



July 14, 2025

To: All Interested Parties
From: Ohio Housing Finance Agency (OHFA)
Re: **SFY 2026 Ohio LIHTC Frequently Asked Questions (FAQ) as of July 14, 2025**

FAQ Background

The following is a summary of questions received regarding the [SFY2026 4% Low-Income Housing Tax Credits \(LIHTC\) with Ohio LIHTC Guidelines](#) (the “Guidelines”). Questions were edited for style, to remove identifying details, and combined with similar questions from various individuals. The answers posted herein clarify and modify the Guidelines and will be considered during the program round. The answers posted herein clarify and modify the Guidelines and will be considered during the program round.

Experience and Capacity

Q: Is there a deadline by which entities must submit the Experience and Capacity Application?

A: Yes. Page 31 of the Guidelines, Item #11. Development Team Review affirms each entity must have received approval prior to submitting a proposal application. This section details applications should submit at least one month prior to the proposal application deadline to allow OHFA to review and respond. However, OHFA understands this timeline is compressed based on when the Guidelines were approved. OHFA will review Experience and Capacity applications as quickly as possible. OHFA encourages entities to submit these requests as soon as possible to allow OHFA adequate time to review and respond.

Q: If an entity was approved for the 2025 9% LIHTC round, are they required to submit an Experience and Capacity Review before a 4% LIHTC application in 2025?

A: Yes, an Experience and Capacity review must be submitted before submitting a 4% LIHTC application in 2025. The pre-application review conducted for the 2025 9% LIHTC round evaluated development teams as a whole. The new Experience and Capacity Standards evaluate each *individual entity independently*; not as a development team.

If an entity was reviewed in connection with the 2025 9% LIHTC pre-application process, they only need to submit the [Experience and Capacity Workbook](#) along with the approval letter sent by OHFA for the 2025 9% LIHTC round. After reviewing the submission, if OHFA needs additional documentation, we will follow up with the entity.



- Q: Page 6 of the Guidelines states OHFA will release Preliminary Competitive Scoring, and Experience and Capacity Reviews on September 19. If developers must complete the Experience and Capacity Review Process before submitting a Proposal Application, what will OHFA be releasing on September 19?**
- A. Page 11 in the Guidelines, Item #11 Development Team Review notes Proposal Applications must include the approval letter sent by OHFA for each entity in the development team. OHFA will review this to ensure all entities have been approved and each entity is participating in the proposed development in a role approved by OHFA. In addition, OHFA has issued a [Frequently Asked Questions \(FAQ\)](#) for the Experience and Capacity Process. In this, OHFA noted Lien and Litigation reports would not be required or reviewed during the Experience and Capacity Review Process. All Lien and Litigation Reports must be submitted with the Proposal Application. On September 19, 2025 OHFA will notify development teams of any issues identified as a result of these reviews.
- Q: What Lien and Litigation Reports are due with the Proposal Application? If I submitted those with my Experience and Capacity Application, do I need to resubmit them?**
- A. Lien and Litigation reports must be submitted for each approved entity, including ownership entities, for the state of Ohio, any federal courts, and for the county in which the project will be located. These must be dated within thirty (30) days of the submission of the application.

Submission Requirements

- Q: On page 39 of the Guidelines, it indicates the Scope of Work is required at both Proposal Application and Final Application. However, page 41 indicates the Scope of Work is only due at Final Application. Please clarify.**
- A. The Scope of Work is required both with the Proposal Application and the Final Application.
- Q: On page 36 and 41 of the Guidelines, it indicates the Phase I and II Environmental Assessment is not due until the final application. However, the text detailing this requirement on page 36 seems to indicate the Phase I is due at Proposal. Please clarify when the Phase I is due.**
- A. The Phase I and II Environmental Site Assessments are not required with the Proposal Application. They must be submitted with a final application.
- Q: At proposal, all form of site control, including extensions options, must not expire within six months. At final, all forms of site control must not expire with six months of the Final Application, extensions will not be considered. If a developer has a unilateral extension option within a Purchase Agreement, why would extension options not be considered by OHFA as a form of Site Control?**
- A. OHFA wants to limit the expenses to a developer during the proposal phase since it's possible an application will not be selected to advance to a final application. However, if invited to submit a final application, a developer understands as long as the final application evidences

compliance with the program guidelines, and deficiencies are addressed within the established timeframe, OHFA will work to advance the application to Board Approval. The timeframe to final approval can be lengthy; therefore, OHFA wants to be sure the developer has exercised any extension options which evidence site control for at least six months. This avoids any delays or additional costs should a developer not exercise an option, for any reason.

General

Q: Will OHFA utilize the 2024 or 2025 Qualified Census Tracts when analyzing the 2026 Ohio LIHTC Applications?

A: Because of the timing of the application round, OHFA will be using the 2025 QCTs to evaluate these applications and identify how much in Ohio LIHTC projects are eligible to receive. It is important to note the 2025 QCTs may only be “preserved” if OHFA receives a substantially complete application in 2025. The Proposal Application does not meet this requirement. Therefore, any applicant who is invited to submit a final application in October and needs to preserve their QCT status must submit a final application prior to December 31, 2025. This is crucial given the loss of the QCT status will reduce the amount of federal LIHTC a project may claim and possibly reduce the amount of Ohio LIHTC the project may claim.

Competitive Scoring

Q: Can OHFA provide more clarity on the census tract tiebreaker. In addition to incentivizing location in a census tract that hasn't gotten an award in the last 2 years, it says: "(or other geography, such as zip code)". This seems extremely vague for the critical first tiebreaker. Does it mean that if the same zip code has gotten a project in that period, that has the same impact as a project in the same census tract? What does "other geography" mean?

A: OHFA will be focusing the mapping for this tie-breaker on the census tracts. However, the vagueness allows other criteria such as zip codes, if needed to break a tie. It is important to note unless additional items would be needed (tiebreaker), OHFA will be focusing on the census tract.

Q: The first tiebreaker noted on page 26 of the Guidelines affirms OHFA will be including projects funded as New Affordability in both the 9% LIHTC Round and 4% LIHTC Rounds. Will this exclude projects awarded in prior BGF or Ohio LIHTC Rounds?

A: Yes, as both those rounds include 4% LIHTC. The tiebreaker includes new affordability projects which received a 9% LIHTC and 4% LIHTC in the past two years. As detailed in the guidelines, this includes Ohio LIHTC SFY 2024-2025. It will include 4% LIHTC with BGF 2023 as new construction and adaptive reuse were both eligible projects. However in 2024 4% LIHTC with BGF, rehabilitation was the only eligible use.