Idaho Division of Human Resources

Statewide Executive Branch Policy Section

Section 19: State Housing

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19A. Purpose

The purpose of this policy is to comply with the State Controller's Office Fiscal Activities Guidelines - Management of State-Owned Dwellings ("Guidelines") and to ensure consistent application of policies regarding the lodging provided by the State of Idaho. Under the Guidelines, employees, both permanent and temporary, can be required to accept lodging provided as a convenience to the agency as a condition of employment.

19B. Definitions

Employee: A person in the employ of the State of Idaho or an agency thereof who is paid a salary or wages.

Employer-Provided Housing: Lodging furnished by an employer to an employee.

Fair Market Rental Value: The amount at which the residence would rent or lease as between a willing lessor and a willing lessee, neither being under any compulsion to rent or lease and both having reasonable knowledge of the relevant facts.

HUD: U.S. Department of Housing and Urban Development.

Mandatory Resident: An agency employee who is required to live in Employer Provided Housing as a requirement of employment.

Non-Mandatory Resident: An agency employee who is not required to live in Employer Provided Housing but has been approved to do so.

Other Resident: An employee of another agency who is approved to live in a state-owned residence or privately-owned residence.

Privately-Owned Residence: A residence owned privately (e.g., RV or trailer) and temporarily placed on agency-owned or leased ground.

State-Owned Residence: Any residential facility owned, leased or managed by the agency, and which is not a privately-owned residence.

Taxable Fringe Benefit (TFB) - Housing: The value of the housing provided to an employee that does not meet the Internal Revenue Service (IRS) requirements for exclusion from income and is therefore treated as taxable compensation, subject to applicable taxes. TFB for housing is calculated as the fair market rental value (FMRV) of the housing provided minus employee contributions.

Third-Party Housing: Housing accommodations that are owned, leased, or managed by an entity other than the agency, and made available for agency employees through an agreement, arrangement, or understanding with that entity.

19C. Determination if Employer-Provided Housing May be Excluded from Employee's Taxable Income

1. Overview of Requirements

   The IRS requires employers to properly account for the tax treatment of employer-provided housing (IRC §119). When housing is provided to an employee at less than fair market rental value, the difference between the rent charged and the fair market rental value generally constitutes a taxable fringe benefit and must be included in the employee's taxable income. To comply with IRS requirements, employers must either charge fair market rent or report the value of the rent discount as taxable compensation. Each agency must evaluate the facts and circumstances of each arrangement to determine whether the housing qualifies as a condition of employment in accordance with applicable IRS guidance.

   Under IRS guidance, employer-provided housing may be excluded from an employee's taxable income only when the housing is furnished for the convenience of the employer and the employee is required to accept the housing as a condition of employment. Both standards must generally be met for employer-provided housing to qualify for exclusion from taxable income. If either standard is not satisfied, the value of the housing (or any rent discount) is treated as taxable compensation.

2. Condition of Employment

   Housing is considered a condition of employment when the employee is required to accept the lodging to properly perform the duties of the job. This requirement exists when the employee cannot perform the essential functions of the position without residing in the employer-provided housing. The determination is based on the facts and circumstances of the employment, not on employee preference.

3. Convenience of the Employer

   Housing is provided for the convenience of the employer when it is furnished primarily to meet a substantial, noncompensatory business reason of the employer, rather than for the personal benefit of the employee. Examples include the need for the employee to be available for emergencies, to provide security, or to address operational or location-specific requirements.

4. Generally Considered Incapable of Determining Fair Market Rental Value

   In general, housing that is categorized as camp trailers, bunk houses, and dormitories cannot have a fair market rental value determined. Because such housing is not available for rent or sale to the public, comparable market data does not exist, and therefore the fair market rental value cannot be reasonably established. The state will charge a standard rent or taxable fringe benefit for all employees that are residing in camp trailers, bunkhouses, and dormitories.

19D. Occupancy of Residences

1. Mandatory Occupancy

   Agencies should include a list of mandatory occupancy by position, and mandatory residences within their policy. As a Mandatory Resident, the employee is required to accept and occupy the housing as a condition of employment.

2. Non-Mandatory Occupancy

   Agencies should establish a policy for allocating and administering non-mandatory housing. This policy must include applicable rental rates. For housing types other than camp trailers, bunkhouses, and dormitories, each agency shall determine appropriate rental rates and whether rent will be charged.

   Agencies are responsible for calculating and processing the taxable fringe benefits for employees living in non-mandatory housing.

   To address situations in which there are more eligible employees than employer provided housing, agencies should establish criteria on how best to allocate the housing and establish a cadence for review of eligibility.

3. Privately-Owned Residences

   Privately-Owned Residences may be permitted if State-Owned Residences do not exist or are not available.

   The use of a Privately-Owned Residence must be requested by the employee and approved by agency management in writing. Written approval of the terms of the Privately-Owned Residence will be filed along with the completed Employer Provided Housing Agreement (see Attachment A).

19E. Employer Provided Housing Agreements

All employees residing in employer-provided housing will sign an Employer Provided Housing Agreement (see Attachment A).

A copy of the signed Employer Provided Housing Agreement will be given to the employee, and a copy will be provided to Human Resources to be placed in the employee's personnel file. Agencies may establish other records management protocols.

Employees will abide by all rules and regulations included in the executed Employer Provided Housing Agreement.

19F. Rental Fees

1. Rental Fee Administration

    a. Fees will be prorated at the time a resident moves into or vacates a State-Owned Residence.

    b. Utilities will be paid as designated in agency specific policies.

2. Residents' Rental Fees

    a. Agencies will establish rental fees for State-Owned or Privately-Owned Residences.

    b. The state will establish a standard rent or taxable fringe benefit for all employees that are residing in camp trailers, bunkhouses, and dormitories.

    c. Rent will be collected by payroll deduction on a bi-monthly (two times per month) basis.

    d. The difference between the fair market rental value based on Housing and Urban Development (HUD) values and the amount of rent paid by the resident will be considered income to the employee and will be subject to all applicable payroll taxes and withholdings.

    e. Where multiple residents live together in a single residence, the rental fee will be based on a per-person occupancy based on the type of residence.

    f. For residents who are paying for all utilities, and the utilities are not included in the rental rate, the rental rate will not be discounted by the cost of the utilities.

    g. Agencies will review the fair market rent value at least every five years. It may be reviewed sooner if market conditions change drastically or for operational purposes.

19G. Notice Provisions Regarding Change in Occupancy

1. Notice to the Agency

    All residents will provide written notification of the intent to vacate residences at least 14 days prior to the intended date of vacancy.

2. Notice from the Agency

    The agency will provide 14 days’ notice to a resident to vacate the residence or premises. However, the agency reserves the right to reduce the time period for the notification of vacancy to residents for failure to comply with the terms of the housing agreement or if the resident's employment with the agency is terminated for disciplinary reasons.

3. Notice to Human Resources

   The employee's immediate supervisor will notify human resources prior to any employee moving into or vacating State-Owned Residences or Privately-Owned Residences.

19H. Resident Pets and Livestock

Agencies should establish expectations regarding allowable pets and livestock to include in their agency specific policy.

19I. Penalties

1. Misuse of Residence and Property

   A resident will be held accountable for any misuse, malicious, or willful destruction of property or residence. Normal wear-and-tear is accepted.

2. Non-Adherence to Policy

   Failure to adhere to this policy and Employer-Provided Housing Agreement may result in disciplinary action by the agency up to and including dismissal.

19J. Rights of Appeal

Resident's Rights: All actions set forth in this policy may be appealed to the appointing authority in writing.

19K. Attachments

- Attachment A – Employer Provided Housing Agreement Template
- Attachment B – Notification to Human Resources Sample
- Attachment C – Rental Rate Example
- Attachment D – Service Animal Agreement Sample
- Attachment E – Annual Department Housing Inspection Form Sample
- Attachment F – Questions To Determine Mandatory or Voluntary Nature of Housing

Attachment A: Employer Provided Housing Agreement Template

This Employer Provided Housing Agreement (AGREEMENT) is made between

___[Employee Name]___, (TENANT), and the ___[Agency]___, (AGENCY), for the Premises described as:

Property Address/Description:

___[Property Address / Description]____

____

, and the following associated property (if applicable) (See attached exhibit map):

___[AssociatedProperty]____

____

Type of residence: [State Owned / Federal Housing / Private Housing]

DEFINITIONS

The term "MANDATORY RESIDENT" means an AGENCY employee who is required to live in Employer Provided Housing as a requirement of employment.

The term “NON-MANDATORY RESIDENT” means an AGENCY employee who is not required to live in Employer Provided Housing but has been approved to do so.

The term "OTHER RESIDENT" means an employee of another agency who has been approved to live in Employer Provided Housing.

TENANT DESIGNATION

TENANT has been designated as a [MANDATORY RESIDENT / NON-MANDATORY RESIDENT / OTHER RESIDENT].

TERM

This AGREEMENT is contingent on TENANT’S employment with AGENCY or other state or federal agency. The term of this AGREEMENT shall commence on [date] and continue on a [monthly / annual / other (specify)] basis unless either: (1) TENANT leaves the employment of the AGENCY or other state or federal agency, which shall be deemed a material violation of the AGREEMENT and the AGREEMENT shall terminate immediately; OR (2) either party shall terminate the same by giving the other party at least thirty (30) days’ written notice, unless a shorter period is authorized by law. AGENCY reserves the right to terminate this AGREEMENT for any reason, including convenience. TENANT shall remove all personal property from the Rental Premises and vacate the Premises upon termination of the AGREEMENT.

The AGENCY Director or his or her appointee shall have the authority to extend or reduce the periods specified above for continued occupation of the rental premises following termination of employment, or death or disability of TENANT, if requested to do so by the TENANT, or by spouse/family members in the event of TENANT’S death or disability.

INCORPORATION OF DEPARTMENT EMPLOYEE HOUSING POLICY

TENANT verifies that he or she has reviewed the State Housing Policy and that said Policy, together with all policy appendices and attachments contained therein, shall be considered an exhibit document and incorporated as a part of this AGREEMENT as if fully set forth herein.

RENT

Rent shall be determined by the provisions of the State Housing Policy. Rent for the Premises shall be paid as follows:

During the period that TENANT is an employee of the AGENCY, by payroll deduction bi-monthly (excluding the third payroll in a month, as it occurs).

If TENANT is not an employee of the AGENCY, then TENANT shall pay [dollar amount].

TAXABLE FRINGE BENEFIT

- ☐ Employee meets the IRS requirements for exclusion from income
- ☐ Employee does not meet the IRS requirements for exclusion from income and therefore the difference between the fair market rent of the housing minus the employee contribution (rent) will be assessed as a taxable fringe benefit.

Taxable Fringe Benefit Amount Per Month: [dollar amount]

UTILITIES

TENANT shall be responsible for the payment of the following utilities:

- ☐ Electricity
- ☐ Water
- ☐ Propane/Natural Gas
- ☐ Telephone
- ☐ Internet
- ☐ Sewer
- ☐ Trash
- ☐ Other (list)

MAINTENANCE

The TENANT is responsible for everyday maintenance of the residence and associated residence area, including such things as upkeep of the Premises in a clean and sanitary manner, small routine repairs and the care of any surrounding grass or landscaping. All upkeep and maintenance, including any painting, will be done only during employee's non-work time. Equipment, tools, and fuel used for Premises maintenance are TENANT'S own expenses. Exceptions to this are permissible with written approval from AGENCY.

The AGENCY will be responsible for materials and labor to repair and maintain physical structures such as roofing, flooring, plumbing, and electrical equipment, state-owned appliances, and interior and exterior wall coverings (excluding non-standard color painting).

If the Premises are equipped with a fireplace or wood burning heating unit, the AGENCY will assume the cost of an annual professional inspection and cleaning. The TENANT is responsible for the scheduling of this annual inspection and cleaning, and is further responsible for any additional cleaning, if needed.

All maintenance of Premises, whether the responsibility of the TENANT or the AGENCY, shall be done to maintenance standards agreed to by the AGENCY.

Any alterations, changes, or improvements to the Premises are not permitted without the written approval of the AGENCY.

Interior/Exterior painting must be approved in writing by the AGENCY in advance. Restoration of painted surfaces to standard colors will be at TENANT expense and must occur prior to vacating the residence.

INSPECTIONS

An inspection of the interior and exterior of the Premises may be made annually or at other times by the AGENCY or designee upon reasonable notice (generally two or more working days) to the TENANT. Inspectors shall make every effort to respect the privacy rights of the TENANT and their family.

TENANT is encouraged to conduct safety inspections of the Premises on a more frequent basis.

VACATING RENTAL PREMISES

TENANT shall provide at least fourteen (14) days' advanced notice prior to vacating the Premises. The AGENCY will ensure that a final inspection of the Premises is completed and documented within seven (7) days after the date of vacancy.

PETS

TENANT may not keep pets within the Premises. The AGENCY may approve pets in housing in single family housing.

LIMITATIONS OF USE

The use of Premises shall be subject to the limitations outlined in this AGREEMENT and the State Housing Policy. Occupancy and use of the Premises is restricted to TENANT. However, TENANT'S immediate family may be allowed to reside with TENANT in single family housing with written approval from the AGENCY. This AGREEMENT incorporates by reference all other AGENCY rules, regulations and policies regarding employee housing in effect as of the date of this AGREEMENT.

TENANT or members of the TENANT'S family who also reside in the Premises are prohibited from profiting from the use of state land or facilities. Examples of this include subletting the residence or operating a private business from the residence, etc.

Exceptions may be granted with written pre-approval from the AGENCY.

INSURANCE AND LIABILITY

AGENCY'S liability for any damages or injuries to the person or property of the TENANT or any other person on the Premises, is defined by, and limited to, the terms of the Idaho Tort Claims Act, title 6, chapter 9, Idaho Code. AGENCY is not responsible for, and does not provide insurance for, any theft or other loss of the personal property of TENANT or other people occupying the Premises.

TENANT is advised, but not required, to purchase insurance at their own expense to protect themselves in the event of any injuries or damage arising from their use of the Premises, or the theft, damage or destruction of their personal property.

TENANT is responsible for any misuse or malicious or willful destruction of the Premises. TENANT must either repair or pay for the repairs necessitated by any damage which is documented by the exit inspection. Upon vacating the Premises, TENANT will pay all final fees and for any damage documented by the final inspection at the time TENANT leaves the residence.

DEFAULT

If TENANT fails to pay rent when due, fails to perform any term in this AGREEMENT, or violates any term in the State Housing Policy, then TENANT shall be deemed to be in default. After written notice of such default given in the manner required by law, the AGENCY, at its option may terminate all rights of TENANT hereunder.

If TENANT abandons or vacates the property while in default, the AGENCY may consider any property left on the premises as abandoned. Upon determining that the property is abandoned, AGENCY shall make a reasonable effort to provide thirty (30) days' written notice to the TENANT of AGENCY'S intent to dispose of the property. If TENANT fails to reclaim the property within the designated time, AGENCY may dispose of the same in any manner allowed by law. In the event the AGENCY reasonably believes that such abandoned property has no value, it may be discarded.

All property on the premises is hereby subject to lien in favor of the AGENCY for the payment of all sums due under the AGREEMENT, to the maximum extent allowed by law.

In the event of a default by TENANT, the AGENCY may elect to (a) continue the AGREEMENT in effect and enforce all rights and remedies hereunder, including the right to recover rent as it becomes due, or (b) at any time, terminate all of the TENANT'S rights hereunder and recover from TENANT all damages which may be incurred by reason of the breach of this AGREEMENT, including the cost of recovering the premises, and including the worth at the time of such termination, or at the time of any award if suit be instituted to enforce this provision, of the amount by which the unpaid rent for the balance of the term exceeds the amount of such rental loss which the TENANT proves could be reasonably avoided.

WAIVER

No failure of AGENCY to enforce any term hereof shall be deemed a waiver, nor shall any acceptance of a partial payment of rent be deemed a waiver of AGENCY'S right to the full amount due.

SEVERABILITY

If any provision of this AGREEMENT is held invalid or unenforceable, the remainder of the

AGREEMENT shall remain effective.

NOTICES

Any notice, which either party may or is required to give, shall be in writing and may be given in person, or by emailing to [email address] or mailing the same, postage prepaid, to TENANT at [tenant mailing address] or to AGENCY at [agency mailing address].

ENTIRE AGREEMENT

The foregoing, along with any attached exhibits and documents incorporated by reference, constitutes the entire AGREEMENT between the parties and may be modified only in writing signed by both parties. The following exhibits, if any, have been made a part of this AGREEMENT before the parties' execution hereof: State Housing Policy.

The undersigned TENANT hereby acknowledges receipt of a copy hereof:

TENANT

____

Tenant Name (Printed)

_______________________________________ ______________________

Tenant Signature Date

AGENCY Representative

_______________________________________ ______________________

Agency Representative Name (Printed) Title

_______________________________________ ______________________

Agency Representative Signature Date

Attachment B: Notification to Human Resources Sample

NOTIFICATION OF PAYROLL DEDUCTION AND TAXABLE FRINGE BENEFIT ON HOUSING

This form is to provide the [Agency] Human Resources department with information to set up the taxable fringe benefit (TFB) and payroll deduction. This form only applies to [Agency] employees, and the information must be provided for each resident of State-Owned or Privately-Owned Residences.

The form must be completed by the immediate supervisor and submitted to Human Resources within seven (7) business days of signing the rental agreement.

Monthly taxable fringe benefits will be processed bi-monthly, over the first two pay periods in each month. *(Please print)*

____

[Approved Agency Leadership]

____

Name of Resident (Employee)

____

Name of Immediate Supervisor

Employment status of resident:

- ☐ Classified
- ☐ Temporary/Seasonal

Important: HR must be notified when the employee's last full timesheet is submitted (to comply with federal tax code).

Calculation of Taxable Fringe Benefit (Payroll Office)

FMR*: $_________ – Monthly Rental Rate:$ _________= **Taxable Fringe Benefit:$** _________

*Fair Market Rent (FMR): See the U.S. Department of Housing and Urban Development for Fair Market Rent in Idaho (huduser.gov) and see [Agency] policy for monthly rental rates.

Effective Dates

From: ___/___/___ To: ___/___/___

Attachment C: Rental Rate Example

Description of State-Owned and State-Leased Residences Monthly

Rental Fees

Fair market rents (FMR) are updated annually by the U.S. Department of Housing and Urban Development (HUD) at huduser.gov. The State of Idaho will review rates at least every five years.

STATE-OWNED RESIDENCES

Residents*

Single family residence (for all agreements that first year begins on or after [date]): 100% HUD FMR

Single family residence (for all agreements that first year predates, [date]):

- First year= 42.5% HUD FMR
- Second year= 55.25% HUD FMR
- Third year= 68.0% HUD FMR
- Fourth year= 85% HUD FMR
- FMR Fifth year= 100% HUD FMR
- Agreements shall renew on [date] of each year.
- Partial years do not count toward the rate increase schedule outlined above. For example, if a resident moves in on Nov. 1, 2025, their rent would be 42.5% HUD FMR. Their rent would not increase to 55.25% HUD FMR May 1, 2027. Rent would remain 42.5% HUD FMR until May 1, 2028, at which time rent would increase to 55.25% HUD FMR as outlined in the schedule above.

Dormitory/Bunkhouse/Camp Trailer $50.00 per person

*Residents not required to live in a State-Owned Residence, but who are approved to live there as a convenience to the resident, are taxed on the difference between what they pay in rent and the fair market rent of their residence, also known as a taxable fringe benefit. The resident's rent is taxable because they are paying less rent than the regular public would pay in the county in which they are working. Thus, their taxes (federal, state, FICA) are a little higher. The taxable fringe benefit is included in the gross salary when calculating the taxes. Once the fringe benefit amount is determined, it is used in the calculation of the applicable taxes and benefits, and then removed from their earnings total before the net pay is figured. There is no taxable fringe benefit associated with a resident who pays the full fair market rent.

Attachment D: Service Animal Agreement Sample

[Agency Appointing Authority] Name: ____

Tenant Name: ____

Property Address: ____

The tenant signing this form has certified in writing that they are a person with a disability. The animal discussed in this agreement has been trained to assist this person with a specific disability, and/or the animal actually assists the person with the disability. The service animal is excluded from the pet rules for this property. However, unless otherwise agreed upon in writing, the following conditions apply:

Immunizations

Tenants must provide a certification signed by a licensed veterinarian or a state or local authority empowered to inoculate animals, stating the service animal has received all immunizations required by applicable state and local law and as often as required by state and local law.

Sanitary Standards (Tenant to initial each statement)

_______ Tenants are responsible for removal of animal waste and the proper disposal by securing the waste in a plastic bag and placing it in an outside garbage container. At no time is the service animal waste to be disposed of in the toilet.

_______ Tenants are responsible to maintain a decent, safe, and sanitary unit.

Service Animal to be Maintained

The owner of the service animal is required to:

- provide care, feeding, and supervision of their animal;
- control the animal at all times;
- pay for damages caused by the animal;
- maintain the good health of the animal; and
- maintain flea and odor control.

The service animal shall be maintained and properly licensed and inoculated as required by local, county, or state statute, ordinance or health code. Tenants shall comply with all municipal, city or county codes regarding service animal ownership. Tenants shall provide verification of license and inoculation of the service animal at move in and annually.

A service animal of vicious or dangerous disposition shall not be permitted within the property for any reason whatsoever.

Whenever a service animal constitutes a threat to the health or safety of other tenants, or otherwise creates a nuisance, which disturbs the rights, comfort, or quiet enjoyment of other tenants, which is reasonably documented in writing, the landlord shall request the removal of the offending service animal within ten (10) days. Should the tenant feel that such request is unreasonable or without basis, the tenant may request a meeting with the landlord to discuss the request. The tenant is entitled to be accompanied at the meeting by a person of their choice. The tenant's failure to correct the situation, to request a meeting, or to appear at a scheduled meeting may result in initiation of procedures to terminate tenancy.

Service Animal Registration

The tenant or applicant must register their service animal with AGENCY Human Resources before it is housed at the property.

The following must be provided to complete the registration process:

- Proof of immunizations
- Copy of animal license (if applicable per state/county/city ordinance)
- A recent photograph of the animal
- Approval letter from Human Resources to allow for the service animal

If a service animal dies or is removed from the tenant's residence, the tenant must go through the entire registration process again before housing a new service animal on the premises.

Protection of the Service Animal

As part of the registration process, the tenant will be required to provide the name, address, and phone number of one or more responsible parties who will care for the service animal if the tenant dies, is incapacitated, or is otherwise unable to care for the service animal. If the responsible party or parties are unwilling or unable to care for the service animal, or Human Resources has been unable to contact the responsible party or parties, the appropriate state or local authority will be contacted to remove the service animal. If there is no state or local authority authorized to remove a service animal under these circumstances, [Agency] will enter the unit and remove the service animal. [Agency] will then place the service animal in a facility that will provide care and shelter until the resident or representative of the tenant is able to assume responsibility for the service animal, but not longer than thirty (30) days. The cost of boarding the service animal shall be the responsibility of the tenant or the estate of the tenant.

By signing below, the tenant acknowledges they agree to comply with the terms of this Agreement, federal regulations, and state and local law.

____________________________________ _____________________

Tenant Signature Date

____________________________________ _____________________

Human Resources Signature Date

It is unlawful for any person to refuse to make reasonable accommodations in rules, policies, practices, or services, when such accommodations may be necessary to afford a person(s) with a disability equal opportunity to use and enjoy a residence, including public and common areas.

Service Animal Registration

Owner Information

Name: ____

Address: ____

Phone Number: ____

Email:____

Service Animal Information

Name: ____

Species/Breed: ______________________ Color:______________

Sex: ____________________ Age: ____________________

Responsible Individuals for Service Animal (other than tenant)

Name: ____

Relationship to Tenant: ____

Address: ____

Phone Number: ____

Email:____

Name: ____

Relationship to Tenant: ____

Address: ____

Phone Number: ____

Email:____

Required Attachments

- Proof of immunizations
- Copy of animal license (if applicable per state/county/city ordinance)
- A recent photograph

Attachment E: Annual [Agency] Housing Inspection Form Sample

Tenant's Name	Unit No.	Address

Date Moved In	First Day Rent Charged (If applicable)

Date Moved Out	Last Day Rent Charged (If applicable)	Occupied at Inspection Time			
		Yes		No	

This certifies that the parties signed below have jointly checked the residence identified above and find it is furnished with the items listed, all in satisfactory condition except as noted. The Tenant agrees to assume all responsibility for loss or damage while the residence is in his custody, normal wear and tear excepted. Any loss or damage established shall be charged to the account of the Tenant on the basis of actual costs of repair or replacement.

	Living Room	Kitchen	Hall	Bath #1	Bath #2	Utility	Bed. #1	Bed. #2	Bed. #3	Bed. #4
Ceilings										
Closets										
Curtain Rods										
Doors										
Door Hardware										
Drapes										
Floors										
Infestation										
Heater Vents										

Light Bulbs										
Light Fixtures										
Light Switches										
Paint										
Electrical outlets										
Walls										
Wall Receptacle										
Window Glass										
Window Hardware										
Window Screen										
Storm Windows										

Furnace & filters		Smoke Detector		Water Heater/ Pop-off Valve		Storm Door/Front	
Fire Extinguisher		Mail Box Number		House No./ Letter		Storm Door/Back	
Garbage Can		Other: Type		Other: Type		Other: Type	

Range		Refrigerator		Cabinets		Kitchen Sink	
Broiler		Butter Dish		Countertops		Drain	
Broiler Pan		Bottom Panel		Hardware		Disposal	
Oven		Veg/Meat Trays		Drawers		Faucet	
Pilot		Drain Pan		Shelves		Sink	

Racks		Ice Trays		Surface		Stopper/ Strainer		
Surface		Racks				Sprayer		
Switches								

Bathroom #1		Bathroom #1		Bathroom #2		Bathroom #2		
Caulking		Shower Tile		Caulking		Shower Tile		
Drain		Sink Stopper		Drain		Sink Stopper		
Flushing		Tub Stopper		Flushing		Tub Stopper		
Med. Cabinet		Towel Rack		Med. Cabinet		Towel Rack		
Paper Holder		Toilet		Paper Holder		Toilet		
Shower				Shower				
Shower Rod				Shower Rod				

Comments:

Tenant’s Signature	Date	Evaluator’s Signature	Date
Witness’s Signature	Date	Station Manager/ Supervisor’s Signature	Date

Attachment F: Questions To Determine Mandatory or Non Mandatory Nature of Housing

1. To what extent is the employee required to report to the worksite, or respond to location-specific operational needs, outside of normal business hours? Provide specific examples (including how often) that this occurs.
2. What specific job duties necessitate the employee's residence in employer-provided housing to ensure the safety, security, or emergency maintenance of the residence, or to meet other location-specific operational requirements?
3. Are all employees in substantially similar positions required to reside in employer-
4. provided housing under the same conditions?
5. Is residence in the employer-provided housing required as a **condition of employment**?
6. If the employee had access to alternative housing, would the employee be permitted to reside in private housing, or is on-site residence required **for the convenience of the employer**?