

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 19, 2009, AND MUST BE MADE EFFECTIVE BEGINNING NO LATER THAN MAY 3, 2009.

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, 2007, 2008 OR 2009 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
BOONE COUNTY, WV - HMFA							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
BOONE							
CHARLESTON, WV - HMFA							
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
CLAY, KANAWHA, LINCOLN, AND PUTNAM							
CUMBERLAND, MD-WV - MSA							
IRS RENT RESTRICTION	40%	\$483	\$519	\$622	\$719	\$802	\$885
IRS RENT RESTRICTION	50%	\$604	\$648	\$778	\$899	\$1,003	\$1,106
IRS RENT RESTRICTION	60%	\$726	\$778	\$934	\$1,079	\$1,204	\$1,328
MINERAL							
MARTINSBURG, WV - HMFA							
IRS RENT RESTRICTION	40%	\$483	\$519	\$622	\$719	\$802	\$885
IRS RENT RESTRICTION	50%	\$604	\$648	\$778	\$899	\$1,003	\$1,106
IRS RENT RESTRICTION	60%	\$726	\$778	\$934	\$1,079	\$1,204	\$1,328
BERKELEY AND MORGAN							
HUNTINGTON-ASHLAND, WV-KY-OH - MSA							
IRS RENT RESTRICTION	40%	\$336	\$360	\$432	\$498	\$556	\$614
IRS RENT RESTRICTION	50%	\$420	\$450	\$540	\$623	\$696	\$768
IRS RENT RESTRICTION	60%	\$504	\$540	\$648	\$748	\$835	\$921
CABELL AND WAYNE							
MORGANTOWN, WV - MSA							
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
MONONGALIA AND PRESTON							

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
PARKERSBURG-MARIETTA-VIENNA, WV-OH - MSA							
IRS RENT RESTRICTION	40%	\$355	\$381	\$457	\$529	\$589	\$651
IRS RENT RESTRICTION	50%	\$444	\$476	\$572	\$661	\$737	\$814
IRS RENT RESTRICTION	60%	\$534	\$572	\$687	\$794	\$885	\$977
PLEASANTS, WIRT, AND WOOD							
JEFFERSON COUNTY, WV - HMFA							
IRS RENT RESTRICTION	40%	\$514	\$551	\$661	\$764	\$852	\$940
IRS RENT RESTRICTION	50%	\$643	\$689	\$827	\$955	\$1,066	\$1,175
IRS RENT RESTRICTION	60%	\$772	\$827	\$993	\$1,146	\$1,279	\$1,410
JEFFERSON							
WEIRTON-STEUBENVILLE, WV-OH - MSA							
IRS RENT RESTRICTION	40%	\$376	\$403	\$483	\$559	\$624	\$688
IRS RENT RESTRICTION	50%	\$471	\$504	\$604	\$699	\$780	\$860
IRS RENT RESTRICTION	60%	\$565	\$605	\$726	\$839	\$936	\$1,032
BROOKE AND HANCOCK							
WHEELING, WV-OH - MSA							
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
MARSHALL AND OHIO							
WINCHESTER, VA-WV - MSA							
IRS RENT RESTRICTION	40%	\$448	\$481	\$577	\$667	\$744	\$821
IRS RENT RESTRICTION	50%	\$561	\$601	\$722	\$834	\$931	\$1,026
IRS RENT RESTRICTION	60%	\$673	\$722	\$867	\$1,001	\$1,117	\$1,232
HAMPSHIRE							
BARBOUR, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
BRAXTON, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
CALHOUN, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
DODDRIDGE, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
FAYETTE, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
GILMER, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
GRANT, WV							
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
GREENBRIER, WV							
IRS RENT RESTRICTION	40%	\$309	\$331	\$397	\$459	\$513	\$565
IRS RENT RESTRICTION	50%	\$386	\$414	\$497	\$574	\$641	\$706
IRS RENT RESTRICTION	60%	\$463	\$497	\$597	\$689	\$769	\$848
HARDY, WV							
IRS RENT RESTRICTION	40%	\$343	\$368	\$441	\$510	\$570	\$628
IRS RENT RESTRICTION	50%	\$429	\$460	\$552	\$638	\$712	\$785
IRS RENT RESTRICTION	60%	\$516	\$552	\$663	\$765	\$855	\$942

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
HARRISON, WV							
IRS RENT RESTRICTION	40%	\$342	\$367	\$441	\$509	\$567	\$627
IRS RENT RESTRICTION	50%	\$428	\$459	\$551	\$636	\$709	\$784
IRS RENT RESTRICTION	60%	\$514	\$551	\$661	\$764	\$852	\$941
JACKSON, WV							
IRS RENT RESTRICTION	40%	\$343	\$368	\$441	\$510	\$570	\$628
IRS RENT RESTRICTION	50%	\$429	\$460	\$552	\$638	\$712	\$785
IRS RENT RESTRICTION	60%	\$516	\$552	\$663	\$765	\$855	\$942
LEWIS, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
LOGAN, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
MCDOWELL, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
MARION, WV							
IRS RENT RESTRICTION	40%	\$339	\$363	\$435	\$503	\$561	\$619
IRS RENT RESTRICTION	50%	\$423	\$453	\$544	\$629	\$701	\$774
IRS RENT RESTRICTION	60%	\$508	\$544	\$654	\$755	\$841	\$929
MASON, WV							
IRS RENT RESTRICTION	40%	\$306	\$327	\$393	\$454	\$507	\$559
IRS RENT RESTRICTION	50%	\$382	\$409	\$491	\$568	\$633	\$699
IRS RENT RESTRICTION	60%	\$459	\$492	\$589	\$681	\$760	\$839

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
MERCER, WV							
IRS RENT RESTRICTION	40%	\$306	\$328	\$394	\$456	\$508	\$561
IRS RENT RESTRICTION	50%	\$383	\$411	\$493	\$570	\$636	\$701
IRS RENT RESTRICTION	60%	\$460	\$493	\$592	\$684	\$763	\$842
MINGO, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
MONROE, WV							
IRS RENT RESTRICTION	40%	\$327	\$351	\$420	\$486	\$543	\$598
IRS RENT RESTRICTION	50%	\$409	\$438	\$526	\$608	\$678	\$748
IRS RENT RESTRICTION	60%	\$492	\$526	\$631	\$729	\$814	\$898
NICHOLAS, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
PENDLETON, WV							
IRS RENT RESTRICTION	40%	\$324	\$346	\$417	\$481	\$537	\$592
IRS RENT RESTRICTION	50%	\$405	\$433	\$521	\$601	\$671	\$740
IRS RENT RESTRICTION	60%	\$486	\$520	\$625	\$722	\$805	\$888
POCAHONTAS, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
RALEIGH, WV							
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

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
RANDOLPH, WV							
IRS RENT RESTRICTION	40%	\$306	\$328	\$394	\$456	\$508	\$561
IRS RENT RESTRICTION	50%	\$383	\$411	\$493	\$570	\$636	\$701
IRS RENT RESTRICTION	60%	\$460	\$493	\$592	\$684	\$763	\$842
RITCHIE, WV							
IRS RENT RESTRICTION	40%	\$322	\$346	\$415	\$480	\$535	\$591
IRS RENT RESTRICTION	50%	\$403	\$433	\$519	\$600	\$669	\$739
IRS RENT RESTRICTION	60%	\$484	\$519	\$624	\$720	\$804	\$887
ROANE, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
SUMMERS, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
TAYLOR, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
TUCKER, WV							
IRS RENT RESTRICTION	40%	\$301	\$324	\$388	\$449	\$501	\$552
IRS RENT RESTRICTION	50%	\$377	\$405	\$486	\$561	\$626	\$691
IRS RENT RESTRICTION	60%	\$453	\$486	\$583	\$674	\$751	\$829
TYLER, WV							
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

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COUNTY OR MSA AREA	PERCENTAGE OF MEDIAN	BEDROOM SIZE					
		0	1	2	3	4	5
UPSHUR, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
WEBSTER, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827
WETZEL, WV							
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
WYOMING, WV							
IRS RENT RESTRICTION	40%	\$301	\$323	\$387	\$447	\$499	\$551
IRS RENT RESTRICTION	50%	\$377	\$404	\$484	\$559	\$624	\$689
IRS RENT RESTRICTION	60%	\$453	\$485	\$582	\$672	\$750	\$827