

CITY OF WILMINGTON DELAWARE



Application for Property Tax Exemption for Citizens Over 65 Years of Age and/or Disabled

FINANCE DEPARTMENT
Revenue Division

2009



**CITY OF WILMINGTON
DEPARTMENT OF FINANCE • REVENUE DIVISION
APPLICATION FOR PROPERTY TAX EXEMPTION**

PLEASE READ ELIGIBILITY REQUIREMENTS BEFORE COMPLETING APPLICATION
APPLICATION MUST BE SUBMITTED BY APRIL 30, 2009

PLEASE CHECK REQUESTED EXEMPTION TYPE

Over 65 Years of Age Exemption

Disability Pension Exemption

SECTION 1 – APPLICANT'S INFORMATION

TODAY'S DATE: ____/____/____

FULL NAME: _____ AGE: _____ BIRTH DATE: ____/____/____

SOCIAL SECURITY #: _____ PHONE #: (____) _____

SECTION 2 – PROPERTY INFORMATION

PARCEL #: _____

PROPERTY ADDRESS: _____ WILMINGTON, DE ZIP CODE _____

IS ANY PORTION OF THIS PROPERTY USED FOR ANY PURPOSE OTHER THAN YOUR OWN RESIDENT? IF YES, EXPLAIN:

I OWN THE ABOVE PROPERTY: SOLELY WITH SPOUSE WITH OTHER THAN SPOUSE

SECTION 3 – APPLICANT'S INCOME FOR CALENDAR YEAR 2008 (January to December 2008)

SOCIAL SECURITY BENEFITS \$ _____ INTEREST/DIVIDENDS \$ _____

PENSIONS \$ _____ NET RENTALS \$ _____

SALARY/WAGES, PROFITS \$ _____ CAPITAL GAINS \$ _____

TAX RETURNS FILED FOR 2007: FEDERAL STATE I DID NOT FILE

SECTION 4 – SPOUSE OR OTHER OWNER'S NAME AND TOTAL INCOME (If Applicable)

FULL NAME: _____ AGE: _____ BIRTH DATE: ____/____/____

SOCIAL SECURITY #: _____ ANNUAL INCOME: \$ _____

TAX RETURNS FILED FOR 2007: FEDERAL STATE I DID NOT FILE

**There must be an attached copy of your
SOCIAL SECURITY BENEFIT STATEMENT AND FEDERAL 1040 TAX RETURN FORM**

I hereby affirm that I am an owner/occupant of the above-referenced property and that all the information provided herein is true to the best of my knowledge. To assist in determining my eligibility for exemption under the City of Wilmington Code, I have attached a copy of my IRS form for 2008. I hereby authorize the Finance Department to verify this information with the IRS.

Signature of Applicant: _____ Signature of Co-Applicant: _____

NOT VALID WITHOUT SIGNATURE

FOR OFFICE USE ONLY

Tax #: _____	Balance: \$ _____	Water Acct. # _____	Balance: \$ _____
--------------	-------------------	---------------------	-------------------

Comments: _____

Approved or Denied By: _____ Date: _____

TAX YEAR 2009

Over 65 Years of Age and Disability Pension Exemption ELIGIBILITY REQUIREMENTS

WHAT IS THE MAXIMUM EXEMPTION?

The City of Wilmington provides a maximum exemption of \$40,500 of the total property assessed value for its eligible taxpayers.

(PLEASE NOTE: If property is assessed more than \$40,500, you will have to pay taxes on the remaining assessed value.)

YOU ARE ELIGIBLE FOR AN EXEMPTION UNDER CITY CODE, SECTION 44-64, "IF . . . :

- (1) You are the **SOLE OWNER** and **OCCUPANT** of the property and your income in **2008** was \$15,000 or less.
- OR -
- (2) You occupy (live in) the property **WITH YOUR SPOUSE** (whether as co-owners or not) and your combined income in **2008** was \$19,000 or less.
- OR -
- (3) You occupy and co-own the property **WITH SOMEONE OTHER THAN YOUR SPOUSE** and your income in **2008** was \$15,000 or less. *(Exemption is prorated according to your interest.)*

INCOME = ADJUSTED GROSS INCOME AS REPORTED ON YOUR FEDERAL TAX RETURN FORM
(Do not include Social Security or Railroad Retirement Tier I Benefits)

REQUIRED DOCUMENTATION THAT **MUST** BE RETURNED WITH APPLICATION:

- (1) Social Security (Elderly), Social Security (Disability) or Railroad Retirement Benefit Statement.
- (2) **2008** Federal Income Tax Return (i.e., 1040 Form). If you did not file a tax return for **2008**, you must attach copies of other documents regarding income, such as Pension Statements, Salary, Profits, Interest/Dividends, Capital Gains, etc.
- (3) If spouse and/or co-owner is deceased, you will need to supply a copy of the death certificate, if their name is still on the deed.

IF APPROVED, WHEN WILL THE EXEMPTION EXPIRE?

This tax exemption will expire in three (3) years of your application date. At which time, you will need to renew by completing another exemption application. *(All approved applications may be subject to an audit within the three (3) year exemption period.)*

WHEN IS THE APPLICATION DEADLINE?

Applications should be received by **APRIL 30, 2009**, to receive a full exemption for taxes levied on **JULY 1, 2009**. For applications received after this date, please refer to information on the back of this application.

OTHER INFORMATION:

- A tax exemption will allow you to receive reduced water rates which will become effective the next quarterly water bill, if applicable.
- Applicant will be notified with an approval or denial letter within 30 days of receiving your application in our office.
- **NO EXEMPTION** will be given unless all taxes, fees, and assessments remaining due and owing to the City are paid within 30 days of the file date of this application. **EXEMPTIONS ARE NOT RETROACTIVE**

FOR ADDITIONAL INFORMATION OR ASSISTANCE WITH THE APPLICATION:

Contact the Division of Revenue at 571-4320, Monday through Friday, 8:30 a.m. – 5:00 p.m.

Please mail completed application and all necessary documentation to:

CITY OF WILMINGTON PROPERTY TAX EXEMPTION
Attention: Department of Finance / Revenue Division, 1st Floor
800 North French Street • Wilmington, Delaware 19801
<http://www.ci.wilmington.de.us>

SENIOR/DISABILITY EXEMPTION
APPLICATION FILING DEADLINES

FULL YEAR EXEMPTION

Application must be received by April 30th for upcoming fiscal year

**IF YOUR APPLICATION IS FILED LATE YOU WILL ONLY BE ENTITLED TO THE FOLLOWING
EXEMPTION AMOUNTS LIST BELOW**

THREE (3) QUARTERS EXEMPT

Application must be received by September 30th of current fiscal year

TWO (2) QUARTERS EXEMPT

Application must be received by December 31st of current fiscal year

ONE (1) QUARTER EXEMPT

Application must be received by March 31st of current fiscal year