



NIFA LIHTC Pandemic Relief Program Application & Program Guidelines

State of Nebraska

Revised June 2022 | 1.3

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

TABLE OF CONTENTS

TABLE OF CONTENTS	2
OVERVIEW & CONTACT INFORMATION	3
1 INTRODUCTION	4
2 ELIGIBILITY	4
3 AWARD & GRANT AMOUNTS.....	4

OVERVIEW & CONTACT INFORMATION

Dan Curran, Deputy Director

Nebraska Department of Economic Development
245 Fallbrook Blvd, Suite 002
Lincoln, NE 68521
402-471-3111
dan.curran@nebraska.gov

GRANT SCHEDULE	
Anticipated Date Application Available in GMS System	TBD
Anticipate Application Due Date	TBD
Anticipated Award Date	TBD
Contract Term	TBD

The NIFA LIHTC Pandemic Relief Program is authorized and further described within Nebraska Legislative Bill 1014, § 42 (Neb. Leg., 107th Leg. 2d Sess.).

Application Portal and Grants Management System

To administer the NIFA LIHTC Pandemic Relief Program (NLPRP), the Nebraska Department of Economic Development (DED) uses a grants management system (GMS), AmpliFund. The GMS User Guides, with instructions for accessing and using the system to apply or implement a NLPRP grant and other resources are available on DED's website, <http://opportunity.nebraska.gov/amplifund/>.

For technical assistance using the GMS, contact the AmpliFund support team at support@amplifund.zendesk.com. For assistance on DED's business processes in the GMS, email the DED Research team at support@dednebraska.zendesk.com.

1 INTRODUCTION

The NIFA LIHTC Pandemic Relief Program was created from the state's allocation under the federal Coronavirus State and Local Fiscal Recovery Funds to support the response and recovery from the COVID-19 public health emergency. The program provides support to families struggling with the public health and negative economic impact of the pandemic. The fund shall be used to provide for the development of affordable housing units eligible for the federal four (4) and nine (9) percent Low Income Housing Tax Credit program.

Governor Pete Ricketts and the Nebraska Legislature allocated \$20.5 million – \$10.5 million in FY2021-22 and \$10 million in FY2022-23 – from the federal Coronavirus State Fiscal Recovery Fund, pursuant to the American Rescue Plan Act of 2021 to the Nebraska Department of Economic Development (DED) to contract with the Nebraska Investment Finance Authority (NIFA) for development of affordable housing units eligible for federal four and nine percent low-income housing tax credit programs.

The Application & Program Guidelines, grant schedule and other documents, once available, will be found at the forthcoming NLPRP webpage on DED's website, opportunity.nebraska.gov, or by contacting the NLPRP Program Coordinator.

GMS User Guides, with instructions for accessing and using the system to apply for and implement a Pandemic Relief Housing Program grant, and other resources are available on DED's AmpliFund Resource page, <https://opportunity.nebraska.gov/programs/amplifund/>.

2 ELIGIBILITY

The NIFA LIHTC Pandemic Relief Program and any awards made thereunder are funded with federal funds allocated to the State of Nebraska from the federal Coronavirus State Fiscal Recovery Fund (CSFRF) pursuant to the American Rescue Plan Act of 2021 (ARPA). As such all funds must be used in compliance with section 602(c) of the Social Security Act, 42 U.S.C. § 802(c), 31 C.F.R. Part 35, the U.S. Department of the Treasury regulations implementing that section, all relevant Treasury guidance, and the Coronavirus State Fiscal Recovery Fund Award Terms and Conditions.

2.1 Eligible Use

Pursuant to 42 U.S.C. § 802(c)(1) awards made by the Pandemic Relief Housing Program will be made to respond to negative economic impacts with respect to the Coronavirus Disease 2019 (COVID-19) including assistance to households.

The NLPRP will provide an award to NIFA to create a proposed LIHTC Gap Financing Program as a response to the negative economic impacts of the COVID-19 public health emergency. This response is enumerated as an eligible use (programs to support long-term housing security: including development of affordable housing) for presumed impacted households (low-income) under 31 C.F.R. Part 35 as indicated in Treasury guidance *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule* on Pages 17 - 18.

3 AWARD & GRANT AMOUNTS

The award to NIFA will be \$20.5 million – \$10.5 million in FY2021-22 and \$10 million in FY2022-23. Once NIFA establishes the LIHTC Gap Financing Program, the amounts for grants to eligible applicants for eligible uses will be established and published by NIFA.