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Summary of Proposed 2026 Middle-income Housing Tax Credit (MIHTC) Amended Allocation Plan Changes as of 03.03.2026 and 03.10.2026

Section 2.B Criteria for Approval

- Added to Project Costs: Adaptive reuse and acquisition and rehabilitation projects with less than $75,000 hard costs per unit will be less competitive.

Section 3.B.1 Application Dates and Available Credit

- Added that if MIHTC is available following a competitive Application round, CHFA will accept rolling Applications
- Changed the Letter of Intent Deadline to April 20, 2026, and added that if credit is available, LOIs are accepted by the first business day of the month prior to Application deadline for rolling Applications
- Added additional Application deadlines if credit is available to be the first business day of August, September, October and November

Section 3.B.2 Application Form and Documents

- Added requirements about what Applicants must provide in the Cost Estimate applicable to acquisition/rehabilitation projects
- Added Appraisal requirements applicable to acquisition/rehabilitation projects
- Added Relocation Plan requirements applicable to acquisition/rehabilitation and adaptive reuse projects

Section 3.C.2 Initial Review

- Changed that Applications will be selected by the Allocation Committee for advanced review and those not elected will not advance in the process and therefore, will no longer be considered for approval of a MIHTC award.

Section 4.A Maximum Credit Award

- Changed the maximum MIHTC award to be no less than $1,650,000 and up to $5,000,000
- Permitted adaptive reuse and acquisition and rehabilitation Applications
- ~~Added a minimum hard cost per unit of $75,000 for adaptive reuse or acquisition and rehabilitation projects~~
- Changed that the amount requested in an active Application will count against a subsequent Application

Section 4.F.2 Electric Vehicle (EV) Ready Parking Spaces

- Excluded adaptive reuse and acquisition and rehabilitation Applications from the requirement

Appendix

- Added Appendix C: Property Conditions Assessment Requirements applicable to rehabilitation projects