

STATE OF MAINE
DEPARTMENT OF THE SECRETARY OF STATE

Notice of Agency Rulemaking Proposal

AGENCY: 99-346 Maine State Housing Authority

CHAPTER NUMBER AND RULE TITLE: Chapter 16, Low-Income Housing Tax Credit Rule

TYPE OF RULE: Routine Technical

PROPOSAL FILING NUMBER:

BRIEF SUMMARY: The rule repeals and replaces the current Chapter 16, Low-Income Housing Tax Credit Rule. The rule is the qualified allocation plan for allocating and administering the federal low-income housing tax credit in the State of Maine, including the State’s housing credit ceiling for calendar years 2027 and 2028, as required pursuant to Section 42 of the Internal Revenue Code.

PUBLIC HEARING: A public hearing will be held on Tuesday, April 28, 2026, at 9:30 a.m. at Maine State Housing Authority, 26 Edison Drive, Augusta, Maine. To listen or testify virtually, please contact the Board Administrator before the hearing at MaineHousing, 26 Edison Drive, Augusta, Maine 04330-6046; (207) 626-4600 (voice); 1-800-452-4668 (voice in state only); or 711 (Maine Relay) or via e-mail: BoardAdmin@mainehousing.org.

COMMENT DEADLINE: Friday, May 8, 2026, at 5:00 p.m.

CONTACT PERSON FOR THIS FILING:

Ashley Carson

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CONTACT PERSON FOR SMALL BUSINESS IMPACT STATEMENT: Same as Contact Person

FINANCIAL IMPACT ON MUNICIPALITIES OR COUNTIES: None

STATUTORY AUTHORITY FOR THIS RULE: 30-A M.R.S. §4741(1), 30-A M.R.S. §4741(14), §4726, and Section 42 of the Internal Revenue Code of 1986, as amended

SUBSTANTIVE STATE OR FEDERAL LAW BEING IMPLEMENTED: Same as above

AGENCY WEBSITE: <https://www.mainehousing.org>

EMAIL ADDRESS FOR OVERALL AGENCY RULEMAKING LIAISON:

acarson@mainehousing.org

Choose one of the following:

The summary provided above is for the newspaper notice only. See 5 M.R.S. § 8053, sub-§ 3 & sub-§7. A more detailed summary is attached for inclusion in the rulemaking notice posted on the Secretary of State’s website. See 5 M.R.S. § 8053, sub-§ 3.

Please approve the bottom portion of this form and assign the appropriate AdvantageME number.

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ADDITIONAL INFORMATION FOR THE WEB NOTICE

DETAILED SUMMARY:

This rule is the qualified allocation plan for allocating and administering federal low income housing tax credits (“LIHTC”) in the State of Maine, which MaineHousing, as the State’s designated housing credit agency, is required to adopt pursuant to Section 42 of the Internal Revenue Code and the above-referenced sections of the Maine Housing Authorities Act.

This rule replaces the prior rule and includes the following changes:

- Throughout: Updated deadlines and corrected grammatical errors
- Section 1: Added a Statement Regarding Cost Control, which is an NCSHA suggestion
- Section 4.C. Increased Monitoring Fee to \$1,100 per Credit Unit from \$1,000 per Credit Unit
- Section 4.F.1. Clarified process for sharing scores and developer informal appeal process
- Section 4.F.4. Formalized our long-standing practice that no developer will receive more than 50% of total projects awarded unless there are no other feasible projects
- Section 4.G. Codified our new practice of providing a Notice of Award and assignment of a loan officer and construction analyst within approximately one week of award
- Section 4.I.8. Added infeasibility as a reason for terminating a project
- Section 5.B. Updated the Total Development Cost (“TDC”) Index Cap for 2027 and indexed 2028 to New England CPI
- Section 5.H. Clarified that two phases of a project on the same site cannot apply in the same round and that if one phase is awarded, the project must move forward and cannot wait for the second phase to win a subsequent competitive process
- Section 5.I. Removed “Of particular note are updates to MaineHousing’s energy efficiency standards
- Section 6.A. Reduced the points for Project Characteristics from 5 to 4
- Section 6.A.1. Removed “replacement” as it is included in 3
- Section 6.A.5. Clarified which bodies of a municipality can deem an area blighted

- Section 6.C. Added a point for projects using wood fiber insulation
- Section 6.D. Changed “set-aside” to “preference” for populations with special needs and clarified that project-based vouchers are only available for National Housing Trust Fund (“HTF”) units and reduced the points from 6 to 3
- Section 6.G. Clarified (i) that project-based vouchers are only available for the minimum required HTF units (ii) which Environmental Review requirements are necessitated by HTF funds and which are necessitated by project-based vouchers and (iii) increased the points from 2 to 3
- Section 6.I. Clarified the TIF beginning date is Placed in Service Date based on the new statutory language and clarified the TIF application deadline
- Section 6.J.1. Instituted the new location needs analysis developed by Planning and Research
- Section 6.J.2. Instituted the new location needs analysis developed by Planning and Research
- Section 6.J.3. Changed location policy so that location scoring from the prior QAP is available to developers for both years of this QAP if that scoring is higher
- Section 6.K. Added comprehensive plan
- Section 6.L. Removed Activities Important to Daily Living
- Section 6.O. Clarified existing language
- Section 6.Q. Clarified measurement period for management company performance
- Section 7.A.1. Clarified that the entire State includes all buildings therein
- Section 7.B.3. Included language to allow an Additional Developer Fees in 9% LIHTC projects and clarify that deferred developer fees cannot be interest bearing or secured by a mortgage on the project
- Section 10.F. Clarified Utility Monitoring requirements
- Appendix A Added definition of Additional Developer Fee and added cap on Additional Developer Fee that is excluded from the Total Development Cost in the definition of Total Development Cost. Removed definition for Activities Important to Daily Living. Modified definition of Total Development Cost to reflect Additional Developer Fee.
- Appendix E Updated legal language on Right of First Refusal
- Appendix F Added Appendix F