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Tax Credits: Reasons for Cost Differences in Housing Built by For-Profit and Nonprofit Developers: Rced-99-60

By -

BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 38 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO reviewed the characteristics of the residents and properties that have benefited from the Low-Income Housing Tax Credit program, focusing on assessing the impact of variations in characteristics such as the type or location of the property or the type of tenants served. GAO noted that: (1) while tax credit units built by nonprofit developers cost more, on average, than units built by for-profit developers, nonprofit developers costs were not necessarily higher when differences in the units characteristics were taken into account; (2) GAO identified four characteristics that both increased average costs and were more likely to be associated with units built by nonprofit developers; (3) these characteristics were: (a) location in areas with high poverty and unemployment rates; (b) location in areas eligible for additional tax credits (because the costs of development were high relative to incomes in these areas); (c) large units; and (d) units in the Northeast or Pacific regions; (4) taking these and the other characteristics GAO studied into consideration, GAO found that the estimated per-unit cost was 5, 600 more for...



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