

# LIHTC PROGRAM DETAILS

## 4% Credits

- Available for building acquisition costs for buildings that, generally, have been continuously owned for at least 10 years prior to applying for credits and are outside of initial compliance under a previous LIHTC award.
- Acquisition credits may be secured through applications for 9% tax credits.
- Available for acquisition and rehabilitation expenses for projects receiving loans based on tax-exempt bond proceeds – such projects may apply on an open submission basis.
- Also called the 30% present value credit – rate also adjusted monthly – for September 2014, 3.24%

# Manual For Property Management Lihtc New York

**Arturo Cuomo**



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