



If enacted as proposed, the Neighborhood Homes Tax Credit would make about \$2 billion in annual tax credit authority available nationwide. In this week's Tax Credit Tuesday podcast, Michael Novogradac, CPA, and Novogradac housing policy consultant Mark Shelburne discuss considerations for state allocating agencies as they prepare for potential enactment of the Neighborhood Homes Tax Credit. They discuss Neighborhood Homes Tax Credit basics, how the incentive compares and contrasts with the low-income housing tax credit, issues for allocating agencies to consider about administration and next steps for allocating agencies, developers and investors.

Summaries of each topic:

1. Neighborhood Homes Tax Credit overview (2:46-12:50)
2. Comparing NHTC with the Low-Income Housing Tax Credit (12:51-16:45)
3. Considerations for Administering the NHTC (16:46-22:15)
4. Next Steps for Allocating Agencies, Developers and Investors (22:16-30:05)

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Additional Resources

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[Mark Shelburne](#)

Blog post

[Qualified Allocation Plans for the Neighborhood Homes Tax Credit](#)