



Exception Request Form: Programmatic & Underwriting Exceptions

SFY2025 4% LIHTC with OLIHTC Guidelines

The Office of Multifamily Housing Development Division implements the federal Low-Income Housing Tax Credit (LIHTC) program in addition to the Ohio LIHTC Program to support the development of affordable rental housing throughout the state of Ohio. Exceptions to the 4% LIHTC Qualified Allocation Plan (QAP), SFY2025 4% LIHTC with OLIHTC Guidelines, LIHTC Rental Underwriting Guidelines, and Design and Architectural Standards (DAS) must be requested through this Exception Request Form and are considered on a case-by-case basis with compelling justification. The Programmatic Exception Request may be submitted prior to the submission of the Proposal Application. All Underwriting Exception Requests are due with Proposal Application. The Exception Request for Design and Architectural Standards (DAS) must be submitted with the Final Application.

Instructions:

- Send a separate form for each individual Exception Request.**
- Include this form and all supporting documentation as directed in the SFY2025 4% LIHTC with OLIHTC Guidelines with the Proposal Application.

Date	
Funding Round	SFY2025 4% LIHTC with OLIHTC Guidelines
Project Name	
Project Address	
Developer	
Developer Contact Name	
Developer Contact Email	
Developer Contact Address	
Developer Contact Phone	
Architect/Architectural Firm	
Construction Type (Check All)	<input type="checkbox"/> New Construction <input type="checkbox"/> Adaptive Reuse <input type="checkbox"/> Mixed
Population Served (Check All)	<input type="checkbox"/> General Occupancy <input type="checkbox"/> Senior <input type="checkbox"/> Service Enrched
Other Important Information	

Programmatic Exception: May be submitted prior to the Proposal Application.

For this exception be as specific as possible and describe what actions you will take to best further the intent of the requirement. Provide supporting documentation as necessary to justify your request. Refer to the [SFY2025 Ohio LIHTC Guidelines](#) for further requirements and details on each the exception request noted below.

Check	Programmatic Guidelines Section	Exception
<input type="checkbox"/>	2022 or Prior HDAP Award not yet closed	Developers and/or owners who have received an award of HDAP in Program Year 2022 or earlier and have not yet closed with OHFA's Legal Office must demonstrate delays were outside of the developer/owner's control and were due to unforeseen circumstances. Supporting documentation must be provided where available.

Justification

- Provide a justification for this request and the actions you will take to best further the intent of the requirement.
- Provide supporting documentation as necessary to justify your request. Refer to the most recently published Ohio LIHTC Guidelines for further requirements and details.

Underwriting Exceptions: Submitted with the Proposal Application

For the selected category below be as specific as possible and describe what actions you will take to best further the intent of the requirement. Provide supporting documentation as necessary to justify your request. Refer to the most recently published [LIHTC Rental Underwriting Guidelines](#) for further requirements and details on each of the below.

Check	UW Guidelines Section (Select One)	Exception
<input type="checkbox"/>	Development Budget: Construction Contingencies	Construction contingency exception request. The requirement must be evidenced in a commitment letter from that funding source.
<input type="checkbox"/>	Development Budget: Reserves	Minimum replacement reserve exception if required by other funding sources. The requirement must be evidenced in a commitment letter from that funding source.
<input type="checkbox"/>	Income & Expense: Income/Expense Escalation	Properties in which operating subsidy is provided by HUD, RD, or the local public housing authority to achieve break-even operations at the property.
<input type="checkbox"/>	Income & Expense: Expenses	Service coordination expense exception request for Service Enriched, senior, or developments that must have a higher service coordination fee based on a federal program requirement.
<input type="checkbox"/>	Income & Expense: Debt Coverage Ratio (DSCR)	OHFA may make exceptions for the first year of stabilized operations where the DSCR is no lower than 1.15 and improved and upward trends in DSCR are sustained over 15 years.

Justification

- Provide a justification for the request selected above as well as the actions you will take to best further the intent of the requirement.
- Provide supporting documentation as necessary to justify your request. Refer to the most recently approved LIHTC Rental Underwriting Guidelines for further requirements and details.

