



The use of 4% low-income housing tax credits and private activity bonds for the construction and rehabilitation of affordable housing has increased steadily since 2016, in spite of the adverse effects of the 2017 tax bill and other financing challenges. The recent enactment of the 4% LIHTC minimum will likely create a surge in this financing activity. Learn about which developments qualify for the 4% LIHTC minimum, how the LIHTC floor is affecting equity pricing and more in this week's Novogradac Tax Credit Tuesday podcast with Michael Novogradac, CPA, and guest Novogradac partner Dirk Wallace, CPA.

Summaries of each topic:

1. 4% LIHTC and Private Activity Bonds Overview (2:59-7:52)
2. Surge in 4% LIHTC Use and Effects (7:53-35:03)

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Additional Resources

Email [Dirk Wallace](#)

[Novogradac Financing LIHTC Properties With Private Activity Bonds Webinar - 2021](#)

[Novogradac Tax-Exempt Bond Handbook - Premium](#)

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