

Sussex County Council Property Tax Assistance Programs

1. Exemption for Disabled (Filing date - January 1-April 30, 2009)
 - a. Totally disabled;
 - b. Full-time resident of property for preceding five years prior to May 1, 2008;
 - c. Income other than Social Security cannot exceed \$6,000, or \$7,500 if married; and
 - d. Exemption applied to Taxable Assessments up to \$12,500 for School and County property taxes.
2. Exemption for Residents Over 65 (Filing date - January 1-April 30, 2009)
 - a. 65 years of age by April 30, 2008;
 - b. Full-time resident of property for preceding five years prior to May 1, 2008;
 - c. Income other than Social Security cannot exceed \$6,000, or \$7,500 if married; and
 - d. Exemption applies to Taxable Assessments up to \$12,500 for School and County property taxes.
3. State Senior Citizen School Property Tax Credit (Filing deadline September 1, 2008)
[\[Download Tax Form\]](#)
 - a. 65 years of age by April 30, 2008;
 - b. Full-time resident of property; for preceding six months prior to May 1, 2008.
 - c. Property taxes must be paid in full for preceding years; and
 - d. Applies to local school district property and capitation tax only; up to 50 percent, with a maximum of \$500.
4. Sussex County Property Tax Subsidy (Filing date July 1, 2008 thru September 30, 2008)
 - a. Full-time resident of property for five preceding years prior to May 1, 2008;
 - b. Applies to County portion of tax only;
 - c. Annual income cannot exceed \$15,800, or \$20,000 if married;
 - d. Applies to first \$16,000 of taxable assessments; and
 - e. Liquid assets or real estate, other than home, must be less than \$15,000. (Example: anything that could be sold within 90 days, such as stocks, bonds, furniture, vehicles, etc.)
 - f. Property owners must re-apply each year.