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

2025 AND 2026 TAX CREDIT MANUAL
EXHIBIT A – PROGRAM CALENDAR

Description	9% Regular (Non-Tax-Exempt Bond Financed) and 4% Tax-Exempt Bond Financed LIHTCP Properties
Calendar Year 2025	
General Partner Portfolio Occupancy Rate Measurement Date	April 1, 2025
Pre-Registration Forms Due For Existing Low-Income Housing	Monday, March 17, 2025
For New Supply and Top Off	Tuesday, April 15, 2025
SHPO Section 106 Request Recommended Submission Date	Tuesday, April 15, 2025
Application Period (Reservation Requests Due)	Thursday, May 1, 2025 through Friday, May 30, 2025 at 4:30 p.m., prevailing Eastern Time
Threshold Review and Correction Period Threshold Review Period	June 2 through June 30, 2025
Correction Period	July 1 through July 15, 2025
Carryover Allocation Requests or Allocation Requests Due Without a Late Submission Fee	September 30, 2025 (Carryover Allocation Requests are not applicable to Tax-Exempt Bond Financed properties)

Description	9% Regular (Non-Tax-Exempt Bond Financed) and 4% Tax-Exempt Bond Financed LIHTCP Properties
Calendar Year 2026	
General Partner Portfolio Occupancy Rate Measurement Date	April 1, 2026
Pre-Registration Forms Due	
For Existing Low-Income Housing	Monday, March 16, 2026
For New Supply and Top Off	Wednesday, April 15, 2026
SHPO Section 106 Request Recommended Submission Date	Wednesday, April 15, 2026
Application Period (Reservation Requests Due)	Friday, May 1, 2026 through Friday, May 29, 2026 at 4:30 p.m., prevailing Eastern Time
Threshold Review and Correction Period	
Threshold Review Period	June 1 through June 30, 2026
Correction Period	July 1 through July 15, 2026
Carryover Allocation Requests or Allocation Requests Due Without a Late Submission Fee	September 30, 2026 (Carryover Allocation Requests are not applicable to Tax-Exempt Bond Financed properties)