

Novogradac 2026 Fall Affordable Housing Conference

September 16-17 | Hyatt Regency Waikīkī Beach Resort and Spa

WEDNESDAY, September 15, 2026

9:00 am - 4:00 pm: LIHTC Basics Workshop

Learning objective(s):

- Recall how tax credits make housing more affordable for low-income households
- Determine approximately how many per-capita tax credits are available in states and territories in a given year
- Identify tools lawmakers and regulators have implemented over the years to increase the number of tax credits available at the state and national level
- Identify costs that are generally included in and excluded from eligible basis and determine how and whether that eligible basis should receive a basis boost
- Determine a building's applicable fraction according to number of residential rental units or the floor space of those units
- Identify the roles and financial motivations of the major parties involved in a tiered LIHTC ownership structure
- Recall multiple factors that affect tax credit pricing
- Identify the role of the qualified allocation plan in states' allocating tax credits and monitoring compliance
- Identify the major parties and their roles in a typical public bond issue
- Identify how failing the 50 percent test equates to a corresponding drop in tax credits claimed and equity received
- Identify major differences between 9 percent deals and 4 percent deals
- Differentiate between how acquisition costs and rehabilitation costs are treated regarding eligible basis boosts and applicable tax credit percentages
- Recall the basic elements of the major tax credit rules including the minimum set-aside, income limits and rent limits
- Differentiate between the tax credit period and the compliance period in claiming and earning credits as well as in assessing tax credit recapture risk

Instructional delivery method: Group live

Program level: Basic

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 6

THURSDAY, September 16, 2026

9:30 am - 10:45 am: Washington Report

Learning objective(s):

- Identify the potential impact of the midterm elections on affordable housing

Instructional delivery method: Group live

Program level: Update

Prerequisites: A basic understanding of the LIHTC incentive

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1.5

11:00 am - 12:00 pm: Developers In the Spotlight

Learning objective(s):

- Identify best practices for addressing common issues around land-use, tenant populations, and financing

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the LIHTC incentive

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1

1:30 pm - 2:30 pm: Inside Federal LIHTC Equity

Learning objective(s):

- Identify current LIHTC equity market conditions from the perspective of investors

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the LIHTC incentive

Advance preparation required: None

Recommended field of study: Economics

Recommended CPE credit: 1

3:00 pm - 3:55 pm: Debt Details

Learning objective(s):

- Identify how the change in financed-by testing is affecting LIHTC lending

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the LIHTC incentive

Advance preparation required: None

Recommended field of study: Economics

Recommended CPE credit: 1

4:05 pm - 5:00 pm: Housing Strategy: Federal, State and Local Approaches

Learning objective(s):

- Identify the opportunities and challenges coming from Hawai'i's affordable rental housing shortage

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the LIHTC incentive

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1

FRIDAY, September 2, 2026

9:00 am – 10:30 am: Alternative Financing Options

Learning objective(s):

- Identify key federal, state, and local gap funding sources and best practices for their applications

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the LIHTC incentive

Advance preparation required: None

Recommended field of study: Finance

Recommended CPE credit: 1.5

10:45 am – 12:00 pm: State of Gap Financing

Learning objective(s):

- Identify state tax credit programs and other federal, state, and local financing resources that can help fill funding gaps in the capital stack of affordable rental housing developments

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the LIHTC incentive

Advance preparation required: None

Recommended field of study: Finance

Recommended CPE credit: 1.5

Total Credits

- Taxes: 6
- Finance: 3
- Specialized Knowledge: 3.5
- Economics: 2

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