

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 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 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%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
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%	\$483	\$553	\$622	\$691	\$747	\$802	\$858	\$912
IRS RENT RESTRICTION	50%	\$604	\$692	\$778	\$864	\$933	\$1,003	\$1,072	\$1,141
IRS RENT RESTRICTION	60%	\$726	\$831	\$934	\$1,038	\$1,120	\$1,204	\$1,287	\$1,369
MINERAL									
MARTINSBURG, WV - HMFA									
IRS RENT RESTRICTION	40%	\$483	\$553	\$622	\$691	\$747	\$802	\$858	\$912
IRS RENT RESTRICTION	50%	\$604	\$692	\$778	\$864	\$933	\$1,003	\$1,072	\$1,141
IRS RENT RESTRICTION	60%	\$726	\$831	\$934	\$1,038	\$1,120	\$1,204	\$1,287	\$1,369
BERKELEY AND MORGAN									
HUNTINGTON-ASHLAND, WV-KY-OH - MSA									
IRS RENT RESTRICTION	40%	\$336	\$384	\$432	\$480	\$517	\$556	\$594	\$633
IRS RENT RESTRICTION	50%	\$420	\$480	\$540	\$600	\$647	\$696	\$743	\$792
IRS RENT RESTRICTION	60%	\$504	\$576	\$648	\$720	\$777	\$835	\$892	\$951
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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 INCOME BUILDINGS THAT RECEIVED A LOW-INCOME HOUSING TAX CREDIT PROGRAM CREDIT ALLOCATION OUT OF
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 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
PARKERSBURG-MARIETTA-VIENNA, WV-OH - MSA									
IRS RENT RESTRICTION	40%	\$355	\$406	\$457	\$508	\$549	\$589	\$630	\$672
IRS RENT RESTRICTION	50%	\$444	\$508	\$572	\$636	\$687	\$737	\$788	\$840
IRS RENT RESTRICTION	60%	\$534	\$610	\$687	\$763	\$825	\$885	\$946	\$1,008
PLEASANTS, WIRT, AND WOOD									
JEFFERSON COUNTY, WV - HMFA									
IRS RENT RESTRICTION	40%	\$514	\$588	\$661	\$735	\$793	\$852	\$910	\$969
IRS RENT RESTRICTION	50%	\$643	\$735	\$827	\$918	\$992	\$1,066	\$1,138	\$1,212
IRS RENT RESTRICTION	60%	\$772	\$882	\$993	\$1,102	\$1,191	\$1,279	\$1,366	\$1,455
JEFFERSON									
WEIRTON-STEUBENVILLE, WV-OH - MSA									
IRS RENT RESTRICTION	40%	\$376	\$429	\$483	\$537	\$580	\$624	\$666	\$709
IRS RENT RESTRICTION	50%	\$471	\$537	\$604	\$672	\$726	\$780	\$833	\$887
IRS RENT RESTRICTION	60%	\$565	\$645	\$726	\$807	\$871	\$936	\$1,000	\$1,065
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%	\$448	\$513	\$577	\$642	\$693	\$744	\$795	\$846
IRS RENT RESTRICTION	50%	\$561	\$642	\$722	\$802	\$866	\$931	\$994	\$1,058
IRS RENT RESTRICTION	60%	\$673	\$771	\$867	\$963	\$1,039	\$1,117	\$1,194	\$1,270
HAMPSHIRE									
BARBOUR, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
BRAXTON, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853

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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%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
DODDRIDGE, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
FAYETTE, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
GILMER, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
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%	\$309	\$354	\$397	\$441	\$477	\$513	\$547	\$582
IRS RENT RESTRICTION	50%	\$386	\$442	\$497	\$552	\$596	\$641	\$684	\$728
IRS RENT RESTRICTION	60%	\$463	\$531	\$597	\$663	\$715	\$769	\$822	\$874
HARDY, WV									
IRS RENT RESTRICTION	40%	\$343	\$393	\$441	\$490	\$529	\$570	\$609	\$648
IRS RENT RESTRICTION	50%	\$429	\$491	\$552	\$613	\$662	\$712	\$761	\$810
IRS RENT RESTRICTION	60%	\$516	\$589	\$663	\$736	\$795	\$855	\$913	\$972

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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%	\$342	\$391	\$441	\$489	\$528	\$567	\$607	\$646
IRS RENT RESTRICTION	50%	\$428	\$489	\$551	\$612	\$661	\$709	\$759	\$808
IRS RENT RESTRICTION	60%	\$514	\$588	\$661	\$735	\$793	\$852	\$912	\$970
JACKSON, WV									
IRS RENT RESTRICTION	40%	\$343	\$393	\$441	\$490	\$529	\$570	\$609	\$648
IRS RENT RESTRICTION	50%	\$429	\$491	\$552	\$613	\$662	\$712	\$761	\$810
IRS RENT RESTRICTION	60%	\$516	\$589	\$663	\$736	\$795	\$855	\$913	\$972
LEWIS, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
LOGAN, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
MCDOWELL, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
MARION, WV									
IRS RENT RESTRICTION	40%	\$339	\$387	\$435	\$483	\$522	\$561	\$600	\$639
IRS RENT RESTRICTION	50%	\$423	\$483	\$544	\$604	\$653	\$701	\$750	\$798
IRS RENT RESTRICTION	60%	\$508	\$580	\$654	\$726	\$784	\$841	\$900	\$958
MASON, WV									
IRS RENT RESTRICTION	40%	\$306	\$349	\$393	\$436	\$471	\$507	\$541	\$576
IRS RENT RESTRICTION	50%	\$382	\$437	\$491	\$546	\$589	\$633	\$677	\$721
IRS RENT RESTRICTION	60%	\$459	\$525	\$589	\$655	\$708	\$760	\$813	\$865

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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%	\$306	\$351	\$394	\$438	\$474	\$508	\$543	\$579
IRS RENT RESTRICTION	50%	\$383	\$438	\$493	\$548	\$592	\$636	\$679	\$723
IRS RENT RESTRICTION	60%	\$460	\$526	\$592	\$658	\$711	\$763	\$816	\$868
MINGO, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
MONROE, WV									
IRS RENT RESTRICTION	40%	\$327	\$373	\$420	\$468	\$504	\$543	\$579	\$618
IRS RENT RESTRICTION	50%	\$409	\$467	\$526	\$585	\$631	\$678	\$724	\$772
IRS RENT RESTRICTION	60%	\$492	\$561	\$631	\$702	\$757	\$814	\$870	\$927
NICHOLAS, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
PENDLETON, WV									
IRS RENT RESTRICTION	40%	\$324	\$369	\$417	\$462	\$499	\$537	\$573	\$610
IRS RENT RESTRICTION	50%	\$405	\$462	\$521	\$578	\$624	\$671	\$717	\$763
IRS RENT RESTRICTION	60%	\$486	\$555	\$625	\$694	\$750	\$805	\$861	\$916
POCAHONTAS, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
RALEIGH, WV									
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

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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%	\$306	\$351	\$394	\$438	\$474	\$508	\$543	\$579
IRS RENT RESTRICTION	50%	\$383	\$438	\$493	\$548	\$592	\$636	\$679	\$723
IRS RENT RESTRICTION	60%	\$460	\$526	\$592	\$658	\$711	\$763	\$816	\$868
RITCHIE, WV									
IRS RENT RESTRICTION	40%	\$322	\$369	\$415	\$462	\$498	\$535	\$573	\$609
IRS RENT RESTRICTION	50%	\$403	\$462	\$519	\$577	\$623	\$669	\$716	\$762
IRS RENT RESTRICTION	60%	\$484	\$555	\$624	\$693	\$748	\$804	\$859	\$915
ROANE, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
SUMMERS, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
TAYLOR, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
TUCKER, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$388	\$432	\$466	\$501	\$535	\$570
IRS RENT RESTRICTION	50%	\$377	\$432	\$486	\$540	\$583	\$626	\$669	\$712
IRS RENT RESTRICTION	60%	\$453	\$519	\$583	\$648	\$700	\$751	\$804	\$855
TYLER, 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

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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%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
WEBSTER, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853
WETZEL, 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
WYOMING, WV									
IRS RENT RESTRICTION	40%	\$301	\$345	\$387	\$430	\$465	\$499	\$534	\$568
IRS RENT RESTRICTION	50%	\$377	\$431	\$484	\$538	\$581	\$624	\$667	\$711
IRS RENT RESTRICTION	60%	\$453	\$517	\$582	\$646	\$697	\$750	\$801	\$853