



Asset Management Notice

To: All Owners and Managers

Notice # 2022-1 (2 of 2)

From: Bob Conroy, Director of Asset Management

Issued: 01/14/2022

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I. New Fuel Gas Detector Law took effect in Maine on 1/1/2022

A new State law requiring the installation of fuel gas detectors took effect in Maine on 1/1/2022.

In short, building owners must install at least one fuel gas detector in accordance with the manufacturer's requirements, in every room containing an appliance fueled by propane, natural gas, or any liquefied petroleum in the following types of buildings:

- A. Each unit in any building of multifamily occupancy
- B. A fraternity house, sorority house or dormitory that is affiliated with an educational facility
- C. A children's home, emergency children's shelter, children's residential care facility, shelter for homeless children or specialized children's home.
- D. A hotel, motel or inn
- E. A mixed use occupancy that contains a dwelling unit
- F. A business occupancy
- G. A mercantile occupancy
- H. An assembly occupancy

The law impacts all residential rental units occupied under the terms of a rental agreement or month to month tenancy.



For MaineHousing financed projects, the purchase costs of these required devices is deemed an eligible use of Replacement Reserves. Please contact your Asset Manager if you intend to use Replacement Reserve funds for this purpose.

From this date forward MaineHousing inspections will include a determination of the proper installation of these life/safety devices at all properties.

For information that summarizes the general requirements currently in law for the installation of fuel gas detectors in Maine, click here: [State of Maine - Department of Public Safety](#)

The full version of the Maine law can be referenced here: [Title 25, §2469: Fuel gas detectors \(maine.gov\)](#)

II. IRS Notice 2022-05

On January 12th, the IRS issued Notice 2022-05 which extends COVID-19 relief measures originally provided under Notice 2021-12, along with the addition of new reliefs. This notice extends relief for the ten percent test for carryover allocations, the 24-month minimum rehabilitation period, the placed-in-service deadline, the reasonable period for restoration or replacement in the event of a casualty loss, and agency correction periods. It also provides an extension to satisfy occupancy obligations and relief of operational obligations.

Under the section Grant of Relief for Operational Provisions the following extensions apply:

Compliance Monitoring

A. Tenant File Reviews

Per the IRS, relief regarding tenant file reviews ended on December 31, 2021. No extension to this relief has been granted. However, under this Notice, the IRS has extended its provision regarding the reasonable notification period.

“For purposes of § 1.42-5(c)(2)(iii)(C)(3), between April 1, 2020, and the end of 2022, when the Agency gives an Owner reasonable notice that it will review low-income certifications of not-yet-identified low-income units, it may treat reasonable notice as being up to 30 days. Beginning on January 1, 2023, for this purpose reasonable notice again is generally no more than 15 days.”

B. Inspections

Notice 2022-05 extended relief on the inspections requirement to the period beginning on April 1, 2020 and ending on June 30, 2022 with additional waivers if necessary through December 31, 2022.

“For purposes of § 1.42-5, an Agency is not required to conduct compliance monitoring physical inspections in the period beginning on April 1, 2020, and ending on June 30, 2022. Because of high State-to-State and intra-State variability of COVID-19 transmission, an Agency, in consultation with public health experts, may extend the waiver in the preceding sentence if the level of transmission makes such an extension 10 appropriate. Depending on varying rates of transmission, the extension may be Statewide, may be limited to specific locales, or may be on a project-by-project basis. No such extension may go beyond December 31, 2022.”



In addition, as noted with tenant file reviews, the IRS extended the provision of the notification period as well.

“For purposes of § 1.42-5(c)(2)(iii)(C)(3), between April 1, 2020, and the end of 2022 only, when the Agency gives an Owner reasonable notice that it will physically inspect not-yet-identified low-income units, it may treat reasonable notice as being up to 30 days. Beginning on January 1, 2023, for this purpose reasonable notice again is generally no more than 15 days.”

Note: Although the IRS does not require the inspection to be conducted or made up, other funding requirements may supersede the IRS and require an inspection to be completed. MaineHousing has elected to continue conducting inspections of its tax credit projects as long as conditions allow, taking into account the safety of the residents and all property management staff involved.

Common Areas and Amenities

IRS has granted additional relief under this section. If an amenity or common area in a low-income building or project is temporarily unavailable or closed during some or all of the period from April 1, 2020, to December 31, 2022, and if the unavailability or closure is in response to the COVID-19 pandemic and not because of other noncompliance for § 42 purposes, then this temporary unavailability or closure does not result in a reduction of the eligible basis of the building.

The Notice can be read in its entirety at: [N-2022-05 \(irs.gov\)](#)

Please note that MaineHousing provides notices as a service to our partners. Notices are not intended to replace ongoing training and do not encompass all compliance and regulatory changes that may occur on the wide arrange of housing programs in which we work. MaineHousing recommends partners establish an ongoing training program for their staff.

MaineHousing does not discriminate on the basis of race, color, religion, sex or gender, sexual orientation, gender identity or expression, national origin, ancestry, disability, age, marital status or receipt of public assistance in the admission or access to or treatment in its programs and activities. In employment, MaineHousing does not discriminate on the basis of race, color, religion, sex or gender, sexual orientation, gender identity or expression, national origin, ancestry, age, disability or genetic information. MaineHousing will provide appropriate communication auxiliary aids and services upon sufficient notice. MaineHousing will also provide this document in alternative formats upon sufficient notice. MaineHousing has designated the following person responsible for coordinating compliance with applicable federal and state nondiscrimination requirements and addressing grievances: Lauren Bustard, Maine State Housing Authority, 26 Edison Drive, Augusta, Maine 04330, Telephone Number 1-800-452-4668 (voice in state only), (207) 626-4600 (voice) or Maine Relay 711.