

**DELAWARE STATE HOUSING AUTHORITY**  
**2025 QUALIFIED CENSUS TRACTS**  
**2025 DIFFICULT DEVELOPMENT AREAS**  
**2025 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 2020 census counts, and 2015-2019, 2016-2020, and 2017-2021 American Community Survey (ACS) data when they become available.

HUD Maps of Qualified Census Tracts and Difficult Development Areas are available at:  
[Qualified Census Tracts and Difficult Development Areas | HUD USER](#)

Maps demonstrating the expanded QCTs for the State of Delaware are available at the following link:  
<https://delaware.maps.arcgis.com/apps/instant/basic/index.html?appid=71728b8dc95846b89c3373a924996090>

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

Local DDAs			State DDAs
New Castle County	Kent County	Sussex County	None
19701 19707	None	19951 19967	

## Qualified Census Tracts

Location: New Castle County					
3.00	4.00	6.01	6.02	9.00	14.00
16.00	19.02	21.00	22.00	23.00	26.00
28.00	29.00	30.02	101.04	101.06	123.00
127.00	129.00	132.00	141.00	145.01	145.02
149.06	149.08	154.00	155.02	158.02	
Location: Kent County					
409.00	413.00	414.00	418.03	425.00	433.00
Location: Sussex County					
504.06	505.03	507.11	518.01		

<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			