



# transit-oriented communities (toc) credit 2026 allocation plan

Public Hearing, October 2, 2025



# transit-oriented communities (toc) credit

## Overview

- State Housing Tax Credit for projects within specific areas of Transit-oriented Communities
- 5-year credit
- Accelerated credit: Y1 70%, Y2-3 8%, Y4-5 7%
- Affordability term: 15 years
- Authorization timeframe: 2025-2029 (\$30M to award over 5 years)

## Amount to Award

|              |              |
|--------------|--------------|
| \$2M         | 2025         |
| <b>\$2M</b>  | <b>2026</b>  |
| \$2M         | 2027         |
| \$11M        | 2028         |
| \$13M        | 2029         |
| <b>\$30M</b> | <b>Total</b> |

# site eligibility

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- 2026 and 2027
  - TOC Credit allocated in Transit Areas of TOCs
  - Transit Areas <https://dlg.colorado.gov/transit-oriented-communities>
- 2028 and 2029
  - TOC Credit allocated in Transit Centers of Certified TOCs and Neighborhood Centers
  - Amount available to award steps up as local governments implement Housing Opportunity Goals to be Certified TOCs
  - DOLA will certify TOCs



# proposed changes

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## Increased:

- Per unit amount from \$1,300 to \$2,000
- Maximum per project amount from \$200,000 to \$300,000





# proposed changes

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## Added:

- Application for \$700,000 of annual TOC credit paired only with federal 4 percent credit
- Accepted in October and November
- Accepted only if sufficient TOC credit is available





# thank you

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