

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

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 A LOW-INCOME HOUSING TAX CREDIT PROGRAM CREDIT ALLOCATION OUT OF THE 1987, 1988, OR 1989 STATE HOUSING CREDIT CEILING, PROVIDED THAT ANY SUCH LOW-INCOME BUILDING WAS NOT 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	FAMILY SIZES							
		1	2	3	4	5	6	7	8
BOONE COUNTY, WV - HMFA									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
BOONE									
CHARLESTON, WV - HMFA									
IRS RENT RESTRICTION	40%	\$376	\$430	\$484	\$538	\$582	\$624	\$667	\$711
IRS RENT RESTRICTION	50%	\$471	\$538	\$606	\$673	\$727	\$781	\$834	\$888
IRS RENT RESTRICTION	60%	\$565	\$646	\$727	\$808	\$873	\$937	\$1,002	\$1,066
CLAY, KANAWHA, LINCOLN, AND PUTNAM									
CUMBERLAND, MD-WV - MSA									
IRS RENT RESTRICTION	40%	\$448	\$513	\$576	\$640	\$691	\$744	\$795	\$846
IRS RENT RESTRICTION	50%	\$561	\$641	\$721	\$801	\$864	\$930	\$993	\$1,057
IRS RENT RESTRICTION	60%	\$673	\$769	\$865	\$961	\$1,038	\$1,116	\$1,192	\$1,269
MINERAL									
HAGERSTOWN-MARTINSBURG, MD-WV - MSA									
IRS RENT RESTRICTION	40%	\$448	\$513	\$576	\$640	\$691	\$744	\$795	\$846
IRS RENT RESTRICTION	50%	\$561	\$641	\$721	\$801	\$864	\$930	\$993	\$1,057
IRS RENT RESTRICTION	60%	\$673	\$769	\$865	\$961	\$1,038	\$1,116	\$1,192	\$1,269
BERKELEY AND MORGAN									
HUNTINGTON-ASHLAND, WV-KY-OH - MSA									
IRS RENT RESTRICTION	40%	\$322	\$369	\$414	\$460	\$498	\$534	\$571	\$609
IRS RENT RESTRICTION	50%	\$403	\$461	\$518	\$576	\$622	\$668	\$714	\$761
IRS RENT RESTRICTION	60%	\$484	\$553	\$622	\$691	\$747	\$802	\$858	\$913
CABELL AND WAYNE									
MORGANTOWN, WV - MSA									
IRS RENT RESTRICTION	40%	\$378	\$433	\$487	\$541	\$585	\$628	\$672	\$714
IRS RENT RESTRICTION	50%	\$473	\$542	\$609	\$677	\$731	\$786	\$840	\$893
IRS RENT RESTRICTION	60%	\$568	\$651	\$732	\$813	\$877	\$943	\$1,008	\$1,072
MONONGALIA AND PRESTON									

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	FAMILY SIZES							
		1	2	3	4	5	6	7	8
PARKERSBURG-MARIETTA, WV-OH - MSA									
IRS RENT RESTRICTION	40%	\$348	\$399	\$448	\$498	\$538	\$579	\$618	\$658
IRS RENT RESTRICTION	50%	\$436	\$498	\$561	\$623	\$673	\$723	\$773	\$823
IRS RENT RESTRICTION	60%	\$523	\$598	\$673	\$748	\$808	\$868	\$928	\$988
PLEASANTS, WIRT, AND WOOD									
JEFFERSON COUNTY, WV - HMFA									
IRS RENT RESTRICTION	40%	\$462	\$529	\$595	\$661	\$714	\$768	\$820	\$873
IRS RENT RESTRICTION	50%	\$578	\$662	\$744	\$827	\$893	\$960	\$1,026	\$1,092
IRS RENT RESTRICTION	60%	\$694	\$795	\$894	\$993	\$1,072	\$1,152	\$1,231	\$1,311
JEFFERSON									
WEIRTON-STEUBENVILLE, WV-OH - MSA									
IRS RENT RESTRICTION	40%	\$363	\$414	\$465	\$517	\$558	\$600	\$642	\$684
IRS RENT RESTRICTION	50%	\$453	\$517	\$582	\$647	\$698	\$751	\$802	\$855
IRS RENT RESTRICTION	60%	\$544	\$621	\$699	\$777	\$838	\$901	\$963	\$1,026
BROOKE AND HANCOCK									
WHEELING, WV-OH - MSA									
IRS RENT RESTRICTION	40%	\$336	\$385	\$433	\$481	\$520	\$558	\$597	\$636
IRS RENT RESTRICTION	50%	\$421	\$482	\$542	\$602	\$651	\$698	\$747	\$795
IRS RENT RESTRICTION	60%	\$505	\$579	\$651	\$723	\$781	\$838	\$897	\$954
MARSHALL AND OHIO									
WINCHESTER, VA-WV - HMFA									
IRS RENT RESTRICTION	40%	\$426	\$486	\$547	\$609	\$657	\$705	\$754	\$804
IRS RENT RESTRICTION	50%	\$532	\$608	\$684	\$761	\$822	\$882	\$943	\$1,005
IRS RENT RESTRICTION	60%	\$639	\$730	\$822	\$913	\$987	\$1,059	\$1,132	\$1,206
HAMPSHIRE									
BARBOUR, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
BRAXTON, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	FAMILY SIZES							
		1	2	3	4	5	6	7	8
CALHOUN, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
DODDRIDGE, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
FAYETTE, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
GILMER, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
GRANT, WV									
IRS RENT RESTRICTION	40%	\$315	\$360	\$405	\$450	\$486	\$522	\$558	\$594
IRS RENT RESTRICTION	50%	\$393	\$450	\$506	\$562	\$607	\$652	\$697	\$742
IRS RENT RESTRICTION	60%	\$472	\$540	\$607	\$675	\$729	\$783	\$837	\$891
GREENBRIER, WV									
IRS RENT RESTRICTION	40%	\$300	\$342	\$384	\$427	\$462	\$495	\$531	\$564
IRS RENT RESTRICTION	50%	\$375	\$427	\$481	\$534	\$577	\$619	\$663	\$706
IRS RENT RESTRICTION	60%	\$450	\$513	\$577	\$642	\$693	\$744	\$796	\$847
HARDY, WV									
IRS RENT RESTRICTION	40%	\$333	\$381	\$427	\$475	\$513	\$552	\$589	\$627
IRS RENT RESTRICTION	50%	\$416	\$476	\$534	\$594	\$642	\$690	\$737	\$784
IRS RENT RESTRICTION	60%	\$499	\$571	\$642	\$714	\$771	\$828	\$885	\$942

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	FAMILY SIZES							
		1	2	3	4	5	6	7	8
HARRISON, WV									
IRS RENT RESTRICTION	40%	\$330	\$378	\$424	\$471	\$510	\$547	\$585	\$622
IRS RENT RESTRICTION	50%	\$412	\$472	\$531	\$589	\$637	\$684	\$731	\$778
IRS RENT RESTRICTION	60%	\$495	\$567	\$637	\$708	\$765	\$822	\$877	\$934
JACKSON, WV									
IRS RENT RESTRICTION	40%	\$342	\$390	\$438	\$487	\$526	\$565	\$604	\$643
IRS RENT RESTRICTION	50%	\$427	\$487	\$548	\$609	\$658	\$707	\$756	\$804
IRS RENT RESTRICTION	60%	\$513	\$585	\$658	\$732	\$790	\$849	\$907	\$966
LEWIS, WV									
IRS RENT RESTRICTION	40%	\$292	\$334	\$376	\$418	\$453	\$486	\$519	\$552
IRS RENT RESTRICTION	50%	\$366	\$418	\$471	\$523	\$566	\$607	\$649	\$691
IRS RENT RESTRICTION	60%	\$439	\$502	\$565	\$628	\$679	\$729	\$780	\$829
LOGAN, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
MCDOWELL, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
MARION, WV									
IRS RENT RESTRICTION	40%	\$334	\$381	\$429	\$477	\$516	\$553	\$592	\$630
IRS RENT RESTRICTION	50%	\$418	\$477	\$537	\$597	\$645	\$692	\$741	\$788
IRS RENT RESTRICTION	60%	\$502	\$573	\$645	\$717	\$774	\$831	\$889	\$946
MASON, WV									
IRS RENT RESTRICTION	40%	\$292	\$334	\$376	\$418	\$453	\$486	\$519	\$552
IRS RENT RESTRICTION	50%	\$366	\$418	\$471	\$523	\$566	\$607	\$649	\$691
IRS RENT RESTRICTION	60%	\$439	\$502	\$565	\$628	\$679	\$729	\$780	\$829

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	FAMILY SIZES							
		1	2	3	4	5	6	7	8
MERCER, WV									
IRS RENT RESTRICTION	40%	\$300	\$342	\$385	\$429	\$462	\$498	\$531	\$565
IRS RENT RESTRICTION	50%	\$375	\$428	\$482	\$536	\$578	\$622	\$664	\$707
IRS RENT RESTRICTION	60%	\$450	\$514	\$579	\$643	\$694	\$747	\$798	\$849
MINGO, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
MONROE, WV									
IRS RENT RESTRICTION	40%	\$321	\$367	\$414	\$459	\$496	\$534	\$570	\$606
IRS RENT RESTRICTION	50%	\$402	\$459	\$517	\$574	\$621	\$667	\$712	\$758
IRS RENT RESTRICTION	60%	\$483	\$552	\$621	\$690	\$745	\$801	\$855	\$910
NICHOLAS, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
PENDLETON, WV									
IRS RENT RESTRICTION	40%	\$313	\$357	\$402	\$447	\$483	\$519	\$555	\$591
IRS RENT RESTRICTION	50%	\$392	\$447	\$503	\$559	\$604	\$649	\$694	\$738
IRS RENT RESTRICTION	60%	\$471	\$537	\$604	\$672	\$726	\$780	\$834	\$886
POCAHONTAS, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
RALEIGH, WV									
IRS RENT RESTRICTION	40%	\$316	\$361	\$408	\$453	\$489	\$525	\$561	\$597
IRS RENT RESTRICTION	50%	\$396	\$452	\$510	\$566	\$611	\$656	\$702	\$747
IRS RENT RESTRICTION	60%	\$475	\$543	\$612	\$679	\$733	\$787	\$843	\$897

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	FAMILY SIZES							
		1	2	3	4	5	6	7	8
RANDOLPH, WV									
IRS RENT RESTRICTION	40%	\$294	\$337	\$379	\$421	\$456	\$489	\$522	\$556
IRS RENT RESTRICTION	50%	\$368	\$422	\$474	\$527	\$570	\$612	\$653	\$696
IRS RENT RESTRICTION	60%	\$442	\$507	\$570	\$633	\$684	\$735	\$784	\$835
RITCHIE, WV									
IRS RENT RESTRICTION	40%	\$313	\$357	\$402	\$447	\$483	\$519	\$555	\$591
IRS RENT RESTRICTION	50%	\$392	\$447	\$503	\$559	\$604	\$649	\$694	\$738
IRS RENT RESTRICTION	60%	\$471	\$537	\$604	\$672	\$726	\$780	\$834	\$886
ROANE, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
SUMMERS, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
TAYLOR, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
TUCKER, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$375	\$417	\$450	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$364	\$417	\$468	\$521	\$562	\$604	\$646	\$687
IRS RENT RESTRICTION	60%	\$438	\$501	\$562	\$625	\$675	\$726	\$775	\$825
TYLER, WV									
IRS RENT RESTRICTION	40%	\$312	\$357	\$400	\$445	\$481	\$516	\$552	\$588
IRS RENT RESTRICTION	50%	\$390	\$446	\$501	\$557	\$602	\$646	\$691	\$736
IRS RENT RESTRICTION	60%	\$468	\$535	\$601	\$669	\$723	\$775	\$829	\$883

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	FAMILY SIZES							
		1	2	3	4	5	6	7	8
UPSHUR, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
WEBSTER, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823
WETZEL, WV									
IRS RENT RESTRICTION	40%	\$327	\$375	\$421	\$468	\$507	\$543	\$582	\$618
IRS RENT RESTRICTION	50%	\$409	\$468	\$527	\$586	\$633	\$679	\$727	\$773
IRS RENT RESTRICTION	60%	\$492	\$562	\$633	\$703	\$760	\$816	\$873	\$928
WYOMING, WV									
IRS RENT RESTRICTION	40%	\$291	\$333	\$373	\$415	\$448	\$483	\$516	\$549
IRS RENT RESTRICTION	50%	\$363	\$416	\$467	\$519	\$561	\$603	\$645	\$686
IRS RENT RESTRICTION	60%	\$436	\$499	\$561	\$624	\$673	\$724	\$774	\$823