- 01: Unit 202										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Bedroom 1	Light Fixtures (Interior)	General Comment		2		10:04			
CA- 01: Unit 206										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:04			
CA- 01: Unit 208										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:05			
CA- 01: Unit 211										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Bedroom 1	Smoke Alarms	Each level of a unit does not have at least one smoke alarm (17435)		3		10:21		LT	24H
CA- 01: Unit 212										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:09			
CA- 01: Unit 217										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:06			
CA- 01: Unit 306										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:01			
CA- 01: Unit 308										
CA- 01	Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found				10:01			

*Non-Scoring *Temporary Non-Scoring *Repeat finding within the area (only 1-scored) *Note: Unit points adjusted to reflect the actual unit count



Inspection Results (Continued)

CA-01: Unit 404

Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found			09:53			

CA-01: Unit 407

Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Bedroom 1	HVAC Equipment	General Comment	4		10:03			
Unit	Bedroom 1	Smoke Alarms	Smoke alarm not installed in a sleeping room (17435)			09:52		LT	24H

CA-01: Unit 410

Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found			09:50			

CA-01: Unit 411

Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found			09:49			

CA-01: Unit 412

Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Entire Unit	No Issues/Violations	Inspected - No Issues Were Found			10:01			

CA-01: Unit 414

Area	Location	Item	Results	Notes	Pic	Date	Fixed	Sev	Fix By
Unit	Bedroom 1	Smoke Alarms	Smoke alarm does not produce an audio or visual alarm when tested (17433)			09:47		LT	24H
Unit	Bedroom 1	Sprinkler Assembly	Sprinkler assembly has evidence of corrosion (17440)	3		09:49		LT	24H

HUD Standards

HUD Nbr	Item	Parent Violation
17250	Cooking Appliance (BLDG)	Cooking range, cooktop, or oven does not ignite or produce heat
17425	Sink	Sink is not draining
17433	Smoke Alarms	Smoke alarm does not produce an audio or visual alarm when tested
17435	Smoke Alarms	Smoke alarm is not installed where required
17440	Sprinkler Assembly	Sprinkler assembly has evidence of corrosion
17371	Wall Covering and Finish – Interior	Interior wall has a hole that is greater than 2 inches in diameter or there is an accumulation of holes that are cumulatively greater than 6 inches by 6 inches
17455	Water Heater	Temperature pressure relief (TPR) valve has an active leak or is obstructed or relief valve discharge piping is damaged, capped, has an upward slope, or is constructed of unsuitable material

Notes and Comments

CA- 01		
CA- 01		
Note Nbr	Location - Item	Notes/Comments
1	Restrooms Sink	Bath 3 floor 3
CA- 01: Unit 202		
Note Nbr	Location - Item	Notes/Comments
2	Bedroom 1 Light Fixtures (Interior)	Ceiling light cover missing
CA- 01: Unit 211		
Note Nbr	Location - Item	Notes/Comments
3	Bedroom 1 Smoke Alarms	Corrected at time of insp
CA- 01: Unit 407		
Note Nbr	Location - Item	Notes/Comments
4	Bedroom 1 HVAC Equipment	Knob damaged



Inspection Photos

CA- 01

CA- 01



1

CA- 01 - Rooftop - Water Heater -
9:45AM -



2

CA- 01 - Kitchen (Bldg) - Wall
Covering and Finish - Interior -
2026 10:15AM -

CA- 01: Unit 414



3

CA- 01 Unit 414 - Bedroom 1 -
Sprinkler Assembly -
9:49AM -

Resyndication Clarification Form

(Print on colored paper)

For existing households that qualified under the original allocation of credits.

1. Name of Tax Credit Property: _____
2. Original CTCAC Project Number: _____
3. Resyndicated CTCAC Project Number: _____
4. Household Name: _____
5. Original move-in date: _____
6. Is a complete copy of the move-in certification attached? _____
7. If no, what subsequent complete certification is attached? _____
8. Current certification anniversary date for the household: _____

Certification by Owner/Management Company Agent:

Print Name: _____

Signature: _____ Date: _____

Title: _____

*I certify under penalty of perjury that the above information is true and correct to the best of our ability. The owner has provided either the **original initial move-in certification** for this household or **a prior complete recertification with income documentation** to show the household was income eligible under the prior allocation of tax credits for this project.*