

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

**HUD DESIGNATIONS OF QUALIFIED CENSUS TRACTS
AND DIFFICULT DEVELOPMENT AREAS
FOR THE STATE OF WEST VIRGINIA**

QUALIFIED CENSUS TRACTS

Internal Revenue Code Subsection 42(d)(5)(B)(ii)

This list of Qualified Census Tracts is effective for allocations of Low-Income Housing Tax Credits made after December 31, 2025. The following are the revised designations of Qualified Census Tracts, released by the Department of Housing and Urban Development (HUD), located within the State of West Virginia:

Nonmetropolitan Qualified Census Tracts:

County	Census Tract
Barbour	9656.00
Braxton	9679.00
Calhoun	9626.00
Calhoun	9627.00
Greenbrier	9502.00
Greenbrier	9503.00
Harrison	0301.00
Harrison	0303.00
Jackson	9633.00
Lewis	9676.00
Lincoln	9554.02
Logan	9561.02
Logan	9565.00
Logan	9567.00
Logan	9568.00
Logan	9569.00
McDowell	9538.00
McDowell	9539.00
McDowell	9545.03
McDowell	9545.04
Marion	0201.00
Marion	0202.00
Marion	0208.00
Mercer	0020.00
Mingo	9571.00

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Nonmetropolitan Qualified Census Tracts (continued):

County	Census Tract
Mingo	9574.00
Mingo	9575.00
Mingo	9576.00
Nicholas	9505.00
Pocahontas	9602.01
Randolph	9665.00
Ritchie	9624.00
Roane	9629.02
Roane	9630.00
Summers	0005.00
Summers	0007.00
Upshur	9668.00
Webster	9701.02
Wyoming	0029.01
Wyoming	0032.00

Metropolitan Qualified Census Tracts:

Metropolitan Area	County	Census Tract
Hagerstown-Martinsburg, MD-WV MSA	Berkeley	9714.02
Hagerstown-Martinsburg, MD-WV MSA	Berkeley	9715.00
Hagerstown-Martinsburg, MD-WV MSA	Berkeley	9716.00
Hagerstown-Martinsburg, MD-WV MSA	Berkeley	9717.00
Charleston, WV MSA	Boone	9587.00
Charleston, WV MSA	Boone	9588.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0002.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0003.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0004.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0005.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0006.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0009.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0010.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0011.00

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Metropolitan Qualified Census Tracts (continued):

Metropolitan Area	County	Census Tract
Huntington-Ashland, WV-KY-OH MSA	Cabell	0014.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0015.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0018.00
Huntington-Ashland, WV-KY-OH MSA	Cabell	0109.00
Charleston, WV MSA	Clay	9580.00
Beckley, WV MSA	Fayette	0205.00
Beckley, WV MSA	Fayette	0207.00
Winchester, VA-WV MSA	Hampshire	9683.01
Winchester, VA-WV MSA	Hampshire	9683.02
Winchester, VA-WV MSA	Hampshire	9684.01
Winchester, VA-WV MSA	Hampshire	9685.00
Weirton-Steubenville, WV-OH MSA	Hancock	0209.00
Charleston, WV MSA	Kanawha	0001.00
Charleston, WV MSA	Kanawha	0008.00
Charleston, WV MSA	Kanawha	0009.00
Charleston, WV MSA	Kanawha	0011.00
Charleston, WV MSA	Kanawha	0130.01
Charleston, WV MSA	Kanawha	0131.00
Charleston, WV MSA	Kanawha	0134.00
Charleston, WV MSA	Kanawha	0138.00
Wheeling, WV-OH MSA	Marshall	0205.00
Wheeling, WV-OH MSA	Marshall	0206.01
Morgantown, WV MSA	Monongalia	0101.01
Morgantown, WV MSA	Monongalia	0102.02
Morgantown, WV MSA	Monongalia	0102.04
Morgantown, WV MSA	Monongalia	0106.02
Morgantown, WV MSA	Monongalia	0107.00
Morgantown, WV MSA	Monongalia	0108.00
Morgantown, WV MSA	Monongalia	0109.01
Morgantown, WV MSA	Monongalia	0112.00
Wheeling, WV-OH MSA	Ohio	0006.00

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Metropolitan Qualified Census Tracts (continued):

Metropolitan Area	County	Census Tract
Wheeling, WV-OH MSA	Ohio	0007.00
Wheeling, WV-OH MSA	Ohio	0026.00
Wheeling, WV-OH MSA	Ohio	0027.00
Morgantown, WV MSA	Preston	9641.02
Beckley, WV MSA	Raleigh	0002.00
Beckley, WV MSA	Raleigh	0007.00
Beckley, WV MSA	Raleigh	0010.02
Beckley, WV MSA	Raleigh	0012.00
Beckley, WV MSA	Raleigh	0014.00
Huntington-Ashland, WV-KY-OH MSA	Wayne	0052.00
Huntington-Ashland, WV-KY-OH MSA	Wayne	0209.00
Huntington-Ashland, WV-KY-OH MSA	Wayne	0210.00
Parkersburg-Vienna, WV MSA	Wood	0003.00
Parkersburg-Vienna, WV MSA	Wood	0005.00
Parkersburg-Vienna, WV MSA	Wood	0007.01
Parkersburg-Vienna, WV MSA	Wood	0008.02

DIFFICULT DEVELOPMENT AREAS
Internal Revenue Code Subsection 42(d)(5)(B)(iii)

These Difficult Development Areas are effective for allocations of Low-Income Housing Tax Credits made after December 31, 2025. The following are the revised designations of Difficult Development Areas located within the State of West Virginia:

Nonmetropolitan Difficult Development Areas:

Upshur County

Metropolitan Difficult Development Areas:

Metropolitan Area	ZIP Code Tabulation Area
Charleston, WV HMFA	25306