The designation of Difficult Development Areas (DDA) and Qualified Census Tracts (QCT) 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:

www.huduser.gov/portal/sadda/sadda_qct.html

Maps demonstrating the expanded QCTs for the State of Delaware are available at the following link:

http://delaware.maps.arcgis.com/apps/webappviewer/index.html?id=e93dabfcee6af4a94870111a1489bb1b0

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