

**Point Incentives and Requirements under Low Income Housing Tax Credits Qualified Allocation Plans
for Family Resident Services in Affordable Housing in Selected States**

State	% of Total Possible Points Available for Resident Services	Total Points for Resident Services for Families	QAP Total Possible Points	States With Point Incentives for Family Resident Services	States Where Points Available for Services Only for Special Needs Populations Including:						States Requiring Services Plans for All Projects	States That Review Service Provider Qualifications ¹
					Homeless	Large Families	Single Parents	Foster Parents	Families with Children	Welfare to Work		
Arizona ²	3.6%	10	276		X							X
California ³	6.5-6.9%	10	146-155	X	⁴							X
Connecticut ⁵	4.7%	10	210		X							X
Delaware	2.7%	3	111	X								X
<i>DE Homeless</i>	4.5%	5	111		X							X
Florida	21.2%	14 ⁶	66	X						X		
Indiana	2.0%	2	100	X								X
<i>IN Homeless</i>	5.0%	5	100		X							X
Iowa	9.7%	30	310		X					X		X
Louisiana	12.7-13.7%	125 ⁷	910-985		X	X	X	X				X
Maine	2.5%	3	119		X					X ⁸		X
Maryland	5.7-10.5%	18-33 ⁹	315	X								X
Massachusetts	3.3%	6	182		X				X	X		X
Mississippi	19.1%	20 ¹⁰	105	X								X
Nebraska	2.1%	3	146	X								X
New Hampshire	5.2%	10	194	X								X
<i>NH Homeless</i>	10.3%	20	194		X							X
New Mexico	1.8%	5	280	X					X			
<i>NM Homeless</i>	5.4%	15	280		X							X
Ohio	5.0%	5	100	X								X
Oregon	10.0%	10	100	X						X		X
Pennsylvania ¹¹	5.8%	15	260	X						* ¹²		X
Rhode Island ¹³	-	-	-									X
Texas	3.8%	8	209	X						* ¹⁴		

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- ¹ Only Texas stated in an interview that service provider qualifications are not considered. Florida, Maryland, Massachusetts and New Mexico do not specifically mention service provider qualifications in submission requirements, but Maryland and Massachusetts stated in interviews that they were considered important. Florida and New Mexico have not been interviewed.
- ² Arizona also sets aside 10% of its allocation for projects that reserve 100% of the units for special needs households, including the homeless.
- ³ All developments must fit a set-aside category, 65% set aside for 'Large Families,' and 5% set aside for 'Special Needs,' including the homeless.
- ⁴ 9% LIHTC developments targeting special needs populations, including the homeless, must provide services.
- ⁵ Service-enriched housing for homeless or imminently homeless families is placed in the class that receives first priority for allocations, and may apply for funding outside of application cycles, but there is no specific amount of tax credit allocations reserved for these applications.
- ⁶ Florida's point system is not used for comparing applications, all applications must achieve the maximum possible points. Therefore, all projects must provide services, but the number of points is not an indication of relative importance.
- ⁷ This is the maximum number of possible points for service-enriched housing for special needs tenants. In order to receive points, a development must qualify as 'accessible' with a 25% set-aside and subsidies for handicapped tenants.
- ⁸ Maine requires every development to provide a resident service coordinator in addition to a service plan.
- ⁹ Services must be provided by a local nonprofit in order to achieve maximum points (15 points for this criteria).
- ¹⁰ In order to receive any points for resident services, a development must provide 2 services and 2 additional significant amenities.
- ¹¹ Services and funding for services are mandatory for family developments in Philadelphia receiving PennHOMES financing.
- ¹² Developments receiving PennHOMES financing must provide resident services. Many tax credit properties also receive PennHOMES funds, and almost all properties provide services.
- ¹³ Rhode Island does not use a point system, but does include resident services in the comparative criteria.
- ¹⁴ Only tax exempt bond-financed properties must provide a service plan and services.