**2017-2018 LOW-INCOME HOUSING TAX CREDIT PRIORITIES (9%)**

**2017-2018 QAP Preservation Definition**

Projects qualify as preservation if they preserve existing HUD low-income residential units financed, guaranteed, or subsidized (property-based) through any HUD program.

**PRESERVATION**

**25% Set-Aside**
For preservation of existing low-income residential rental units

**Up to 30 Points**
Awarded to rehabilitation projects depending on the number of units.

**Up to 45 points**
For preservation projects in “high opportunity” locations

**GREEN/TOD**

**15 Points**
Awarded for projects that use Energy Star designated whole-unit HVAC systems

**10 Points**
Awarded for projects that use Energy Star exterior doors and windows.

**50 Points**
Awarded for projects that are located in a QCT and part of a community revitalization plan

**ALLOCATIONS**

<table>
<thead>
<tr>
<th>Tax Credits (2014)</th>
<th>Properties Preserved</th>
<th>Apartments Preserved</th>
<th>% of Total Units Preserved</th>
</tr>
</thead>
<tbody>
<tr>
<td>9%</td>
<td>5</td>
<td>139</td>
<td>50%</td>
</tr>
<tr>
<td>4%</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>

**ADDITIONAL STATE PRESERVATION RESOURCES**

**West Virginia State Housing Trust Fund**

The West Virginia State Housing Trust Fund was created in 2001. The Fund is supported by a $20 real estate transfer fee. The annual funding level depends upon the level of real estate activity. In 2013, the Fund awarded over $980,000 in preservation, new construction, predevelopment, and capacity building funds to organizations that provide affordable housing for low and moderate income individuals and families.