



**Housing Finance
Agency**

We Open the Doors to an Affordable Place to Call Home

2026 9% LIHTC QAP

Populations with Special Housing Needs
4/14/25



2026 9% LIHTC QAP – Special Housing Needs
Feedback Survey

<https://forms.gle/s5BKsX1cwbAGAUST7>



INTRODUCTION

Cody R. Price, PhD

9% Housing Tax Credit Section Chief

Questions/Comments about the QAP?

Email: **QAP@ohiohome.org**



OHIO 9% LIHTC CEILING, 2020-2025

$$\begin{array}{l}
 \text{IRS 202X Calendar Year Population Figure, Ohio} \\
 \times \\
 \text{IRS 202X Per Capita Multiplier} \\
 \hline
 = \quad \text{Ohio's 202X 9\% LIHTC Ceiling}
 \end{array}$$

Program Year	2020	2021	2022	2023	2024	2025
IRS Ohio Population Estimate	11,689,100	11,693,217	11,780,017	11,756,058	11,785,935	11,883,304
IRS Per Capita Multiplier	\$2.8125	\$2.8125	\$2.6000	\$2.7500	\$2.9000	\$3.0000
Annual 9% LIHTC Ceiling	\$32,875,593	\$32,887,172	\$30,628,044	\$32,329,159	\$34,179,211	\$35,649,912
9% LIHTC Reservations	43	39	31	31	24	TBD



REGIONAL DISTRIBUTION OF CREDIT CEILING BY POPULATION



Region	Population	Percent of State
Central	2,262,608	19%
Northeast	4,311,826	37%
Northwest	1,482,013	13%
Southeast	783,786	7%
Southwest	2,939,813	25%
Grand Total	11,780,046	1

FUNDING POOLS

- New Affordability – General Occupancy
 - 41% of 9% LIHTC Ceiling ~ 8 developments
 - At least **one** per region
- New Affordability – Senior
 - 25% of 9% LIHTC Ceiling ~ 5 developments
 - At least **one** in Northeast, Central, and Southwest regions
- Preserved Affordability
 - 14% of 9% LIHTC Ceiling ~ 3 developments
 - No more than **one** per region
- **Populations with Special Housing Needs** (FKA Service-Enriched Housing)
 - 20% of 9% LIHTC Ceiling ~ 4 developments
 - At least **one** in Northeast, Central, and Southwest regions

NEW MAX LIHTC REQUESTS (ESTIMATES)

Applicants may request **no more** than the below amounts, which will be adjusted to the [Multifamily Residential Construction Index](#), estimates shown below.

Funding Pool/Subpool	Maximum Annual LIHTC Request	Total 10-Year LIHTC Request
New Affordability & Special Housing Needs: Metro	\$1,800,000	\$18,000,000
New Affordability & Special Housing Needs: Rural	\$1,600,000	\$16,000,000
Preserved Affordability: Metro	\$1,500,000	\$15,000,000
Preserved Affordability: Rural	\$1,100,000	\$11,000,000

FUNDING POOL DEFINITION

To fulfill selection criteria of 26 U.S.C. §42(m)(2)(C)(v): Tenant populations with special housing needs

- Eligible developments must meet the following criteria:
 - At least 25% of the total units serve target populations at or below 30% of AMI
 - 100% of the units serving the target population must have a firm commitment for project-based rental assistance (PBRA), excluding HUD 811 PRA
 - The majority general partner or managing member must be a non-profit organization with experience developing, owning, or managing housing for the proposed target population(s)
 - The parent entity of the non-profit majority general partner must establish a Memorandum of Understanding (MOU) with one or more referral agencies (e.g., Continuum of Care, Mental Health and Recovery Board, County Board of Developmental Disabilities, local child welfare system, maternal health agency, refugee resettlement partner, postsecondary institutions, etc.)
 - The MOU must outline a coordinated process to submit referrals from a Coordinated Entry system (or equivalent) and must target households that include individuals or families from the applicable target populations
 - Supportive services must be available and appropriate to the needs of the target population
 - The proposed project must comply with 26 CFR § 1.42-9, the general public use requirement

FUNDING POOL DEFINITION

To fulfill selection criteria of 26 U.S.C. §42(m)(2)(C)(v): Tenant populations with special housing needs

- Eligible target populations may include, but are not limited to:
 - Populations identified and outlined in the Ohio Interagency Council on Homelessness and Affordable Housing [Permanent Supportive Housing Policy Framework](#) and meet the prioritization factors set forth in Section II.B.3 of HUD Coordinated Entry Notice [CPD-17-01](#)
 - Transition-Aged Youth (TAY), those 16-24 years of age who are exiting or formerly involved in the foster care, juvenile justice, or behavioral health systems
 - Expectant mothers or parenting women experiencing housing instability, particularly those engaged with public health or maternal health programs aimed at reducing infant mortality
 - Parenting students that are 18 years of age, the custodial parent of at least one child, and are enrolled in a degree-seeking program at an accredited college or university (e.g., Scholar House model)
 - Refugees identified by a Refugee Resettlement Agency, as referenced on the Ohio Department of Job and Family Services website, that are experiencing housing barriers
 - People with Developmental, Intellectual, Physical, or Sensory Disabilities

THRESHOLD REQUIREMENTS

- Experienced Service Coordinator
 - A commitment by an experienced local or regional service entity to coordinate appropriate services on-site or allows for the resident to be connected to services while on-site at least 15 minutes per unit per week for the duration of the compliance period.
 - In addition, the general partner, managing member, or a contracted third-party entity of the local or regional service entity that will be providing the services must obtain at least one of the following prior to the first building placing in service and maintain such designation for the duration of the compliance period
 - Certified Organization for Resident Engagement & Services (CORES); or
 - Organization participates in the Professional Service Coordinator Program through The Ohio State University and the American Association of Service Coordinators; or
 - Entities whose service coordinators are community health workers certified through the Ohio Board of Nursing; or
 - Designation as an Area Agency on Aging by the Ohio Department of Aging as established by the Older Americans Act of 1965.
 - Resident participation in service coordination must be optional in accordance with [26 C.F.R. §1.42-11](#).

THRESHOLD AMENITIES

Policy Goal: Applicant must select a combination of building, unit, and lifestyle amenities to improve resident experience and unit marketability

Building (at least 2)	Unit (at least 1)	Lifestyle (at least 1)
Property-wide Wi-Fi at no cost to residents	Energy Star-Certified washer and dryer in all units	Pet lease addendum
A minimum 400 square feet exercise or fitness room	Energy Star-Certified dishwasher in all units	On-demand transportation services or located within 0.25 miles of public transit stop
A minimum 400 square feet outdoor patio for residents that is at least 50% covered	A minimum of 15 square feet of additional enclosed storage space per unit, separate from bedroom and kitchen cabinetry	Tenant credit reporting system participation
Outdoor walking path for residents which is at least 400 meters long/Outdoor playground	At least 15% of total units are constructed and fully compliant with Section 504	
A minimum 2,000 square feet, securely fenced dog park that has double-gated entry, waste disposal station, and seating for residents	Towel bars installed in 100% of resident bathrooms structurally equivalent to grab bars (in-wall blocking to be load-bearing)	
A minimum 500 square feet Community Kitchen and Multipurpose Room	Roll-in showers in at least 50% of the total units	
Solar panels to reduce resident utility bills		
24/7 Secure, controlled entry		



OVERALL SET ASIDES

- Project(s) located in a QCT and Contributes to a Concerted Community Revitalization Plan
 - At least one project
- Community Housing Development Organization (CHDO)-Sponsor Set Aside
 - At least two projects, to assist Ohio's need to meet its CHDO set-aside with HOME Investment Partnership Program (HOME) funds

FUNDING POOL SET ASIDES

- Target Population: Homeless Individuals (At least two projects)
 - The highest-scoring projects that aim to reduce homelessness by targeting homeless individuals, chronically homeless individuals, homeless veterans, homeless children and youth, etc. as identified and outlined in the Ohio Interagency Council on Homelessness and Affordable Housing [Permanent Supportive Housing Policy Framework](#) and meet the prioritization factors set forth in Section II.B.3 of HUD Coordinated Entry Notice [CPD-17-01](#)
 - At least 50% of total units must target these individuals
 - 100% of these units must be have PBRA
 - Must maintain eligibility with other funding pool requirements

THREE PRIMARY SCORING CATEGORIES

Policy Goal: Prioritizing LIHTC projects in high-opportunity areas while addressing housing need and ensuring efficient use of tax credits

- **GO/Senior Neighborhood Opportunity Index (0-100)* (40%)**
 - Examines amenity-rich neighborhoods; work force; education; healthy environments; etc.
 - Must meet minimum threshold, TBD
- **Housing Needs Index (0-100)* (35%)**
 - Examines residential vacancy rates; share of housing receiving subsidy; cost-burden; etc.
 - Currently no minimum threshold
- **Annual LIHTC Request per LIHTC unit** (25%)**
 - Annual request of \$27,500 or less per LIHTC unit will receive the full 25 points
 - Annual request of \$47,500 or more per LIHTC unit will receive 0 points
 - Projects in between will be awarded proportionally using the following formula:
 - $\text{MAX}(0, \text{MIN}(25, ((47,500 - \text{Annual LIHTC Request per Unit}) \div 20,000) \times 25))$



*Updated annually or every two years based on contract;

**Updated annually based on Multifamily Residential Construction Index, max points targeted at 65 units

FUNDING PRIORITIES/TIE BREAKERS

- County with fewest LIHTC deals within the past 5 years
- Highest raw housing need score
- Highest number of units with PBRA
- Strongest growth neighborhood change score
- Highest number of LIHTC units
- Highest raw opportunity score

2026 9% LIHTC QAP TIMELINE

- Stakeholder Engagement – January thru early May
- 1st draft presented to OHFA Board in July, should be released July 1
 - 30-day comment period
- Final draft presented to OHFA Board in September
- Proposal Applications due February 2026
- Final Applications due September 2026

STAKEHOLDER ENGAGEMENT TIMELINE

- ~~New Affordability—General Occupancy Funding Pool Discussion~~
 - ~~April 7—10AM to 12PM~~
- ~~New Affordability—Senior Funding Pool Discussion~~
 - ~~April 10—12PM to 2PM~~
- ~~Preserved Affordability Funding Pool Discussion~~
 - ~~April 11—12PM to 2PM~~
- ~~Special Housing Needs (FKA Service-Enriched Housing) Funding Pool Discussion~~
 - ~~April 14—10AM to 12PM~~

Questions?

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Feedback Survey

Responses due by 5pm, April 25, 2025

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THANK YOU

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