

DELAWARE STATE HOUSING AUTHORITY (DSHA)

2025-2026 LOW INCOME HOUSING TAX CREDIT (LIHTC) APPLICATION

Part I

Complete the entire Part I, all fields marked in red are required. Prior to completing this Part I, applicant should review DSHA's Qualified Allocation Plan (QAP) and Policy Documents for the 2025-2026 LIHTC Application Round. **Please refer to these documents when completing this application.**

Application Submission Deadline

All LIHTC applications, including for 9% and 4% credits and associated DSHA funding, must be submitted to DSHA by no later than **3:00 p.m. on April 30, 2026.**

Delaware State Housing Authority
18 The Green
Dover, Delaware 19901

Only complete application packages submitted by the deadline will be considered for an allocation of Low Income Housing Tax Credits (LIHTC). Incomplete packages and/or late submissions will be returned to the applicant and the application will not be eligible to compete for tax credits in the current round. As provided in the QAP, in the event of uncommitted DSHA funding, applications for 4% credits requesting DSHA funding may be made on a rolling basis after competitive awards are announced.

The completed application package must be submitted to DSHA in both a hard-bound paper format and in electronic copy on a USB storage device and must include the following:

1. A table of contents with indexed tabs.
2. A copy of the LIHTC Application Part I: General Application;
3. A copy of the LIHTC Application Part II: Pro Forma;
4. A copy of the LIHTC Application Part III: Scoring Sheet;
5. A copy of all required and optional attachments/exhibits.

Please refer to the Application Checklist for a complete list of attachments/exhibits. All sections of the application and attachments/exhibits must be scanned as separate files and labeled with Exhibit number and title accordingly.

Please direct questions regarding LIHTC application or requirements to:
Tara Rogers (302) 739-4263 or via email at tara.rogers@delaware.gov

DISCLAIMER: The information contained herein is intended to provide guidance to the Applicant in terms of the operations of the Qualified Allocation Plan (QAP). The information is not intended to be restrictive of DSHA with respect to the operation of the LIHTC Program. By submitting an application, the Applicant acknowledges and agrees that statements contained in the QAP are subject to change by DSHA to reflect changes in applicable laws, regulations and/or or to otherwise maintain consistency with other DSHA programs, goals or policies. Any changes to the QAP pursuant to this section will be duly noticed with an opportunity for public comments.

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Applicant Name

Applicant Address (Street, City, State, Zip Code)

Applicant's E-mail

Applicant's Phone

Primary Contact Person

Primary Contact E-mail

Primary Contact Phone Number

Project Name

Project Address (Street, City, State, Zip Code)

Provide a brief narrative description of proposed project. Include project characteristics, interesting details, and other information relevant to DSHA's consideration of your application. Description should include, at minimum: number of units, population served, preservation or new creation, if preservation, include year original building was built and/or placed in service as applicable.

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Applicant Nonprofit Status

Is the Applicant an Nonprofit? If yes, answer the following:

Is the nonprofit joint venturing with any member of the development team?

Is the nonprofit involved in the project in a role other than as a development team member?

Is the nonprofit affiliated with or controlled by a for profit organization?

Is the nonprofit organized under any section of the Internal Revenue Code **other than** 501(c)(3) or 501(c)(4)?

Please explain all yes answers below:

Applicant - Legal Status

Applicant Entity Type?

If other , please explain:

Joint venture?

If Joint Venture, please list all current or contemplated parties:

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Property Location Details:

Legislative District

Congressional District

Census Tract

Tax Parcel(s)

Zoning Classification

Provide Names for All individuals required to be notified of your application by SB 400, including current Local Executive (if applicable), County Executive, State Senator, and State Representative.

Is project located in a:
Qualified Census Tract (QCT),
Difficult to Develop Area (DDA), or
Downtown Development District (DDD)?

If project is seeking scoring for contribution to a Concerted Community Revitalization Plan, please briefly describe plan, plan sponsor, and project's contribution here.
This description is in addition to the detailed exhibit to be included in application.

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Project LIHTC Request and Classification:

Allocation Pool and Type:

Requested LIHTC:

4% or 9% LIHTC:

If 4% LIHTC:

Requested HDF:

Property Distressed Federal? If yes, what type?

Target Population:

If other, Describe:

Separate office and maintenance area?

Playground?

Separate community building?

If yes, estimated community building cost:

Describe office, maintenance areas , community building, and playground, if applicable.
Including, size, location, etc.

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Gross Rent Floor Date:

Project Construction Timeline:

Anticipated Placed in Service Date:

Anticipated Construction Start Date:

Anticipated Construction Completion Date:

Construction Type:

Project Structure Detail:

Structure Type:

Number of Units:

Number of Buildings:

Total Project Area Square Footage:

For Projects other than new construction, please complete the following:

Percent of units currently occupied:

Tenant relocation required:

If yes, indicate type of relocation and
describe relocation plan below:

Is this project a re-syndication?

If **yes**, all re-syndication projects must submit a plan identifying the current income of all tenants and projections for meeting newly identified unit income mix as part of the relocation plan.

What year of the extended period is the project in?

Applicant Agrees to follow the URA and

DSHA Relocation Guidelines:

Anticipated relocation completion date:

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Provide a brief description of each aspect of the application below:

1. Amenities:

2. Easements:

3. Physical Characteristics:

4. Unusual Site Features:

5. Neighborhood Features and Distance:

6. Public Transportation Current or Planned:

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Commercial Space:

Is there commercial space?

Commercial space square footage:

Identify type of commercial space:

Identify amenities, utilities, construction costs shared by commercial space and residential space, include approximate costs.

Threshold Requirements:

1. Please select the IRS minimum income and rent restriction election for the project.

2. Will the rents charged to the residents be rent-restricted and under the tax credit rents?
Did Applicant rent
structure with DSHA
funding request?

If no to either, explain below:

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3. In what State Strategy Level is the development located?

If other than State Strategy Level 1, 2, or 3, explain below:

4. Unit minimum square footage and family size

List the proposed square footage of each unit type:

0 Bedroom

2 Bedroom

4 Bedroom

1 Bedroom

3 Bedroom

List the approximate family size proposed for each unit type:

0 Bedroom

2 Bedroom

4 Bedroom

1 Bedroom

3 Bedroom

The above must comply with current DSHA Threshold Requirements. Applications failing to comply with Threshold Requirements may be disqualified.

If the above does not comply with Threshold Requirements, explain below.

5. Indicate the percentage and number of qualifying target units serving special populations.

Note: A minimum of 5% or 3 units, or 5 units for developments with project-based rental assistance is threshold requirement or 5% or 3 units of all units are set aside for permanent supportive housing.

Number of Units:

Percentage of Units:

6. By checking the box, Owner certifies and agrees to a thirty (30) year, extended low-income use for the Development. In addition, the Owner agrees to initial 15-year compliance period and agree to compliance for the extended use 15-year period.

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7. List the market study firm commissioned to perform the market study:

What is the date of the market study?

8. Please describe how the current status of site control meets DSHA threshold requirements.

9. Describe the current status of local zoning and site plan approvals.

10. Applicants must agree to market their developments to the local public housing waiting lists and/or Section 8 existing waiting lists. The application must contain a letter from the appropriate agency. List the date of the letter.

Does applicant agree to list and maintain their development data on www.delawarehousingsearch.com?

Failure to comply with these requirements may result in disqualification of application. If no letter is provided, or applicant does not agree to list and maintain data as required, explain in detail below:

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11. Does owner agree to comply with all of DSHA's Low Income Housing Tax Credit Design and Construction/Rehabilitation Standards?

If no, please explain in detail below, including date applicable waiver was submitted to DSHA:

12. List the Environmental Study firm commissioned to perform the study.

What is the date of the study?

Were there any environmental issues noted in the study?

If yes, explain in detail below, including associated costs, and explanation of how these costs are accounted for in construction costs.

13. Will Owner use HUD Forms 5380-5383 to comply with the requirements of the Violence Against Women Act? If no, explain how Owner will comply with VAWA Requirements below.

14. By checking the box, Owner certifies that by submitting an application for Low Income Housing Tax Credits, the applicant waives the right to request a qualified contract under Section 42(h)(6)(E)(i) of the Internal Revenue Code.

15. By checking the box Owner certifies the non-smoking policy will prohibit tobacco products in all units, indoor common areas in and other administrative office buildings of the development, including the maintenance buildings/offices. Smoke-free policies will extend to all outdoor areas up to 25 feet from all housing buildings/units and administrative office buildings.

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Qualifications of Applicant:

1. Has the Applicant, or any director, general partner, joint venture or 10% or greater stockholder of the Applicant, ever been declared ineligible to participate in any government-assisted housing or construction program?
2. Has the Applicant, or general partner, voting member, developer, an identity of interest or otherwise affiliated entity owned a managing or controlling interest in a LIHTC development when title was foreclosed by entry of judgment or deed in lieu of foreclosure during the past seven (7) years?
3. Has the Applicant, or general partner, voting member, developer, an identity of interest or otherwise affiliated entity failed to utilize credit within program time guidelines causing the recapture of credits?
4. Has the Applicant, or general partner ever been removed or withdrawn from a tax credit development under threat of removal?
5. Has the Applicant, general partner, voting member, developer, an identity of interest or otherwise affiliated entity that owns a managing or controlling interest in any LIHTC development failed to submit annual development certifications and/or is delinquent in the payment of monitoring or other required LIHTC fees?
6. Has the Applicant, general partner, voting member, developer, an identity of interest, or otherwise affiliated entity that owns a managing or controlling interest in any LIHTC development failed to fulfill any obligations committed to in a previous application for LIHTC, such as substantial design changes, failure to build project as represented, failure to provide the minimum DSHA construction standards, failure to implement waivers, exceeded posted cost per unit, and/or termination by DSHA that has not been corrected to DSHA's satisfaction?
7. Has the Applicant, general partner, voting member, developer, an identity of interest or otherwise affiliated entity that owns a managing or controlling interest in any LIHTC development had IRS Form 8823 filed on a development during the previous year(s) that has not been corrected to DSHA's satisfaction?
8. Has the Applicant, general partner, voting member, developer, an identity of interest or otherwise affiliated entity that owns a managing or controlling interest in any LIHTC development had any development that is not complying with its Declaration of Restrictive Covenant Provision or Extended Use Agreement?

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9. Has the Applicant, general partner, voting member, developer, an identity of interest or otherwise affiliated entity, employee, joint venturer, 10% or greater stockholder or agency associated with the Applicant, or any person, firm or corporation having financial interest in the Project's property received any benefit from the acquisition of the property including, but not limited to, rebates, refunds, commissions or fees? If so, such benefit must be explained in detail below.

10. Has the Applicant, general partner, voting member, developer, an identity of interest or otherwise affiliated entity, joint venturer, or 10% or greater stockholder of the Applicant, ever filed a petition of voluntary bankruptcy?

11. Has the Applicant requested a qualified contract (under IRS Section 42) for a DSHA tax credit property?

12. Has there ever been filed a petition or involuntary bankruptcy against the Applicant, or any director, officer, general partner, voting member, developer or affiliated entity, joint venturer, or 10% or greater stockholder of the Applicant?

13. Has the Applicant, or any director, officer, general partner, voting member, developer, an identity of interest or otherwise affiliated entity, joint venturer, or 10% or greater stockholder of the Applicant, ever made an assignment of assets for the benefit of creditors?

14. Are there any unsatisfied judgments outstanding against the Applicant, or any director, officer, general partner, voting member, developer, an identity of interest or otherwise affiliated entity, joint venturer, or 10% or greater stockholder of the Applicant?

15. Has the Applicant been a party to any litigation within the last five (5) years? If so, such must be explained below and in relevant exhibit.

16. Does the applicant hereby certify to DSHA that the Applicant is not in any way owned, operated, managed, controlled or otherwise affiliated with, in any way, any person who has been found guilty or pled guilty to any crime, including a felony, misdemeanor or offense involving fraud, dishonesty, deceit, breach of trust, embezzlement or any other financial crime?

17. Has the Applicant, or any director, officer, general partner, member, voting member, developer, an identity of interest or otherwise affiliated entity, joint venturer, or 10% greater stockholder of the Applicant, previously participated in a corporation, partnership, joint venture, etc. in any housing program of the Department of Housing and Urban Development, the Federal Housing Administration, or any other governmental agency? If so, describe in the space provided below.

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18. Using space below, or additional space as necessary, list past real estate enterprises (corporations, partnership, sole proprietorship, joint venture, etc.) in which the Applicant, or any director, officer, general partner, voting member, developer, an identity of interest or otherwise affiliated entity, joint venturer, or 10% or greater stockholder of the Applicant, has participated. Include names, location, size, type, present mortgage status (default, payment deferred, etc.) type of financing and role of Applicant.

19. Using space below, or additional space as necessary, list current real estate enterprises (corporations, partnership, sole proprietorship, joint venture, etc.) in which the Applicant, or any director, officer, general partner, voting member, developer, an identity of interest or otherwise affiliated entity, joint venturer, or 10% or greater stockholder of the Applicant, has participated. Include locations, type of development (uses, no. of units, square footage, etc.), construction, estimated total development cost, estimated completion date, and role of Applicant.

20. Using space below, or additional space as necessary list past non-real estate enterprises (corporations, partnership, sole proprietorship, joint venture, etc.) in which the Applicant, or any director, officer, general partner, voting member, developer, an identity of interest or otherwise affiliated entity, joint venturer, or 10% or greater stockholder of the Applicant, has participated. Include name of enterprise, Applicant's role, clientele served, source and amount of financing and administrative method employed. This answer may be limited to businesses, which provide services and/or materials to the construction, rehabilitation or maintenance of real estate.

21. Has the Applicant employed a Development Consultant, Loan Consultant, Mortgage Banker, Project Planner, or other party to assist in planning, financing, or otherwise developing the proposed development? Name and describe the responsibilities of each consultant engaged in the space following.

22. Does proposed development include for-sale housing?

23. Has the Applicant or any director, officer, general partner, joint venturer, or 10% or greater stockholder of the Applicant, received a previous loan or grant from the Housing Development Fund?

24. Does Applicant have a Supplier Diversity Plan? If yes, include in Exhibit 7.

If "yes" was answered to any of the above questions (1-17 and 20-25), please provide a detailed explanation below. Please list the question number you are responding to first and then your response.

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25. Does Applicant/Developer that shares an Identity of Interest or is a Related Entity meet the following:

- Has not closed their first DSHA LIHTC 9% allocation (regardless of the allocation year); or
- Has four active Delaware LIHTC allocations (of which only two can be 9% LIHTC allocations). Active allocations are defined as developments that have not received final DSHA approval of both the Contractor and Mortgagor Cost Certification. Cost Certifications must comply with all DSHA stated policies and procedures.

Appropriate documentation to confirm compliance with aforementioned items (i) and/or (ii) must be submitted to DSHA prior to the application deadline. Failure to meet this deadline will result in the application being deemed ineligible.

Please use the additional space below to provide information requested above or to provide additional information important for consideration of this application. Attach additional pages, only if necessary.

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The Applicant hereby certifies that he/she believes the development can be completed within the development budget set forth and the development can be operated within the operating budget set forth. In addition, the Applicant certifies that the Sources and Uses of Funds includes the full amount of all federal, state or local subsidies/funds that are committed or anticipated for the development. Verification may be obtained from any source named in this application. The Applicant understands that DSHA will retain the original or a copy of this application, even if an allocation is not granted.

The Applicant further represents that if a Low Income Housing Tax Credit (LIHTC) preliminary reservation is granted, as a result of this application, it will promptly furnish such other supporting information and documents as may be requested. In carrying out the development and operation of the development, the Applicant agrees to comply with all applicable federal and state laws regarding unlawful discrimination and LIHTC Program rules and regulations. The Authority is not responsible for actions taken by the Applicant in reliance on a prospective Tax Credit reservation. It is further understood and agreed by the Applicant that for the purpose of determining qualified developments and allocating the Tax Credits, DSHA can reduce, modify, or reject any or all LIHTC allocation requests.

For Applicants applying for any additional DSHA funding, Applicant covenants and agrees that, in the event Applicant makes false statements or otherwise provides information to DSHA with the intent to mislead DSHA, or otherwise violates the rules and regulations of DSHA, in addition to any other contractual remedies available to DSHA, DSHA may impose such sanctions as the Housing Director shall deem reasonable under the circumstances as are authorized by DSHA's rules and regulations. In the event Applicant objects to any such sanctions in writing within thirty (30) days after notice of their imposition, Applicant shall have the right to have the imposition of sanctions reviewed at a public session of the Council On Housing (COH), and the parties agree that the COH shall have the right to recommend, modify, increase, suspend, or cancel such sanctions and such decision shall be binding upon DSHA and Applicant.

The undersigned applies for the Tax Credits indicated in this application and represents that the property will not be used for any illegal or restricted purpose, and that all statements made in this application are true and are made for the purpose of obtaining a Tax Credit allocation. Furthermore, the Applicant hereby certifies to DSHA that the Applicant is not in any way owned, operated, managed, controlled or otherwise affiliated with in any way any person who has been found guilty or pled guilty to any crime, including a felony, misdemeanor or offense involving fraud, dishonesty, deceit, breach of trust, embezzlement or any other financial crime.

I/we fully understand that it is a Class A misdemeanor punishable by a fine up to \$2,300, up to one (1) year in prison, restitution, and other conditions as the Court deems appropriate, to knowingly make any false statements concerning any of the above facts as applicable under the provisions of Title 11, Delaware Code, Section 1233.f.

Applicant Name:

Applicant Authorized Signature:

Date: