

WEST VIRGINIA HOUSING DEVELOPMENT FUND  
 LOW-INCOME HOUSING TAX CREDIT PROGRAM  
 IRS RENT RESTRICTIONS

APPENDIX G

EFFECTIVE DATE: IN A MANNER CONSISTENT WITH THE IMPLEMENTATION OF THE RELATED INCOME LIMITS, THESE IRS RENT RESTRICTIONS MAY BE MADE EFFECTIVE BEGINNING ON MARCH 20, 2007, AND MUST BE MADE EFFECTIVE BEGINNING NO LATER THAN MAY 4, 2007.

APPLICABILITY: THESE IRS RENT RESTRICTIONS ARE APPLICABLE TO THE LOW-INCOME UNITS IN QUALIFIED LOW-INCOME BUILDINGS THAT RECEIVED OR WILL RECEIVE A LOW-INCOME HOUSING TAX CREDIT PROGRAM CREDIT ALLOCATION OUT OF THE 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 OR 2007 STATE HOUSING CREDIT CEILING; AND TO THE LOW-INCOME UNITS IN QUALIFIED LOW-INCOME BUILDINGS THAT RECEIVED A LOW-INCOME HOUSING TAX CREDIT PROGRAM ALLOCATION OUT OF THE 1987, 1988, OR 1989 STATE HOUSING CREDIT CEILING, PROVIDED THAT ANY SUCH LOW-INCOME BUILDING WAS THE SUBJECT OF AN ELECTION (PURSUANT AND IN ACCORDANCE WITH IRS REVENUE PROCEDURE 94-9) TO DETERMINE THE MAXIMUM IRS RENT RESTRICTION ON THE NUMBER OF BEDROOMS METHOD, RATHER THAN ON THE ACTUAL NUMBER OF OCCUPANTS IN THE HOUSEHOLD METHOD.

COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
<b>BOONE COUNTY, WV - HMFA</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>BOONE</b>							
<b>CHARLESTON, WV - HMFA</b>							
IRS RENT RESTRICTION	40%	\$376	\$403	\$484	\$560	\$624	\$689
IRS RENT RESTRICTION	50%	\$471	\$504	\$606	\$700	\$781	\$861
IRS RENT RESTRICTION	60%	\$565	\$606	\$727	\$840	\$937	\$1,034
<b>CLAY, KANAWHA, LINCOLN, AND PUTNAM</b>							
<b>CUMBERLAND, MD-WV - MSA</b>							
IRS RENT RESTRICTION	40%	\$448	\$480	\$576	\$666	\$744	\$820
IRS RENT RESTRICTION	50%	\$561	\$601	\$721	\$833	\$930	\$1,025
IRS RENT RESTRICTION	60%	\$673	\$721	\$865	\$999	\$1,116	\$1,230
<b>MINERAL</b>							
<b>HAGERSTOWN-MARTINSBURG, MD-WV - MSA</b>							
IRS RENT RESTRICTION	40%	\$448	\$480	\$576	\$666	\$744	\$820
IRS RENT RESTRICTION	50%	\$561	\$601	\$721	\$833	\$930	\$1,025
IRS RENT RESTRICTION	60%	\$673	\$721	\$865	\$999	\$1,116	\$1,230
<b>BERKELEY AND MORGAN</b>							
<b>HUNTINGTON-ASHLAND, WV-KY-OH - MSA</b>							
IRS RENT RESTRICTION	40%	\$322	\$345	\$414	\$479	\$534	\$590
IRS RENT RESTRICTION	50%	\$403	\$432	\$518	\$599	\$668	\$738
IRS RENT RESTRICTION	60%	\$484	\$519	\$622	\$719	\$802	\$885
<b>CABELL AND WAYNE</b>							
<b>MORGANTOWN, WV - MSA</b>							
IRS RENT RESTRICTION	40%	\$378	\$406	\$487	\$563	\$628	\$693
IRS RENT RESTRICTION	50%	\$473	\$508	\$609	\$704	\$786	\$866
IRS RENT RESTRICTION	60%	\$568	\$609	\$732	\$845	\$943	\$1,040
<b>MONONGALIA AND PRESTON</b>							

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
<b>PARKERSBURG-MARIETTA, WV-OH - MSA</b>							
IRS RENT RESTRICTION	40%	\$348	\$373	\$448	\$519	\$579	\$639
IRS RENT RESTRICTION	50%	\$436	\$467	\$561	\$648	\$723	\$798
IRS RENT RESTRICTION	60%	\$523	\$561	\$673	\$778	\$868	\$958
<b>PLEASANTS, WIRT, AND WOOD</b>							
<b>JEFFERSON COUNTY, WV - HMFA</b>							
IRS RENT RESTRICTION	40%	\$462	\$496	\$595	\$688	\$768	\$847
IRS RENT RESTRICTION	50%	\$578	\$620	\$744	\$860	\$960	\$1,059
IRS RENT RESTRICTION	60%	\$694	\$744	\$894	\$1,032	\$1,152	\$1,271
<b>JEFFERSON</b>							
<b>WEIRTON-STEUBENVILLE, WV-OH - MSA</b>							
IRS RENT RESTRICTION	40%	\$363	\$388	\$465	\$538	\$600	\$663
IRS RENT RESTRICTION	50%	\$453	\$485	\$582	\$673	\$751	\$828
IRS RENT RESTRICTION	60%	\$544	\$582	\$699	\$807	\$901	\$994
<b>BROOKE AND HANCOCK</b>							
<b>WHEELING, WV-OH - MSA</b>							
IRS RENT RESTRICTION	40%	\$336	\$361	\$433	\$501	\$558	\$616
IRS RENT RESTRICTION	50%	\$421	\$451	\$542	\$626	\$698	\$771
IRS RENT RESTRICTION	60%	\$505	\$542	\$651	\$752	\$838	\$925
<b>MARSHALL AND OHIO</b>							
<b>WINCHESTER, VA-WV - HMFA</b>							
IRS RENT RESTRICTION	40%	\$426	\$456	\$547	\$633	\$705	\$779
IRS RENT RESTRICTION	50%	\$532	\$570	\$684	\$791	\$882	\$974
IRS RENT RESTRICTION	60%	\$639	\$684	\$822	\$950	\$1,059	\$1,169
<b>HAMPSHIRE</b>							
<b>BARBOUR, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>BRAXTON, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
<b>CALHOUN, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>DODDRIDGE, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>FAYETTE, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>GILMER, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>GRANT, WV</b>							
IRS RENT RESTRICTION	40%	\$315	\$337	\$405	\$468	\$522	\$576
IRS RENT RESTRICTION	50%	\$393	\$421	\$506	\$585	\$652	\$720
IRS RENT RESTRICTION	60%	\$472	\$506	\$607	\$702	\$783	\$864
<b>GREENBRIER, WV</b>							
IRS RENT RESTRICTION	40%	\$300	\$321	\$384	\$444	\$495	\$547
IRS RENT RESTRICTION	50%	\$375	\$401	\$481	\$556	\$619	\$684
IRS RENT RESTRICTION	60%	\$450	\$481	\$577	\$667	\$744	\$822
<b>HARDY, WV</b>							
IRS RENT RESTRICTION	40%	\$333	\$357	\$427	\$495	\$552	\$609
IRS RENT RESTRICTION	50%	\$416	\$446	\$534	\$618	\$690	\$761
IRS RENT RESTRICTION	60%	\$499	\$535	\$642	\$742	\$828	\$913

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
<b>HARRISON, WV</b>							
IRS RENT RESTRICTION	40%	\$330	\$354	\$424	\$490	\$547	\$603
IRS RENT RESTRICTION	50%	\$412	\$442	\$531	\$613	\$684	\$754
IRS RENT RESTRICTION	60%	\$495	\$531	\$637	\$736	\$822	\$906
<b>JACKSON, WV</b>							
IRS RENT RESTRICTION	40%	\$342	\$366	\$438	\$507	\$565	\$624
IRS RENT RESTRICTION	50%	\$427	\$457	\$548	\$634	\$707	\$780
IRS RENT RESTRICTION	60%	\$513	\$549	\$658	\$761	\$849	\$936
<b>LEWIS, WV</b>							
IRS RENT RESTRICTION	40%	\$292	\$313	\$376	\$435	\$486	\$536
IRS RENT RESTRICTION	50%	\$366	\$392	\$471	\$544	\$607	\$670
IRS RENT RESTRICTION	60%	\$439	\$471	\$565	\$654	\$729	\$804
<b>LOGAN, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>MCDOWELL, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>MARION, WV</b>							
IRS RENT RESTRICTION	40%	\$334	\$358	\$429	\$496	\$553	\$612
IRS RENT RESTRICTION	50%	\$418	\$448	\$537	\$621	\$692	\$765
IRS RENT RESTRICTION	60%	\$502	\$537	\$645	\$745	\$831	\$918
<b>MASON, WV</b>							
IRS RENT RESTRICTION	40%	\$292	\$313	\$376	\$435	\$486	\$536
IRS RENT RESTRICTION	50%	\$366	\$392	\$471	\$544	\$607	\$670
IRS RENT RESTRICTION	60%	\$439	\$471	\$565	\$654	\$729	\$804

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
<b>MERCER, WV</b>							
IRS RENT RESTRICTION	40%	\$300	\$321	\$385	\$445	\$498	\$549
IRS RENT RESTRICTION	50%	\$375	\$401	\$482	\$557	\$622	\$686
IRS RENT RESTRICTION	60%	\$450	\$482	\$579	\$669	\$747	\$823
<b>MINGO, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>MONROE, WV</b>							
IRS RENT RESTRICTION	40%	\$321	\$345	\$414	\$478	\$534	\$588
IRS RENT RESTRICTION	50%	\$402	\$431	\$517	\$598	\$667	\$735
IRS RENT RESTRICTION	60%	\$483	\$517	\$621	\$717	\$801	\$882
<b>NICHOLAS, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>PENDLETON, WV</b>							
IRS RENT RESTRICTION	40%	\$313	\$336	\$402	\$465	\$519	\$573
IRS RENT RESTRICTION	50%	\$392	\$420	\$503	\$582	\$649	\$716
IRS RENT RESTRICTION	60%	\$471	\$504	\$604	\$699	\$780	\$860
<b>POCAHONTAS, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>RALEIGH, WV</b>							
IRS RENT RESTRICTION	40%	\$316	\$339	\$408	\$471	\$525	\$579
IRS RENT RESTRICTION	50%	\$396	\$424	\$510	\$588	\$656	\$724
IRS RENT RESTRICTION	60%	\$475	\$509	\$612	\$706	\$787	\$870

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
<b>RANDOLPH, WV</b>							
IRS RENT RESTRICTION	40%	\$294	\$316	\$379	\$438	\$489	\$540
IRS RENT RESTRICTION	50%	\$368	\$395	\$474	\$548	\$612	\$675
IRS RENT RESTRICTION	60%	\$442	\$474	\$570	\$658	\$735	\$810
<b>RITCHIE, WV</b>							
IRS RENT RESTRICTION	40%	\$313	\$336	\$402	\$465	\$519	\$573
IRS RENT RESTRICTION	50%	\$392	\$420	\$503	\$582	\$649	\$716
IRS RENT RESTRICTION	60%	\$471	\$504	\$604	\$699	\$780	\$860
<b>ROANE, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>SUMMERS, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>TAYLOR, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>TUCKER, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$375	\$433	\$483	\$533
IRS RENT RESTRICTION	50%	\$364	\$391	\$468	\$541	\$604	\$666
IRS RENT RESTRICTION	60%	\$438	\$469	\$562	\$650	\$726	\$800
<b>TYLER, WV</b>							
IRS RENT RESTRICTION	40%	\$312	\$334	\$400	\$463	\$516	\$570
IRS RENT RESTRICTION	50%	\$390	\$418	\$501	\$579	\$646	\$713
IRS RENT RESTRICTION	60%	\$468	\$501	\$601	\$696	\$775	\$856

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
<b>UPSHUR, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>WEBSTER, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798
<b>WETZEL, WV</b>							
IRS RENT RESTRICTION	40%	\$327	\$351	\$421	\$487	\$543	\$600
IRS RENT RESTRICTION	50%	\$409	\$439	\$527	\$609	\$679	\$750
IRS RENT RESTRICTION	60%	\$492	\$527	\$633	\$732	\$816	\$900
<b>WYOMING, WV</b>							
IRS RENT RESTRICTION	40%	\$291	\$312	\$373	\$432	\$483	\$532
IRS RENT RESTRICTION	50%	\$363	\$390	\$467	\$540	\$603	\$665
IRS RENT RESTRICTION	60%	\$436	\$468	\$561	\$648	\$724	\$798