



GHURA

Guam Housing and Urban Renewal Authority
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Lourdes A. Leon Guerrero
Governor of Guam

Joshua F. Tenorio
Lieutenant Governor of Guam

AVAILABLE FOR PUBLIC COMMENT
2025 Low Income Housing Tax Credit (LIHTC) Program
Qualified Allocation Plan (QAP)

Guam Housing and Urban Renewal Authority's (GHURA's) 2025 Low Income Housing Tax Credit (LIHTC) Qualified Allocation Plan (QAP) is available online for public comment at www.ghura.org beginning Wednesday, October 01, 2025 through Monday, October 13, 2025. GHURA will hold a public meeting to discuss QAP comments at 10:00 a.m. on Monday, October 06, 2025 in the GHURA conference room at GHURA's main office in Sinajana. Final public comments, written or electronically submitted, are due by 5:00 p.m. on Monday, October 13, 2025.

The QAP describes the basis that GHURA will use to allocate LIHTC Program credits of \$6,815,000 available for the 2025 program year.

GHURA is the recognized state housing credit agency authorized to allocate LIHTC Program credits in Guam. The United States 1986 Tax Reform Act created the federal low-income housing tax credit under Section 42 of the Internal Revenue Code (IRC) to assist the development of low-income rental housing by providing qualified owners with tax credits to offset their federal tax obligations. The LIHTC Program credits are available to owners of qualifying buildings and projects that meet certain low-income occupancy rent restrictions.

Section 42 of the IRC provides that Guam prepare a QAP to determine housing priorities and to give preference to projects serving the lowest income tenants and projects obligated to serve qualified tenants for the longest periods. The QAP must incorporate selection criteria which include project location, housing need characteristics, sponsor characteristics, and tenant populations with special needs.

Public Comment

Any person(s), agencies or organizations wishing to comment on the 2025 QAP may submit written comments directly to GHURA during regular business hours of operation (Monday through Friday, from 8:00 a.m. to 5:00 p.m., excluding government holidays). Comments will also be accepted via email to Chief Planner Katherine Taitano at katherine@ghura.org. To do so, please address written comments to the Executive Director and deliver them to the GHURA main office at 117 Bien Venida Avenue, Sinajana, GU 96910. Final public comments, written or electronically submitted, are due by 5:00 p.m. on Monday, October 13, 2025.

/s/ FERNANDO B. ESTEVES
Executive Director (Acting)

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