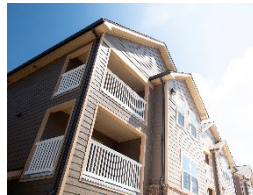


**Low-Income  
Housing Tax Credits**



**2026-27-28 NIFA/NDED APPLICATION**  
**4% LIHTC/AHTC**





# For Informational Purposes Only – Must Submit an Online Application

## INTRODUCTION

Applicants interested in requesting an allocation of federal 4% low income housing tax credits (“4% LIHTC”) and Nebraska Affordable Housing Tax Credits (“AHTC”) issued in connection with the issuance of qualifying tax-exempt bonds (“Bonds”) must complete the application described herein and submit such application to the Nebraska Investment Finance Authority (“NIFA”) in accordance with the procedures and at the times set forth herein and as further described in the NIFA Low Income Housing Tax Credit Program, 2026/2027/2028 Housing Credit Allocation Plan for 4% LIHTC and Nebraska AHTC (the “4% LIHTC/AHTC Allocation Plan”).

NOTE: NIFA will **only** review applications during the allocation cycles (“Allocation Cycles”) set forth in the 4% LIHTC/AHTC Allocation Plan.

- **Full Application for 4% LIHTC/AHTC.** Complete and submit the 2026/2027/2028 4% NIFA/NDED Application (the “Application”) (along with applicable fees) online at [www.nifa.org](http://www.nifa.org) by the date(s) set forth in the 4% LIHTC/AHTC Allocation Plan. Applications will be scored by NIFA staff and recommendations made to the NIFA Board with respect to adoption of intent resolutions (if NIFA has been requested to be the issuer of the bonds) and allocations of Private Activity Bond Cap.
- **Threshold Deficiency Correction Period.** NIFA will communicate with development owners that do not meet the threshold criteria to generally outline deficiencies in the threshold exhibits with respect to the threshold criteria and will allow for a Threshold Deficiency Correction Period.
- **Application for Private Activity Bond Cap.** Once approved for a conditional allocation of Private Activity Bond Cap, the applicant will be notified to submit the Private Activity Volume Cap Allocation Application – Multifamily Rental Housing (the “Cap Application”) (along with applicable fees) online at [www.nifa.org](http://www.nifa.org) to request an allocation of Private Activity Bond Cap. **NOTE: The duration of the allocation of Private Activity Bond Cap is limited to a specific period of time.**

- **Requests for Private Activity Bond Cap for Both 4% LIHTCs and AHTCs**

- For 2026, 2027 and 2028, NIFA will make available up to approximately \$35 million of Private Activity Bond Cap pursuant to a competitive process in connection with requests for the allocation of 4% LIHTC and accompanying AHTC for developments as further set forth in the 4% Housing Credit Allocation Plan. A request for Private Activity Bond Cap for a development accessing both 4% LIHTC and AHTC shall not exceed \$18 million per development.

- **Requests for Private Activity Bond Cap for 4% LIHTCs Only**

- For each calendar year 2026, 2027 and 2028, NIFA will consider requests for Private Activity Bond Cap in accordance with the procedures further set forth in this 4% LIHTC/AHTC Allocation Plan for the allocation of 4% LIHTC only. Private Activity Bond Cap for Bonds to finance developments that are not requesting or receiving an allocation of AHTC will be allocated, subject to availability of Private Activity Bond Cap, as announced by NIFA. The amount of Private Activity Bond Cap per development will be determined by NIFA based on the number of applications received, the size of the proposed developments, the available volume cap, the application scores, and other factors, including, but not limited to, the geographic distribution of resources.



## A. INSTRUCTIONS AND CERTIFICATION

### 1. INSTRUCTIONS:

The undersigned Applicant hereby makes an application to NIFA for (i) a reservation of 4% LIHTC and (ii) if indicated below on this Application, a reservation of AHTC. The AHTC will not be automatically awarded with the 4% LIHTC and must be specifically requested in the Full Application. A 4% LIHTC/Bond NIFA/NDED Application (the "Application") must be submitted to NIFA/NDED in the following manner:

- (a) Applications are due via the online funding application system no later than 5:00 p.m. CT on the last day of the application cycle as described in the applicable NIFA Housing Credit Allocation Plan for 4% LIHTC and AHTC.
- (b) Application fees are due in NIFA's office no later than 5:00 p.m. CT on the last day of the application cycle as described in the applicable Housing Credit Allocation Plan for 4% LIHTC and AHTC (see Appendix A thereto).
- (c) Section 1.4 Ineligible Applicants of the 2026/2027/2028 4% Housing Credit Allocation Plan outlines instances in which NIFA will not review, score, or consider an application.

In addition, any developer, general partner/managing member or any affiliate thereof may be deemed ineligible by the Executive Director to participate in the program authorized pursuant to the 4% LIHTC/AHTC Allocation Plan for the following:

Do any of these apply for any member or affiliate thereof? Check at least one box below

- ☐ Involved in active litigation. Provide an explanation:
- ☐ Evidence of involvement in a crime, financial crime, or a violation of laws or regulations. Including, but not limited to, laws and regulations related to the development or management of housing, taxes, public health, safety (including workplace safety), environmental laws, or antitrust laws. Provide an explanation:
- ☐ Making misrepresentation or providing materially false information in an application. Provide an explanation:
- ☐ Allowing an affordable rental housing property to enter into foreclosure or bankruptcy. Provide an explanation:
- ☐ Being suspended, debarred, or otherwise excluded from doing business with any federal housing program. Provide an explanation:
- ☐ A history of repeated or numerous LIHTC allocation or compliance issues, even if such issues have not resulted in an uncorrected IRS Form 8823. Provide an explanation:
- ☐ None of these apply.

*\*Note: The applicant/owner/consultant may contact NIFA Allocation Staff by email 30 days prior to the applicable full application deadline to determine any outstanding uncorrected non-compliance items.*

*Any outstanding noncompliance issues that have a response due date prior to the full application deadline must be submitted to NIFA at least ten (10) business days before the full application deadline.*

- (d) Applications will be scored SOLELY on information provided in the online funding Application submitted for the applicable Allocation Cycle deadline. Applications must be submitted for review in full by the Full Application deadline in order to be considered for an allocation of LIHTC. (Any documentation or information submitted for a previous deadline will not be taken into consideration for the current deadline.)



Failure to submit the Application in the preceding manner will result in the Application being returned to the Applicant without NIFA's and/or NDED's review. The Application must be filled out completely, with all questions and items completed. Inaccurate or incomplete information in the application may result in the forfeiture of any LIHTC reserved or allocated.

**INQUIRIES** should be directed to:

LIHTC and AHTC Program:

LIHTC Allocation Manager  
Nebraska Investment Finance Authority  
1248 O Street, Suite 601  
Lincoln, NE 68508-1402  
Telephone: (402) 434-3900  
Email: [txcr.multifamily@nifa.org](mailto:txcr.multifamily@nifa.org)  
Web Address: [www.nifa.org](http://www.nifa.org)

HOME/HTF Program:

Mechele Grimes  
Nebraska Department of Economic Development  
245 Fallbrook Blvd., Suite 002  
Lincoln, NE 68521  
Telephone: (402) 309-4536  
Email: [mechele.grimes@nebraska.gov](mailto:mechele.grimes@nebraska.gov)  
Web Address: [opportunity.nebraska.gov/](http://opportunity.nebraska.gov/)

:



## **2. APPLICATION REQUIREMENTS FOR HOME/HTF FUNDS (to be verified by Nebraska Department of Economic Development)**

The following application requirements will be verified with data and information available to the Nebraska Department of Economic Development (NDED) and do not need to be specifically addressed in the LIHTC application.

1. Applicant is eligible. Eligible HOME and HTF Applicants include 501(c)(3), 501(c)(4), for-profit developers, Local/Regional Housing Authorities, and Units of Local Government (excluding HTF). 501(c)(3) and 501(c)(4) non-profit organizations must include affordable housing in their mission.
2. Activities are eligible and comply with state Affordable Housing program priorities as referenced in the 2024 Annual Action Plan, the 2025 Annual Action Plan, and the 2026 Annual Action Plan when available, located at: <https://opportunity.nebraska.gov/programs/plans-reports/>.
3. 2026: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2023 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2023 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2026 NIFA/NDED Joint Application (HOME/HTF Program Year 2025).

2027: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2024 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2024 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2027 NIFA/NDED Joint Application (HOME/HTF Program Year 2026).

2028: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2025 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2025 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2028 NIFA/NDED Joint Application (HOME/HTF Program Year 2027).

Approval of all HOME and HTF funding is dependent on State allocation from the Department of Housing and Urban Development, along with funding availability in each Program Year.

4. Applicant and partners have addressed and cleared all compliance problems from past awards and responses have been accepted by NDED.
5. Applicant and partners are current with all NDED reporting requirements (semiannual status reports, closeout reports, audit reports, notification of annual audit reports, quarterly report assessment forms, etc.).
6. If invited by NDED, Applicant and application preparer must attend Project Review on the dates and locations determined by NDED and respond with satisfactory project review information in writing to the HOME/HTF LIHTC Set-aside by deadlines provided by NDED.
7. Please ensure that you do your utmost to project realistic cost schedules for your development. If the development is deemed not feasible after award, the funds will be returned to the LIHTC HOME/HTF funds set-aside.

## **3. CERTIFICATION OF LIHTC/AHTC APPLICANT/OWNER (download a copy of Certification of Applicant/Owner from the Exhibit Examples at [www.nifa.org](http://www.nifa.org))**

The undersigned, on behalf of the applicant entity, is (are) familiar with the provisions of the Internal Revenue Code with respect to the LIHTC Program and the Nebraska Department of Revenue with respect to the AHTC Program and, to the best of my (our) knowledge and belief, the applicant entity



has complied, or will comply, with all of the requirements which are prerequisite to an allocation of LIHTC and AHTC by NIFA. I (We) understand that the LIHTC and the AHTC Program will be governed and controlled by the rules and regulations issued by the United States Treasury and Nebraska Department of Revenue, and I (we) have read such rules and am (are) familiar with the requirements thereof. The undersigned further certifies that the information set forth in this application, and any attachments and exhibits thereto, is true, correct and complete, that no information contained in this application or in the listed attachments and exhibits is in any way false, incorrect, incomplete, or altered after third-party signature, and that the proposed construction/rehabilitation will not violate zoning ordinances or deed restrictions.

I (We) understand that any misrepresentations and/or fraudulent information contained within this Application may result in the revocation of LIHTC and AHTC by NIFA and potentially my (our) and related parties being barred from future LIHTC and the AHTC Program participation and notification of such to the Internal Revenue Service (IRS) and Nebraska Department of Revenue.

I (We) hereby make an application to NIFA for a reservation of LIHTC and AHTC. The undersigned hereby acknowledges that the making of a reservation by NIFA does not warrant that the development is financially feasible or otherwise qualified to claim LIHTC and AHTC. I (We) agree that NIFA's directors, officers, employees and agents will not be held responsible or liable for any representations made to the undersigned or its investors relating to the LIHTC and AHTC Program; therefore, I (we) assume the risk of all damages, losses, costs and expenses related thereto and agree to indemnify and save harmless NIFA or any of its directors, officers, employees and agents against any and all claims, suits, losses, damages, costs and expenses of any kind and of any nature that NIFA may hereinafter suffer, incur or pay arising out of its decision concerning the application for LIHTC and AHTC or the use of the information concerning the LIHTC and AHTC Program.

I (We) hereby authorize any state LIHTC Allocating Agency to release to NIFA any and all information that such state LIHTC Allocating Agency has regarding development compliance, the curing of or failure to cure any development noncompliance, any formal or informal action taken by any state LIHTC Allocating Agency with respect to my/our participation in any low-income housing tax credit program and any other data that may be relevant to NIFA in its assessment of our development experience and compliance record.

I (We) acknowledge NIFA and NDED will share any and all information regarding all jointly funded developments through the respective program affordability period.

I (We) acknowledge that copies of Applications submitted pursuant to the Qualified Allocation Plan ("QAP") (which includes applications for 9% LIHTC, AHTC, 4% LIHTC and CRANE) will be made available by NIFA to the public (other than during the active review process) upon written request. Additionally, NIFA will post information, including the scores for Applications at [www.nifa.org](http://www.nifa.org).

By submission of an Application pursuant to the QAP, Applicant acknowledges and agrees to the release and publication of its Application and related information.

**I (We) understand and agree that Applicant shall, subsequent to submission of the original Application, notify NIFA in writing, within three (3) business days of becoming aware thereof, of any material adverse change or condition occurring in connection with the information submitted in the Application which (i) impairs the development of the project; (ii) would make the information contained in the Application no longer true and accurate; or (iii) adversely affects the scoring assigned, or to be assigned, to such Application. I (We) further understand that failure to notify NIFA may, in NIFA's sole discretion, result in the Application, allocation and/or Conditional Reservation to be revoked, modified, suspended, or rejected.**





**4. CERTIFICATION OF HOME/HTF APPLICANT** *(if applying for HOME/HTF Funds and LIHTC) (download a copy of Certification of HOME/HTF Applicant from the Exhibit Examples at [www.nifa.org](http://www.nifa.org))*

The undersigned certifies to the Nebraska Department of Economic Development:

He/she is duly authorized to so certify, and sign this application on behalf of the HOME/HTF Applicant, under procedures prescribed by the governing rules/organizing documents applicable to governance of the applicant.

That the application contents, which include materials both preceding and following this certification, and all accompanying Exhibits, which Exhibits are incorporated herein by this reference, are true and correct to the best of my knowledge and belief.

That this certification applies to any and all certifications and assurances which may be internally contained within the body of the application (or internally contained within the incorporated Exhibits), as well as to the entirety of the application. Examples (but not an exhaustive listing) of such internally contained certifications and assurances include: the certification found at Exhibit 12 (entitled "Statement of Assurances and Certification for Local Governments"); and the certification found at Exhibit 14 (entitled "Applicant Certification Form for Non-Profits and Housing Authorities").

He/she commits the Applicant to notifying the Department of Economic Development of any changes to the original application within 15 days of the change.

**5. IDENTIFICATION OF CONSULTANT** *(if a consultant is paid a fee in connection with the making or filing of this application)*

Applicant is employing the services of the following consultant(s), identified below, who will assist the applicant and/or its joint venturer or partner with all or a part of this application. For purposes of this application, "consultant" shall include accountants, investment bankers, financial advisors, investors, syndicators, attorneys and any other advisor or consultant who is assisting the applicant in the completion and/or filing of this application. For each such consultant, provide the information below and include an executed "Statement and Certification of Consultant".

**6. STATEMENT AND CERTIFICATION OF CONSULTANT** *(if a consultant is utilized in the making or filing of this application) (download a copy of Statement and Certification of Consultant from the Exhibit Examples at [www.nifa.org](http://www.nifa.org))*

The undersigned, as consultant(s) to the applicant entity, is (are) familiar with the provisions of the Internal Revenue Code with respect to the LIHTC and the Nebraska Department of Revenue with respect to the AHTC Program, and, to the best of my (our) knowledge and belief, the applicant entity has complied, or will comply, with all of the requirements which are prerequisite to an allocation of LIHTC and AHTC by NIFA. I (We) understand that the LIHTC program will be governed and controlled by rules and regulations issued by the United States Treasury and the Nebraska Department of Revenue, and I (we) have read such rules and am (are) familiar with the requirements thereof. The undersigned further certifies that the information set forth in this application, and any attachments and exhibits thereto, is true, correct and complete, that no information contained in this Application or in the listed attachments and exhibits is in any way false, incorrect or incomplete; and that the proposed construction/rehabilitation will not violate zoning ordinances or deed restrictions.

I (We) understand that any misrepresentations and/or fraudulent information contained within this Application may result in the revocation of LIHTC and AHTC by NIFA and potentially my (our) and related parties being barred from future LIHTC and AHTC Program participation and notification of such to the Internal Revenue Service and the Nebraska Department of Revenue.

I (We) hereby make application to NIFA for a reservation of LIHTC and AHTC. The undersigned hereby acknowledges that the making of a reservation by NIFA does not warrant that the development is financially feasible or otherwise qualified to claim LIHTC and AHTC. I (We) agree that NIFA's directors, officers, employees and agents will not be held responsible or liable for any representations made to the undersigned or its investors relating to the LIHTC and AHTC Program; therefore, I (we) assume the risk of all damages, losses, costs and expenses related thereto and agree to indemnify and save harmless NIFA or any of its directors, officers, employees and agents against any and all claims, suits, losses, damages, costs and expenses of any kind and of any nature that NIFA may hereinafter suffer,



incur or pay arising out of its decision concerning the application for LIHTC or the use of the information concerning the LIHTC and AHTC Program.

**B. DEVELOPMENT OVERVIEW (The following information must be completed online).**

**DEVELOPMENT NAME AND ADDRESS:**

Development Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

Zip Code: \_\_\_\_\_

County: \_\_\_\_\_

Legislative District: \_\_\_\_\_

Congressional District: \_\_\_\_\_

**TYPE OF PROJECT (check one):**

☐ New Construction/Adaptive Reuse

☐ Acquisition and Rehabilitation

(Percent of Rehab: \_\_\_\_\_%)

\_\_\_\_\_ Total Development Cost

*Please provide a one-page summary of the proposed development in **Exhibit 1**, which includes the following:.*

The impact of the proposed project on the local economy (the description should include the following elements):

- The ability of the local community to provide support services including, among other things, roads, sewer, water and schools.
- Local need for the project and effort on the local economic base in terms of direct and indirect jobs, diversification, and tax base.

**APPLICANT INFORMATION:**

The Applicant anticipates being part of the final ownership entity. ☐Yes ☐No

Legal Name of Entity: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Email: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Applicant Contact Person: \_\_\_\_\_

Applicant Contact Information if different from above:

Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Email: \_\_\_\_\_

Telephone Number: \_\_\_\_\_



**OWNERSHIP INFORMATION:**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

Contact Person: \_\_\_\_\_

State: \_\_\_\_\_  
Email: \_\_\_\_\_

Has Ownership Entity been formed?  
☐ Yes ☐ No

Federal Tax ID Number: \_\_\_\_\_  
(if entity is formed)

Identify the Persons or Entities who will be part of the Ownership Entity:

Name: _____	EIN #: _____	Telephone: _____	Ownership Interest: _____%
Name: _____	EIN #: _____	Telephone: _____	Ownership Interest: _____%
Name: _____	EIN #: _____	Telephone: _____	Ownership Interest: _____%
Name: _____	EIN #: _____	Telephone: _____	Ownership Interest: _____%

Has the applicant, or any affiliate of the applicant or ownership entity ever sold or transferred LIHTC/AHTC and to a new ownership entity prior to placing the buildings in service or within a year thereafter? ☐ Yes ☐ No *If "Yes", provide the details of the transfer in **Exhibit 2**.*

**BOND ISSUER:**

Please check the appropriate box below regarding the proposed issue of the bonds.

☐ NIFA as issuer of tax-exempt bonds (see credit requirements for bonds issued by NIFA at [www.nifa.org](http://www.nifa.org)).

A limited purpose intent resolution does not bind NIFA to ultimately issue bonds, but is a requirement for an allocation of Private Activity Bond Cap and consideration of final bond approval by the NIFA Board.

☐ NIFA is not the issuer of tax-exempt bonds

Submission of an intent resolution does not bind NIFA to ultimately allocate Private Activity Bond Cap, but is a requirement for an allocation of Private Activity Bond Cap by the NIFA board.

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

Contact Person: \_\_\_\_\_

State: \_\_\_\_\_

Email: \_\_\_\_\_

*If NIFA is not the issuer of the Tax-Exempt Bonds, please provide the Bond Intent Resolution from the Bond Issuer as **Exhibit 217**.*

**BOND COUNSEL:**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

Contact Person: \_\_\_\_\_

State: \_\_\_\_\_

Email: \_\_\_\_\_

**BOND TRUSTEE:**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

Contact Person: \_\_\_\_\_

State: \_\_\_\_\_

Email: \_\_\_\_\_



## **SOURCE OF FUNDS:**

Please indicate the sources of funds and the amounts anticipated for this project.

<input type="checkbox"/> Tax-Exempt Bonds	\$	
<input type="checkbox"/> Taxable Bonds	\$	
<input type="checkbox"/> Tax Increment Financing	\$	
<input type="checkbox"/> Grants	\$	
<input type="checkbox"/> Other: _____	\$	
<input type="checkbox"/> Other: _____	\$	

## **BONDS:**

### ☐ **TAX-EXEMPT BONDS**

Will the development receive tax-exempt bond financing for at least 50% of the aggregate basis of the building(s) and land includable in the Development? ☐ Yes ☐ No

Describe the financing structure of your bonds: \_\_\_\_\_

Type of bond sale:

☐ Private Placement/Traveling Investor Letter ☐ Public Sale (Bonds must be rated "AA" or better)

If a Private Placement is proposed, please provide the following:

Placement Agent (if any): \_\_\_\_\_

Bond Purchaser: \_\_\_\_\_

Bond Trustee: \_\_\_\_\_

If a Public Sale is proposed, will the bonds be rated? ☐ Yes ☐ No

Provide the following:

Rating (Bonds must be rated "AA" or better): \_\_\_\_\_

Rating Agency: \_\_\_\_\_

Bond Underwriter: \_\_\_\_\_

Bond Trustee: \_\_\_\_\_

Bond Security:

Bond Insurance: ☐ Yes ☐ No

Project Mortgage: ☐ Yes ☐ No

Credit Enhancement: ☐ Yes ☐ No

If "Yes" provide the following:

What type? \_\_\_\_\_

By whom? \_\_\_\_\_

Other: \_\_\_\_\_

### ☐ **LOANS**

Projected Loan Terms:

Principal Amount: \$ \_\_\_\_\_

Interest Rate: ☐ Fixed ☐ Variable

Term of Loan: \_\_\_\_\_ Years

Amortization: \_\_\_\_\_ Level \_\_\_\_\_ Balloon

Loan Security:

Development Mortgage: ☐ Yes ☐ No

Assignment of Project Rents: ☐ Yes ☐ No

FHA Mortgage Insurance: ☐ Yes ☐ No

Personal Guarantees: ☐ Yes ☐ No

Loan Credit Enhancement: ☐ Yes ☐ No

**PROPOSED EFFECT ON TAXES:**

Present property tax base: \$ \_\_\_\_\_  
Property taxes after completion: \$ \_\_\_\_\_  
Property tax increase: \_\_\_\_\_  
Estimated sales taxes during construction: \$ \_\_\_\_\_

**HOME/HTF APPLICANT INFORMATION:**

Name: \_\_\_\_\_  
Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_  
Federal Tax I.D. Number: \_\_\_\_\_

City: \_\_\_\_\_  
Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_

State: \_\_\_\_\_  
Email: \_\_\_\_\_

Unique Entity Identification (UEI) Number: \_\_\_\_\_

Type of Applicant: ☐ Unit of Local Government (excluding HTF) ☐ For-Profit Developers

☐ Local / Regional Housing Authority ☐ Non-Profit 501(c) (3) ☐ Non-Profit 501(c) (4)

Type of Assistance: ☐ HOME ☐ HTF

\*2026: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2023 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2023 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2026 NIFA/NDED Joint Application (HOME/HTF Program Year 2025).

\*\*2027: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2024 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2024 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2027 NIFA/NDED Joint Application (HOME/HTF Program Year 2026).

\*\*\*2028: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2025 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2025 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2028 NIFA/NDED Joint Application (HOME/HTF Program Year 2027).

Approval of all HOME and HTF funding is dependent on State allocation from the Department of Housing and Urban Development, along with funding availability in each Program Year.

**Opportunity Zone**

Is the proposed development located in an Opportunity Zone? ☐ Yes ☐ No

An Opportunity Zone listing can be found at

<https://opportunity.nebraska.gov/programs/business/opportunity-zones/>

County: \_\_\_\_\_

Census Tract Number: \_\_\_\_\_

**TYPE OF LIHTC REQUESTED:**

- |  |  |
|--|--|
| <input type="checkbox"/> New Construction  | <input type="checkbox"/> Acquisition & Rehabilitation                  |
| <input type="checkbox"/> Rehabilitation Only   | <input type="checkbox"/> New Construction/Acquisition & Rehabilitation |
| <input type="checkbox"/> Tax-Exempt Bond Financing Allocation  |  |
| <input type="checkbox"/> AHTC requested <b>(If you are NOT requesting Nebraska AHTC, complete and sign the Waiver with Respect to Nebraska Affordable Housing Tax Credits. Upload as Exhibit 3.)</b> |  |

**BOND MINIMUM SET-ASIDE ELECTION: (check one only)**

- |                                     |   |
|-------------------------------------|---|
| <input type="checkbox"/> 20-50 Test | The development meets this requirement if 20% or more of the residential units in the development are both rent restricted and occupied by individuals whose income is 50% or less of the area median income ("AMI"). |
| <input type="checkbox"/> 40-60 Test | The development meets this requirement if 40% or more of the residential units in the development are both rent restricted and occupied by individuals whose income is 60% or less of the AMI.                        |

**LIHTC MINIMUM SET-ASIDE ELECTION: (check one only)**

- |  |  |
|--|--|
| <input type="checkbox"/> 20-50 Test          | The development meets this requirement if 20% or more of the residential units in the development are both rent restricted and occupied by individuals whose income is 50% or less of the area median income ("AMI").                        |
| <input type="checkbox"/> 40-60 Test          | The development meets this requirement if 40% or more of the residential units in the development are both rent restricted and occupied by individuals whose income is 60% or less of the AMI.   |
| <input type="checkbox"/> Average Income Test | The development meets this requirement if 40% or more of the residential units in the development serve households earning as much as 80% of the AMI, as long as the average income/rent limit in the development is 60% or less of the AMI. |

If Average Income Test was elected, will the units be fixed or floating?

- ☐ Fixed Units    ☐ Floating Units



### **QUALIFIED CENSUS TRACT/DIFFICULT DEVELOPMENT AREA:**

Is the proposed development located in a Qualified Census Tract (QCT) or Difficult Development Area (DDA)? ☐Yes ☐No

**(2 points)**

Census Tract Number: \_\_\_\_\_ Difficult Development Area: \_\_\_\_\_

NOTE: The Basis Boost for QCT's or DDA's will be included for purposes of calculating LIHTC per occupant in the NIFA scored criteria.

*Developments in a QCT or DDA may be eligible for up to two (2) point if the development directly contributes to a Concerted Community Revitalization Plan (CCRP). Applicants must submit a letter (dated within one (1) year of the applicable full application deadline) from the highest governmental body stating that the development contributes to a CCRP, specifying the name of the plan and the name of the development (indicate the page number(s) of the CCRP that pertains to the proposed development) along with a copy of the Plan as **Exhibit 215**.*

CCRP must:

1. Be geographically specific (the proposed development must be within the identified CCRP's defined area).
2. Demonstrates the need for revitalization in the CCRP designated area.
3. Provide strategies for investment of, both public and private resources for infrastructure, amenities, and services in the area of the proposed development.
4. Have been approved within the last ten (10) years.
5. Include identification of community partners, timelines, and goals.

The proposed development is part of a neighborhood redevelopment plan or leverages significant public and private dollars to support locally driven strategies that address struggling neighborhoods with distressed public or HUD-assisted housing through a comprehensive approach to neighborhood transformation, i.e. a Choice Neighborhood program. **(1 point)**

*Developments that are part of a neighborhood redevelopment plan or Choice Neighborhood program may be eligible for up to one (1) additional point. Provide a copy of the neighborhood redevelopment plan (dated within the last five (5) years) or evidence of Choice Neighborhood program participation (indicating the page number(s) that pertains to the proposed development) as Exhibit 216.*

### **QUALIFIED CENSUS TRACTS AND DIFFICULT DEVELOPMENT AREAS:**

The Department of Housing and Urban Development statutorily mandated Qualified Census Tracts for IRC Section 42 are updated on an annual basis. The current list can be found:

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



### **DEVELOPMENT INFORMATION:**

Has any party received from a previous year an allocation of LIHTC (either 9% or 4%) for the development?

☐ Yes ☐ No

If "Yes" provide the following:

Year of Allocation: \_\_\_\_\_ NIFA Number: \_\_\_\_\_ BIN(s): \_\_\_\_\_

Note: Developments for which a party has received an allocation of LIHTC in a previous year are not eligible to apply for an allocation of LIHTC (either 9% or 4%) for that development until 15 years after the date the last building was placed in service.

Is a Basis Boost requested for the development?

☐ Yes ☐ No

Developments located in a QCT or DDA may receive up to a 30% Basis Boost.

If "Yes", please check the appropriate box:

☐ Up to 30% QCT/DDA

**NOTE:** The Basis Boost for QCT's and DDA's will be included for purposes of calculating LIHTC per occupant in the NIFA scored criteria.

If the development includes acquisition and rehabilitation, identify the date of the most recent sale or transfer of the building(s). Date: \_\_\_\_\_ Seller: \_\_\_\_\_

If the development includes acquisition and rehabilitation, were the building(s) suitable for occupancy at the time of the most recent sale or transfer?

☐ Yes ☐ No

If any building in the development is an existing single-family detached residence, was it used by the previous owner(s) as their principal residence during the past 10 years?

☐ Yes ☐ No

Have any of the buildings in the development been condemned or are uninhabitable?

☐ Yes ☐ No

Have any of the buildings in the development been acquired through foreclosure?

☐ Yes ☐ No

Will the development include any relocation of any tenants?

☐ Yes ☐ No

*If "Yes," provide a detailed description of the relocation assistance in **Exhibit 4**.*



**SITE INFORMATION:**

Total Number of Residential Buildings in the Development (do not include accessory buildings)  
 Total Number of Accessory Buildings in the Development (garages, community building, sheds, etc.)  
 Number of Stories in Tallest Building  
 Will any of the buildings include an elevator? ☐ Yes ☐ No  
 If "Yes", please list the number of building(s) with an elevator:   
 Will the Development have manager/maintenance unit(s)? ☐ Yes ☐ No  
 Total Number of Units in the Development (LIHTC, HOME/HTF, Market, Other, etc.)  
 Total Square Footage of the Development  
 Square Footage of Area for Commercial Space  
 % Percentage of Floor Area for Commercial Space  
 Square Footage of Area for Community Facilities Space  
 Number of Employee/Maintenance Unit(s)  
 Square Footage of Employee/Maintenance Unit(s)  
 Other Common Space Square Footage  
 Total Net Rentable Square Footage of all Rental Units in the Development  
 Total Number of LIHTC Units in the Development (excluding employee/maintenance unit(s))  
 % Percentage of LIHTC Units in the Development  
 Total Square Footage for LIHTC Units  
 % Percentage of Floor Area for LIHTC Units  
 Total Number of Market Rate Units  
 Square Footage of Market Rate Units  
 Total Site Area (Land) to be used for the Development. Please Specify: ☐ Acres ☐ Sq. Feet  
 Development Structure: (check all that apply and choose at least one):  
☐ Multifamily (more than 4 units per building) ☐ Duplex  
☐ Single-family ☐ Single Room Occupancy (SRO)  
☐ Adaptive Reuse ☐ Scattered Sites  
☐ Other:   
 Does the Development target any of the following:  
☐ Special Needs - Please identify:  ☐ Veterans Housing ☐ Seniors  
☐ Other:  ☐ Disaster Declaration Response

**Community Service Facility:**

Will this development include a Community Service Facility (CSF)? ☐ Yes ☐ No  
 Examples: childcare facilities, workforce development, healthcare, etc.  
 If yes, provide an explanation how services provided will be appropriate, improve the quality of life, are suitable, helpful, and affordable to tenants and community residents in the area of the development whose income is 60% or less of AMI?   
 Will fees be charged for services provided? ☐ Yes ☐ No  
 If yes, provide an explanation of proposed fees:   
 LIHTC/AHTC may be awarded to the portion of the building used as CSF if the following is met:
 

- Development is located within a QCT.
- Provide services that will improve the quality of life, are suitable, helpful and affordable for community residents primarily at 60% or less of AMI.
- Included costs to build the CSF cannot exceed 25% of the first \$15 million in eligible basis and 10% thereafter.
- CSF must be on the same tract of land as one of the development buildings.

**OPERATING ASSISTANCE INFORMATION:**Do any of the units in the development receive or will receive rental assistance? ☐ Yes ☐ No*If Yes, check the type of Rental Assistance and submit **Exhibit 5**:*☐ VASH Vouchers☐ Section 8 Project Based Assistance☐ RD 515 Assistance☐ State Assistance☐ McKinney Act Funding

Number of years the units will receive assistance: \_\_\_\_\_

Number of units receiving assistance: \_\_\_\_\_

**UTILITY ALLOWANCE CALCULATIONS:**

Type	Gas / Electric	Utility Paid By	Allowance Amount				
			0-Bdr.	1-Bdr.	2-Bdr.	3-Bdr.	4-Bdr.
Heating	<input type="checkbox"/> Gas	<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
	<input type="checkbox"/> Electric	<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Air Conditioning	<input type="checkbox"/> Electric	<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
		<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Lighting	<input type="checkbox"/> Electric	<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
		<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Cooking	<input type="checkbox"/> Gas	<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
	<input type="checkbox"/> Electric	<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Hot Water	<input type="checkbox"/> Gas	<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
	<input type="checkbox"/> Electric	<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Sewer		<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
		<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Water		<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
		<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Trash		<input type="checkbox"/> Owner	_____	_____	_____	_____	_____
		<input type="checkbox"/> Tenant	_____	_____	_____	_____	_____
Total Utility Allowance:			_____	_____	_____	_____	_____
Total Utility Allowance Paid by the Tenant:			_____	_____	_____	_____	_____
Source of Utility Data:							
<input type="checkbox"/> HUD <input type="checkbox"/> Local Housing Authority (Name: _____)							
<input type="checkbox"/> USDA – Rural Development <input type="checkbox"/> Utility Company Estimate (Name: _____)							

*(Please provide a copy of the documentation in **Exhibit 6**. Circle the appropriate utility information. Documentation must be effective within one year of the applicable full application deadline.)*

*Note: NDED approves utility allowances on a project by project basis based upon actual utilities, the HUD Utility Schedule Model or another acceptable utility allowance schedule such as the HOME Administration Manual. Owners/managers should work with NDED to determine the actual schedule. Please refer to Chapter 16 & 17 of the HOME Manual for rental projects that can be found here:*

<https://opportunity.nebraska.gov/programs/housing/home/>.

**DEVELOPMENT INFORMATION:**Development Team Information:

Applicant/Sponsor:	_____	Phone Number:	_____	Identity of Interest:	_____
Developer:	_____	Phone Number:	_____	Identity of Interest:	_____
General Partner:	_____	Phone Number:	_____	Identity of Interest:	_____
Contractor:	_____	Phone Number:	_____	Identity of Interest:	_____
Management Company:	_____	Phone Number:	_____	Identity of Interest:	_____
Consultant:	_____	Phone Number:	_____	Identity of Interest:	_____
Architect:	_____	Phone Number:	_____	Identity of Interest:	_____
Development Attorney:	_____	Phone Number:	_____	Identity of Interest:	_____
Accountant:	_____	Phone Number:	_____	Identity of Interest:	_____
Syndicator Information:					
Federal Syndication Firm:	_____	Phone Number:	_____	Identity of Interest:	_____
State Syndication Firm:	_____	Phone Number:	_____	Identity of Interest:	_____
_____	_____	Phone Number:	_____	Identity of Interest:	_____
_____	_____	Phone Number:	_____	Identity of Interest:	_____

Construction Lender Information:

Lender:	_____	Phone Number:	_____	Identity of Interest:	_____
Lender:	_____	Phone Number:	_____	Identity of Interest:	_____
Lender:	_____	Phone Number:	_____	Identity of Interest:	_____

Permanent Lender Information:

Lender:	_____	Phone Number:	_____	Identity of Interest:	_____
Lender:	_____	Phone Number:	_____	Identity of Interest:	_____
Lender:	_____	Phone Number:	_____	Identity of Interest:	_____

Other Financing Sources:

_____	_____	Phone Number:	_____	Identity of Interest:	_____
_____	_____	Phone Number:	_____	Identity of Interest:	_____
_____	_____	Phone Number:	_____	Identity of Interest:	_____

List any direct or indirect financial or other interests a member of the Development Team may have with another member of the Development Team. List "none" if no identities of interest exist. \_\_\_\_\_

*\*Note: The management company or agent may contact NIFA Allocation Staff by email 30 days prior to the applicable full application deadline to determine any outstanding uncorrected non-compliance items.*



### C. EXHIBIT CHECKLIST

The following is a checklist of materials for submission with the Application. Please upload each Exhibit in the online funding application.

Applicants may also self-score all pertinent items and enter the appropriate number of points earned for each requirement. **NOTE: Applications must meet all Threshold Criteria Items. Applications that do not submit all applicable Threshold Exhibits will not be considered for an allocation of LIHTC and AHTC.** All information in the Exhibits must meet or exceed the provided exhibit descriptions and be dated within one year of the applicable full application deadline. Detailed descriptions of the Threshold Exhibits 100-116 are outlined in the next section.

#### **Threshold Exhibits**

#### **Description**

- |   |   |
|---|---|
| <input type="checkbox"/> EXHIBIT 1                                  | Provide a one (1) page summary of the proposed development (Who, What, When, Where, How?)                                   |
| <input type="checkbox"/> EXHIBIT 2                                  | Details of any sale or transfer of LIHTC and AHTC (if applicable)   |
| <input type="checkbox"/> EXHIBIT 3                                  | Waiver with Respect to Nebraska Affordable Housing Tax Credits  |
| <input type="checkbox"/> EXHIBIT 4                                  | Relocation assistance plan (if applicable)  |
| <input type="checkbox"/> EXHIBIT 5                                  | Evidence of rental assistance (if applicable)   |
| <input type="checkbox"/> EXHIBIT 6                                  | Current utility allowance documentation   |
| <input type="checkbox"/> EXHIBIT 7                                  | Pictures of the site/structure taken from each direction. <b>(North, South, East, &amp; West)</b>                           |
| <b>Exhibits 10-18 are required only if applying for HOME or HTF</b> |   |
| <input type="checkbox"/> EXHIBIT 10                                 | NDED Housing Site Review Form & Determination of Level of Review (within 75 days of application deadline) <b>(HOME/HTF)</b> |
| <input type="checkbox"/> EXHIBIT 11                                 | Notice of Public Hearing or Public Meeting <b>(HOME/HTF Funds)</b>  |
| <input type="checkbox"/> EXHIBIT 12                                 | Statement of Assurances and Certifications <b>(HOME)</b>  |
| <input type="checkbox"/> EXHIBIT 13                                 | Residential Anti-Displacement and Relocation Assistance Plan <b>(HOME/HTF Funds)</b>  |
| <input type="checkbox"/> EXHIBIT 14                                 | Applicant Certification for Non-Profits and Housing Authorities <b>(HOME/HTF Funds)</b>                                     |
| <input type="checkbox"/> EXHIBIT 15                                 | Authorizing Resolution for Non-Profits and Housing Authorities <b>(HOME/HTF Funds)</b>                                      |
| <input type="checkbox"/> EXHIBIT 16                                 | Certification of Rental Project Federal Assistance <b>(HOME/HTF Funds)</b>  |
| <input type="checkbox"/> EXHIBIT 17                                 | System for Award Management (SAM) <b>(HOME/HTF Funds)</b>   |
| <input type="checkbox"/> EXHIBIT 18                                 | HOME/HTF Cost Allocation Tool <b>(HOME/HTF Funds)</b> refer to: HOME HTF-Cost-Allocation-Tool_revised 2024.xlsx             |
| <input type="checkbox"/> EXHIBIT 100                                | Architect Certification, Required Design and Required Green Standards, and Architectural Plans                              |
| <input type="checkbox"/> EXHIBIT 101                                | Fair Housing Act and Section 504 – Design   |
| <input type="checkbox"/> EXHIBIT 102                                | Affirmative Marketing Plan  |
| <input type="checkbox"/> EXHIBIT 103                                | Site Control  |
| <input type="checkbox"/> EXHIBIT 105                                | Zoning  |
| <input type="checkbox"/> EXHIBIT 106                                | Utilities   |
| <input type="checkbox"/> EXHIBIT 107                                | Subsidies/Public Funds  |
| <input type="checkbox"/> EXHIBIT 108                                | Federal LIHTC Investor Interest/Commitment Form   |
| <input type="checkbox"/> EXHIBIT 109                                | Construction/Interim Financing Form   |
| <input type="checkbox"/> EXHIBIT 110                                | Permanent Financing Form  |
| <input type="checkbox"/> EXHIBIT 111                                | Development Worksheets <b>(See Exhibit Examples)</b>  |
| <input type="checkbox"/> EXHIBIT 112                                | Market Study  |
| <input type="checkbox"/> EXHIBIT 113                                | Pre-notification of Local Jurisdiction  |
| <input type="checkbox"/> EXHIBIT 114                                | Capital Needs Assessment <b>(Rehabilitations and Adaptive Reuse only)</b>   |
| <input type="checkbox"/> EXHIBIT 115                                | Ten Year Rule/Appraisal <b>(Acquisition credits only)</b>   |
| <input type="checkbox"/> EXHIBIT 116                                | AHTC Investor Interest/Commitment Form (if applicable)  |



## D. THRESHOLD EXHIBITS 100-116

### **EXHIBIT 100 – ARCHITECT CERTIFICATION, REQUIRED DESIGN AND REQUIRED GREEN STANDARDS, AND ARCHITECTURAL PLANS.**

Provide a signed certification from an Architect licensed in Nebraska (dated within one (1) year of the full application deadline) that certifies each requirement below:

1. Certify the information provided in the Square Footage Summary Chart in Exhibit 111 (on the Unit Information tab) has a true and correct breakdown of the following: total square footage of buildings including: LIHTC interior residential living space square footage (for LIHTC, HOME/HTF), total market interior residential living space, garage, storage areas, or unfinished basement within the units.
2. Required Design Standards: Roofing and siding of all buildings exceed the relevant standards set by the American Society for Testing and Material (ASTM).
3. Required Green Standards: All windows will have a minimum R-value of 2.86 or a maximum U-value of .35. All installed appliances will be Energy Star® rated or better. *Note: If the development is utilizing federal historic rehabilitation tax credits and is requesting an exception to the window standards, please include a letter from the Nebraska State Historic Preservation Office detailing the need for the exception.*
4. In addition, provide a signed certification from the architect that confirms that the development will be constructed in accordance/compliance with:
  - (i) The applicable local energy conservation code, or, if no such code is applicable, then in accordance with the 2018 International Energy Conservation Code or most recent code adopted by the State of Nebraska.
  - (ii) Local Codes or Uniform Building Code, International Residential Building Code, National Building Code Standard Building Code or Council of American Officials one- or two-family code or minimum property standards at 24 CFR 200.925 (for multi-family) or 200.926 (for one- and two-unit dwellings)
5. If applying for HOME/HTF Funds, for rehabilitation: The development will meet or exceed the NDED rehabilitation standards, and local code requirements or Uniform Building Code, International Residential Building Code, National Building Code Standard Building Code or Council of American Officials one- or two-family code or minimum property standards at 24 CFR 200.925 (for multi-family) or 200.926 (for one- and two-unit dwellings). The NDED rehabilitation standards can be found at:  
 HOME Program: <https://opportunity.nebraska.gov/programs/housing/home/> or  
 HTF Program: <https://opportunity.nebraska.gov/programs/housing/htf/>  
 \*April of 2024 HUD published the Final Determination for the Adoption of Energy Efficiency Standards for New Construction of HUD Financed Housing which includes the HOME & HTF Programs.  
[https://www.hud.gov/sites/dfiles/SFH/documents/SFH\\_FHA\\_INFO\\_2024-23.pdf#:~:text=This%20final%20determination%20fulfills%20a%20statutory%20requirement%20under%20the%20Energy](https://www.hud.gov/sites/dfiles/SFH/documents/SFH_FHA_INFO_2024-23.pdf#:~:text=This%20final%20determination%20fulfills%20a%20statutory%20requirement%20under%20the%20Energy)
6. Upload legible and labeled preliminary architectural drawings that include:
  - all site plan(s)
  - elevation drawings (front, back, and sides, if sides are same, indicate on drawings) for each building type
  - schematic floor plans of the various unit sizes, including the ADA units
  - provide a color rendering of the development façade for the board presentation

**NOTE:** Material changes to the floor plan(s) without prior approval of NIFA could result in revocation of the reservation or allocation of LIHTC and AHTC.



#### **EXHIBIT 101 – FAIR HOUSING ACT & SECTION 504**

1. Provide a signed certification from the Architect that confirms that the development will be constructed in accordance/compliance with:
  - (i) The Fair Housing Act Amendments of 1988; consideration being given to the accessibility/adaptability of units to handicapped occupancy.
  - (ii) If applying for HOME/HTF funds, Section 504 accessibility requirements are applicable to the development. Describe what Section 504 requirements apply to the development and how they will be met and/or exceeded (including the number of units for accessibility and sensory). All projects must meet applicable Section 504/UFAS requirements. New construction projects with five (5) or more total units and substantial rehabilitation projects with 15 or more total units must provide 5% of the project's units (but not less than one [1]) for physically disabled occupants and another 2% of units (but not less than one [1]) designed to be accessible to those with visual or hearing impairments. See 24 CFR Part 8 and also Sec. 504 FAQs. Information regarding Section 504 accessibility requirements can be found at: [http://www.access.gpo.gov/nara/cfr/waisidx\\_98/24cfr8\\_98.html](http://www.access.gpo.gov/nara/cfr/waisidx_98/24cfr8_98.html)
  - (iii) Signed certification must be dated within one year of the applicable full deadline.

#### **EXHIBIT 102 – AFFIRMATIVE MARKETING PLAN**

1. Provide an Affirmative Marketing Plan: The form is located at <https://www.hud.gov/sites/dfiles/OCHCO/documents/935-2A.pdf> .
  - (i) Use the most recent form.
  - (ii) Sign and date the form.
  - (iii) Complete all applicable worksheets.
  - (iv) Signed form must be dated within one year of the applicable full application deadline.

NOTE: If the development consists of a scattered site (i.e. buildings in the development are located in different towns/cities), a plan is needed for each site.





### **EXHIBIT 103 – SITE CONTROL**

Provide evidence of site control in the form of one of the following eligible forms (if multiple sites, the Applicant must have control of each site making up the single development). The expiration of any agreement must not occur until at least **90 days** after the deadline for submitting the **full** application.

#### **Exhibit 103 must include:**

1. A legal description.
2. Evidence of current fee ownership (e.g. a copy of the current seller's recorded deed or a valid title commitment confirming seller's ownership).
3. Provide a signed and dated attestation from the Applicant, stating that all terms and conditions of the sale are included in the sales agreement and no other agreements between the parties exist.
4. If the seller is an interested party in the development, a current appraisal of the property from an independent licensed third party (dated within one year of the application deadline) must be provided. NIFA reserves the right to limit the purchase price included in the development budget if the purchase price is in excess of the appraised value. Additionally, NIFA reserves the right to permit an appraisal to be valued differently, if there are unusual circumstances present.

#### **Eligible Types of Site Control (check only one):**

- (i.) A valid contract/option to purchase the land (and building(s), if any) with the legal description clearly identified between the seller (who must be the current fee owner) & the owner, its general partner or an affiliated entity.
- (ii.) Executed disposition or development agreement with a public agency or land bank with the legal description clearly identified. (Example: city owns the land (and building(s), if any) and has a transfer agreement with the Owner).
- (iii.) An agreement to execute a long-term land lease with the legal description clearly identified (with a 50 year minimum term) in a form acceptable to NIFA/NDED with evidence that the lessor owns the land. Provide proof of underlying ownership.
- (iv.) Recorded Warranty Deed (or Limited Title Report dated within 30 days of the full application deadline) in the name of the owner, its general partner or an affiliated entity.



### **EXHIBIT 105 – ZONING**

Please indicate the development's status in relation to local zoning requirements (check only one):

1. Provide a letter from the appropriate local governmental body dated within one (1) year of the full application deadline indicating the development's status in relation to local zoning requirements for the proposed number and type of units, include the City Ordinance with the letter. Please use the form letter included as Exhibit 105 in the Exhibit Examples.
  - (i.) Development meets all local zoning requirements, including the proposed number and type of units.
  - (ii.) If the development is not subjected to municipal zoning ordinances, then the owner must supply NIFA/NDED with written documentation from the appropriate local governmental official, stating the proposed development can be built per the current governing land use regulations, subject only to review of final plans and specifications.
  - (iii.) If the development is currently a legal nonconforming use, as per zoning regulations, then the owner must have the zoning administrator's explicit evaluation that a conditional use permit or final approval can be obtained within **180 days** of the LIHTC and AHTC Conditional Reservation.

### **EXHIBIT 106 – UTILITIES**

1. Provide a signed and dated letter from the appropriate local utility provider(s) dated within one (1) year of the full application deadline indicating that applicable utilities are or will be **available** and provide a list of possible required improvements to serve the development (water, sewer, electric, gas, as applicable).
2. In addition, for rehabilitation developments (including developments proposing both new construction and rehabilitation):
  - NIFA/NDED will also require written confirmation from the development's engineer or architect that either the existing utilities require no upgrades, or that upgrades are required with an explanation detailing the nature and extent of necessary upgrades as appropriate.



### **EXHIBIT 107 – SUBSIDIES/PUBLIC FUNDS**

1. Provide copies of all relevant documents, including the amount and terms of any committed funds. If multiple funding sources (i.e. FHLB, TIF, local jurisdiction funds) are included in the development, NIFA/NDED will score based upon the resource that has the least level of readiness and commitment. All documentation must be dated within one (1) year of the full application deadline. NIFA/NDED reserve the right to adjust the HOME/HTF Funds request as needed.
2. If applying for HOME/HTF funds, provide a commitment letter from an alternative funding source that meets the above requirements in the event that the development does not receive HOME/HTF funds. Please note, the development will not be eligible for a conditional reservation of LIHTC/AHTC if HOME/HTF funds are not awarded unless an alternative commitment letter is provided.
3. Any development that has a financing gap, due to the non-award of another source of funding, including NDED funding sources, that is greater than \$500,000 will not be eligible for a conditional reservation of LIHTC and AHTC. Alternative funding sources must be utilized prior to requesting an increase in tax credits. This includes the alternative funding sources submitted in Exhibit 107 of the application that were provided to cover financial gaps in the event a requested source of funding was not awarded
  - (i.) No subsidies/public funds are anticipated for the development other than NDEDHOME/HTF funds, LIHTC, and/or AHTC.
  - (ii.) All anticipated subsidies/public funds are evidenced by firm commitments or awards (in the case of historic rehabilitation tax credits, a fully executed Part I or evidence that the development is listed on the National Historic Register).
  - (iii.) All anticipated subsidies/public funds have been properly applied for, and an acknowledgement letter has been provided by the subsidy provider(s).
  - (iv.) All anticipated subsidies/public funds have been discussed with all proper authorities, and such discussions have been acknowledged in writing by all subsidy provider(s).

### **EXHIBIT 108 – FEDERAL LIHTC INVESTOR INTEREST/COMMITMENT FORM**

Attach and label as Exhibit 108, the Investor Interest/Commitment Form.

Provide the annual amount of tax credits per year: \_\_\_\_\_

Provide the price per credit: \_\_\_\_\_

**NOTE: The form must not expire until at least 180 days after the deadline for submitting the full application. List out all sources of funds. The sources must match what is listed on the Equity Gap tab in Exhibit 111.**

- (i) Firm commitment & pricing (note: if range of pricing, it must be no larger than \$0.05) from investor that confirms/acknowledges the development's operating assumptions, projections and financial proforma and is accepted via signature by owner/developer for the entire amount of LIHTC requested.
- (ii) A letter of interest and pricing (note: if range of pricing, it must be no larger than \$0.05) from an investor that confirms/acknowledges the development's operating assumptions, projections and financial proforma.



#### **EXHIBIT 109 – CONSTRUCTION / INTERIM FINANCING FORM**

1. Attach and label as Exhibit 109, the Construction/Interim Financing Form. Construction/interim financing must cover all financing needs not covered by equity contributions, grants, permanent financing or other funding sources; and be adequate to complete construction.
2. Documentation must be dated within one year of the applicable full deadline.
  - (i) Completed Construction/Interim Financing Form verifying for the entire construction/acquisition/rehabilitation financing amount, binding upon the lender(s) for at least 180 days after the application is submitted for the full application deadline.
  - (ii) Completed Construction/Interim Financing Form indicating interest in financing the entire construction financing amount.
  - (iii) The Applicant intends to finance all of the construction/rehabilitation costs from its own resources. To meet threshold, the Applicant must provide a third-party verification that such resources are (A) available and (B) committed solely to finance the development.

#### **EXHIBIT 110 – PERMANENT FINANCING FORM**

1. Attach and label as Exhibit 110, the Permanent Financing Form. Permanent financing must cover all financing needs not covered by equity contributions, grants or other funding sources; and must be adequate to achieve the minimum debt service coverage ratio required by NIFA/NDED, the lender and syndicator. Must match Exhibit 111.
2. Documentation must be dated within one year of the applicable full application deadline.
  - (i.) Completed Permanent Financing Form indicating a commitment, for the entire permanent financing amount, binding upon the lender(s) for at least 180 days after the application is submitted for the full application deadline accepted via signature by owner/developer.
  - (ii.) The Applicant intends to finance all of the development costs from its own resources. To meet threshold, the Applicant must provide a third-party verification that such resources are (A) available and (B) committed solely to finance the development.
  - (iii.) The development does not require any permanent financing.
  - (iv.) Completed Permanent Financing Commitment Form indicating interest in financing the entire permanent financing amount.



## **EXHIBIT 111 – DEVELOPMENT WORKSHEETS (UNDERWRITING CRITERIA)**

1. The Development Worksheets for Exhibit 111 can be found in the Exhibit Examples. If you need additional lines, please contact NIFA Allocation Staff, as square footage averages will not be accepted.

The Development Worksheets must demonstrate that the development will be financially viable for a minimum of 15 years, 20 years if requesting HOME funds or 30 years if requesting National Housing Trust Funds (HTF). **A copy of the Exhibit 111 must be uploaded to the online funding application as Exhibit 111. Please upload in Excel file format (not a pdf).** NIFA and/or NDED reserves the right to adjust the Development Worksheets to reflect economic and/or market conditions as they deem appropriate. Exhibit must match Exhibit 18 (if applicable).

The square footage of each unit should not include the following: garages, storage areas (as described in the Amenities Section of the application), and unfinished basement or storm shelters. It should reflect the interior residential finished living space.

If selecting to provide a storm shelter that also will serve as a bathroom or bedroom closet, the architect must certify that such space qualifies as a storm shelter. If such space qualifies as a storm shelter the square footage can be included in the residential living square footage of the unit. The architect must certify the information listed above in Exhibit 100.

2. The Development Worksheets must meet the following minimum underwriting guidelines:

<b>Minimum Underwriting Guidelines</b>		
	LIHTC Only	LIHTC with HOME/HTF*
Replacement Reserves (per unit, per year)	\$300 Senior \$350 Non-Senior	\$350
Operating Reserves (debt service + operating expenses)	Consult lender(s) & syndicator	8 months
Vacancy Rate	7%	7%
Revenue Escalator (maximum allowed)	2%	2%
Expense Escalator (minimum required)	3%	3%
Minimum Debt Service Coverage Ratio	1.15	1.15

\*Note: Must meet Exhibit 18 HOME/HTF Maximum Per-Unit Subsidy Limits and Cost Allocation limits to qualify for HOME/HTF funds. Exhibit 18 must match Exhibit 111. Projects with HOME/HTF will need to complete the Cost Allocation spreadsheet and submit to NDED at least 10 days prior to the Full Application deadline. Please review Chapter 16 of the NDED HOME Manual:

[Chapter 16 – Rental Housing Development Activities – Nebraska Department of Economic Development](#)

3. The proforma must demonstrate the during the first full year of operations, the development must achieve a debt service coverage ratio of 1.15 or higher. If no permanent hard debt service exists, then this is not required.

(i.) 1.15 or higher

(ii.) No permanent hard debt service

## **EXHIBIT 112 – MARKET STUDY**

1. IRC Section 42 requires a comprehensive market study of the housing needs within the community in which the development will be located. A description of information required to be included in the market study is set forth in the Exhibit Examples labeled Exhibit 112.
2. Documentation must be dated within one year of the applicable full application deadline.
3. HOME and HTF Applicants – Market study must clearly state and support the absorption of units within 18 months of completion of the development.

**EXHIBIT 113 – PRE-NOTIFICATION OF LOCAL JURISDICTION**

Name of Political Jurisdiction: \_\_\_\_\_

Name of Chief Executive Officer: \_\_\_\_\_

Title of Chief Executive Officer: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Phone Number: \_\_\_\_\_ E-mail: \_\_\_\_\_

1. Provide a copy of the letter(s) or email submitted to the chief executive officer (i.e. Mayor) for each applicable local jurisdiction. The letter/email must **be current (dated no earlier than one (1) year prior to the current cycle full application deadline)** and describe the following characteristics of the development: a) the development's configuration (i.e. number of units, bedroom types); b) density; c) planned use; d) intent to apply for LIHTC and AHTC.
2. Provide a confirmation of receipt, for each pre-notification. Confirmation can be evidenced by either certified mail receipt, overnight mail receipt or a confirmation letter/email from the appropriate official's office.
3. All documentation must be dated within one (1) year of the full application deadline.

**EXHIBIT 114 – CAPITAL NEEDS ASSESSMENT (Required for Rehab and Adaptive Reuse)**

1. If the development involves the rehabilitation or adaptive reuse of an existing building(s), the application must include a capital needs assessment ("CNA") for the building(s). A description of information required to be included in the CNA is set forth in the Exhibit Examples.
2. Documentation must be dated within one (1) year of the full application deadline.

**EXHIBIT 115 – TEN YEAR RULE/APPRaisal**

1. If the development involves the acquisition of an existing building(s), provide a legal opinion from an attorney that the Ten Year Rule requirements will be or have been met or that the acquisition of the existing building is exempt from the Ten Year Rule. An example of the form of legal opinion is located in the Exhibit Examples.
2. Provide a copy of the current appraisal from an unrelated third party.
3. If the Applicant is not requesting acquisition LIHTC in connection with the development, a legal opinion is not required.
4. Documentation must be dated within one (1) year of the full application deadline.

**EXHIBIT 116 – AHTC INVESTOR INTEREST/COMMITMENT FORM (if applicable)**

Attach and label as Exhibit 116, the AHTC Investor Interest/Commitment Form.

Provide the annual amount of tax credits per year: \_\_\_\_\_

Provide the price per credit: \_\_\_\_\_

**NOTE: The form must not expire until at least 180 days after the deadline for submitting the full application. List all sources of funds. The sources must match what is listed on the Equity Gap tab in Exhibit 111.**

- (i) Firm commitment and equity pricing of \$0.60 or greater from investor that confirms/acknowledges the development's operating assumptions, projections and financial pro forma and is accepted via signature by owner/developer for the entire amount of AHTC requested.
- (ii) A letter of interest or commitment and pricing of \$0.60 or greater (note: if range of pricing, the range must be no larger than \$0.05) from an investor that confirms/acknowledges the development's operating assumptions, projections and financial pro forma.

**ALL APPLICATIONS MUST MEET THRESHOLD CRITERIA TO RECEIVE FURTHER CONSIDERATION BY NIFA AND/OR NDED.**





## E. OTHER SELECTION CRITERIA EXHIBIT CHECKLIST

All Exhibits must meet or exceed the provided exhibit descriptions and be dated within one year of the applicable full application deadline. Additional information is provided in the Exhibit Examples document.

Other Selection Criteria	Exhibit	Maximum Points Available	Score
<input type="checkbox"/> Compliance & Extended Use Periods	No	5	_____
<input type="checkbox"/> Right of First Refusal	Exhibit 200	2	_____
<input type="checkbox"/> Exhibit 201	Intentionally Omitted		
<input type="checkbox"/> Preservation	Exhibit 202 – Letter from mortgage institution, project-rental assistance agreement, or Part 1.	3	_____
<input type="checkbox"/> Senior Development	Exhibit 203 – Waiver for minimum square feet	2	_____
<input type="checkbox"/> Family Development	No	1	_____
<input type="checkbox"/> Mixed Income Development	No	3	_____
<input type="checkbox"/> Development of Market Rate Units	No	1	_____
<input type="checkbox"/> Development of Housing in Greater Nebraska	No	1	_____
<input type="checkbox"/> Certified Economic Development Community/Entitlement Community	No	2	_____
<input type="checkbox"/> PHA Referral Agreement	Exhibit 205 – PHA Referral Agreement (See Exhibit Examples)	1	_____
<input type="checkbox"/> Track Record of Applicant and/or Owner	Exhibit 206 – Track Record of Applicant and/or Owner.	1	_____
	Applicant, Owner, and/or Consultant has requested a tax credit increase within the last 12 months.	-3	_____
<input type="checkbox"/> Management Qualifications & Experience	Exhibit 207 – Track Record of Management Company/Agent		
	Exhibit 208 – Evidence of attendance at the 2023 or 2024 NIFA-sponsored annual LIHTC compliance training and/or evidence of Housing Credit Certified Professional Designation.	4	_____
<input type="checkbox"/> Architect Certification for Design Standards, Green Standards, and Amenities	Exhibit 209 – include Architect certification including Design Standards, Green Standards, Amenities and Landscape Plan. All other commitments must be visible and labeled in the Exhibit 100- Architectural Plans	22	_____
<input type="checkbox"/> Project Based Rental Assistance	Exhibit 210 – Commitment letter from the Housing Authority; or Section 811 has been selected	4	_____
<input type="checkbox"/> Supportive Services	Exhibit 211 – Supportive Service Plan, Rent Wise Certificate, and commitment letters from service providers	4	_____
<input type="checkbox"/> Leverage and Collaboration	Exhibit 212 – Evidence of Leverage	4	_____
<input type="checkbox"/> Exhibit 213	Intentionally Omitted		
<input type="checkbox"/> Exhibit 214	Intentionally Omitted		
<input type="checkbox"/> Areas of High Opportunity	No	4	_____
<input type="checkbox"/> Qualified Census Tract	Exhibit 215 – Letter & Plan	2	_____



<input type="checkbox"/> Neighborhood Revitalization Plan or Choice Neighborhood program	Exhibit 216—Neighborhood Plan or Evidence of Choice Neighborhood program participation	1	_____
<input type="checkbox"/> Bond Issuer Intent Resolution	Exhibit 217 – Intent Resolution	Required	_____
<input type="checkbox"/> DHHS-DBH Referral Agreement	Exhibit 218 – DHHS-DBH Referral Agreement (See Exhibit Examples	1	_____

**In addition to the above scoring, all applications will be scored by NIFA/NDED on the following criteria. For a description of the criteria, please refer to Section G.**

<b>NIFA / NDED Scored Criteria</b>	<b>Exhibit</b>	<b>Maximum Points Available</b>
Targeting Gross Rents to Lower Levels	No	Up to 5
Efficient Housing Production	No	Up to 6
Effective Use of HOME/HTF Funds (if applicable)	No	Evaluated by NDED

**MORE INFORMATION ON THE OTHER SELECTION CRITERIA STARTS ON THE FOLLOWING PAGE.**



**F. OTHER SELECTION CRITERIA – 4% LIHTC/BOND (AHTC if applicable) APPLICATIONS MUST SCORE A MINIMUM OF 40 POINTS IN THIS SECTION TO BE ELIGIBLE FOR A CONDITIONAL ALLOCATION. THE APPLICANT/OWNER IS COMMITTING TO ITEMS FOR WHICH ALL POINTS ARE ACHIEVED IN THIS SECTION AND MUST DEMONSTRATE COMPLIANCE WITH ALL SECTIONS ASSIGNED POINTS BY NIFA FOR THE TOTAL AFFORDABILITY PERIOD.**

**COMPLIANCE & EXTENDED USE PERIOD/WAIVER OF QUALIFIED CONTRACT:**

Please check the following compliance period and extended use period that will be applicable to this development. (The minimum term of the low-income occupancy commitment is 30 years.) Points will be awarded when the owner elects to extend the compliance period for additional years. Note: In any event, as will be provided in the LURA/Regulatory Agreement, the right with respect to requesting a Qualified Contract will terminate upon the sale, transfer, or disposal of the development by the initial owner.

- ☐ 15-year Compliance Period + 15-year Extended Use Period = 30 total **(0 points)**  
*Development owners may be eligible to request a Qualified Contract at any time after year fourteen (14).*
- ☐ 15-year Compliance Period + 25-year Extended Use Period = 40 total **(1 point)**  
*Development owners may be eligible to request a Qualified Contract at any time after year twenty-four (24).*
- ☐ 15-year Compliance Period + 30-year Extended Use Period = 45 total **(2 points)**  
*Development owners may be eligible to request a Qualified Contract at any time after year twenty-nine (29).*

*Please note if applying for HOME the affordability period for new construction rentals is 20-years and for rehabilitation is 15-years. If applying for HTF the affordability period is 30-years for both new construction and rehabilitation.*

WAIVER OF QUALIFIED CONTRACT (may be chosen in addition to the election above):

- ☐ Development owner will waive the right to request a Qualified Contract. **(3 points)**

**Note:** In any event, as will be provided in the LURA/Regulatory Agreement, the right with respect to requesting a Qualified Contract will terminate upon the sale, transfer, or disposal of the development by the initial owner.

The commitment to extend the Extended Use Period and/or waive the Qualified Contract request will be reflected in the LURA/Regulatory Agreement.

**RIGHT OF FIRST REFUSAL:**

The Right of First Refusal must be granted to a governmental entity (such as a local housing authority) or a non-profit entity described under IRC Section 501(c)(3) or 501(c)(4) with an organizational purpose that includes the development, ownership or operation of affordable housing for low income persons and families. The non-profit or governmental entity identified must be notified of their Right of First Refusal to purchase the development in writing at least one (1) year in advance of the first transfer/sale of the development. Such non-profit or governmental entity must have a track record, acceptable to NIFA, of carrying out such purpose.

The Right of First Refusal organization must be in good standing on all NIFA programs. Will the owner offer a right of first refusal to a non-profit entity described under IRC Section 501(c)(3) or 501(c)(4), or to a governmental entity? ☐ Yes ☐ No

If Yes, please list to whom the owner intends to offer the right of first refusal: \_\_\_\_\_  
(Please list the name and contact information of the non-profit or governmental entity.) If a non-profit, attach as Exhibit 200 the Articles of Incorporation and By-Laws or organizational documentation evidencing the 501(c)(3) or (c)(4) status and information regarding the purpose and description of the activities of the non-profit entity relating to affordable housing. In the event the non-profit entity designated by the Applicant ceases to exist, any alternative non-profit entity proposed by the Owner must, at a minimum, meet the same requirements set forth above and must be acceptable to, and approved in writing by, NIFA.

Code Section 42 (i)(7) references a formula for determining this purchase price, equal to outstanding debt remaining on the development (excluding any debt added in the five years prior to the sale) plus federal, state, and local taxes due as a result of the sale.

The commitment of the Right of First Refusal will be reflected in the LURA/Regulatory Agreement. (2 points)

**PRESERVATION:**

Is the development a federally assisted building in danger of having the mortgage assigned to HUD or RD, or in danger of creating a claim on a federal mortgage insurance fund? ☐ Yes ☐ No (2 points)

*Attach a letter from the institution to which the development is in danger of being assigned to as Exhibit 202, dated within one (1) year of the applicable full application deadline.*

Does the development involve preservation of existing affordable housing with an existing project-based rental assistance agreement (i.e. USDA-RD or HUD) or the conversion of public housing under a Choice Neighborhood grant? ☐ Yes ☐ No (3 points)

*Attach a copy of the current project-based rental assistance agreement as Exhibit 202.*

Does the development meet the Secretary of the Interior's Standards for Rehabilitation as interpreted by the National Park Service and involves the use of federal historic rehabilitation tax credits (For additional information, visit <http://nps.gov>)? ☐ Yes ☐ No (2 points)

*Attach a copy of the fully executed Historic Preservation Certification Application Part 1 (or evidence the building(s) is listed on the National Register of Historic Places) as Exhibit 202.*

**SENIOR DEVELOPMENT:**

Will the development be reserved for elderly tenants? ☐ Yes ☐ No

(2 points)

If Yes, ☐ Age 55+ ☐ Age 62+

The Applicant must certify that the following requirements will be met by checking the following:

- ☐ Units will meet the minimum square footage of 450 square feet for a studio, 650 square feet for a one-bedroom unit and 800 square feet for a two-bedroom unit (senior housing may only consist of studios, one- or two-bedroom units). \*NOTE: Developments proposing the acquisition and rehabilitation of an existing senior development may request a waiver of the minimum square footage requirements.
- ☐ The development will include handrails along steps and common areas, grab bars in bathrooms, routes that allow for barrier-free access, lever-type doorknobs, single-lever faucets and elevators for developments with more than two stories.
- ☐ The development is located on a suitable site that is within reasonable walking distance of basic services or has adequate access to public transportation.
- ☐ The units will be restricted to seniors who qualify for an exception of exemption under the Fair Housing Act.

Note: The Fair Housing Act prohibits discrimination against families with children. However, it exempts from this prohibition certain types of "housing for older persons". The exemption applies to "62 or over developments" and "55 or over developments," each of which must meet particular standards. The former requires that all units in a development be restricted to tenants who are at least 62 years of age. The latter requires that at least 80% of total units in a development have at least one resident living in each of such units, who is at least 55 years of age and that the development have "policies and procedures" which make it clear that the development is for senior tenants. The design must be consistent with allowing seniors to age in place (e.g. one story, no stairs, etc.).

*If the Applicant of an existing senior development proposing an acquisition and rehabilitation is requesting a waiver for minimum square footage, attach a copy of the waiver as **Exhibit 203**, dated within one (1) year of the applicable full application deadline.*

**FAMILY DEVELOPMENT:**

Will the development include units that target low-income families with children, with at least 10% of the LIHTC units being four-bedroom units or larger?

☐ Yes ☐ No

Number of units four-bedrooms and larger: \_\_\_\_\_

(1 point)

The need for four-bedroom units or larger must be reflected in the Market Study (Exhibit 112).

*To receive the points in this category, each of the targeted units must have at least a net of 1,200 square feet of living space for four-bedroom units (with a minimum of one and three-quarters bathrooms) or 1,500 square feet of living space for five-bedroom units (with a minimum of two and a half bathrooms).*

**Applicants for developments receiving points in this category may not receive points in the Senior Development category.**

**MIXED INCOME DEVELOPMENT:**

Will the development include at least 10% of the units for moderate households (150% AMI)?

☐ Yes ☐ No

NOTES: Lots must be contiguous for mixed income developments. If moderate/market rate units are proposed as separate building(s), floor(s), or condominium regime, they will not be included in the applicable fraction or eligible to receive Mixed Income Development points.

Check the appropriate box:

- ☐ At least 10% of the units are 150% AMI (1 point)  
☐ At least 15% of the units are 150% AMI (2 points)  
☐ At least 20% of the units are 150% AMI (3 points)

**DEVELOPMENT OF MARKET RATE UNITS:**

Will market rate units (non-LIHTC) be developed by the developer or general partner listed in this application in a separate building(s), floor(s), or condominium regime at the same time as the proposed LIHTC units on contiguous lot(s)? To receive points in this category, the market rate units must total at least 15% of the total LIHTC development units and must be rented or sold to market rate tenants.

Will at least 15% of the total LIHTC units be rented or sold to market rate tenants?

☐ Yes ☐ No (1 point)

Total Number of LIHTC Units: \_\_\_\_\_

Number of Market Rate Units: \_\_\_\_\_

NOTE: The market rate units listed above should not be included in Exhibit 111.

Applicants that receive points in this category must demonstrate that the market rate units are completed after the full application deadline and before the LIHTC development is placed in service, or, with review and approval of the Executive Director, substantially completed, at the time of final cost certification. Form(s) 8609 will not be issued if the applicant fails to meet this requirement.



**DEVELOPMENT OF HOUSING IN GREATER NEBRASKA:**

Is the development going to be built in a county listed in Rural-Urban Continuum Code (RUCC) 7, 8 or 9?

**RUCC 7 Counties:**

Box Butte	Cherry	Cheyenne	Colfax
Cuming	Custer	Dawes	Dawson
Holt	Jefferson	Kearney	Keith
Nemaha	Phelps	Red Willow	Richardson

**(1 points)****RUCC 8 Counties:**

Burt	Clay	Fillmore	Greeley
Johnson	Kimball	Nance	Sherman
Thurston			

**RUCC 9 Counties:**

Antelope	Arthur	Banner	Blaine
Boone	Boyd	Brown	Cedar
Chase	Deuel	Dundy	Franklin
Frontier	Furnas	Garden	Garfield
Gosper	Grant	Harlan	Hayes
Hitchcock	Hooker	Keya Paha	Knox
Logan	Loup	McPherson	Morrill
Nuckolls	Pawnee	Perkins	Pierce
Polk	Rock	Sheridan	Sioux
Stanton	Taylor	Thomas	Valley
Webster	Wheeler		

Source: [US Department of Agriculture \(USDA\), Economic Research Service.](https://www.ers.usda.gov/)

**ECONOMIC DEVELOPMENT CERTIFIED COMMUNITY (EDCC)/ LEADERSHIP CERTIFIED COMMUNITY (LCC)/ENTITLEMENT COMMUNITY:**

Is the development located in an Economic Development Certified Community/Leadership Community as designated by the Nebraska Department of Economic Development or in a CDBG entitlement community? ☐Yes ☐No

**(2 points)**

For a list of EDCC: <https://opportunity.nebraska.gov/programs/community/edcc/>

For a list of LCC: <https://opportunity.nebraska.gov/programs/community/lcc/>

**PHA REFERRAL COMMITMENT:**

The development owner has committed to working with the local Public Housing Authority (PHA) to consider households from the PHA waiting list as potential tenants: ☐Yes ☐No

**(1 point)**

*Attach a copy of the commitment and proof of delivery as **Exhibit 205**, dated within one (1) year of the applicable full application deadline.*

Note: If the community does not have a PHA, the owner may utilize the nearest PHA or the office responsible for administering the Section 8 program.

**TRACK RECORD OF APPLICANT, OWNER AND/OR CONSULTANT:**

Number of previous LIHTC Developments: \_\_\_\_\_

**(1 point)**

List all LIHTC developments, detailing the project number, development name, date placed in service, and role in the development (choose one from the drop-down box) as Exhibit 206. Applicant and/or Owner entities that do not have a track record in the State of Nebraska or at least one (1) development placed in service, are not eligible for this point. If applying for NDED funding, please refer to the HOME/HTF Applicant Information section of the application. See Exhibit Examples for Exhibit.

Any Applicant, Owner, and/or Consultant that has requested an increase of LIHTC for a previously awarded development within the past 12 months, will lose three points.

Has an Applicant, Owner, and/or Consultant requested an increase for a previously awarded 9% LIHTC development within the past 12 months?

☐ Yes ☐ No**(-3 points)****MANAGEMENT QUALIFICATIONS AND EXPERIENCE:**

Please list the management company/agent for this development: \_\_\_\_\_

Number of years of experience managing LIHTC properties: \_\_\_\_\_

Management entities that do not have a track record in the State of Nebraska or have outstanding uncorrected noncompliance in the past three (3) calendar years or violations of a LURA/Regulatory Agreement that have not been corrected within the applicable correction period as indicated in Exhibit 206 will not be eligible for the point in this category. Management entities will be evaluated based on the date they first started the management of the development.

**(1 point)**

Upload a current list of LIHTC developments that the management company/agent is managing in the State of Nebraska as Exhibit 207. See Exhibit Examples for Exhibit. Any change in the management company prior to the development placing in-service must be approved by NIFA, and such substituted management company cannot result in a change of points originally assigned to the application for this category.

**Note: The management company or agent may contact NIFA Allocation Staff by email 30 days prior to the applicable full application deadline to determine any outstanding uncorrected non-compliance items.**

*Any outstanding noncompliance issues that have a response due date prior to the full application deadline must be submitted to NIFA at least ten (10) business days before the full application deadline.*

Upload a copy of the management company's attendance on both days of the NIFA-sponsored annual LIHTC Compliance Training from the previous year as **Exhibit 208**.

**(2 points)**

Provide current and active documentation of a Housing Credit Certified Professional (HCCP) designation for staff of the management company as Exhibit 208. Documentation must be current within a year of the full application deadline. See Exhibit Examples for example.

**(1 point)**



## **DESIGN STANDARDS, GREEN STANDARDS, AND AMENITIES:**

Please check the following design standards, green standards, and amenities that apply to the proposed development.

Upload as Exhibit 209 (Architect Certification for Design Standards, Green Standards and Amenities) a signed architect certification and the landscape plan from the Architect (dated within one year of the full application deadline) that certifies each election below:

### **DESIGN STANDARDS:**

**A maximum of 8 points are available in this category.**

- ☐ Buildings will have solid brick, brick/stone siding, or natural stone, exterior finish material in excess of 25% of the front street visible exterior elevation. **(2 points)**  
*Must be **visible and labeled** (even if the brick is 100%) in the Architectural Plans provided in Exhibit 100.*
- ☐ All exterior siding on each building will be 100% fiber cement or engineered wood with quality, resiliency and durability standards equivalent to JamesHardie® or SmartSide®. **(2 points)**
- ☐ All roofing materials will be engineered to be resilient and durable with either polymer-modified shingle technology or metal shingles. Architect must certify to the product being used. **(3 points)**
- ☐ Development will have landscaping. **(2 points)**  
*Include a landscape plan in Exhibit 209 detailing the number of plants and trees, as well as their proposed location and indicate whether the development's lawn will be sodded or seeded.*
- ☐ 20% or more of the units will meet the "visitability" design standards as defined by the Nebraska Assistive Technology Partnership (For additional information, visit <https://atp.nebraska.gov>). (These units cannot be the same units indicated as meeting the accessibility design standards below). **(2 points)**
- ☐ 10% or more of the units will meet "accessibility" standards as constructed in accordance with the Uniform Federal Accessibility Standards (UFAS) or an equivalent equal or stricter. (These units cannot be the same units indicated as meeting the visibility design standards above). **(3 points)**
- ☐ Buildings will include exterior additions. Certification **must list** at least two (2) specific exterior additions. Must be **visible and labeled** in the Architectural Plans provided in Exhibit 100. **(1 point)**  
Select at least two (2):
  - ☐ pre-finished shutters
  - ☐ decorative exterior finishes
  - ☐ patio/porch fencing
  - ☐ additional decorative trim
  - ☐ other:
  - ☐ other:
  - ☐ other:

**Note: Failure to fulfill the commitment to provide any of the above design standards will result in the revocation of LIHTC and AHTC.**

### **GREEN STANDARDS (INCLUDED IN EXHIBIT 209):**

**A maximum of 6 points are available in this category.**

- ☐ Development will include a geothermal (ground source), closed loop heat pump system or active solar that will generate at least 25% of the total energy load for each unit. **(3 points)**
- ☐ Installation of internet connected smart thermostat for every HVAC system. **(2 points)**  
(Can only be selected in conjunction with the amenity owner paid broadband or high-speed internet to every unit).



- ☐ All mechanical equipment installed will be Energy Star® rated or better. (2 points)
  - ☐ All exterior windows and doors will have an average R-value of 3.75 (.267 U Factor). (1 point)
  - ☐ All exterior lighting will be photocell or timer controlled. (1 point)
  - ☐ All carpet will include recycled-content carpet pad and carpet. (1 point)
  - ☐ All interior paints and finishes will contain less than 250 grams/liter of VOCs. (1 point)
  - ☐ Development will utilize water conservation techniques, such as water-efficient appliances and fixtures, low water landscaping and irrigation, and gray water. (1 point)
  - ☐ Builder will follow a written waste reduction, recycle, and reuse plan. (1 point)
  - ☐ Development will utilize passive solar building design. (Examples include, but are not limited to: building orientation, earth coupling, thermal mass, window sizing and placement, overhangs or landscaping for shading, sky lights, double-glazed glass in windows, or thermal insulation.) **Please include a description of the design elements in the architect's certification.** (1 point)
  - ☐ Development will meet or exceed one of the green standard program requirements listed below: (6 points)
    - ☐ EPA's ENERGY STAR Qualified Homes
    - ☐ EPA's ENERGY STAR Multifamily High-Rise Buildings
- [https://www.energystar.gov/partner\\_resources/residential\\_new/program\\_reqs](https://www.energystar.gov/partner_resources/residential_new/program_reqs)
- ☐ Indoor airPlus
  - ☐ Enterprise Green Communities (EGC)
  - ☐ International Council Code (ICC)-700 National Green Building Standard (NGBS)
  - ☐ Leadership in Energy and Environmental Design (LEED)

**Note: Failure to fulfill the commitment to provide any of the above green standards will result in the revocation of LIHTC and AHTC.**

#### **AMENITIES (INCLUDED IN EXHIBIT 209):**

**A maximum of 8 points are available in this category.**

**Amenities marked with an \* MUST** be visible and labeled in the Architectural Plans provided in Exhibit 100. An applicant cannot receive points for existing amenities located in prior development phases.

##### Additional Use Spaces (select as relevant)

- ☐ \*On-site furnished community room with a minimum of 600 square feet (NOTE: Community room must be used exclusively by the tenants or for meetings/activities attended by tenant(s)) (2 points)
- ☐ \*Garage for each unit at no cost to the tenant (2 points)
- ☐ \*At least one designated parking stall for each unit in a parking garage at no cost to the tenant (1 point)
- ☐ \*Storage area for each unit that is an enclosed, single, and secure space (Storage area must meet the following dimensions: 6w x 6d x 8h = 288 cubic feet. Garages and closets in bedrooms do not qualify as "storage areas".) (1 point)
- ☐ \*Built in designated work or school space provided in each unit (must be at least 4 feet x 4 feet) (1 point)
- ☐ \*Storm shelter for all units in the development (If selecting to provide a storm shelter that also will serve as a bathroom or bedroom closet, the Architect must certify that such space qualifies as a storm shelter. If such space qualifies as a storm shelter, the square footage can be included in the residential living square footage of the unit.) (2 points)
- ☐ \*Kitchen pantry (minimum two (2) feet wide by six (6) feet high cabinet or closet with at least five (5) shelves) in every unit. (1 point)

##### Clothes Washing (select only one)

- ☐ \*Washer and dryer installed and maintained in each unit (3 points)



<input type="checkbox"/> *Washer and dryer hook-ups in each unit (n/a if points awarded for installed in each unit)	(1 point)
<input type="checkbox"/> *Community laundry room (n/a if points awarded for installed in each unit and must have at least one (1) washer and dryer for every twelve (12) units)	(1 point)
<u>Outdoor Health and Wellness (select as relevant)</u>	
<input type="checkbox"/> *Designated exterior playground area for usage by tenants in all units (non-senior developments)	(2 points)
<input type="checkbox"/> *Indoor/Outdoor exercise equipment with sufficient equipment for usage by tenants in all units, suitable for the developments population type	(2 points)
<input type="checkbox"/> *A sports court with equipment; however, it must be located in a dedicated space. (Subject to NIFA's approval). Identify Sports court:	(2 points)
<input type="checkbox"/> *Individual playground equipment for each unit in CROWN developments or scattered site developments	(2 points)
<input type="checkbox"/> * Produce garden or individual garden plots, including a functional equivalent such as a vertical garden with a dedicated water source that is paid for by the development owner, within the development footprint	(1 point)
<input type="checkbox"/> Ceiling fans with lights provided for each bedroom	(1 point)
<input type="checkbox"/> *Dog park (minimum 1,000 sq feet), including waste disposal area and supplies, for usage by tenants in all units	(1 point)
<u>Productivity and Safety (select as relevant)</u>	
<input type="checkbox"/> <b>For senior and special needs developments ONLY:</b> Each unit will be equipped with a medical alert/emergency response system with active service at no cost to the tenant and must select corresponding supportive service	(1 point)
<input type="checkbox"/> Broadband/high-speed internet access <b>and</b> paid service for each unit	(2 points)
<input type="checkbox"/> Fiber internet access <b>and</b> paid service for each unit	(3 points)
<input type="checkbox"/> Video Security System – A video security system that records activity in the parking areas, all levels of stairways, entryways, and all public areas. Recordings shall be maintained for a minimum of 14 days. For scattered sites or single family developments, each building will be required to have a video security system.	(3 points)
Other	
<input type="checkbox"/> *Other amenity as approved by NIFA prior to application submittal:	(1 point)

**PROJECT-BASED RENTAL ASSISTANCE:****CAN ONLY SELECT ONE OPTION:**

Name of the Housing Authority that has committed to providing new project-based rental assistance including VASH or Rental Assistance Demonstration (RAD) vouchers: \_\_\_\_\_

Number of units receiving project-based rental assistance: \_\_\_\_\_

Length of commitment for project-based rental assistance (in years): \_\_\_\_\_ **(2 points)**

*Attach a letter of commitment from the Housing Authority detailing the number of units that will receive project-based rental assistance & the length of the commitment for the project-based rental assistance as **Exhibit 210**, dated within one (1) year of the applicable full application deadline.*

NOTE: In order to receive points in this category, the project-based rental assistance commitment from the Housing Authority MUST be for at least 25% or more of the total units in the development and the length of the commitment MUST be for a minimum of 15 years. The points in this section are not available for developments with existing Project-Based Rental Assistance.

**OR**

NIFA has received an award of funds under the FY2023 Section 811 Project Rental Assistance (811 PRA) Program to provide rental assistance to persons with disabilities. Eligible tenants must be extremely low-income (30% AMI or less) households where at least one person is an individual who has a disability. The person must be at least 18 years old, but less than 62 at the time of the initial lease of the unit. The person with a disability must be eligible for community-based, long-term services as provided through Medicaid waivers, Medicaid state plan options, state-funded services or other appropriate services related to the target population (e.g. persons who are institutionalized, at serious risk of institutionalization, homeless, or at risk of homelessness). The Owner of a selected development must enter into a Rental Assistance Contract with NIFA and adhere to the following requirements:

1. EPA's ENERGY STAR Qualified Homes or Multifamily High-Rise Buildings  
[https://www.energystar.gov/partner\\_resources/residential\\_new/program\\_reqs](https://www.energystar.gov/partner_resources/residential_new/program_reqs)
2. No more than 25% of the total units in the development can be used for supportive housing for persons with disabilities under the Section 811 PRA program or any other federal or state program.
3. Does not have an occupancy preference for persons with disabilities.
4. All other HUD requirements.

Are you requesting Section 811 Project Rental Assistance (PRA) for persons with disabilities from NIFA? ☐ Yes ☐ No **(4 points)**

If Yes, please list the number of PRA units you are requesting:

**NOTE: A development can only receive points for either PBRA or Section 811.**





## **SUPPORTIVE SERVICES:**

A maximum of four (4) points are available in this category and all services must be coordinated by the owner and provided at no cost to the tenant. NIFA encourages the use of available programs and resources to provide Tenants of the development with as many Supportive Services as possible.

At least one (1) service must be provided in partnership with a community-based or regional service provider. In addition, at least one of the selected services must have a point value of at least two (2) points.

Developments may provide services at a central location if transportation is provided at no cost to the tenant and the transportation plan is detailed in the supportive service agreement.

**Please check the following supportive services that apply to the proposed development.**

*Attach a Supportive Service plan (executed by owner and service provider) and/or commitment letters from the appropriate supportive service providers as **Exhibit 211** dated within one (1) year of the applicable full application deadline.*

### Health

- ☐ **For senior and special needs developments ONLY:** On-going Medical Alert/Emergency Response System (MUST have active service on all units and selected in conjunction with equipping the units under the amenities section) (2 points)
- ☐ Weekly Exercise Classes (3 points)
- ☐ Monthly Foot Care Clinics (2 points)
- ☐ Monthly Onsite Mental Health Services (3 points)
- ☐ Quarterly Onsite Medical, Dental or Vision Testing (2 points)
- ☐ Quarterly Onsite Therapy Animal Visits (1 point)

### Finance

- ☐ Tenant Down Payment Savings Plan (2 points)
- ☐ Tenant Savings Plan (1 point)
- ☐ Esusu – monthly rent reporting service ([esusurent.com](https://esusurent.com)) (2 points)
- ☐ Owner Paid Renter's Insurance for Tenant (yearly). (3 points)

### Education, Counseling or Training

- ☐ Weekly Tutoring Services for Students (3 points)
- ☐ Weekly After-School Enrichment Program (3 points)
- ☐ Monthly Onsite Job Training (2 points)
- ☐ Monthly Nutrition Education Classes (2 points)
- ☐ Quarterly Financial Management Classes (2 points)
- ☐ Quarterly Parenting Classes (2 points)
- ☐ Quarterly State and Federal Benefits Counseling (2 points)
- ☐ Quarterly Financial Literacy Classes for Youth (2 points)
- ☐ Annual Tax Preparation and assistance with e-filing (1 point)
- ☐ Annual RentWise Education (1 point)

*Attach a copy of the certificate of the person authorized to provide the RentWise Education as **Exhibit 211** that is dated within three (3) years. If a certificate is older than three (3) years, then a written confirmation from Nebraska Housing Developers Association must also be submitted.*

### Community and Care

- ☐ Onsite Food/Household Supplies Pantry (2 points)
- ☐ On-going Recycling Services (2 points)
- ☐ Resource and service referrals coordinated through [Nebraska.findhelp.com](https://Nebraska.findhelp.com) (2 points)
- ☐ Licensed Childcare with Enrollment Fee (for each child paid for by the development) (2 points)
- ☐ Monthly Onsite Congregate Meals (meals provided by the owner) (2 points)
- ☐ Monthly Onsite, Organized Tenant Activities (such as movie nights or potlucks) (1 point)
- ☐ Semi-Annual Clean-up Events (2 points)





- ☐ Annual Transportation (for the Tenant at least 12 round trips per year) (2 points)
- ☐ Annual Deep Cleaning of the Unit (must describe in service agreement) (2 points)
- ☐ Other Services Offered Annually (subject to NIFA's approval) Please list \_\_\_\_\_ (1 point)

**Note:** The "other" category for supportive service cannot be listed under any other exhibit and receive dual points in two categories. The supportive services must be available to all tenants residing in the development and not targeted to a certain group.

### **LEVERAGE AND COLLABORATION:**

Applicants who demonstrate efforts to collaborate and leverage the housing credit and NDED funding sources will be eligible for up to 4 additional points. Signed, firm commitments from local government, private partners, non-profit and charitable organizations, excluding federal and state syndicator/investor equity, will be calculated in relation to total development costs.

**The Applicant/Owner is committing to maintaining the level of leverage and collaboration for which points are achieved in this section and must demonstrate compliance with the level of assigned points by NIFA at Cost Certification.**

<b><u>Percent</u></b>	<b><u>Score</u></b>
2.5-4.99%	.5 point
5-7.49%	1 point
7.5-9.99%	1.5 points
10-12.49%	2 points
12.5-14.99%	2.5 points
15-17.49%	3 points
17.5-19.99%	3.5 points
20% and above	4 points

<b><u>Eligible Resources</u></b>	<b><u>Non-Eligible Resources</u></b>
Capital Contributions	NIFA & NDED funding sources included in joint application (including HOME/HTF/NAHTF)
Federal Home Loan Bank	Conventional Loans
Community Contributions (including City HOME/CDBG, TIF, LB840, micro TIF, Waiver of fees, etc.)	Seller Financing Note
Donated Land (must provide a current third-party appraisal)	Donated Services and materials
Owner Equity and Deferred Developer fees	

*Complete the Leverage tab in Exhibit 111. Make sure the amounts equal the documentation provided in Exhibit 212.*

*Attach as **Exhibit 212**, commitment letters, appraisal of land from third-party, and any additional supporting documentation dated within one (1) year of the full application due date.*



## **AREAS OF HIGH OPPORTUNITY:**

Areas of high opportunity are crucial in affordable housing because they provide residents with access to better resources, including quality education, employment opportunities, healthcare, and safe neighborhoods.

Access to high-opportunity neighborhoods can lead to improved economic mobility, as residents are more likely to find stable jobs and increase their incomes. Furthermore, living in these areas often means greater access to public services, amenities, and community support systems.

Overall, integrating affordable housing into high-opportunity areas not only benefits individuals and families but also fosters more equitable communities, reducing disparities and promoting social cohesion.

NIFA has identified two (2) data points to measure areas of high opportunity in four (4) different indexes, including: 1). Connectivity, 2). Education, 3). Employment, and 4). Housing and Health. Data is available for each census tract. Points will be assigned to each application for the respective ratings as outlined below:

	<b><u>Score</u></b>
<b><u>Connectivity:</u></b>	
<b><u>Commute Time</u></b>	
Percentage of population equal to or less than 3.27% of a commute less than 45 minutes	.5 points
Percentage of population greater than 3.27% of a commute more than 45 minutes	0 points
<b><u>Internet Access</u></b>	
Percentage of population equal to or greater than 91.36% with internet access	.5 points
Percentage of households less than 91.36% with internet access	0 points
<b><u>Education:</u></b>	<b><u>Score</u></b>
<b><u>Nebraska Department of Education Classification</u></b>	
Elementary schools with Excellent and Great classifications	.5 points
Elementary schools with Good and Needs Support to Improve classifications	0 points
<b><u>Enrolled in Nursery or Preschool</u></b>	
Percentage of population equal to or greater than 26.35% enrolled in nursery or preschool	.5 points
Percentage of population less than 26.35% enrolled in nursery or preschool	0 points
<b><u>Employment:</u></b>	<b><u>Score</u></b>
<b><u>Unemployment Rate</u></b>	
Percentage of population less than 3.068% unemployed	.5 points
Percentage of population equal to or greater than 3.068% unemployed	0 points
<b><u>Median Income</u></b>	
Percentage of households making equal to or greater than \$71,722	.5 points
Percentage of households making less than \$71,722	0 points
<b><u>Housing and Health:</u></b>	<b><u>Score</u></b>



Nurse Practitioners and Doctors

At least one nurse practitioner or doctor for every 1,000 residents

.5 points

Less than one nurse practitioner or doctor for every 1,000 residents

0 points

Population Change

Any positive population growth

.5 points

Any negative change in population

0 points

Connectivity: \_\_\_\_\_

Education: \_\_\_\_\_

Employment: \_\_\_\_\_

Housing and Health: \_\_\_\_\_

The maps can be found at: <https://reports.mysidewalk.com/ac4b8f8e52>

**DHHS-DBH REFERRAL COMMITMENT:**

The development owner has committed to working with the geographically applicable Department of Health and Human Services – Behavioral Health Region. (DBH) to consider households from the DBH waiting list as potential tenants.

**NOTE: If requesting Section 811 under Project-Based Rental Assistance, the development is not eligible for this point:**

☐ Yes

☐ No

**(1 point)**

*Attach a copy of the commitment and proof of delivery as **Exhibit 218**, dated within one (1) year of the applicable full application deadline.*

Region 1 – Panhandle (<https://www.region1bhs.net/>)

Region 2 – Southwest (<https://www.r2hs.com/>)

Region 3 – Central (<https://region3.net/>)

Region 4 – Northern (<https://region4bhs.org/>)

Region 5 – Southeast (<https://region5systems.net/>)

Region 6 – Omaha Metro (<https://www.regionsix.com/>)

**Behavioral Health Regions**





## G. DESCRIPTION OF NIFA / NDED SCORED CRITERIA

### Targeting Gross Rents to Lower Levels

- Up to five (5) points may be awarded based upon the depth of the targeted gross rent levels for the development.
- Three (3) points will be awarded if at least 10% of the total LIHTC units in the development have a targeted gross rent level that is affordable to households whose income level is at or below 40% of the applicable AMI.
- Two (2) points will be awarded if at least 40% of the total LIHTC units in the development have a targeted gross rent level that is affordable to households whose income level is at or below 50% of the applicable AMI. These units shall be in addition to any units selected at 40% AMI or less.
- NOTE: Applicants must agree to have the development rents bound by the targeting commitments as set forth in the application for the duration of the 15-year compliance period, which will be incorporated in the LURA/Regulatory Agreement.

Points  
Available:  
Up to 5

### Efficient Housing Production

- The development represents an efficient production of housing. Up to six (6) points will be awarded when comparing current applicants, in a measure of the quality of effort made to minimize development costs, and leverage funding sources in the production of affordable housing. Applications will be separated by development type (new construction/adaptive reuse vs rehabilitation) within each set-aside. If there are not at least four applications proposing rehabilitation developments, the measurements from the previous year(s) shall be used with an increase applied (if applicable) based on the average new construction/adaptive reuse change in costs from the previous year. Total development cost (except land, reserves, and NIFA fees) per unit (up to two (2) points); total development cost (except land, reserves, and NIFA fees) per residential finished square foot (not including garages, unfinished basements and storage areas) (up to two (2) points) and LIHTC per occupant (up to two (2) points) are within reasonable limits as compared to other developments in the application pool. (NOTE: If requesting a basis boost, the basis boost for QCT's, DDA's, and non QCT's will have an impact on the scoring of LIHTC per occupant in this category.)

Points  
Available:  
Up to 6



### Effective Use of HOME/HTF Funds (for developments applying for HOME/HTF funds)

Prior to the scoring team meeting, NDED will independently evaluate each of the applications, which include a request for State HOME/HTF funds. This evaluation will be based upon the information contained in the joint NIFA/NDED application in order to ensure that the following items are satisfied:

- (a) Site plans have been prepared which are appropriate for the development and development's location;
- (b) Applicant has obtained appropriate site control;
- (c) All subsidies needed for the development are in place or Applicant has provided sufficient documentation that all subsidies are obtainable;
- (d) A syndicator has provided a firm commitment to the Applicant for the development which includes firm pricing with a range no greater than \$0.05;
- (e) Construction financing has been secured for the development;
- (f) Permanent financing has been secured for the development (if permanent financing is required);
- (g) The Development Worksheets submitted by the Applicant evidence that the financing terms and debt service coverage will provide for long term sustainability of the development; and
- (h) The request for HOME/HTF funds does not exceed 25% of the HOME Share Ratio – based on project costs.
- (i) Efficient Housing Production for HOME/HTF Funds will be evaluated by cost per unit, cost per residential finished square foot (not including garages, unfinished basements, and storage areas), and HOME/HTF per occupant.
- (j) Each project will be evaluated in accordance to 24 CFR 92.250.

Evaluated  
by NDED

### H. FINAL RANKING

1. NIFA/NDED will rank each application according to the total number of points awarded in each of the Other and NIFA scored criteria.
2. After evaluating and scoring all applications received for each application acceptance cycle, NIFA/NDED will consider all of the following factors in determining which development will receive a LIHTC reservation if there is a tie between applications that is not otherwise addressed through a prioritization.
  - (a) consideration given to meeting the established set-asides;
  - (b) which application demonstrates readiness to proceed with the development, specifically meeting all zoning requirements or building permits being issued;
  - (c) which serves the lowest income tenants (including PBV);
  - (d) which obligates the owner to serve qualified tenants for the longest period of time;
  - (e) prior performance and capacity;
  - (f) which provides the most efficient usage of the LIHTC on a per-unit basis; and
  - (g) which is located in a QCT and contributes to a concerted community revitalized plan.



## **OVERVIEW OF RANKING PROCESS – CONSIDERATIONS**

1. NIFA may disqualify applications from Applicants who have previously failed to place into service developments which received a Carryover Allocation or who have not fulfilled their obligation of any previously issued LIHTC Conditional Reservation.
2. NIFA shall award LIHTC and AHTC only in the amount needed based on the review of the development. The award of LIHTC and AHTC or the determination of any allocation amount in no way represents or purports to warrant the feasibility or viability of the development by NIFA. NIFA will, from time to time, set a maximum amount of LIHTC and AHTC that can be allocated to a development in an amount, which it deems appropriate, given the demand for LIHTC and AHTC and the relative proposed costs of currently competing development applications. No member, officer, agent or employee of NIFA shall be personally liable concerning any matters arising out of, or in relation to, the allocation of the LIHTC and AHTC.
3. NDED shall evaluate all applicants based on the following information:
  - 2026: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2023 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2023 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2026 NIFA/NDED Joint Application (HOME/HTF Program Year 2025).
  - 2027: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2024 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2024 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2027 NIFA/NDED Joint Application (HOME/HTF Program Year 2026).
  - 2028: Applicants and any member of the project team, including developers, consultants, non-profits or housing agencies that were approved for projects from the 2025 and prior NIFA/NDED Joint Application (HOME/HTF Program Year 2025 and prior) must be at release of funds stage or greater to apply for HOME/HTF funds in the 2028 NIFA/NDED Joint Application (HOME/HTF Program Year 2027).

Approval of all HOME and HTF funding is dependent on State allocation from the Department of Housing and Urban Development, along with funding availability in each Program Year.
4. Any development that has a financing gap, due to the non-award of another source of funding, including NDED funding sources, that is greater than \$500,000 will not be eligible for a Conditional Reservation of LIHTC and AHTC.

NOTE: Should the Nebraska Department of Revenue, IRS or the Department of the Treasury release rulings, notices or regulations that modify or change any of the information of this application, these rulings, notices or regulations will take precedence over the QAP and application. Copies of applications submitted pursuant to the QAP (which includes applications for 9% LIHTC, AHTC, 4% LIHTC and CRANE) will be made available by NIFA to the public (other than during the active review process) upon written request. Additionally, NIFA will post the scores for applications at [www.nifa.org](http://www.nifa.org).

**By submission of an application pursuant to the QAP, the Applicant acknowledges and agrees to such publication of its application and related information.**