DELAWARE STATE HOUSING AUTHORITY 2023 QUALIFIED CENSUS TRACTS 2023 DIFFICULT DEVELOPMENT AREAS 2023 OPPORTUNITY ZONES

The designation of Difficult Development Areas (DDA), Qualified Census Tracts (QCT), and Opportunity Zones (OZ) are statutorily mandated by Section 42 of the Internal Revenue Code of 1986.

The United States Department of Housing and Urban Development (HUD) States that Low-Income Housing Tax Credit Qualified Census Tracts must have 50 percent of households with incomes below 60 percent of the Area Median Gross Income (AMGI) or have a poverty rate of 25 percent or more. Difficult Development Areas (DDA) are designated by HUD and are based on Fair Market Rents, income limits, the 2010 census counts, and 2006–10 5-year American Community Survey data when they become available. www.huduser.gov/portal/datasets/qct.html

HUD Maps of Qualified Census Tracts and Difficult Development Areas are available at: https://www.huduser.gov/portal/datasets/qct.html Maps demonstrating the expanded QCTs for the State of Delaware are available at the following link:

 $\frac{\text{http://www.arcgis.com/apps/webappviewer/index.html?id=dbae2a777c2740c18ff70560af19f6a8\&extent=-8594483.6699\%2C4609569.6637\%2C-8203126.085\%2C4866703.8269\%2C102100}{\text{http://www.arcgis.com/apps/webappviewer/index.html?id=dbae2a777c2740c18ff70560af19f6a8\&extent=-8594483.6699\%2C4609569.6637\%2C-8203126.085\%2C4866703.8269\%2C102100}$

DSHA reserves the right to release new QCT or DDA data upon release of updates from HUD.

	State		
			DDAs
New Castle County	Kent County	Sussex County	
19707	None	None	None

Qualified Census Tracts							
Location	Census Tract	Location	Census Tract	Location	Census Tract		
Wilmington	3	Wilmington	22	Newark			
	4		23		145.01		
			25		145.02		
	6.01		26		149.08		
	6.02		27				
	9		28	Kent County	413		
	16		29				
	19.02		30.02		414		
	21				433		
South of Wilmington	155.02		129	Sussex County	505.03		
	158.02						

 $\underline{https://www.cdfifund.gov/Pages/Opportunity-Zones.aspx}$

Opportunity Zones							
Location New Castle County Census Tracts	New Castle County Census Tract	Location Kent County Census Tract	Location Sussex County Census Tract				
6.01	101.04	402.01	504.01				
6.02	107.02	413	504.05				
21	129	425	504.06				
19.02	158.02	433	505.03				
28			518.02				
29							
30.02							
155.02							
144.02							
101.01							