



UTAH DEPARTMENT OF
**WORKFORCE
SERVICES**
HOUSING & COMMUNITY
DEVELOPMENT

Moderate Income Housing Program Frequently Asked Questions

2026 Reporting Period



FAQ

2026 Reporting Period

Have there been changes to MIH reporting this year?

Yes. [H.B. 436](#) (Moderate Income Housing Infrastructure Amendments) is a bill that passed during the recent 2026 Legislative Session and adds a substantial change to the 2026 MIH Reporting Period:

For Municipalities

There will be a **one-year pause** to full MIH reporting. Municipalities that were compliant and/or had priority consideration in 2025 will automatically receive the same determination in 2026. This legislation resumes MIH reporting for municipalities in 2027.

Despite the one-year pause to full MIH reporting, **municipalities will still be required to report the following on or before July 1, 2026:**

- the number of residential certificates of occupancy the municipality issued during the previous 12-month period (May 1, 2025 – April 30, 2026).

For Counties

There will be a **one-year pause** to MIH reporting. Counties that were compliant and/or had priority consideration in 2025 will automatically receive the same determination in 2026. This legislation resumes MIH reporting for counties in 2027.

Counties **DO NOT** have the residential occupancy reporting requirement that municipalities do in 2026.

Why did the Utah Legislature pause full MIH reporting in 2026?

Another bill recently passed in the 2026 Legislative Session is [H.B. 68](#) (Housing and Community Development Amendments). This bill restructures housing programs at the state-level, including the MIH program, and moves them to the Governor's Office of Economic Development (GOED). The Utah League of Cities and Towns explained during their [Session Recap](#) webinar that full MIH reporting will be paused while this large transition takes place.



FAQ



What types of residential certificates of occupancy should be reported? Just new construction, or should we include additions and remodels?

Municipalities should report certificates of occupancy for new construction and any additions/remodels IF they result in a new dwelling unit being created:

According to [H.B. 436](#) (2)(b)(vi), the residential certificates of occupancy are associated with the "number of new residential dwelling units." Elsewhere in Utah Code, a dwelling unit is defined as "one or more rooms arranged for the use of one or more individuals living together, as in a single housekeeping unit normally having cooking, living, sanitary, and sleeping facilities." ([15A-5-102](#))

How should we treat multi-unit buildings that receive one residential certificate of occupancy for the entire building?

The following question is on the 2026 MIH Form, and includes an explanation on how to report multi-unit buildings:

"Provide the number of new residential dwelling units the municipality issued certificates of occupancy for in the previous 12-month period (May 1, 2025 - April 30, 2026) (e.g. for a 40-unit building that receives one certificate of occupancy for the entire building, you would report 40)"

Can MIH staff look at my 2026 report before I submit and give recommendations?

Yes, we'd be happy to look at your report and give recommendations before you submit. You can email us at mih@utah.gov and schedule a one-on-one technical assistance appointment.



Progress on Adopted MIH Strategies

Should we still continue working on our adopted MIH strategies, even with the one-year pause to full MIH reporting?

Yes. We advise communities to continue progressing on their adopted moderate income housing strategies within their plans.

Can we change or amend our MIH strategies during the one-year pause?

Yes. If you want to change or amend your strategies during the one-year pause, we recommend contacting us at mih@utah.gov and scheduling a one-on-one technical assistance appointment to discuss your community's situation in detail.

When full MIH reporting resumes in 2027, will we need to report on the past two years of strategy progress instead of just one year?

No, 2027 reporting will cover just one year. As currently constituted, the 2027 MIH Report would have a reporting period from August 1st, 2026 to July 31st, 2027. MIH reports focus on the 'progress on each MIH strategy in the previous 12 months' (Utah Code [10-21-202](#) (2)(b) and [17-80-202](#) (2)(b))

While it will not be required to report progress on each MIH strategy for the past two years, communities have the option to include ongoing actions outside the 2027 reporting period, if it helps show meaningful progress towards the community's implementation plan. '*Ongoing actions*' are steps taken before the 12-month reporting period, but directly relevant to progress on the strategy, as outlined in Utah Code [10-21-202](#) (2)(c) and [17-80-202](#) (2)(c).

