EXHIBIT 3-G

SUMMARY OF MATCH DOCUMENTATION REQUIREMENTS

- **If cash**: include evidence that cash from a *nonfederal* source (e.g., state or local general revenues, grants, private donations, housing trust funds) was contributed to a project and how the money was spent (e.g., copies of checks and associated invoices and/or accounting records reflecting disbursements).

- **If foregone taxes, fees or charges**: include a signed statement on letterhead from the donating entity that clearly explains the nature of the donation and states the dollar value of the donation.

- **If donated land or property**: include a copy of an appraisal to establish location and value and documentation that shows the land was committed to the project (e.g., a signed letter or deed reflecting new ownership). Value is defined as appraised value minus any debt, liens or encumbrances.

  If a property owner sells property below market value for the purpose of developing the affordable housing, include documentation reflecting the project’s acquisition cost as well the information from above.

- **If donated infrastructure, site preparation or construction materials**: include a signed letter (on letterhead) from the donating party that clearly explains what was donated, when, to whom the donation is being made (e.g., the project name), the value of the donation and verification that nonfederal funds were used to cover the donating party’s costs.

- **If donated labor, sweat equity or supportive/counseling services**: include a document signed by the donating party stating the number of hours worked, the dates worked, the dollar value of services provided, and dollar value of materials classified as supportive/counseling services if applicable. Unskilled and voluntary labor is valued at $10 per hour. Skilled labor and professional services are valued at normal fees charged. See Exhibit 4-Q, Volunteer Certification Form, to document volunteer labor. This form can also be used to document homeowner sweat equity.

- **If bond financing (e.g., an MBOH loan for homebuyer assistance projects)**: by project number, the closing date of the loan and the loan amount. For an MBOH loan, include a copy of the Reservation Letter or other evidence of MBOH loan.

- **If a below market interest rate loan**: include the closing date, interest rate, loan term, and loan source.

- **If Other**: contact your HOME Program Officer for documentation guidance.