

Memorandum



DATE November 4, 2025

CITY OF DALLAS

TO Honorable Members of the Housing and Homelessness Solutions Committee: Cara Mendelsohn (Chair), Lorie Blair (Vice Chair), Adam Bazaldua, Zarin Gracey, Jesse Moreno, Jaime Resendez, Gay Willis

SUBJECT **Low Income Housing Tax Credit (LIHTC) 9% Application Process**

The purpose of this memorandum is to provide the Housing and Homelessness Solutions Committee (HHSC) with an overview of the upcoming 9% and 4% Low Income Housing Tax Credit (LIHTC) application process, scheduled for implementation this fall.

Background

The Texas Department of Housing and Community Affairs (TDHCA) administers two versions of the federal Low-Income Housing Tax Credit (LIHTC) program: the 9% competitive credit and the 4% non-competitive credit. Both programs require local review and participation, through either a Resolution of Support or Resolution of No Objection.

	9 % LIHTC	4 % LIHTC
Competitiveness	Highly competitive, limited annual allocation	Non-competitive, available year-round
Funding Source Requirement	No bond financing required	Must be paired with tax-exempt bond financing
Application Period	Opens in January, due February–March	Open year-round
Award Timing	Awards made in July each year	Rolling approvals throughout the year
Scoring & Threshold Criteria	Yes — projects scored and ranked	Must meet eligibility and threshold criteria
Uses	New construction or substantial rehabilitation	Commonly used for acquisition/rehab and some new builds
Local Government Participation	Grant Resolution of Support the developer can submit to TDHCA for additional points on their LIHTC application	Grant Resolution of No Objection which is required for all applications to TDHCA

Annually, TDHCA publishes the rules, priorities, threshold and scoring criteria for awarding tax credits to affordable housing developments in their Qualified Allocation Plan (QAP). The current QAP can be found here: [Multifamily Programs - QAP, NOFAs and Rules | Texas Department of Housing and Community Affairs](#)

Application Review and Approval Process

The consolidation of staff from the former Department of Housing & Community Development and the Office of Equity and Inclusion into the new Office of Housing and Community Empowerment (OHCE) brings housing and fair housing teams together under one roof, fostering closer collaboration and enabling a more streamlined review process for Low-Income Housing Tax Credit (LIHTC) projects. Developers will benefit from an updated, clearer checklist outlining all required application materials, along with a revised fair housing worksheet.

Once applications are received by OHCE, they undergo an initial threshold review. This review checks each application against the standardized checklist to ensure that the developer has submitted all the required information and meets the minimum eligibility criteria. If any information is missing or incomplete, OHCE staff will request additional documentation from the applicant.

Following the threshold review, OHCE staff brief the respective Council members for each project location. After submitting an application, developers should avoid direct communication with Dallas City Council members due to [Chapter 12A](#) (the City's Code of Ethics), which helps ensure a fair and impartial review process. After a thorough evaluation, staff will determine whether to recommend City support. Staff recommendations are then presented to HHSC, where the body votes on whether to advance the project application to City Council for City support through a Resolution of No Objection or Resolution of Support.

Final approval is granted at the subsequent City Council meeting, where a resolution is issued for each approved project. Developers include this resolution in their application to the Texas Department of Housing and Community Affairs (TDHCA). To be considered for the 2026 program year, applications for a City Resolution of Support for 9% Low Income Housing Tax Credit (LIHTC) developments must be submitted via email to HousingLIHTC@dallascityhall.com no later than 11:59 p.m. on December 31, 2025. This annual deadline will remain in effect for future program years.

Timeline for developer applications for 2025-2026 9% LIHTC applications:

- November 4, 2025 – memo to Housing and Homelessness Solutions Committee on LIHTC application reviews and improvements
- November 7, 2025 – Department website updated for Housing Tax Credit Program applications to the City of Dallas OHCE
- December 1, 2025 – LIHTC developer webinar
- December 31, 2025 - Applications for a City Resolution of Support for 9% Low Income Housing Tax Credit (LIHTC) developments must be submitted via email to HousingLIHTC@dallascityhall.com no later than 11:59 p.m.
- January 1, 2026 – staff review begins
- January 2026 – Applications presented to HHSC
- January 2026 – Applications brought before City Council
- February-March – Developer moves forward with their applications to TDHCA

Staff will continue to accept 4% Housing Tax Credit Applications year-round. However, City staff will only review applications and schedule proposals for City Council consideration four times per year. The Calendar for 2025-2026 can be seen below:

[2026 City Calendar](#)

Request for Applications (RFA) 2026 Timeline			
45 Day Tenant Notification Deadline	Application Deadline	Housing Committee	City Council Consideration
11/16/2024	12/31/2024	1/28/2025	2/12/2025
2/14/2025	3/31/2025	5/27/2025	6/14/2025
5/16/2025	6/30/2025	8/25/2025	9/24/2025
7/18/2025	9/1/2025	11/4/2025	12/10/2025

Should you have any questions or need any additional information, please contact myself or Thor Erickson, Director, Office of Housing and Community Empowerment at 214-670-3632 or Thor.Erickson@dallas.gov.

Service First, Now!



M. Elizabeth (Liz) Cedillo-Pereira
Assistant City Manager

c: Kimberly Bizer Tolbert, City Manager
Tammy Palomino, City Attorney

Alina Ciocan, Assistant City Manager
Donzell Gipson, Assistant City Manager
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Mark Swann, City Auditor
Biliera Johnson, City Secretary
Preston Robinson, Administrative Judge
Dominique Artis, Chief of Public Safety
Dev Rastogi, Assistant City Manager

Robin Bentley, Assistant City Manager
Jack Ireland, Chief Financial Officer
Ahmad Goree, Chief of Staff to the City Manager
Directors and Assistant Directors