



June 13th, 2021

Low Income Housing Tax Credit - Qualified Census Tracts (2021)

The tracts included in this feature class are those that are Low Income Housing Tax Credit Qualified Census Tracts in calendar year 2021 under IRS Section 42(d)(5)(B). According to IRS Section 42(d)(5)(B), the term "qualified census tract" means "any census tract which is designated by the Secretary of Housing and Urban Development and, for the most recent year for which census data are available on household income in such tract, either in which 50 percent or more of the households have an income which is less than 60 percent of the area median gross income for such year or which has a poverty rate of at least 25 percent." The definitions for this designation were downloaded from <https://qct.huduser.gov>.

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