



DOWNTOWN DEVELOPMENT DISTRICTS (DDD)

DDD Rebate Program

Large Project *Rebate* Application Checklist

Large Project investors with an **active** Reservation award may apply for a Rebate **after** the project is fully completed, placed-in-service, the costs associated with the QRPI are fully paid and the Attestation of Actual Costs by an Independent Certified Public Accountant (ICPA) is completed.

To apply for a **Large Project Rebate**, investors must complete the following **required exhibits** and submit them to DSHA within **60 days from the placed-in-service date**. Program guidelines, application forms and materials can be accessed by clicking [here](#).

Label each application exhibit as a separate file (e.g. E2 Proof of Site Control) and submit the **completed** application package to Appdocs@destatehousing.com. Exhibits may need to be sent in multiple e-mails. **Incomplete** applications will **not** be reviewed for reservation consideration.

For security purposes, DSHA **cannot** accept files delivered through Google, Dropbox or any similar file sharing system. Additionally, only Word files with the **.docx** extension are accepted. Word files with the **.doc** extension will be **automatically deleted by DSHA's spam filter**.

REQUIRED APPLICATION EXHIBITS

EXHIBIT 1: ICPA Attestation of Actual Costs

Large Project investors are **required** to engage with an **Independent Certified Public Accountant** (ICPA) to perform an Attestation of Actual Costs to determine total costs eligible for rebate. Please refer to the **Agreed-Upon Procedures for Attestation of Actual Costs Guidelines for District Investors and ICPAs**.

- Completed Attestation of Actual Costs:
 - **DDD-AC100** Investor Certification of Qualified Real Property Investment
 - **DDD-AC100A** Itemized Breakdown of General Conditions, if applicable
 - **DDD-AC100B** Itemized Breakdown of Appliances/Equipment, if applicable
 - **DDD-AC100C** Itemized Breakdown of Site Improvements, if applicable
 - **DDD-AC101** Project/Building Information
 - **DDD-AC102** Rebate Calculation/Disbursement Requisition
- ICPA Attestation Report
- ICPA Agreed-Upon Procedures Engagement Letter
- Copy of the original Reservation Award

EXHIBIT 2: Final Placed-in-Service Documentation

- Copy of the **final** placed-in-service document issued by the locality for the completed real property investment (e.g. Certificate of Occupancy). The final placed-in-service document should be dated within **30 days** of project construction completion.
- The District must reaffirm the property is in compliance with all municipal ordinances and is eligible under any municipal "Clean Hands" statute (or similar) to apply for rebate. Refer to Section B:7 of **DDD Rebate Application Conformity to District Plan**

EXHIBIT 3: Proof of Property Condition

- Provide digital images (photos) demonstrating the **improvements** to the real property. Include a photo of the building's front exterior.
- Submit **up to 10 images** total, interior and exterior in JPEG, PNG or TIF format. If necessary, resize prior to submitting.

EXHIBIT 4: Final Project Description

- Provide a narrative describing the completed scope of work, current building use(s), new commercial tenants, newly created jobs for Delaware, and how the completed investment impacts the overall transformation of the District.

EXHIBIT 5: Certification of Application Submission

Complete, sign and submit the **Certification of Application Submission** form provided by DSHA. This form **must** be signed by the **property owner or a member or officer of the entity** applying for the reservation.

EXHIBIT 6: IRS Form W-9

- Investor must provide a completed and signed **IRS Form W-9**. Name on the W-9 must be the same as the applicant/investor name. Please verify address is correct for IRS purposes. Fillable form can be accessed by clicking **here**.

For application assistance contact:

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Community Development Manager

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Community Development Analyst I

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