Casualty Loss Form K- must be submitted to IHCDA within 10 days of Casualty Loss event

DEVELOPMENT INFORMATION

Development Name: _____

Building Identification Number (BIN): _____

IHCDA HOME/HTF/CDBG/Development Fund Award Number (If any): _____

Property Address:_____

City:_____ State:_____ Zip Code:_____

CASUALTY LOSS INFORMATION

Date of Casualty Loss event: _____

Number of buildings affected: _____

Number of units affected:_____

List all unit numbers affected:

Cause of Casualty Loss (check the applicable box). If other, check box and type in summary.

Fire: ☐ Tornado: ☐

Storm/Winds: ☐ Flood: ☐

Other: ☐

REQUIRED DOCUMENTS

Submit the following documents as attachments to this Form K:

☐ Narrative summary of any tenant relocation/displacement

☐ Narrative summary of initial rehabilitation/restoration plan. A full plan must be submitted within 30 days of the Casualty Loss event.

☐ Report from applicable emergency response team that responded to the event, if applicable (e.g., fire department, police department, etc.)

OWNER AGENT SIGNATURE

This form must be signed by the Primary Owner contact or Primary Management contact for the project.

Owner Agent Name: _____

Owner Agent Signature _____ Date _____

Send the completed Form K to inspections@ihcda.in.gov

Casualty Loss - Offline Unit - Form-K

IHCDA deems 90 days or less a reasonable amount of time to make a unit (s) rent ready and have it re-occupied. If Casualty Loss is not reported in a reasonable timeframe (10 days from occurrence), even if the required documentation is not yet ready or available to submit, IHCDA has the right to issue 8823s based on certain criteria listed in the 8823 Guide and IHCDA RHTC Compliance Manual and/or Federal Programs Compliance Manual.

Non-compliance in reporting casualty loss and/or offline (down) unit (s) - The consequences of non-compliance in reporting Casualty Loss within 10 days of the occurrence may be as follows:

a. Late Fees per the 2026 IHCDA LIHTC Compliance Manual, pages 125-126:

Late Notification of Casualty Loss Event: IHCDA will impose a $250 late fee if a casualty loss is not reported to IHCDA within 10 days of the date of the event, per the requirements of Part 5.6(B) of this manual. If the casualty loss is reported more than three months after the date of the event, the fee increases to $500. If the casualty loss is reported more than six months after the date of the event, the fee increases to $1000. If the casualty loss is reported more than a year after the date of the event, the fee increases to $2500.

Late Correction of Life Threatening or Severe Inspection Issues: All life-threatening or severe issues identified in an inspection Critical Violations Letter must be corrected within 24 hours after completion of the inspection and IHCDA must be notified of the completed corrections within 72 hours after issuance of the inspection report. Critical violations that are not corrected within 24 hours will be fined $250 per day, starting the first hour after the 24-hour correction period expires. Exception: The fine will not be imposed if the owner agent can provide proof that appropriate corrective action was initiated during the correction period and the correction is in progress- e.g., parts have been ordered, repair is scheduled with a technician, etc.

b. When an unreported offline (down) unit (s) is found at onsite inspection or file audit, an 8823 will be issued for **11c – Violation of Physical Inspection, C.5. Casualty Losses**

IHCDA deems a vacant unit (s) for more than 90 days and not suitable for occupancy/rent ready unreasonable and an 8823 for **11c – Violation of Physical Inspection, C.6. Vacant Units is applicable;** even if the cause is not actual casualty loss, e.g. fire or natural disaster, but is because the unit is down or offline due to tenant damage, squatters, and/or building or unit neglect. *In other words, the unit just sitting vacant because the property does not have funds to fix the unit is not an acceptable reason.*

c. If the unit (s) remains offline (down) for occupancy for 180 days or more, additional 8823 violations will apply and the 8823 will be updated:

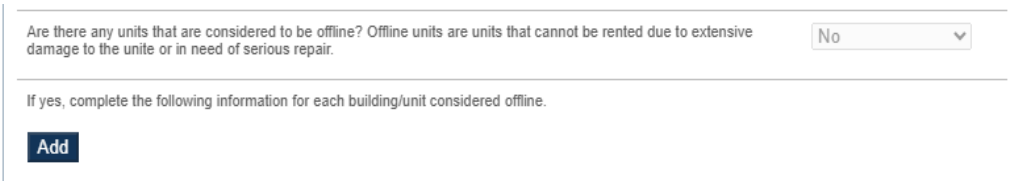
11f – Project Failed to Meet Minimum Set-Aside Requirement, A.5. Suitability for Occupancy / A.6. Vacant Units

11h – Project not Available to the General Public, B.1. Marketing, (1) – as per 11j – C. (3) and (4) of the 8823 Guide

11j – Violation of the Vacant Unit Rule – A. Definition – "failed to make reasonable attempts to rent that unit"

When a unit (s) is found vacant beyond what IHCDA deems a reasonable time, 8823 will be issued starting at the move out date and will not be considered corrected until the unit (s) is reinspection / clear for re-occupancy (when applicable) or the unit is rented to a qualified household and the move in has happened.

d. If the casualty loss and/or offline (down) unit (s) is found at Annual Owner Certification (AOC), and question below is answered **"NO"** in the Annual Certification, and the unit has been vacant because of casualty loss or the unit simply is not rent ready (offline/down), then 8823 - **11d – "Owner Failed to Provide Incomplete or Inaccurate Certifications"** will apply as well.



The above list of 8823 violation options is **not** all inclusive.

How to Complete Casualty Loss - Offline Unit Form-K

The Casualty Loss – Offline (Down) Unit can be found at Appendix E: Physical Inspection Guide and Forms folder.

Development Information

1. Complete the Development Name
2. Complete the Building Identifying Number (BIN) – If you do not know the BIN, this number can be located on the pre-8609, 8609, in the building information of IHCDA's DMS Authority Online System
3. If applicable, please list the IHCDA HOME Investment Partnership Program (HOME), National Housing Trust Fund (HTF), Neighborhood Stabilization Program (NSP), Community Development Block Grant (CDBG) and/or Development Fund (DF, DFL, or TF) Award Number. The Award Number can be found on the Award Agreement, Closeout Letter, and/or IHCDA's DMS Authority Online System
4. List the property's full address, city, state, and zip code

Casualty Loss Information

5. Completed date of event
6. Complete the number of buildings affected
7. Complete the number of units affected
8. List each unit affected individually in the provided box
9. Check the box for cause of casualty loss: Fire, Tornado, Storms/Winds, Flood
    a. If the unit (s) is offline (down) for a cause other than one of the casualty loss options listed, check **"Other"** and give a detailed summary explaining of why/how the unit (s) is offline (down).
    b. If the unit (s) is offline (down) and the narratives and/or report are not yet ready, state: "to be submitted later".
    c. If there are pictures available when the Form K is submitted, those should be included with the form. If there could be more pictures coming later, those can be submitted with the required documents.

Required Documents

These can be sent **AFTER** submitting the Form-K, the **Form-K must be submitted within 10 days of the loss.**

10. Check if applicable, Narrative summary of any tenant relocation/displacement.
11. Check if applicable, Narrative summary of initial rehabilitation/restoration plan. A full plan must be submitted within 30 days of the Casualty Loss event (due date will be listed in Form-K Received Letter).
12. Check if applicable, Report from applicable emergency response team that responded to the event, if applicable (e.g., fire department, police department, etc.).

Owner Agent Signature

13. Complete the Owner Agent name and date of signature
14. Form can be signed by Owner or Owner Agent. Electronic signatures are acceptable.
15. Submit the fully completed/signed/dated form to: inspections@ihcda.in.gov

Casualty Loss Form K- must be submitted to IHCDA within 10 days of Casualty Loss event

DEVELOPMENT INFORMATION

Development Name: Development Example Property

Building Identification Number (BIN): IN-19-07507

IHCDA HOME/HTF/CDBG/Development Fund Award Number (If any): HM-019-075

Property Address: 123 Any Town Lane

City: Indianapolis State: IN Zip Code: 46209

CASUALTY LOSS INFORMATION

Date of Casualty Loss event: 6/20/2026

Number of buildings affected: 1

Number of units affected: 6

List all unit numbers affected:

Units: 103, 104, 105, 106, 107, 108

Cause of Casualty Loss (check the applicable box). If other, check box and type in summary.

Fire: ☑ Tornado: ☐

Storm/Winds: ☐ Flood: ☐

Other: ☐

REQUIRED DOCUMENTS

Submit the following documents as attachments to this Form K:

☑ Narrative summary of any tenant relocation/displacement

☑ Narrative summary of initial rehabilitation/restoration plan. A full plan must be submitted within 30 days of the Casualty Loss event.

☑ Report from applicable emergency response team that responded to the event, if applicable (e.g., fire department, police department, etc.)

OWNER AGENT SIGNATURE

This form must be signed by the Primary Owner contact or Primary Management contact for the project.

Owner Agent Name: John Doe

Owner Agent Signature: John Doe Date: 6/22/2026

Send the completed Form K to inspections@ihcda.in.gov

Casualty Loss Form K- must be submitted to IHCDA within 10 days of Casualty Loss event

DEVELOPMENT INFORMATION

Development Name: Development Example Property

Building Identification Number (BIN): IN-19-07502

IHCDA HOME/HTF/CDBG/Development Fund Award Number (If any): HM-019-075

Property Address: 123 Any Town Lane

City: Indianapolis State: IN Zip Code: 46209

CASUALTY LOSS INFORMATION

Date of Casualty Loss event: 6/25/2026

Number of buildings affected: 1

Number of units affected: 1

List all unit numbers affected:

Units: 100

Cause of Casualty Loss (check the applicable box). If other, check box and type in summary.

Fire: ☐ Tornado: ☐

Storm/Winds: ☐ Flood: ☐

Other: ☑ Tenant destroyed the unit after lease violation for housekeeping issues, pictures attached - required documents not yet ready will submit later

REQUIRED DOCUMENTS

Submit the following documents as attachments to this Form K:

☐ Narrative summary of any tenant relocation/displacement

☐ Narrative summary of initial rehabilitation/restoration plan. A full plan must be submitted within 30 days of the Casualty Loss event.

☐ Report from applicable emergency response team that responded to the event, if applicable (e.g., fire department, police department, etc.)

OWNER AGENT SIGNATURE

This form must be signed by the Primary Owner contact or Primary Management contact for the project.

Owner Agent Name: John Doe

Owner Agent Signature: John Doe Date: 6/29/2026

Send the completed Form K to inspections@ihcda.in.gov