



May 5, 2025

Barbara Richards
Multifamily Housing Director
Ohio Housing Finance Agency
2600 Corporate Exchange Drive
Suite 300
Columbus, OH 43231

Re: Comments on the Second Draft of the Ohio LIHTC State Fiscal Year 2026 Guidelines

Dear Ms. Richards,

Thank you for the opportunity to review the second draft of the *Ohio LIHTC State Fiscal Year 2026 Guidelines*. We appreciate OHFA's responsiveness to stakeholder feedback and commend in particular:

- **Adjusted Annual Credit Cap**
Raising the statewide credit reservation to better reflect recent project scales and regional variation.
- **Enhanced Tiebreaker Transparency**
Publishing an interactive map of LIHTC awards made between 2020–2024, which clarifies how the county-level tiebreaker operates and aids applicants in targeting underserved areas.
- **Introduction of Senior Housing Amenities Scoring**
Adding points for quality-of-life features in senior developments demonstrates a commitment to elevating project standards beyond unit counts alone.

Below, we offer targeted recommendations to refine these guidelines and maximize program impact:

Geographic Tiebreaker Refinements

We strongly support OHFA's goal of promoting geographic equity by distributing awards across areas that have historically received fewer allocations. To sharpen this tool and ensure it operates as intended, we recommend the following adjustments:

Swapping County and Census-Tract Metrics

We recommend retaining the current sequence of tiebreakers but swapping the metrics applied at the county and census-tract levels:

- The **county-based tiebreaker** should identify counties **that have not received a new-affordability LIHTC award** in the past two program years (FY 2024–FY 2025).
- The **census-tract-based tiebreaker** should reflect the **lowest number of new-affordability LIHTC units generated** in each tract over the past five calendar years (2020–2024).

Clarify “Awards Made” as the Metric

We further recommend specifying that both tiebreakers measure “awards made” rather than “units placed in service”. Using “units placed in service” would omit areas that have recently received awards but have not yet completed construction—creating a lag that undermines the goal of rewarding truly underserved locations. By tracking awards made, OHFA can accurately capture the most recent funding decisions and avoid penalizing areas based on construction timelines.

First-Tier Tiebreaker: Ohio-Based Developer Preference

In just two years, OLIHTC has proven itself a critical tool for expanding affordable housing—especially in our rural communities—by making viable projects that 4% LIHTC alone could not support. As you know, we are actively working with the General Assembly to secure this program’s extension beyond its 2027 sunset and to seek future cap increases above the current \$100 million per year.

To bolster Ohio’s development capacity, maximize local economic benefit, and ensure that our new housing meets the state’s high policy and quality standards, we recommend adding as the first tiebreaker a preference for projects whose **entire development team**—principals, co-developers, consultants, architects, and contractors—is based in Ohio.

Because this preference would apply only in the event of tied scores, it preserves competitive integrity while:

- Demonstrating Ohio firms’ ability to deliver quality affordable housing;
- Delivering multiplier effects through locally sourced labor and services; and
- Strengthening the case to legislators that OLIHTC not only creates homes, but also sustains Ohio jobs and businesses—critical evidence in support of reauthorization and future expansion.

Annual Credit Request Thresholds

We support the increased per-unit credit thresholds and encourage OHFA to continue monitoring project data. A periodic review of the Ohio LIHTC-per-unit scoring scale will help maintain the balance between cost-efficiency and financial viability, ensuring that point thresholds remain competitive yet feasible.

Senior Housing Amenities Menu Expansion

While the addition of roll-in showers, patios, and walking paths provides clear policy direction, the current menu functions more as a checkbox exercise—every applicant will do whatever it takes to secure full points, regardless of local relevance. We recommend expanding the amenity list to include a broader array of options—such as transportation support, on-site wellness or supportive services spaces, adaptable community rooms, and outdoor gardening areas—so that developers can choose features that genuinely fit their site context and resident needs, yet still earn the maximum amenity points.

Part II Historic Approval Timing

As we have noted in comments on other programs, requiring full SHPO Part II approval at the proposal stage remains problematic. Part II demands near-final architectural drawings and a formal review, imposing significant cost and schedule risk on applicants before funding commitments are secured. This timing issue is further exacerbated by current SHPO staffing and funding constraints, which have led to longer turnaround times and heightened uncertainty. For these reasons and to ensure consistency between tax credit programs, we recommend adopting the language regarding Federal Historic Tax Credits in Appendix A of the *9% LIHTC Qualified Allocation Plan Program Years 2024-2025 with 2025 Technical Amendments*.

We appreciate OHFA's continued collaboration and stand ready to assist as you finalize the SFY 2026 Ohio LIHTC Guidelines.

Sincerely,



Ryan Gleason
Executive Director

cc: Bill Beagle, Executive Director, Ohio Housing Finance Agency