

2027-28 Qualified Allocation Plan for the State of Wisconsin

Appendix M: Housing Tax Credit Design Requirements

Revised June 26, 2026

A. INITIAL SUBMITTAL REQUIREMENTS

Submit a copy of this document signed by the Development Architect of Record and Applicant/Owner, certifying that all 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.

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

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

B. DEVELOPMENT REQUIREMENTS

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

Required For	Building Type	ITEM
NC, R	A, TH, SF, 1/2	Final construction plans to 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) Lowflow 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 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.

Required For	Building Type	ITEM
NC, R	A, TH, SF, 1/2	Heating or 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 dwelling units 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	Window coverings for all unit windows and patio doors.
NC, R	A, TH, SF, 1/2	Common Laundry Facility. 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. Alternatively, all dwelling units must have in-unit washer/dryer hook ups at no charge.
NC, R	A, TH, SF, 1/2	Hard-wired high speed internet service in each unit. For acquisition/rehab properties, wireless internet will be allowed.
NC	A, TH, SF, 1/2	Bathtub/shower compartment permanently lined with non-skid surface or pattern covering 75% of floor.
NC	A, TH, SF, 1/2	In all non-age restricted housing units, reinforcement must be provided in all bathrooms of each unit for the future installation of grab bars at toilets, bathtubs, and shower compartments per Section 1104.11.1.
NC	A, TH, SF, 1/2	Provide at least one (1) bathtub/shower on accessible floors must have controls offset (distance) from center of bathing fixture. Provide a 30" x 52" clear floor space for parallel approach at shower valve. The clear floor space must 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.

Required For	Building Type	ITEM
		Controls to be no more than 18" from the edge of the clear floor space for side reach.
NC	A, TH, SF, 1/2	At least one toilet in each dwelling unit must have clearances that meet the requirements of Section 1104.11.3.1.2.2.
NC	A, TH, SF, 1/2	Low profile thresholds and changes in level within common areas and dwelling units must comply with sections 303.2 and 303.3. The following exceptions may be applied to dwelling units only: 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 must 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	All common space and dwelling unit flooring must be stable, firm, and slip resistant material, which must comply with Section 302. If using carpet, flooring must 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 1st 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 must meet section 1104.3. One bathroom with a minimum of a toilet and sink must 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	Lighting controls, electrical switches, receptacle outlets, environmental controls, media controls, and user controls for security or intercom systems must comply with Section 1104.9 minimum.
NC	A, TH, SF, 1/2	Electrical outlets and cable/data outputs set to a minimum height of 15" above the floor, from lowest receptacle.

Required For	Building Type	ITEM
NC	A, TH, SF, 1/2	Built-in Dishwasher must be provided in all 2-bedroom or larger units in Family developments.
NC	A, TH, SF, 1/2	Provide at least one bedroom and bathroom on the first floor of multistory units (in at least 5% of such units, unless equivalent accessibility is achieved through other unit types).
NC	A	Each unit must be provided with an individual storage locker at no charge to the resident. Minimum size requirements; 7' or higher & footprint size at least 15 sq. ft. or greater (3'x5'x7' is standard). Must be inside storage and may be located within residential units only if storage locker is a separate lockable closet other than standard unit closets. Single family, duplex, townhome, or stacked flat styles are exempt.

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 a minimum of 2% based upon (2021 IBC code). REScheck™ software calculations and heating loads must be calculated at the maximum infiltration rate allowable in REScheck™ SPS 322 (0.5 air changes/hour).
- Use REScheck program for 1 or 2 unit buildings. If using REScheck, select IECC 2009 under “Energy Code”.
- Use COMcheck program for 3+ unit buildings. If using COMcheck, select IECC 2021 under “Energy Code”.
- REScheck™ calculations must demonstrate compliance with State of Wisconsin building codes. REScheck™ reports are required for each building.
- Submit these calculations with the final Housing Tax Credit application.

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 Services Building Envelope Efficiency by 2% (2021 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 2% 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 with the final Housing Tax Credit application.

D. FINAL SUBMITTAL REQUIREMENTS - All Developments

Submit Development Owner and General Contractor/Architect certifications 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.

➔ 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

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 units will not be subject to the minimum unit size requirement.

F. SUSTAINABLE DESIGN

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

- **Green Building Certifications**

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

- **Focus on Energy.**

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.

- **HERS Index Score Requirement for Rehabilitation projects**

Please refer to Appendix W for additional information on HERS Index Score requirements.

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.

Architect: _____

Date: _____

Applicant/Owner: _____

Date: _____

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.
- **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 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.

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.
- **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.
- **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.