

9% LIHTC Request Form Additional Guidance

Introduction

The purpose of this document is to provide additional clarity to the requirements in the Oregon Housing and Community Services (OHCS) Qualified Allocation Plan (QAP) for requesting 9% Low-Income Housing Tax Credits (LIHTC). These clarifications include:

- Funding limits
- Preservation selection criteria
- Mandatory and supplemental criteria
- Approach to pooling credits

Unless notified differently, this supplemental information should be used in conjunction with the 2025 QAP, Oregon Centralized Application (ORCA) manual, and the Permanent Supportive Housing (PSH) manual when requesting 9% LIHTC. This additional guidance is to be utilized with the 9% LIHTC Request Form.

Process

The 9% LIHTC Request Form (9% Request Form) is OHCS's method of selection for projects to be awarded 9% LIHTC resources. Projects requesting 9% LIHTC resources will complete and submit both the ORCA Intake Form and the 9% Request Form. The ORCA Intake and the 9% Request Form are entry points into the ORCA process, and funding is contingent on meeting all required evaluation criteria in the Impact Assessment, Financial Eligibility, and Commitment steps of the ORCA.

After the window for submission of a 9% Request Form has closed, the submitted request form will be reviewed for threshold standards and ranked through a series of tiebreakers following the criteria established in the [2025 QAP](#). **The review and ranking process is competitive, therefore, there is no cure period provided. If information submitted with a 9% Request Form is missing or incomplete, the 9% Request Form will not meet threshold and will not be ranked, making the request ineligible to move forward.** Once projects are selected through a review of the request form, they move into the Impact Assessment step.

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Funding Request Limits

Funding limits are evaluated as a threshold criterion. All 9% Request Forms with requests for funds that exceed the per project limits will not meet threshold. Not meeting threshold means the request will not move forward to ranking nor be eligible for the reserve list. Requests should closely include anticipated funding need within the established limits.

9% LIHTC maximum annual credit allocation limit:

- \$2,000,000 per project
- Applicants may not receive more than an average of 15% of the annual 9% LIHTC allocation over any 2 sequential year's allocations.

Gap resource requests: In addition to the 9% LIHTC resources, some resources are made available to pair with the federal tax credits and are offered with the following limits and will be committed based on project selection and resource availability.

- General development applicants can request up to \$3 million in development gap funds as available and listed by OHCS.
- Preservation applicants may request paired subsidy, up to \$3 million in preservation funds.
- Permanent Supportive Housing project gap financing, up to \$4 million per project.

Preservation

If your application proposes acquisition and/or rehab of existing, already rent-restricted multifamily housing, it will be considered under “preservation” and should select one of the following categories from the list in the 9% Request Form:

- If the property has project-based federal rent assistance through U.S. Department of Housing and Urban Development (HUD) or U.S. Department of Agriculture (USDA) Rural Development, apply under the “Properties with federal project-based rent assistance at risk of loss” (PBRA) category.
- If the focus of the application is addressing urgent capital needs, choose the “At-Risk of Loss: Physical Challenges” category.
- If the focus of the application is extending an impending expiration of the period of affordability, choose the “At-Risk of Loss: Expiring Affordable Properties” category.

Note that for preservation, scattered site applications are accepted. The 2026 Quarter 1 ORCA update will provide policy guidance on how scattered sites are considered.

Preservation-specific criteria for scattered site applications will be evaluated as follows:

- The application will be evaluated on the one category selected by the applicant (PBRA, At Risk for Physical/Financial Loss, or Expiring Affordability Restrictions). The majority of total units across all sites must be aligned with that category, but not all units need to be.
- All properties must independently meet at least the criteria for Medium priority in the respective preservation category. Each site is evaluated against the preservation priority criteria found in the QAP to give a priority rating for each of the individual sites in the project, and that rating applies to all units in that site. Then, the ratings of all sites are looked at collectively to arrive at an overall rating. If a majority of the units across sites meet the criteria for Critical priority, the entire application will be ranked as Critical; if not, but a majority meet the criteria for High priority or greater, the entire application will be ranked as High; otherwise, the application will be ranked as Medium priority.
- The application will be evaluated within the geographic region in which the majority of total units across all sites are located in.

For projects that include LIHTC resources (either as part of the preservation package or as part of the initial funding) these scattered sites must be combined into one project, reflected as such by checking “yes” in box 8b of the new Internal Revenue Service (IRS)



Form 8609 that is submitted, and otherwise in compliance with IRS Section 42. IRS Code requirements supersede the scattered site preservation requirements found here.

Preservation tiebreakers

- For preservation tiebreaker #3, “Projects in Census Tracts with the highest market rate rents, as published by HUD,” OHCS will use the published HUD Fair Market Rents for 1-bedroom units. [page 21 of the QAP]
- “At-Risk of Loss: Expiring Affordable Properties” only applies to properties where the latest affordability restriction expires within 7 years of application date. [page 19 of the QAP]

Reserve List

Projects meeting threshold through the 9% Request Form but not selected, can choose to have their project placed on a reserve list for consideration if any 9% LIHTC credits potentially become available. This option remains active through September of each calendar year. The reserve list is cleared each year on October 1. Only projects that pass threshold review will be eligible for the reserve list.

Permanent Supportive Housing

Project sponsors must have already completed the Supportive Housing Institute to be eligible to apply for PSH resources.

Accessible Units

If the minimum code requirement for accessible units is not a whole number, but is a fraction or decimal, the minimum required units must be rounded up to the next whole number. For instance, if the calculation to determine the minimum required units results in 3.1 units, the actual required minimum shall be rounded to 4 units to meet the standard. In this example, projects demonstrating accessible units beyond minimum code requirements would then need at least 5 units to exceed the minimum.

Oregon Housing Needs Analysis Requirements

Projects demonstrating alignment with the Oregon Housing Needs Analysis (OHNA) must show a need for the area median income (AMI) level the project is proposing in the jurisdiction in which it will be built. The [OHNA Housing Production Dashboard](#) is a recommended resource to demonstrate this need.



Project Readiness

Projects selected to move to Impact Assessment will have 30 days to submit their Impact Assessment application. Due to the need to meet specific timeline benchmarks for the allocation of 9% tax credits, projects should be ready to meet expected ORCA timeline standards and will need to align with the ORCA requirements laid out in the ORCA manual. Project applications failing to meet the tax credit allocation or the ORCA timeline standards may be required to withdraw and forfeit consideration for funding.

Set-Aside Pooling

New Construction/Acquisition-Rehab - After funding all possible projects in each set-aside, remaining funds in each set-aside will be pooled to a statewide pool. OHCS employs the statewide pool to consider remaining projects not funded in the first funding pass. Remaining projects will be ranked against one another with the remaining funds in the pool.

Helpful Resources

[Qualified Allocation Plan](#)

[ORCA Set-Asides](#)

[ORCA manual](#)

[PSH manual](#)

[ORCA Questions & Feedback Portal](#)