



MEMORANDUM

VIA E-MAIL

TO: Owners of LIHTC properties in WV

FROM: Katherine Hackworth
Compliance & Risk Management Administrator

DATE: December 22, 2025

SUBJECT: LIHTC Annual Compliance Letter

The end of year tenant data upload for activities occurring during the previous year will be due by February 13th, 2026. We have contracted with Spectrum to receive end-of-year tenant event information. As a reminder, we will be working in Microsoft Teams again this year.

Due to the West Virginia Housing Development Fund via Microsoft Teams by February 13th:

- 2025 Annual Owners Certification
- Current Utility Allowance
- 2025 Rent Rolls
- Audited Financial Statement
- Company Prepared Income Statement and Balance Sheet – This is in addition to the audited financial statements

A blank owner certification form can be found on the West Virginia Housing Development Website under Compliance Documents. We look forward to working with you to ensure continued compliance with the LIHTC regulations and providing safe, affordable housing for the citizens of West Virginia.

Very truly yours,

WEST VIRGINIA HOUSING DEVELOPMENT FUND

Katherine Hackworth
Compliance & Risk Management Administrator

