

New Castle County Assessment Division

2009

87 Read's Way, Corporate Commons, New Castle, DE 19720-1648

APPLICATION FOR REAL ESTATE OR MOBILE HOME EXEMPTION – Citizens Over Age 65

Tax Year beginning **July 1, 2009**

Parcel # _____

1. Phone # _____

Name _____

2. Soc. Sec.# _____

Address _____

3. Birth date _____

(You must be **65 years old** before **July 1** of the fiscal year for which are applying.)

4. Have you been a legal resident of Delaware since October 1, 2005?
[] Yes [] No—If "NO," then you **do not** qualify.

5. Does the assessed value of your property exceed \$125,000?
[] Yes [] No If "Yes," See qualifications on reverse side for alternative State exemption.

6. Is any portion of this property used for any purpose other than your own residence? [] Yes [] No
If "Yes," explain _____

7. I own the above property: [] Solely [] Jointly

CO-OWNER'S NAME	RELATIONSHIP	ADDRESS	PERCENT SHARE

8. Income for preceding year: **January 1 to December 31, 2008**

(A) Income (Husband & Wife)
(Not including Social Security or R. R. Tier I)

(B) Spouse's Name: _____

Salary, Wages, Tips, Profits	\$ _____
Pensions	\$ _____
Interest/Dividends	\$ _____
Net Rentals	\$ _____
Capital Gains	\$ _____
Other Income	\$ _____

Soc. Sec.# _____
Birth date _____

(C) Joint Owner's Name: (Other than spouse) _____

TOTAL ADJ GROSS INCOME \$ _____

Soc. Sec.# _____
Birth date _____
Total Income _____

9. I filed 2008 Income Tax Returns: [] Federal [] State
(Attach a copy of your **2008 Federal 1040 Form**.)

If you are no longer required to file income taxes, indicate last date filed: _____

I hereby affirm that all information provided herein is true to the best of my knowledge and belief. I attach a copy of all IRS forms filed for the previous calendar year to assist in determining my eligibility for exemption under New Castle County Code. I hereby authorize New Castle County to verify any information relating to my eligibility with the IRS, the State Division of Revenue, or any other governmental agency.

SIGNATURE OF APPLICANT _____ DATE _____

(Form is Not VALID without signature)

FOR OFFICE USE ONLY - ACTION ON APPLICATION	
PARCEL NUMBER _____	
TOTAL ASSESSED VALUE: _____	\$ _____
() APPROVED FOR: _____ %	\$ _____
() APPROVED FOR MAXIMUM COUNTY	\$ _____
REMAINING TAXABLE ASSESSMENT	\$ _____
Prop Tax Acct. <input type="checkbox"/> Current	Sewer Service Acct. <input type="checkbox"/> Current
<input type="checkbox"/> Balance Due	<input type="checkbox"/> Balance Due
APPROVED OR DENIED BY _____	DATE _____
Approval Code:: A(County & School) _____	B(County Only) _____
REASON FOR DENIAL _____	

**QUALIFICATION FOR EXEMPTION FOR RESIDENTS
65 YEARS OLD AND OLDER**

- This program and the eligibility requirements relating thereto are established by *Division 14, Article VI, Chapter 14 of the New Castle County Code*.
- You must be **65 years old** before **July 1** of the fiscal year for which you are applying for the exemption.
- Assessed property value must not exceed \$125,000. For those whose assessed value exceeds \$125,000, the State senior property tax exemption (\$5,000) for those with incomes not in excess of \$3,000 shall apply.
- You and/or your spouse must be owners of record and reside on the property as your principal residence. The applicant must have been a legal resident of the State for a period of 3 years immediately preceding October of the pretax year, as set forth in Chapter 81 of Title 9 of the Delaware Code.
- No application shall be approved unless all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full, or in instances where the assessed value of the property for which the application is made does not exceed \$78,000 and the applicant is actively enrolled and making monthly payments of any tax or sewer charges due to or collectible by New Castle County as determined by the Office of Finance at the time of application.
- Income used is **adjusted gross income** as reported to the Internal Revenue Service on your Federal Income Tax form (1040). This would be income for the **previous calendar year**. **THE INCOME LIMITS REMAIN THE SAME, EVEN IF YOU DO NOT FILE A TAX RETURN.**
 - A. For a single person, the income must be less than **\$15,000**. (NOT INCLUDING SOCIAL SECURITY OR RAILROAD RETIREMENT TIER I) **in order to receive a reduction in both County and School taxes.** The income must be less than **\$50,000** (NOT INCLUDING SOCIAL SECURITY OR RAILROAD RETIREMENT TIER I) **in order to receive a reduction in County tax only.**
 - B. For a couple on a joint return the income must be less than **\$19,000**. (NOT INCLUDING SOCIAL SECURITY OR RAILROAD RETIREMENT TIER I) **in order to receive a reduction in both County and School taxes.** The income must be less than **\$50,000** (NOT INCLUDING SOCIAL SECURITY OR RAILROAD RETIREMENT TIER I) **in order to receive a reduction in County tax only.**

**Income Limits for Reduction
in County & School Taxes**

\$15,000 - SINGLE PERSON
\$19,000 - MARRIED COUPLE

**Income Limits for Reduction
in County Taxes Only**

\$50,000 – REGARDLESS OF
MARITAL STATUS

**THIS APPLICATION MUST BE RETURNED BY
June 1, 2009**

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1. If the application is approved, the maximum amount of the exemption is \$32,000. The remainder of the assessment (if any) is taxable.
 2. If you own the property with anyone other than your spouse, you will be exempt on your percentage of the total assessment up to \$32,000.
 3. If you receive your sewer service from New Castle County, and your exemption was granted on or before July 1, 2007, your sewer service shall be charged in accordance with a fee adopted by ordinance of County Council. Those approved for the exemption in tax year 2008 and thereafter, the sewer service charge shall be billed at fifty percent of the total charges, or the minimum bill as set by County Council, whichever is greater.
 4. Once approved, it is your responsibility to notify New Castle County if, in the future, you no longer meet the eligibility requirements for this exemption.
 5. **Please note:** If you sell your property, this exemption cannot be transferred to your new home, unless you were receiving the exemption prior to July 1, 2007. All others must reapply within 30 days of settlement, and the exemption will be effective for any future taxes. If you fail to file within 30 days of settlement, you will not be eligible to apply again until the next fiscal year for your new property.
 6. If your application is approved, and you receive your sewer service from New Castle County, you may be eligible for Sewer Lateral Clean-Out Reimbursement. Further information on the program may be obtained by calling the **Land Use Department, Assessment Div. at (302) 395-5520.**