

**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, 2024. 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
Calhoun	9627.00
Greenbrier	9502.00
Harrison	0301.00
Harrison	0302.00
Harrison	0303.00
Logan	9561.02
Logan	9562.00
Logan	9564.00
Logan	9565.00
Logan	9567.00
Logan	9568.00
McDowell	9538.00
McDowell	9539.00
McDowell	9545.03
McDowell	9545.04
Marion	0201.00
Marion	0202.00
Marion	0208.00
Mercer	0010.00
Mercer	0020.00
Mingo	9571.00
Mingo	9574.00
Mingo	9575.00
Mingo	9576.00

**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)

Nonmetropolitan Qualified Census Tracts (continued):

County	Census Tract
Nicholas	9505.00
Pocahontas	9602.01
Randolph	9665.00
Roane	9629.02
Roane	9630.00
Summers	0005.00
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	9716.00
Hagerstown-Martinsburg, MD-WV MSA	Berkeley	9717.00
Charleston, WV MSA	Boone	9587.00
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
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	0207.00
Winchester, VA-WV MSA	Hampshire	9683.01

**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)

Metropolitan Qualified Census Tracts (continued):

Metropolitan Area	County	Census Tract
Winchester, VA-WV MSA	Hampshire	9683.02
Winchester, VA-WV MSA	Hampshire	9684.01
Winchester, VA-WV MSA	Hampshire	9684.02
Winchester, VA-WV MSA	Hampshire	9685.00
Winchester, VA-WV MSA	Hampshire	9686.01
Weirton-Steubenville, WV-OH MSA	Hancock	0209.00
Weirton-Steubenville, WV-OH MSA	Hancock	0213.00
Charleston, WV MSA	Jackson	9633.00
Charleston, WV MSA	Kanawha	0001.00
Charleston, WV MSA	Kanawha	0003.00
Charleston, WV MSA	Kanawha	0008.00
Charleston, WV MSA	Kanawha	0009.00
Charleston, WV MSA	Kanawha	0011.00
Charleston, WV MSA	Kanawha	0012.00
Charleston, WV MSA	Kanawha	0108.04
Charleston, WV MSA	Kanawha	0112.00
Charleston, WV MSA	Kanawha	0121.00
Charleston, WV MSA	Kanawha	0134.00
Charleston, WV MSA	Kanawha	0138.00
Charleston, WV MSA	Lincoln	9555.00
Wheeling, WV-OH MSA	Marshall	0205.00
Wheeling, WV-OH MSA	Marshall	0206.01
Morgantown, WV MSA	Monongalia	0101.01
Morgantown, WV MSA	Monongalia	0101.04
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	0109.01
Morgantown, WV MSA	Monongalia	0110.00
Morgantown, WV MSA	Monongalia	0112.00
Wheeling, WV-OH MSA	Ohio	0004.00
Wheeling, WV-OH MSA	Ohio	0006.00

**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)

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
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	0208.00
Huntington-Ashland, WV-KY-OH MSA	Wayne	0209.00
Huntington-Ashland, WV-KY-OH MSA	Wayne	0210.00
Parkersburg-Vienna, WV MSA	Wood	0005.00
Parkersburg-Vienna, WV MSA	Wood	0007.01
Parkersburg-Vienna, WV MSA	Wood	0008.01
Parkersburg-Vienna, WV MSA	Wood	0008.02
Parkersburg-Vienna, WV MSA	Wood	0009.02

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, 2024. The following are the revised designations of Difficult Development Areas located within the State of West Virginia:

Nonmetropolitan Difficult Development Areas:

Upshur County

Wetzel County

Wyoming County

Metropolitan Difficult Development Areas:

Metropolitan Area	ZIP Code Tabulation Area
Wheeling, WV-OH MSA	26074