

2027 9% Housing Credit Application Workshop

Frequently Asked Questions

May 1, 2026

What is the HOME and HTF allocation amounts available?

HOME – Approximately \$668,000 (subject to availability)

HTF – Approximately \$431,000 (subject to availability)

Please contact Mechele Grimes at Mechele.Grimes@nebraska.gov for the exact amount of funds that are available for the 2027 9% Application round.

Due to the limited amount of NDED funding available for the 2027 LIHTC/AHTC 9% Application Round, NIFA and NDED are providing the following guidance for developments that are requesting HOME/HTF funds:

- Indicate on the application that NDED funding is being requested and the amount of the request.*
- Complete all applicable NDED Exhibits 10–18.*
- Exhibit 10 and 18 require approval by NDED prior to application submittal. Please contact Mechele Grimes at Mechele.Grimes@nebraska.gov, if you have any questions.*
- Do not include NDED funding as a source on the Equity Gap tab; instead, list the alternative funding source, as outlined on page 21 of the 2026–27–28 NIFA/NDED 9% Application under Exhibit 107, item 2.*

What is the 9% LIHTC allocation amount available for the current funding round to determine maximum LIHTC allocation per project and per developer/owner?

Due to NIFA forward allocating tax credits, we do not have an exact amount available for the 2027 9% Application round. Please use \$6,800,000 as an estimate.

What is the updated link for the Areas of High Opportunity?

<https://nifa.maps.arcgis.com/apps/instant/basic/index.html?appid=8f979db81ce7496f9dc7dfa37cdaddfe> The link is up to date on the online application portal.

Does attendance at the NIFA 2024 or 2025 Compliance Training qualify for points on applications submitted in May of 2026?

Attendance at the 2025 or 2026 Compliance training qualifies for points for this application round.

Will NIFA be able to confirm that a development is using the correct Applicable Fraction prior to application submission?

As this is a competitive application process, NIFA is unable to provide specific feedback prior to applying. NIFA will notify during the Threshold Deficiency Correction period if an incorrect applicable fraction has been used. Use the lesser value between the applicable fraction based on number of units or the applicable fraction of the square footage. If the development includes multiple buildings, use the applicable fraction for the entire development rather than calculating it by building.

How close together do the lots for the market rate units need to be in order to qualify for points for the development of market rate units?

The objective for this scoring section of the application is to show that development of housing is occurring. The market rate units should be in the general vicinity of the LIHTC development. Please make sure to provide a description and location details in the Exhibit 1 – One Page Summary.

For development of market rate unit points, can the development have other funding sources or income restrictions?

The application specifically states “non-LIHTC,” and does not list any additional requirements.

Does the Architect need to certify the development costs on Exhibit 111 for Exhibit 100?

The Architect needs to certify to the Square Footage Summary Chart on the Unit Information tab.

When a development elects accessibility points on Exhibit 209 that will exceed the minimum Section 504 requirements for Exhibit 101, how should the architect certify to the Exhibit 101 and Exhibit 209?

The architect should certify that the development will meet the minimum standards for each exhibit.

Is a commitment for developer equity required in order to meet the Exhibit 107 requirements?

No, you do not need to provide a letter of commitment for equity contributed to the project. However, if you are requesting HOME or HTF funds, a commitment letter from an alternative funding source is required. Refer to page 21 of the 2026-27-28 NIFA/NDED Application 9% LIHTC/AHTC for more detailed information.

Section 811

Please review the Section 811 FAQ document located at for more questions:

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

Is there a minimum number of Section 811 units required?

The number of units requested for Section 811 vouchers must remain reasonable to the overall size of the development and not exceed 25% of the total units. NIFA may provide feedback on the number of proposed Section 811 units during the Threshold Deficiency Correction period.

Please note: Davis-Bacon is triggered when a development has 12 or more assisted units.

What rent should be used on Exhibit 111 for the Section 811 units?

Rents cannot exceed the Fair Market Rents -

<https://www.huduser.gov/portal/datasets/fmr.html>

How should Section 811 PRA units be reflected on Exhibit 111?

On the Unit Information tab, please add "Section 811" in the far-right column. Make sure to enter the estimated tenant paid rent in the unit information section, then include the total additional amount from each Section 811 unit in the "other monthly income" line under the chart on the Unit Information tab.

Should Section 811 be included in Exhibit 5?

No, the request for Section 811 shall be indicated in the Project-Based Rental Assistance section of the LIHTC application. There is no Exhibit required for Section 811.

Should Section 811 PRA be treated as an additional source of governmental assistance on Exhibit 16 certification #2?

Yes, all federal assistance should be included on the form.

If a development chooses to receive Section 811, can it also receive points for the DHHS-DBH Referral commitment?

No, developments electing to receive Section 811 are not eligible for this point.