

Wisconsin 2025-28 Qualified Allocation Plan Appendix M: Housing Tax Credit Design Requirements

Revised 5/14/2026

A. INITIAL SUBMITTAL REQUIREMENTS:

Submit a copy of this document signed by the Development Architect of Record and Applicant/Owner, certifying that all Development design Requirements outlined in this Appendix M will be incorporated into the completed housing development.

Unless noted otherwise, references to section numbers are from ICC/ANSI A117.1–2017, edition.

“Building Code” refers to the 2021 edition of the International Building Code with Wisconsin’s amendments as found under SPS Chapters 361-366. See Review-SPS 361.05.

“ADAAG” refers to the ADA Accessibility Guidelines for Buildings and Facilities.

B. DEVELOPMENT REQUIREMENTS

I. REQUIRED ITEMS:

See Section H for Acronyms and Abbreviations and Section I for definitions.

KEY: NC= New Construction and Adaptive Reuse of non-housing structure
R= Rehab of Existing Housing

Required For	Building Type	ITEM
NC, R	A, TH, SF, 1/2	Final construction plans shall include Appendix M requirements and any Universal Design selections. All applicable requirements must be clearly stated on construction plans.
NC, R	A, TH, SF, 1/2	Showerheads and faucets being replaced or initially installed: a) Low-flow showerheads of 1.75 gpm or less must be installed on every showerhead within each dwelling unit in the development, and b) Faucet aerators with a rating of 1.5 gpm or less must be installed on every faucet within each dwelling unit in the development. Toilets being replaced or installed must use 1.6 gallons per flush (gpf) or less.
NC, R	A, TH, SF, 1/2	All unit and common area light fixtures being replaced or initially installed shall must be ENERGY STAR® rated LED lighting.
NC, R	A, TH, SF, 1/2	Appliances being replaced or initially installed: Must meet current ENERGY STAR® standard(s), if an ENERGY STAR® rated appliance is available.
NC, R	A, TH, SF, 1/2	Either Heating Window or Central Air Conditioning Units being replaced or initially installed: Must meet current ENERGY STAR® standard(s), where an ENERGY STAR rated appliance is available.
NC, R	A, TH, SF, 1/2	Setback Thermostats: All units housing dwelling units are required to must incorporate programmable setback thermostats. -Exclusion on systems designed to run at consistent temps (ie. Geothermal/radiant floors/etc.).
NC, R	A, TH, SF, 1/2	Lever-style handles on all interior doors being replaced or initially installed.
NC, R	A, TH, SF, 1/2	Bath/kitchen faucets being replaced or initially installed must be single-lever type.
NC, R	A, TH, SF, 1/2	Mini-blinds or similar window coverings for all unit windows and patio doors.



NC, R	<u>A, TH, SF, 1/2</u>	Common Laundry Facility. <u>Provide either a common laundry facility or in-unit washer/dryer hookups. If the applicable municipality requires in-unit laundry facilities, the project must comply with those local requirements. If no municipality requirements are available, WHEDA will defer to municipality for W/D per unit requirements. If no municipality requirements WHEDA requires one (1) W/D for every 8-12 non-age restricted units or one (1) W/D for every 15-20 age-restricted units.</u> <u>Alternatively, all dwelling units shall must have at no charge: in-unit washer/dryer hook ups at no charge, or in-unit washer/dryer.</u> <u>If Common Laundry: WHEDA defers to municipality requirements on W/D per unit requirements. If no municipality requirements WHEDA requires:</u> <u>1 W/D for every 8-12 for non-age restricted units. 1 W/D for every 15-20 for age-restricted units. 1 W/D for every 10-15 for mixed properties.</u>
NC, R	<u>A, TH, SF, 1/2</u>	Hard-wired high speed internet service in each unit. For acquisition/rehab properties, wireless internet will be allowed.
NC	<u>A, TH, SF, 1/2</u>	Grab Bars—In All Bathrooms of Senior/Age Restricted Buildings Only. In each bathroom, install stainless steel grab bars meeting the requirements of Section 609 (matching or contrasting the color of the tub/shower) in the following locations minimum: a) In all showers, install one grab bar on the control end wall and one grab bar on the back wall. Grab bars shall be 6" maximum from adjacent walls. b) In all bathtubs, install one grab bar 24" minimum on the back wall and one grab bar 24" minimum on the control end wall per Fig. 607.4.2. Both grab bars to be installed horizontally at the same height above the floor. c) In all toilets, provide one horizontal side wall grab bar 42" minimum per Section 604.5.1 and provide on horizontal rear wall grab bar 24" — 36" minimum per Section 604.5.2.
NC	<u>A, TH, SF, 1/2</u>	Bathtub/shower compartment permanently lined with non-skid surface or pattern covering 75% of floor.
NC	<u>A, TH, SF, 1/2</u>	All Non-Elderly Housing (Family, General population or Supportive Housing). In all non-age restricted elderly housing units, reinforcement must be provided in all bathrooms of each unit; provide reinforcement for the future installation of grab bars at toilets, bathtubs, and shower compartments per Section 1104.11.1. (if grab bars not already installed in the unit).
NC	<u>A, TH, SF, 1/2</u>	<u>Provide at least one (1) bathtub/shower on accessible floors shall have controls offset (distance) from center of bathing fixture.</u> <u>Provide a 30" x 52" clear floor space for parallel approach at shower valve. The clear floor space shall extend an additional 9" minimum beyond the control wall. *Exception: where bathtub/shower has an adjacent toilet meeting the requirements of 1104.11.3.1.3.2., extending the clear floor space an additional 9" minimum beyond the control wall is not required.</u> <u>Controls to be no more than 18" from the edge of the clear floor space for side reach.</u>
NC	<u>A, TH, SF, 1/2</u>	Provide all bathtubs/showers with offset controls and a 30" x 52" clear floor space for parallel approach. Where the centerline of the controls is between 18" and 9" from the open face of the bathtub/shower compartment, the clear floor space in front of the fixture shall extend at least 9" beyond the control wall. Where the centerline of the controls is between 9" and 0" from the open face of the bathtub/shower compartment, the clear floor space in front of the fixture shall extend at least 5" beyond the control wall.
NC	<u>A, TH, SF, 1/2</u>	At least one toilet in each dwelling unit shall must have clearances that meet the requirements of Section 1104.11.3.1.2.1, 1104.11.3.1.2.2, or 1104.11.3.1.2.3.
NC	<u>A, TH, SF, 1/2</u>	<u>Low profile thresholds and changes in level within common areas and dwelling units shall comply with sections 303.2 and 303.3.</u> <u>The following exceptions may be applied to dwelling units only:</u>

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		1) thresholds at sliding patio doors may be 3/4" maximum in height, provided they are beveled with a slope not steeper than 1:2, per exception of section 1104.5.2.2. 2) where exterior patio or deck/balcony surface materials are impervious, the finished exterior impervious surface shall be 4" maximum below the floor level of the adjacent interior spaces of the unit, per exception of section 1104.4.2.
NC	A, TH, SF, 1/2	Low profile thresholds – All changes in level within common areas and in dwelling units to be 1/4" maximum vertical or 1/4" maximum beveled at 1:2 per Sections 303.2 and 303.3.
NC	A, TH, SF, 1/2	All common space and dwelling unit flooring shall be stable, firm, and slip resistant material, which shall comply with Section 302. If using carpet, flooring shall have 1/2" maximum pile and meet all requirements of Section 302.2.
NC	A, TH, SF, 1/2	Visitable unit requirements: Apartments – 100%, on 1 st floor of residence. Townhome, Stacked Flats, or One/Two Dwelling units – 20%. Projects should be designed and graded to allow an accessible route in accordance with Chapter 4 from parking or street level to all dwelling units, including the primary unit entry door. The accessible route within the unit shall meet section 1104.3. One bathroom with a minimum of a toilet and sink shall be visitable by meeting the door clear width requirement of section 404.2.2, and the door maneuvering clearance of section 404.2.3 from outside the bathroom only. The visitable bathroom must be on the common circulation path through the unit and not accessed through another room.
NC	A, TH, SF, 1/2	100% visitable units for all transactions. (Only 20% visitable units required for single family or duplex or townhome or stacked flats style construction). Projects should be designed and graded to allow an accessible route from parking or street level to all dwelling units. Accessible routes shall meet all the requirements of Section 402 including Section 404 for accessible doors. The living room, kitchen and minimum of one bathroom (with a minimum of a toilet and sink) must be on the accessible route from the unit entry. Bathroom shall meet the requirements of Sections 1104.11 minimum.
NC	A, TH, SF, 1/2	Lighting controls, electrical switches, and receptacle outlets, environmental controls, media controls , and user controls for security or intercom systems shall must comply with Section 1104.9 minimum.
NC	A, TH, SF, 1/2	Electrical outlets and cable/date outputs set to a minimum height of 158" above the floor, from lowest receptacle.
NC	A, TH, SF, 1/2	Built-in Dishwasher and disposal all must be provided in all 2-bedroom- BR or larger units in Family developments only.
NC	A, TH, SF, 1/2	Provide at least one bedroom and bathroom on the first floor of multi-story multi-story multi-story units (in at least 54% of such units, unless equivalent accessibility is achieved through other unit types). minimum 54% of the development's multi-story units). Not required if the development includes other unit styles which achieve bedroom accessibility (minimum 54% of the total number of units).
NC	A	Each unit shall be provided with an individual storage locker at no charge to the resident. Individual storage lockers for each unit at no charge to resident. Minimum size requirements: 7' or higher & footprint size at least 15 sq. ft. or greater (3'x5'x7' is standard) of 3' x 6' x 8'. Must be inside storage and but may not be located within residential units; only if storage locker is a separate lockable closet other than standard unit closets. Single family, duplex, or townhome, or stacked flat styles are exempt. Individual garages satisfy this requirement.

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C. BUILDING ENVELOPE REQUIREMENTS

New Construction

- Building envelope worksheet calculations: Must exceed the State of Wisconsin Department of Safety & Professional Services Building Envelope Requirements by at a minimum of 24% based upon (2021~~15~~ IBC code). REScheck™ software calculations and~~AND~~ heating loads must be calculated at the maximum infiltration rate allowable in REScheck™ SPS 322 (-0.5 air changes/hour).
- Use REScheck program is to be used for 1 or 2 unit buildings. If using REScheck, select IECC 2009 under “Energy Code”.
- Use COMcheck program is to be used for 3+ unit buildings. If using COMcheck, select IECC 2021~~15~~ under “Energy Code”.
- REScheck™ calculations must demonstrate compliance with State of Wisconsin building codes. REScheck™ reports are required for each building.
- Submit ~~These~~ calculations must be submitted to WHEDA with the final Housing Tax Credit application for the development.

Rehab Existing Housing and Adaptive Reuse Developments

- Rehab of Existing Housing and Adaptive Reuse developments must make efforts to exceed the State of Wisconsin Department of Safety & ~~Professional Professional Services Services~~ Building Envelope Efficiency by 24% (2021~~15~~ IBC code). REScheck™ reports are required for each building.
- ~~ASHRAE 90.1-2013 is an alternative acceptable requirement to COMcheck. WI Commercial Building Energy Code is based on this standard.~~
- If 24% cannot be achieved, Applicant must (at final application) provide a letter that describes best efforts and describes greater than normal efficiencies of ancillary items such as: window replacement “U” value, insulation “R” value, heating systems and lighting systems used in the development. Applicant must use building renovation components which meet the ENERGY STAR™ or equivalent building standards. Submit ~~These~~ calculations must be submitted to WHEDA with the final Housing Tax Credit application for the development.

D. FINAL SUBMITTAL REQUIREMENTS - All Developments

Submit Development Owner and General Contractor/Architect certifications must be submitted to WHEDA with the final Housing Tax Credit application reflecting that 1) each building meets or exceeds requirements outlined in the Appendix M governing the year of the original application (use box below), and 2) each building meets or exceeds WHEDA’s Building Envelope Requirements. See: www.wheda.com for Owner and General Contractor/Architect Certification forms.

➔ Download REScheck™ or COMcheck™ software from U.S. Department of Energy website:

<http://www.energycodes.gov/rescheck>
<https://www.energycodes.gov/comcheck>

E. MINIMUM UNIT SIZES REQUIREMENTS

New Construction and Adaptive Reuse properties

The average unit size for new construction and adaptive reuse units must meet the minimum square footage identified below:

Efficiency:	400 SF
1-BR	575 SF
2-BR	825 SF
3-BR	1100 SF
4+ BR	1200 SF

Rehab of Existing Residential Developments

Rehab of existing residential units will not be subject to the minimum unit size requirement.



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F. SUSTAINABLE DESIGN

Please refer to Appendix W – Sustainability and Energy Efficiency for additional information on Threshold and Scoring requirements. Threshold Requirements:

• Green Building Certifications

At a minimum, each project must obtain a pre-approved certification of achieving 200 points or greater through for Wisconsin Green Built Homes program.

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As a minimum threshold requirement, properties are required to must be built to the Wisconsin Green Built Home's 200point threshold Standard Gold or the Enterprise Green Communities Criteria. See Appendix W for more guidance on WHEDA's Energy Efficiency and Sustainability requirements.

- Properties that are awarded points Sustainable Design in WHEDA Scoring Category Energy Efficiency and Sustainability are required to must be built to the specified level of sustainability.
- WHEDA will require the specified sustainable design certification prior to release of the 8609.

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• Focus on eEnergy.

Threshold Energy Design Assistance (EDA) Requirement

All HTC Awardees must participate in either the Focus on Energy—Energy Design Assistance (EDA) Program or an equivalent Energy Co-op program if outside the EDA service area as outlined in Appendix W.

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• HERS Index Score Requirement for Rehabilitation projects

Please refer to Appendix W for additional information on HERS Index Score requirements. Project teams must comply with the processes and requirements of their selected energy design assistance program and adhere to all applicable Housing Tax Credit (HTC) deadlines, as set forth in Appendix W.

G. CERTIFICATION

Development Owner & Architect must sign and submit the following certification:

Complete This Section and Submit With Initial Application _____
Complete This Section and Submit With Final Application _____

Project Name: _____
Project Type: (check one) New Construction or Adaptive Reuse _____
Rehab Existing Housing _____

I/we certify the components listed above and in Appendix W will be/are included in the subject project by signing below.

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Architect: _____ Date: _____

Applicant/Owner: _____ Date: _____



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H. Acronyms and Abbreviations

- **NC** = New Construction
- **R** = Acquisition/Rehabilitation
- **Apartment (A)** = A multi-story residential building containing three or more dwelling units, with a common entrance to an interior corridor providing access to primary unit entrances.
- **Townhouse (TH)** = A single- or multi-story dwelling unit attached in a continuous row of similar units, sharing one or more common side walls, with each unit having an individual private exterior entrance directly to the living space. A single- or multi-story dwelling unit attached in a continuous row of units, sharing one or more side walls, each with an individual private exterior entrance to the living space.
- **Stacked Flats (SF)** = A residential building type consisting of dwelling units arranged vertically, in which individual units are located above or below one another and each unit has its own private or semi-private entrance. This building type does not include a shared interior corridor providing access to primary unit entrances.
- **1-2 Dwelling Units (1/-2)** = Single-family homes or duplex structures containing no more than two dwelling units.

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I. Definitions

- **Accessible Elements and Spaces:** Building components, rooms, features, and areas that are required to comply with Accessibility Requirements, including but not limited to dwelling units, entrances, routes, restrooms, kitchens, common use areas, parking facilities, and site amenities.
- **Accessibility Requirements:** All applicable federal, state, and local statutes, regulations, and codes governing accessibility, including, but not limited to, the Fair Housing Act, the Americans with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, the Wisconsin Accessibility Code, and any locally adopted building codes.
- **Accessible Dwelling Unit:** A dwelling unit designed, constructed, and equipped in accordance with Accessibility Requirements such that it is readily accessible to and usable by individuals with disabilities.
- **Accessible Route:** A continuous, unobstructed path that complies with Accessibility Requirements and connects Accessible Elements and Spaces within a building or site. Accessible routes may include, but are not limited to, corridors, doorways, floors, ramps, elevators, lifts, sidewalks, parking access aisles, curb ramps, and crosswalks.
- **Adaptability / Adaptable:** The design and construction of dwelling units or building elements in a manner that allows for modifications with minimal structural change to accommodate the needs of individuals with disabilities, in accordance with Accessibility Requirements.
- **Adaptable Dwelling Unit:** A dwelling unit designed and constructed to allow for conversion to an Accessible Dwelling Unit with minimal structural modification, in accordance with Accessibility Requirements.
- **Age-Restricted Unit:** A dwelling unit designated for occupancy by households that meet defined age thresholds (e.g., 55+ or 62+), consistent with applicable federal, state, and WHEDA program requirements, and subject to compliant occupancy and marketing practices.
- **Applicable Building Codes:** All federal, state, and local laws, regulations, and codes governing building design, construction, and safety, including any locally adopted amendments.
- **Common Use Areas / Common Areas:** Interior and exterior areas of a building or development that are made available for use by residents, their guests, and other authorized occupants, and which are subject to Accessibility Requirements.

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- **Entrance:** Any access point to a building or portion thereof used for the purpose of entry and designed in compliance with Accessibility Requirements. An entrance includes the approach route, required vertical access, entrance platforms, vestibules (if provided), and entry doors or gates.
- **Extra Common Use Space (Other Than Community Room):** Designated shared space, separate from a primary community room, that provides resident amenities or supportive uses (e.g., fitness room, computer room, library, or game room), is of meaningful size and function, and is available for regular resident use.
- **Facility:** All or any portion of buildings, structures, site improvements, equipment, roads, walkways, parking areas, or other real or personal property located on a site and subject to Accessibility Requirements and applicable building code requirements.
- ~~**Non-Age-Restricted Unit:** A dwelling unit not designated as age-restricted and available to income-eligible households without regard to age, in accordance with LIHTC and WHEDA program requirements.~~
- **Playground Area:** A dedicated outdoor space equipped with permanent play structures (e.g., swings, slides, or climbing features) intended for resident use, primarily by children, and maintained in a safe, accessible, and operable condition.
- **Unrestricted Unit:** A dwelling unit not designated as age-restricted and available to income-eligible households without regard to age, in accordance with LIHTC and WHEDA program requirements.
- **Visitability:** A design standard under which dwelling units incorporate basic accessibility features that allow individuals with mobility impairments to enter and access essential areas of an individual dwelling unit for short-term visits. At a minimum, visitability includes: (1) a zero-step entrance, (2) an Accessible Route into the dwelling unit, and (3) an Accessible Route to a usable bathroom on the primary level.

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