

Abstract

RESEARCH PAPER: Affordable Housing in High Opportunity Areas: An Examination of Effective Qualified Allocation Plans

STUDENT: Beth Neville

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The largest funding source for affordable housing is the Low-Income Housing Tax Credit (LIHTC) program, which distributes tax credits on a competitive basis to developers through each state's Qualified Allocation Plan (QAP). Each state sets priorities through point categories in its QAP, which significantly impacts the geographic distribution of LIHTC projects. Despite recent findings demonstrating that affordable housing located in high-opportunity areas has positive impacts on resident health, economic mobility, and educational attainment, many states' QAPs do not foster integration. Furthermore, the Supreme Court recently ruled in the *Texas Department of Housing & Community Affairs v. Inclusive Communities Project, Inc.* (2015) that even policies that unintentionally segregate violate the Fair Housing Act. This research paper examines the QAPs from states that have been the most and the least successful at locating LIHTC projects in their largest low-poverty communities in order to identify QAP best practices for economic integration.