# TIEBREAKERS USED BY OTHER STATES

- Least amount of Tax Credits per unit - 12 States
- Least amount of Federal Tax Credits per unit - 2 States
- Developer with the least amount total Tax Credits awarded across the entire funding round - 1 State
- Least Tax Credits per square foot - 3 States
- Lowest cost per unit - 3 States
- Project located in a county with the least amount of LIHTC currently approved units in the last five (5) years - 2 States
- Project located in the county that did not receive a competitive tax credit award in the last funding period - 2 States
- Project intended for eventual tenant ownership - 5 States
- Lottery - 3 States
- Waiting List (Applicants placed on a waiting list that were not funded due to an inadequate amount of available tax credits to fund the project) - 3 States

# LIHTC State Tiebreakers

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| Alabama | 1. In the event there is a tie in scoring among two or more applications then a recommendation will be made for the application that has the least amount of aggregate participation by any one owner. Aggregate participation is defined as the total of all Housing Credit and Home/Housing Credit applications recommend for awards in the current application cycle.<br>2. If a tie still remains, priority will be given to the applicant that applied for AHFA HOME funds.<br>3. If a tie still remains, priority will be given to the application located in a county with the least amount of AHFA currently approved units in the last five (5) years.<br>4. If a tie still remains, priority will be given to the application that had the fewest amount of missing and/or incomplete documents.<br>5. If a tie still remains, priority will be given to the application based on the following owner performance criteria in the order as sequenced:<br>a. The owner who has not had an additional on-site inspection performed in the prior calendar year and does not have an additional on-site inspection scheduled on any existing AHFA-funded project.<br>b. The owner who has not requested a third extension (as defined in the 2016 Housing Credit QAP) on any 2016 AHFA-funded project.<br>c. The owner has not returned their full allocation of AHFA HOME funds or Housing Credits in a prior calendar year through the date of the allocation of 2016 funds.<br>6. If a tie still remains, priority will be given to the project which is located in a Qualified Census Tract and is supported by its respective governmental entities approved revitalization plan. The revitalization plan must have been approved within the last five (5) years. Copies of the relevant excerpted pages, with specific references highlighted (no more than 10 pages) must be submitted with the application.<br>7. If a tie still remains, priority will be given to the owner who requested the least amount of Housing Credits per unit.<br>8. If a tie still remains, priority will be given to the application for a project that is intended foreventual tenant ownership. The project must consist of single-family homes, duplexes, townhomes, or a combination to be eligible. The |
| Alaska | 1. The tie-will be broken in favor of the project whose community has gone the longest without a GOAL program funded development; if still tied, then |
| Arizona | In the event two (2) Projects have the same adjusted competitive score, ADOH will reserve Tax Credits to the Project according to the following tiebreaker criteria:<br>1. To Applicants with the most efficient use of tax credits calculated by dividing the total tax credits requested (Form 3, Page 1) by the total number of LIHTC Units including any employee unit(s) included in Eligible Basis. (Total Units on Form 18 less Market Rate Units and any employee units that are not in Eligible Basis on Form 18). |

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| Arkansas | In the event there is a tie in scoring for two or more Applications, a funding recommendation will be made for the Application based on one of the following criteria. The following are probable tie-breaker criteria ADFA would use, but not meant to be exclusive of others:<br>1. Funding recommendation will be based on maximumnumber of affordable rental units produced; or<br>2. Funding recommendation will be based on the Application which requested theleast amount of housing credits per-unit;or<br>3. Funding recommendation will be based on the Application that has the least amount of aggregate participation by any one owner or development team member. Aggregate participation is defined as the total of all Applications |
| California | If multiple applications receive the same score, the following tie breakers shall be employed:<br>For applications for projects within single-jurisdiction regional competitions only (the City and County of San Francisco and the City of Los Angeles geographic apportionments), the first tiebreaker shall be the presence within the submitted application of a formal letter of support for the project from either the San Francisco Mayor's Office of Housing or the Los Angeles Housing + Community Investment Department respectively. Within those cities, and for all other applications statewide, the subsequent tiebreakers shall be as follows:<br>First, if an application's housing type goal has been met in the current funding round in the percentages listed in section 10315, then the application will be skipped if there is another application with the same score and with a housing type goal that has not been met in the current funding round in the percentages listed in section 10315; and<br>Second, the highest of the sum of the following:<br>(A)Leveraged soft resources, as described below, defraying residential costs to total residential project development costs. Except where a third-party funding commitment is explicitly defraying non-residential costs only, leveraged soft resources shall be discounted by the proportion of the project that is non-residential. Leveraged soft resources shall be demonstrated through documentation including but not limited to funding award letters, committed land donations, or documented project-specific local fee waivers.<br>Leveraged soft resources shall include all of the following:<br>(i)Public funds. "Public funds" include federal, tribal, state, or local government funds, including the outstanding principa<br>balances of prior existing public debt or subsidized debt that has been or will be assumed in the course of an |

In addition, public funds include funds from a local community foundation, funds already awarded under the Affordable Housing Program of the Federal Home Loan Bank (AHP), waivers resulting in quantifiable cost savings that are not required by federal or state law, local government fee reductions established in ordinance and not required by federal or state law that are available only to rental affordable housing for lower-income households and affordable ownership housing for moderate income households, or the value of land donated or leased by public entity or donated as part of an inclusionary housing ordinance which has been in effect for at least one year prior to the application deadline. Private loans that are guaranteed by a public entity (for example, RHS Section 538 guaranteed financing) shall not be counted as public funds, unless the loans have a designated repayment commitment from a public source other than rental or operation subsidies, such as the HUD Title VI Loan Guarantee Program involving Native American Housing Assistance and Self Determination Act (NAHASDA) funds. Land and building values, including for land donated or leased by a public entity or donated as part of an inclusionary housing ordinance or other development agreements negotiated between public entities and private developers, must be supported by an independent, third party appraisal consistent with the
Loans must be "soft" loans, having terms (or remaining terms) of at least 15 years, and below market interest rates and interest accruals, and are either fully deferred or require only residual receipts payments for at least the first fifteen years of their terms. Qualified soft loans may have annual fees that reasonably defray compliance monitoring and asset management costs associated with the project. The maximum below-market interest rate allowed for tiebreaker purposes shall be the greater of four percent (4%) simple, or the Applicable Federal Rate if compounding. RHS Section 514 or 515 financing shall be considered soft debt in spite of a debt service requirement. Further, there shall be conclusive evidence presented that any new public funds have been firmly committed to the proposed project and require no further approvals, and that there has been no consideration other than the proposed housing given by anyone connected to the project, for the funds or the donated or leased land. Seller carryback financing and any portion of a loan from a public seller or related party that is less than or equal to sale proceeds due the seller, except for a public land loan to a new construction project, shall be excluded for purposes of the tiebreaker.

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| | The capitalized value of rent differentials attributable to public rent or public operating subsidies shall be considered public funds based upon CTCAC underwriting standards. Standards shall include a 15-year loan term; and interest rate established annually by CTCAC based upon a spread over 10-year Treasury Bill rates; a 1.15 to 1 debt service coverage ration; and a five percent (5%) vacancy rate. In addition, the rental income differential for subsidized units shall be established by subtracting tax credit rental income at 40 percent (40%) AMI levels (30% AMI for Special Needs projects or for Special Needs units within a mixed-population project) from the anticipated contract rent income documented by the subsidy source. The rent differential for projects with public operation subsidies shall equal the annual subsidy amount in year 1, provided the subsidy will be of a similar amount in succeeding years, or the aggregate subsidy amount of the contract divided by the number of years in the contract if the contract does not specify an annual subsidy amount.<br>(ii)soft loans that meet the criteria described in subparagraph (i) (except that terms shall be of at least 55 years), or grants, from unrelated non-public parties that are not covered by subparagraph (i) and that do not represent Financing available through the National Mortgage Settlement Affordable Rental Housing Consumer Relief programs. The party providing the soft loans or grants shall not be a partner or proposed partner in the limited partnership (unless the partner has no ownership interest and only the right to complete construction) and shall not receive any benefit from a related party to the project. The application shall include(1)a certification from an independent Certified Public Accountant (CPA) or independent tax attorney that the leveraged soft resource(s) is from an unrelated non-public entity(ies), that the unrelated non-public entity(ies) shall not receive any benefit from a related party to the project, and that the leveraged<br>(iii)the value of donated land and improvements that are not covered by subparagraph (i), that meet the criteria described in subparagraph (i), and that are contributed by an unrelated entity (unless otherwise approved by the Executive Director), so long as the contributed asset has been held by the entity for at least5 years prior to the application due date. The party providing the donation shall not be a partner or proposed partner in the limited partnership (unless the partner has no ownership interest and only the right to complete construction) and shall not receive any benefit from a related party to the project. In addition, the land shall not have been owned previously by a related party or a partner or proposed partner (unless the partner has no ownership interest and only the right to complete construction). The application shall include a certification from an independent Certified Public Accountant (CPA) or independent tax attorney that the donation is from an unrelated entity and that the unrelated entity shall not receive any benefit from a related party to the project.<br>(iv)For purposes of this section, a related party shall mean a member of the development team or a Related Party, as defined in Section 10302(gg), to a member of the development team.<br>Permanent funding sources for this tiebreaker shall not include equity commitments related to the Low Income Housing Tax Credits. |

The numerator of projects of 50 or more newly constructed or adaptive reuse Tax Credit Units shall be multiplied by a size factor equal to seventy five percent plus the total number of newly constructed or adaptively reused Tax Credit Units divided by 200 (75% + (total new construction/adaptive reuse units/200)). The size factor calculation shall be limited to no more than 150 Tax Credit Units. In the case of a new construction hybrid 9% and 4% tax credit development which meets all of the following conditions, the calculation of the size factor for the 9% application shall include all of the Tax Credit Units in the 4% application up to the limit described above, the leveraged soft resources ratio calculated pursuant to the subparagraph (A) shall utilize the combined amount of leveraged soft resources defraying residential costs and the combined total residential project development costs from both the 9% and 4% applications, and the ratio calculated pursuant to subparagraph (B) shall also utilize the combined total residential project development costs from both the 9% and 4% application:

(i)the 4% application shall have been submitted to CTCAC and CDLAC by the9% application deadline;(ii)the 4% and 9% projects are simultaneous phases, as defined in Section10327(c)(2)(C);(iii)the 4% application is eligible for maximum points under Sections 10325(c)(3),(4)(B), (5), and (6), except that the 4% application may be eligible for maximum points in the lowest income category in combination with the 9% project; and(iv)developers shall defer or contribute as equity to the project any amount of combined 4% and 9% developer fees in cost that are in excess of the limit pursuant to

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| | In the event that the 4% component of a hybrid project that receives an increase to its size factor pursuant to this paragraph is not placed in service within 6 months of the 9% component, both applicants shall be subject to negative points.<br>If the project's paid purchase price exceeds appraised value, the leveraged soft resources amount shall be discounted by the overage, unless the Executive Director has granted a waiver pursuant to Section 10327(c)(6).<br>(B)One (1) minus the ratio of requested unadjusted eligible basis to total residential project development costs, with the resulting figure divided by three. For purposes of this tiebreaker paragraph only, requested unadjusted eligible basis shall be increased by the amount of any reduction to eligible basis that is less than or equal to the amount of leveraged soft resources, as described above but exclusive of donated land value, fee waivers, and the capitalized value of rent differentials attributable to public rent or public operating subsidies, committed to the project.(C)Except as provided below, a new construction large-family project applying in 2019 or later shall receive a higher resource area bonus as follows based on the designation of the project's location on the TCAC/HCD Opportunity Area Map: The project is non-rural and the project's census tract is a Highest Resource area<br>20 percentage points<br>The project is non-rural and the project's census tract is a High Resource area<br>10 percentage points<br>The project is rural and project's census tract is a Highest Resource area<br>10 percentage points<br>The project is rural and the project's census tract is a High Resource area<br>5 percentage points<br>This bonus shall not apply to projects competing in the Native American apportionment, unless such projects fall into the rural set-aside competition. In addition, this bonus shall not apply to an inclusionary project, which for purposes of this subparagraph shall mean a project in which any of the Low-Income Units satisfy the obligations of an inclusionary housing ordinance, unless the obligations derive solely from the Low-Income Units themselves or unless the project includes at least 40 Low-Income Units that are not counted towards the obligations of the inclusionary housing ordinance. An application for a large family new construction project located in a High or Highest Resource area shall disclose whether or not the project includes any Low-Income Units which satisfy the obligations of an inclusionary |
| Colorado | No information on Tiebreakers were found.* |
| Connecticut | If two projects have equal scores, the Authority will use the following tie-breakers, in order:<br>1. Preference is given, within the Public Housing Classification, to applications for SSHP developments that include Family units (as defined in the Glossary) over other applications in this classification;<br>2. Highest Total Rental Affordability Category score;<br>3. Highest Total Municipal Commitment & Impact Category score;<br>4. Highest Total Financial Efficiency & Sustainability Category score; and<br>5. Highest Total Qualifications & Experience Category score. |

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| Delaware | In the event of a tie score, applications shall be ranked according to the tiebreaker system described below:<br>1. First,the project located in the county that did not receive a competitive tax credit award in the last funding round;<br>2. Second, the application requesting thelowest amount of housing tax credits per low-income square foot; and<br>3. If there is still a tie score after these, third, the application with a lower total development cost per square foot. |
| Florida | No information on Tiebreakers were found. |
| Georgia | In the event one or more projects have the same score, but DCA has insufficient resources to fund all of the projects having that score of two projects, have the same score in the same Local Government area, the following priorities will be utilized to evaluate projects. These tiebreakers will be used in the order presented.<br>1. Properties that received a HOME Consent.<br>2. Application that has received a letter from DCA Portfolio Management designating the property as a high priority. Only one letter will be considered in each round.<br>3. First selected Application for the Project Team in this round to help ensure more equitable distribution of resources among Applicants.<br>4. Applications that use theleast amount of tax credits per low-income unit. |
| Hawaii | No information on Tiebreakers were found. |
| Idaho | If there is limited tax credit available and two or more developments have met all QAP thresholds and have identical point scores, the development(s) with a lower tax credit award per rent restricted unit (rounded to two decimals) will be given priority. “Rent restricted” units includes Tax Credit, HOME, Housing Trust Fund, and any project-based rental subsidy units (i.e., Section 8 & RD515).<br>If circumstances beyond the control of the housing sponsor result in a future request for additional tax credit under the development relief provisions found in Section 14.3, the Association will award the additional credit only if the housing sponsor maintains their original award ranking established by the Association at the time of initial tax credit reservation. |
| Illinois | In the event that two (2) or more Projects have an equal number of points, the following will be used to determine selection:<br>1. Tenant Populations of Individuals with Children.Projects that serve populations of individuals with children, if a tie still remains;<br>2. Projects with thelongest affordability period. If a tie still remains;<br>3. Projects withhistoric significance. If a tie still remains; |
| Indiana | If two or more developments receive an equal total score, the following tie breakers will be used to determine the reservation:<br>1. First Tie Breaker: priority will be given to the development located in a community that has not received tax credits within the past three years. If a tie still remains;<br>2. Second Tie Breaker: priority will be given to the development that requests the lowest number of tax credits per unit. If |
| Iowa | State has a Waiting List for the reservation of tax credits. |

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| Kansas | The selection criteria and point system that are used in ranking applications are outlined below. In the event of a tie in overall total points earned by two or more applications, the determining factors are, in order:<br>1. The development that is designed to serve the lowest income tenants as determined for item E2, Page 11<br>2. The development that has the lowest intermediary costs as determined for item C.1, page 10 |
| Kentucky | State has a Waiting List for the reservation of tax credits. |
| Louisiana | In the event of a tie between Applications for which there are Insufficient Credits to reserve to each project, the LHC will use the following tie-breaking procedure:<br>Projects receiving the same score using the competitive selection criteria of the state Qualified Allocation Plan will be awarded tax credits in the order of a sub-ranking score using the total points for such Projects evidenced in the following categories from the Selection Criteria:<br>1. Selection Criteria IA (i): Projects promoting project diversity bypercentage of limiting low-income units.<br>2. Selection Criteria (ii): Projects which promote geographic by being located in acensus tract with high area median incomes. |
| Maine | If more than one Application has the same self-score, the Application for the least amount of Credit and 0% deferred debt from Maine Housing per unit will have priority over the other Application(s). If any of the Applications use the same amount of these resources, the Application that includes a commitment and an acceptable plan to convert the Project to affordable homeownership for the residents after the Extended Use Period will have priority over the other Application(s) The plan must describe the process for transferring ownership to the residents, the purchase price or process for determining it, any financial assistance available for residents (including any reserves), and how the affordability will be |
| Maryland | No information on Tiebreakers were found. |
| Massachusetts | No information on Tiebreakers were found. |
| Michigan | If, after evaluating projects based on the Scoring Criteria, two projects have identical scores. MSHDA will select between them according to this order of priority:lowest actual amount of credit per unit; highest actual Walkscore. |
| Minnesota | If two or more proposals have equal number of points, the following will be used to determine selection:<br>1. First tie breaker: Priority will be given to the project with the greater number of points in Preference Priority criteria; if a tie still remains;<br>2. Second tie breaker: Priority will be given to a project located in a city, township, or Tribal Reservation that has not received tax credits in the last two years; if a tie still remains;<br>3. Third tie breaker: Priority will be given to the project with thehighest “Percentage of Funds Secured, Awarded or Committed” as measured by the selection criterion of Financial Readiness to Proceed/Leveraged Funds; if a tie still remains;<br>4. Fourth tie breaker: Priority will be given to the project with the lowest percentage of intermediary costs, as measured |

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| Mississippi | In the event of a tie in the scores, the Tiebreaking System will be used in the following order:<br>1. Priority funding will be given to the development that has the lowest cost per unit (CPU).<br>2. Applications will be ranked according to tax credits per unit favoring the development that requires the fewest tax credits per unit.<br>3. A development to be located in a qualified census tract shall take precedence over one that is not.<br>4. For multi-phased developments submitted within the same cycle that remain tied after applying the above tie- |
| Missouri | No information on Tiebreakers were found. |
| Montana | We recommend the following tiebreaker structure, which proposes prioritizing projects that serve households with the lowest incomes and demonstrate the most need:<br>1. Projects with the greatest percentage of total project units targeted at the lowest income tenants.<br>2. Projects with the longest waiting list.<br>3. Projects in a QCT/DDA.<br>4. Projects located in an area that has not received an allocation of credits in the last 5 years. |
| Nebraska | No information on Tiebreakers were found. |
| Nevada | In the event that one or more projects competing for Tax Credits in the same set-aside or geographical account receives an identical number of points, the Division will break the tie by determining the most efficient use of Tax Credits compared against costs. This will be determined by dividing the gross ten-year total amount of Tax Credit funding by the Total Project Costs. The project with the lowest percentage of Tax Credit funding to Total Project Costs to two (2) decimal |
| New Hampshire | In the case of a scoring tie, the tiebreakers shall be:<br>1. The project providing the highest percentage of new housing units to total housing units is favored.<br>2. If still tied, the most efficient use of LIHTC's (i.e. lowest amount of LIHTC's per rent restricted unit) is favored. |
| New Jersey | The following tiebreaker system shall be used to break ties between projects with the same score:<br>1. If competing projects have a tie score, a tax credit reservation shall be awarded based on the following:<br>i. In the Senior Cycle, a tax credit reservation shall be awarded to the project with the least amount of tax credits per tax credit unit.<br>ii. In all other cycles and set-asides, a tax credit reservation shall be awarded to the project with the least amount of tax credits per tax credit bedroom.<br>iii. In all cycles, superintendent unit(s) shall not be included for purposes of calculating the tiebreaker. |
| New Mexico | Project with lower Total Development Cost per unit |
| New York | State has a Waiting List for the reservation of tax credits. |

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| North Carolina | The following will be used to award tax credits in the event that the final scores of more than one project are identical:<br>1. The project in the census tract with the lowest percentage of families below the poverty rate (see Appendix H for listing of poverty rates by census tract).<br>2. The project requesting the least amount of federal tax credits per low-income unit based on the Agency's equity needs analysis.<br>3. The project with the lowest average income targeting.<br>4. Tenants with Children: Projects that can serve tenant populations with children. Projects will qualify for this designation if at least twenty-five percent (25%) of the units are three or four bedrooms. This tiebreaker will only apply where the market study shows a clear demand for this population (as determined by the Agency).<br>5. Tenant Ownership: Projects that are intended for eventual tenant ownership. Such projects must utilize a detached |
| North Dakota | In the event of a tie between two or more projects when insufficient program funds remain to fund each one, the first tie breaker will be for the project(s) that best meets the mandatory set-aside; the second tie-breaker will be the number of total units in the project that are income and rent-restricted for extremely low, very low, and low income households. |
| Ohio | 1. Developments with 50 units or more.<br>2. Developments with composite scores in the sub-pool's top 50 percent using the formula contained in Appendix G: Tiebreaker #2 Composite Formula. All composite scores will be posted online. OHFA reserves the right to cancel the funding reservation for any proposal that alters its cost profile, unit configuration or scoring commitments at final application.<br>3. Developments with the greatest number of affordable units. |
| Oklahoma | In case there are Applications with the same final score in any set-aside that will affect funding:<br>1. Applications will be funded based on the lowest Federal Tax Credits per unit (Historical Tax Credits are excluded). Tax Credits per unit will be determined by dividing the Federal Tax Credits an Applicant requests and qualifies for by the number of Tax Credit units, including employee units. The Application using the least Tax Credits per unit will be awarded first; the second Application using the least Tax Credits per unit will be next, and so forth until such time as the Tax Credits have been Allocated under the set-aside.<br>2. In the event that Applications are still tied, a drawing shall occur at the Trustees meeting in which the Applications are being considered for funding. All Applications remaining tied in any set-aside will be entered in the drawing. The first Application drawn, will be funded first, the second Application drawn, will be funded next, and so forth until such time as the Tax Credits have been Allocated under the set-aside. Applications not drawn under a set-aside will be placed in the next set-aside in which they qualify and request in rank score order and tie breaker.<br>3. In circumstances that only the order within a set-aside or from which set-aside a given Development will be funded is |

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| Oregon | If the total evaluation scores of two (2) or more Applications result in a tie and LIHTC allocation availability are insufficient to fund all tied Applications, the following criteria will be used to break the tie:<br>1. If the tied Projects are in different Regions and more than fifty percent (50%) of the remaining funds comes from one of those Regions; that Project will be funded.<br>2. If the tied Projects are in the same Region, or from Regions whose allocation contributes less than fifty percent (50%) of the remaining funds, the Project with the lowest Average Median Family Income served will be funded.<br>3. If the Average Median Family Income is tied, the Project with the lowest cost (excluding acquisition and reserves) will |
| Pennsylvania | If two or more developments have the same ranking within a Set-Aside, Pool or Preference and only one Application can be awarded Tax Credits, the Agency will select the Application that has:<br>1. A higher percentage of units available to residents whose incomes are at or below 50 percent of area median gross income as compared to total number of Tax Credit eligible units.<br>2. If the Applications have the same percentage of units serving residents at or below 50 percent of area median income, the Agency may select the Application that it determines best fits the Agency's affordable housing priorities and achieves geographic distribution. |
| Rhode Island | No information on Tiebreakers were found. |

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| South Carolina | The following factors will be used in the order they are listed to break a tie. If a tie is broken using the first factor then the other factors will not be applied and so on.<br>1. Developments with the highest site scores.<br>2. As required in each Set-Aside, the Authority will apply cost standards for E ligible Basis per Heated Square Foot (EBHSF) to all developments reaching the tiebreaker. Standard deviations will be calculated from the group average for each type of development submitted within the Set-Aside. The Authority will use discretion in determining the group types for comparison, which may include but are not limited to new construction, rehabilitation, garden style, and single family developments. Developments with an EBHSF that deviates above **or** below the group average will be assigned the following values: EBHSF less than or equal to 1.0 Standard Deviation = .5000, EBHSF greater than 1.0 and less than or equal to 2.0 Standard Deviations = .3000, EBHSF greater than 2.0 and less than or equal to 3.0 Standard Deviations = .2000, EBHSF greater than 3.0 Standard Deviations = .1000.<br>3. The groups established in Tie Breaker #3 will also be used for this Tie Breaker. If required in each Set-Aside, the Authority will rank each development based on the difference between its EBHSF and the group average EBHSF for each type of development submitted in that Set-Aside.<br>4. Developments located in a Qualified Census Tract (QCT) that contribute to a concerted community revitalization plan (CRP). The CRP plan must be included with the application submission.<br>5. Eventual Homeownership: The Authority will allow only single family homes, townhouses or duplexes to be built for eventual homeownership. Provide a detailed narrative of how homeownership will be achieved. Submit an acceptable Conversion Agreement, and other documentation as required, that provides for tenant ownership at the end of the initial fifteen (15) year compliance period. The Applicant must submit a conversion plan as well as other required documentation that includes but is not limited to a detailed timeline outlining how the tenants will become homeowners. The conversion plan must include all homebuyer counseling programs to be provided along with the financial procedure that will be used to transfer the rental units into homeownership. The Applicant must execute a |
| South Dakota | State has a Waiting List for the reservation of tax credits. |
| Tennessee | In the event there is a scoring tie between two or more Initial Applications at the cutoff for receipt of a Tax Credit Reservation Notice, the tie shall be broken as follows:<br>1. If the tie is between two or more Initial Applications, **all of which propose new construction**, the Initial Application requesting the least Tax Credits per square foot of heated, low-income, **residential** floor space as measured “paint to paint” (**not including** common areas) will be given priority.<br>2. If the tie is between two or more Initial Applications, **at least one of which proposes preservation or rehabilitation**, the Initial Application requesting the least Tax Credits per low-income unit will be given priority. |

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| Texas | In the event there are Competitive HTC Applications that receive the same number of points in any given set-aside category, rural regional allocation or urban regional allocation, or rural or statewide collapse, the Department will utilize the factors in this section in the order they are presented, to determine which development will receive preference in consideration for an award. For the purposes of this section, all measurements will include ingress/egress requirements and any easements regardless of how they will be held. The tie breaker factors are not intended to specifically address a tie between equally underserved sub-regions in the rural or statewide collapse.<br>1. Applications having achieved a score on Proximity to the Urban Core. This item does not apply to the At-Risk Set-Aside.<br>2. Applications scoring higher on the Opportunity Index under §11.9(c) (4) or Concerned Revitalization Plan under §11.9(d) (7) of this chapter (relating to Competitive HTC Selection Criteria) as compared to another Application with the same score.<br>3. Applications proposed to be located in a Place, or if located completely outside a Place, a county, that has the fewest HTC units per capita, as compared to another Application with the same score. The HTCs per capita measure (by Place or county) is located in the 2018 HTC Site Demographic Characteristics Report.<br>4. Applications proposed to be located in a census tract with the lowest poverty rate as compared to another Application with the same score. |
| Utah | In the event that there are only enough Housing Credits remaining to fund one project and two or more projects have identical Application scores, **the determining tie breaker will be the Housing Credit efficiency, which is calculated as the ratio of Housing Credits requested per Net Residential Square Foot (NRSF) of Housing Credit units. The project with the lowest ratio for Housing Credit efficiency will win the tie breaker and, therefore, be awarded Housing Credits**.<br>This tie breaker system will apply to each set-aside pool. The winning project will be awarded credit from that pool, and the non-winning project will be moved into the General Pool where it will compete against all other projects in that pool. If a tie remains at the end of distribution of credits from the General Pool, the tie breaker will be applied to determine the |
| Vermont | No information on Tiebreakers were found. |
| Virginia | In the event of a tie in the number of points assigned to two or more applications within the same pool, or, if none, within the Commonwealth, and in the event that the amount of credits available for reservation to such applications is determined by the executive director to be insufficient for the financial feasibility of all of the developments described therein, the Authority shall, to the extent necessary to fully utilize the amount of credits available for reservation within such pool or, if none, within the Commonwealth:<br>1. Select one or more of the applications with the highest combination of points from subdivision 7 (this is the bonus points section within their Selection Criteria) above, and each application so selected shall receive (in order based upon the number of such points, beginning with the application with the highest number of such points) a reservation of credits.<br>2. If two or more of the tied applications receive the same number of points from subdivision 7 above and if the amount |
| Washington | For the purpose of ranking projects and allocating credit dollar amounts, the commission will give preference to projects that serve the lowest income tenants, that are obligated to serve low-income tenants for the longest periods, and that are |

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| West Virginia | If two or more properties have the same score within a specific set-aside category or within the pooled Set-Aside Category, and there are not sufficient Credits available in such Set-Aside Category to select all of the tied properties, the lowest amount of Credits requested per total Interior Unit Square Footage will receive the award |
| Wisconsin | WHEDA will determine final point scores after reviewing information provided by applicant. If two or more applicants receive the same score, **the application with the highest percentage of units set-aside at 30% and 40% of county median incomewill be ranked the highest**. **A secondary tiebreaker, if needed, will rank applications by lowest cost per unit.** |
| Wyoming | Has a tie breaker system that awards applicants points for having Development costs below their established "tolerance level." Also awards tie breaker points to developments where combined Developer and Builder fees are less than 15% of |

*Found Tiebreakers from their 2005 QAP

Oklahoma Housing Finance Agency

Workforce Housing Pilot Program

Draft Program Guidelines

1 Loan amount: up to $4 million in Oklahoma County, up to $4 million in Tulsa County (minimum $2 million)

2 Income limits: 60%-120% AMI

3 Rent limits: TBD

4 Period of Affordability: 10 years (not reduced or terminated if loan is repaid prior to loan maturity date)

5 Rental or ownership

6 New construction or rehabilitation

7 Eligible applicants: for-profits, nonprofits, units of local government, Native American tribes, etc.

8 Construction + Permanent Loan

9 90% Loan to Value

10 2% interest rate, fixed, 10 year term with 30 year amortization, equity kicker on back end

11 Recourse

12 Completion bond or irrevocable letter of credit during construction period (needed if recourse?)

13 OHFA to be either direct lender or loan participant

14 Loan origination fee: TBD

15 OHFA Administrative Fee: TBD

16 Debt Coverage Ratio: 1.15

17 Application Process: TBD