




**MEMORANDUM**

February 22, 2023  
Issue 23-1

**TO:** Interested Persons in the  
West Virginia Housing Development Fund's  
Low-Income Housing Tax Credit Program

**FROM:** Michelle L. Wilshere, Senior Manager of the   
Low-Income Housing Tax Credit Program

**DATE:** February 22, 2023

**SUBJECT:** Low-Income Housing Tax Credit Program  
Proposed 2023 and 2024 Allocation Plan and Public Hearing

In accordance with Subsection 42(m)(1)(A)(i) of the Internal Revenue Code, the West Virginia Housing Development Fund (the "Fund") will conduct a hearing to provide information to and to receive comments from the public on the Fund's proposed 2023 and 2024 Allocation Plan for the Low-Income Housing Tax Credit Program for the State of West Virginia. Interested members of the public are invited to attend. There will be a question and answer period and persons will have an opportunity to make brief statements or comments. Comments can be oral or written. This hearing will be conducted on Tuesday, March 14, 2023, at 1:00 p.m., and any interested person or persons may attend and participate by toll-free call. The attached public hearing notice includes the call-in information for the hearing.

The proposed 2023 and 2024 Allocation Plan sets forth criteria and requirements pursuant to which eligible low-income residential rental properties will be selected for allocations of Low-Income Housing Tax Credits. A copy of the proposed 2023 and 2024 Allocation Plan is attached as well as the notice of public hearing.

If you plan to attend the public hearing, please read the proposed 2023 and 2024 Allocation Plan and prepare your questions or comments, preferably in writing, prior to the public hearing.

Please contact me if you have any questions.

MLW:mlw  
Attachments