



4% NIFA/NDED Application Workshop

July 23, 2026

MISSION

Growing Nebraska communities through affordable housing and agribusiness.

VISION

NIFA leverages its resources, data, knowledge and technology, with effective statewide partnerships and collaboration, to promote vibrant Nebraska communities through affordable housing solutions and agribusiness.

VALUES

Commitment • Integrity • Collaboration • Innovation • Stewardship

AGENDA

Introduction

Policy Updates

Submittal Dates

Letter of Intent

[Apply for LIHTC](#)

Helpful Information

Questions

Policy Updates

Volume Cap

- Official Policy
- Higher of:
 - 30% of aggregate basis OR
 - Permanent supportable debt

Section 811 Project Rental Assistance (PRA)

- Points are available in the 2027 4% NIFA/NDED Application round

SUBMITTAL DATES FOR 2027 4% CREDITS

Letter of
Intent

Due July
29, 2026

Full
Application

Due
September
9, 2026

Threshold
Deficiency

Due
November
5, 2026

Allocations
Issued

December
Board
Meeting

Letter of Intent

Due via Email (txcr.multifamily@nifa.org) by 5 pm Central on July 29th

Detailed Description of Development

- Location
- Number of Units
- NDED Funding Request
- Section 811 PRA Request
- Other pertinent information

Bond Issuer

Amount of Volume Cap Request

APPLY FOR LIHTC

<https://www.nifa.org/developers-property-managers/lihtc-apply>

File Naming

- Exhibit Number
- Limit to 20 characters
- No special characters
- Unique name for each file
- Reviewr name vs. file name

File Requirements

- Do not include cover pages with Exhibits
- PDF file unless otherwise outlined
- Exhibit 18 and 111 MUST be an Excel file
- No ZIP files
- Only one file per upload section

General Info

- 100 level Exhibits – Page 19
- Other selection criteria – Page 29
- All fillable required Exhibit templates/examples can be found at nifa.org
- Review requirements detailed in the application and exhibit templates/examples

Keep in Mind

- DO NOT alter any documents, including signed 3rd party verifications
- Requirements of the Exhibits
- Application Portal (Reviewr) issues – contact Reviewr chat support and email NIFA

Threshold Issues

- **Carefully review all requirements for the exhibits**
- Exhibit 100 – Architect certify to the unit info tab on Exhibit 111
- Exhibit 100 – Floorplans and **labeling**
- Exhibit 102 – Use the most up-to-date form
- Exhibit 103 – Provide evidence of current ownership, appraisal & attestation
- Exhibit 108 & 116 – Sources must match Exhibit 111
- Exhibit 111 – Use whole numbers and replacement reserve requirements updated, leverage tab

Other Selection Criteria

- Mixed Income (Moderate) Developments
- Development of Market Rate Units: Describe these units in Exhibit 1
- Exhibit 205: PHA Referral Commitment - Proof of Delivery required
- Exhibit 206: Applicant/Owner/Consultant requested an increase in TC
- Exhibit 208: NIFA LIHTC Compliance Training
- Exhibit 208: Current and valid documentation for HCCP – refer to Exhibit examples

Other Selection Criteria continued

- Exhibit 209 Design Standards, Green Standards and Amenities: Architect Certification must match elections made in application. Label Exhibit 100 & list exterior additions in Architect Cert.
- Exhibit 210: Section 811 PRA - Use Fair Market Rents and must not exceed LIHTC rent limit.
- Leverage and Collaboration: Complete Leverage Tab on Exhibit 111 and upload commitments for Exhibit 212
- Areas of High Opportunity: updated link available in application portal
- Exhibit 218: DHHS-DBH Referral Commitment – proof of delivery (If selecting 811 PRA, not eligible for point)



Section 811 PRA Essentials: What LIHTC Owners Need to Know

Overview of Section 811 PRA

The Frank Melville Act of 2010 modernized HUD's Section 811 program and created Section 811 PRA to expand cost-effective supportive housing.

811 PRA program provides project-based rental assistance for extremely low-income individuals with disabilities.

Requires state-level partnership linking affordable housing with community-based services.

Funds provide rental assistance and NIFA administrative costs only
– no capital or development funding.

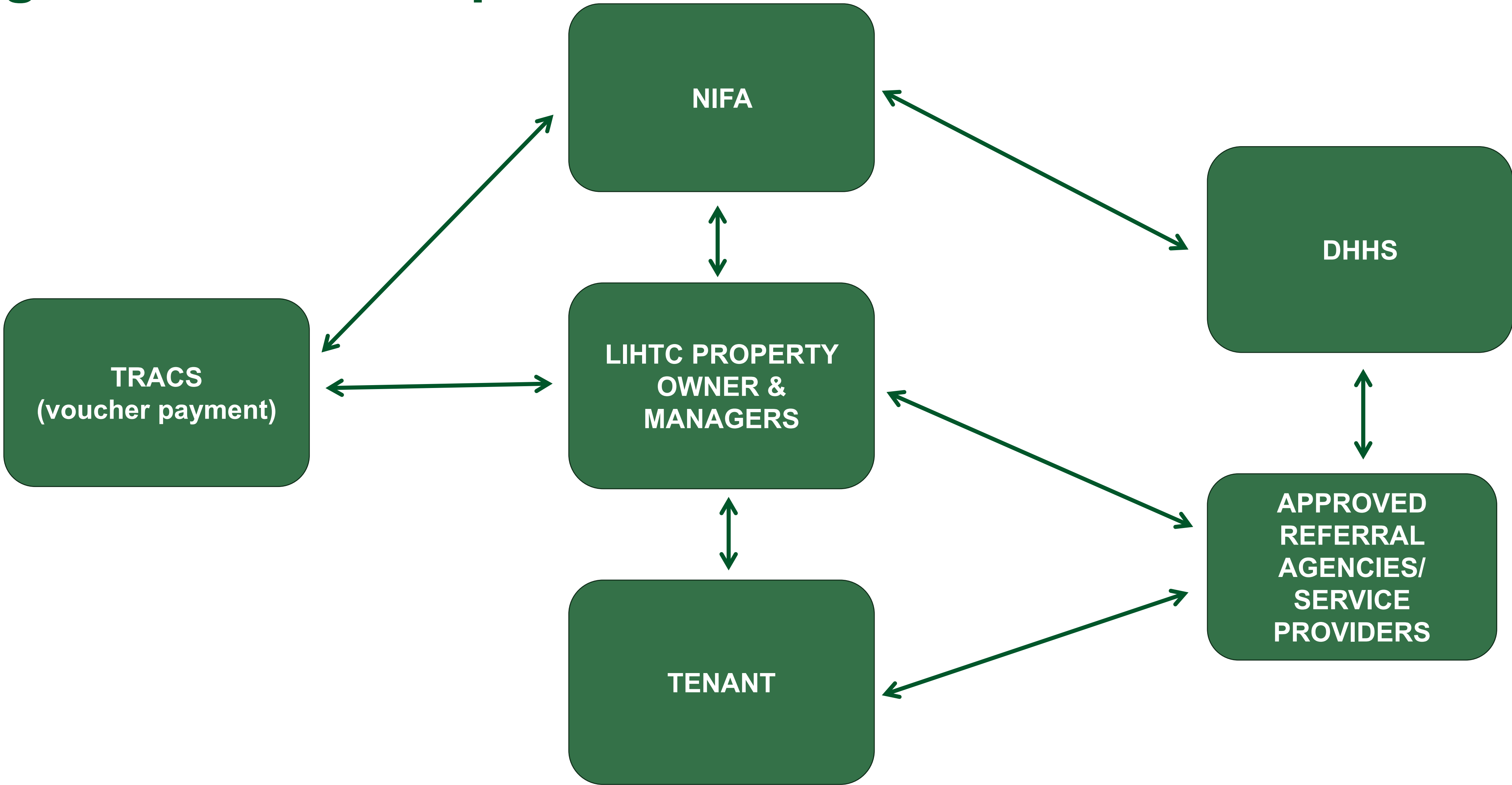
Support services are arranged by state agencies, but **tenant participation is voluntary.**

Program Requirements

- ARAC (Agreement to enter into the Contract) – this is **optional**
- RAC (Rental Assistance Contract) – 20 year contract between owner and NIFA
- Use Agreement – 30 year commitment to the program
statutory requirement
- HUD Model Lease
- Tenant data and voucher processing is through the Tenant Rental Assistance Certification System (TRACS) and other HUD Systems
- Davis Bacon labor standards apply to projects with 12 or more PRA units
- NSPIRE inspections required at least every 3 years
- Environmental reviews required for new and existing properties. If completed within last 5 years and no changes, not needed.



Program Relationships



Eligible Tenants

Households at 30% of the Area Median Income or lower

Households with at least 1 individual meeting the following

- Disabled, as defined by HUD
- Between age of 18-62
- Eligible for community-based services through DHHS

NOTE: Referrals must come from an agency approved by DHHS and NIFA through established referral process.

Units in properties

- Units must be integrated throughout the property (development must be a total of 5 units or more)
- 811 PRA units capped at 25% of total units
- 5% of all units - accessible for people with disabilities
- 2% of all units – accessible for people with hearing/visual disabilities
- Properties with existing disability – use restrictions are not eligible.
- Units with long-term project-based subsidies (over 6 months) in prior 6 months are not eligible.
- **DHHS and other providers last input shows that one-bedroom units are the most needed.**



Income and Rent Calculation



Initial and Recertification Income Determination

Required to calculate income before move in

Calculate income at least annually thereafter

- Useful tools: Handbook 4530.3 – Chapter 5
- HUD form 50059
- Some property management software has rent calculation modules available that is able to communicate to TRACS



EIV

Used as 3rd party verification tool

Compare against reported income to ensure accuracy

LIHTC is prohibited from using to verify income for program requirements. Keep separate from LIHTC Qualification documents

Additional Helpful information

Accessibility

- Section 504 requirements apply to ensure accessibility
- Reasonable accommodations must be reviewed and approved when needed

Vacancy & Program Rules

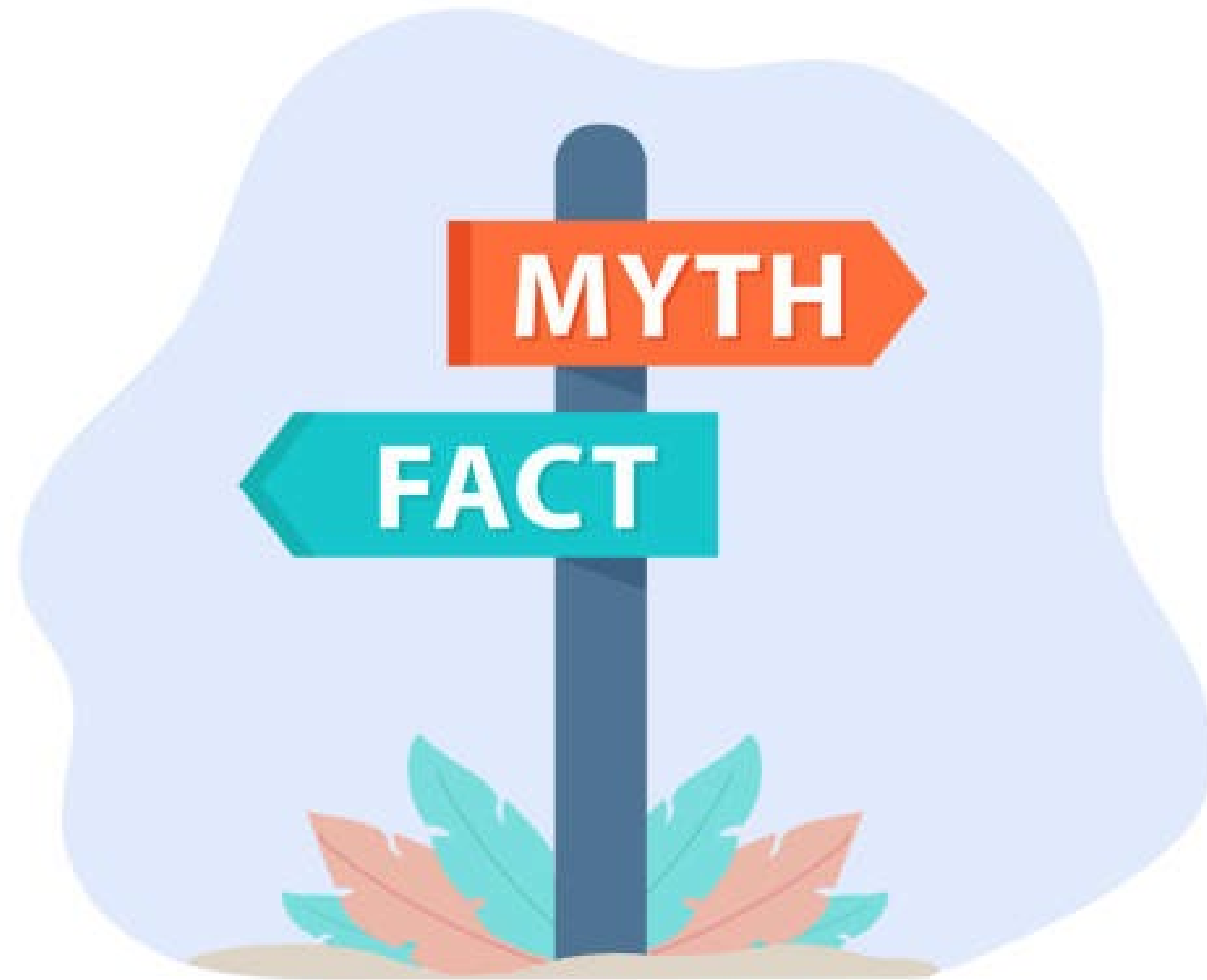
- Vacancy rent may be claimed up to 80% of contract rent for up to 60 days
- The unit remains with the program even when tenants move out

Screening Requirements

- Owner may screen the **entire household**, including:
 - Eligible household member
 - Other adult household members
 - Live-in aid (for suitability, not income eligibility)



Common Program Myths



#1: HUD 811 PRA is just like Section 8

Tenant-based vouchers follow the tenant; 811 PRA vouchers stay with the unit.

#2: The units must be unoccupied

A fully occupied project can be under contract. Applicants from the 811 PRA program will be housed in a contract unit upon turnover.

#3: The units are required be accessible

Accessible units are not required, since not all participants need them. Owners should allow reasonable modifications when needed.

#4: People with disabilities are difficult to house

Challenges can arise, but the supports in place help to ensure smooth transitions. 811 PRA often results in long-term housing stability.

#5: Tenants with disabilities need extensive on-site services from the property

Property staff do not provide services. All services come from local service providers, not the owner/manager.



Thank you!

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Q&A Sessions

August 12th

- 1 p.m. Central
- [Register here](#)

August 25th

- 11 a.m. Central
- [Register here](#)

September 3rd

- 2:00 p.m. Central
- [Register here](#)

Questions?

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