



# **COMMONWEALTH of VIRGINIA**

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## **MEMORANDUM**

**To:** Everett Gardner  
Associate Deputy Counsel  
Virginia Housing

**From:** Justin I. Bell  
Assistant Attorney General

**Date:** July 25, 2024

**Subject:** Rules and Regulations for the Allocation of Low-Income Housing Tax Credits (13 VAC 10-180)

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I have reviewed Virginia Housing's proposed amendments to its Rules and Regulations for the Allocation of Low-Income Housing Tax Credits (13 VAC10-180). In my view, Virginia Housing has the authority to make these amendments pursuant to § 36-55.30:3 of the Code of Virginia, and further that this action of Virginia Housing is exempt from the requirements of the Administrative Process Act pursuant to § 2.2-4002(4) of the Code of Virginia.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulations.