

WEST VIRGINIA HOUSING DEVELOPMENT FUND
LOW-INCOME HOUSING TAX CREDIT PROGRAM

2021 AND 2022 TAX CREDIT MANUAL
EXHIBIT A – PROGRAM CALENDAR

Description	Regular (Non-Tax-Exempt Bond Financed) LIHTCP Properties	Tax-Exempt Bond Financed LIHTCP Properties
Calendar Year 2021		
General Partner Portfolio Occupancy Rate Measurement Date	April 1, 2021	as of the beginning of the month which is no earlier than 60 days prior to the submission of the Reservation Request
Pre-Registration Forms Due		
For Existing Low-Income Housing	Monday, March 15, 2021	45 days prior to Reservation Request submission
For New Supply	Thursday, April 15, 2021	
SHPO Section 106 Request Recommended Submission Date	Thursday, April 15, 2021	45 days prior to Reservation Request submission
Application Period (Reservation Requests Due)	Monday, May 3, 2021 through Monday, May 31, 2021 at 4:30 p.m., prevailing Eastern Time	Monday, May 3, 2021 through Thursday, September 30, 2021 at 4:30 p.m., prevailing Eastern Time
Threshold Review and Correction Period		
Threshold Review Period	June 1, 2021 through June 30, 2021	ends 30 days after Reservation Request submission
Correction Period	July 1, 2021 through July 15, 2021	ends 15 days after end of Threshold Review Period
Carryover Allocation Requests or Allocation Requests Due Without a Late Submission Fee	September 30, 2021	Not Applicable

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2021 AND 2022 TAX CREDIT MANUAL
EXHIBIT A – PROGRAM CALENDAR

Description	Regular (Non-Tax-Exempt Bond Financed) LIHTCP Properties	Tax-Exempt Bond Financed LIHTCP Properties
Calendar Year 2022		
General Partner Portfolio Occupancy Rate Measurement Date	April 1, 2022	as of the beginning of the month which is no earlier than 60 days prior to the submission of the Reservation Request
Pre-Registration Forms Due		
For Existing Low-Income Housing	Tuesday, March 15, 2022	45 days prior to Reservation Request submission
For New Supply	Friday, April 15, 2022	
SHPO Section 106 Request Recommended Submission Date	Friday, April 15, 2022	45 days prior to Reservation Request submission
Application Period (Reservation Requests Due)	Monday, May 2, 2022 through Tuesday, May 31, 2022 at 4:30 p.m., prevailing Eastern Time	Monday, January 3, 2022 through Friday, September 30, 2022 at 4:30 p.m., prevailing Eastern Time
Threshold Review and Correction Period		
Threshold Review Period	June 1, 2022 through June 30, 2022	ends 30 days after Reservation Request submission
Correction Period	July 1, 2022 through July 15, 2022	ends 15 days after end of Threshold Review Period
Carryover Allocation Requests or Allocation Requests Due Without a Late Submission Fee	September 30, 2022	Not Applicable