

Program Contacts

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The Virginia Livable Home Tax Credit (LHTC) program is designed to improve accessibility and universal visitability in Virginia's residential units by providing state tax credits for the purchase of new units or the retrofitting of existing housing units. Tax credits are available for up to \$5,000 for the purchase/construction of a new accessible residence and up to 50 percent for the cost of retrofitting existing units, not to exceed \$5,000.

Any tax credit that exceeds the eligible individual's or licensed contractor's tax liability may be carried forward for up to seven years. If the total amount of tax credits issued under this program exceeds the \$1 million allocation in a given fiscal year, the DHCD will pro-rate the amount of credits among the eligible applicants.

Eligibility

Livable Homes Tax Credit is eligible for Virginia homeowners and licensed contractors.

Program Resources

- [LHTC Brochure](#)
- [Guidelines and Application - Livable Homes Tax Year 2018](#)
- [LHTC-Guidelines-2018](#)
- [LHTC CHART Summary Comparison - Tax Year 2008-2017](#)
- [LHTC Summary Comparison - Tax Year 2008-2017](#)