

NEW CASTLE COUNTY  
OFFICE OF PROPERTY ASSESSMENT

2017

87 Reads Way, Corporate Commons, New Castle, DE 19720-1648

**APPLICATION FOR REAL ESTATE OR MOBILE HOME ASSESSMENT EXEMPTION**

**DISABLED CITIZENS**  
**Tax Year Beginning July 1, 2017**

Parcel #: \_\_\_\_\_ Social Security #: \_\_\_\_\_

1. Name: \_\_\_\_\_ Telephone #: \_\_\_\_\_

2. Address: \_\_\_\_\_ Zip \_\_\_\_\_ Birth date: \_\_\_\_\_

3. Have you been a legal resident of Delaware for a period of 3 years prior to October 1, 2016?  YES  NO **(If NO, you do not qualify)**

4. Is any portion of this property used for any purpose other than your own residence?  YES  NO  
If YES, explain. \_\_\_\_\_

5. I own the above property: Solely  Jointly  with

CO-OWNER'S NAME AND RELATIONSHIP ADDRESS PERCENT SHARE

6. For the preceding year, **January 1 to December 31, 2016:**

(A) My spouse's and my income / AGI= Adjusted gross income (B) Joint owner's name and total income as defined in (A)

AGI (From Line 37 on Tax Form 1040  
Or Line 21 from Tax Form 1040A (a) \$ \_\_\_\_\_

Enter Line 20b from Tax Form 1040  
Or Line 14b from Tax Form 1040A (b) \$ \_\_\_\_\_

**TOTAL NET INCOME: (Subtract b from a) \$ \_\_\_\_\_**  
(Must be less than \$50,000)

(C) Spouse or joint owner's  
Social Security: \_\_\_\_\_  
Birth date: \_\_\_\_\_  
Social Security #: \_\_\_\_\_  
Birth date: \_\_\_\_\_

(D) I filed 2016 Income Tax Returns:  Federal  State  I Did Not File

**If you are no longer required to file Federal taxes, please include a copy of your annual Social Security Benefit 1099 form and any other 1099 forms**

7. Attach a copy of your 2016 IRS Form 1040 and a copy of your Current Social Security Award Certificate. If you do not have an "award" letter, please have your doctor fill in Paragraph A or Paragraphs A and B below.

8. **For Physician**, please check **either** paragraph A or paragraph A and B.

**Paragraph A:**

Under penalty of law, I hereby affirm that to the best of my knowledge, Mr./Ms. \_\_\_\_\_ is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continued period of not less than 12 months, or blindness.

\_\_\_\_\_  
*Doctor's Signature* *Print Doctor's Name* *Date*

**Paragraph B: (Paragraph A must also be signed by your doctor if Paragraph B is signed.)**

Under penalty of law, I hereby affirm Mr./Ms. \_\_\_\_\_ suffers from a disability which is due to the loss or loss of use of both lower extremities or both upper extremities or both an upper and lower extremity such as to preclude locomotion without the aid of a brace, crutch, cane, or wheelchair and such as to require a home with special fixtures. Indicate special fixtures.

\_\_\_\_\_  
*Doctor's Signature* *Print Doctor's Name* *Date*

\_\_\_\_\_  
*Doctor's Address* *City/State Zip Code* *Telephone Number*

**THIS APPLICATION MUST BE RETURNED BY JUNE 1, 2017**

I hereby affirm that all the information provided herein is true to the best of my knowledge and belief. To assist in determining my eligibility for exemption under the New Castle County Code, I attach a copy of my IRS form 1040 for the previous calendar year. I hereby authorize the Assessment Division to verify this information with the IRS.  
**Note: Please review reverse side of application for additional information and instructions.**

**SIGNATURE OF APPLICANT:** \_\_\_\_\_ **DATE:** \_\_\_\_/\_\_\_\_/\_\_\_\_  
(NOT VALID WITHOUT APPLICANT'S SIGNATURE)

**NOTE:** 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 \$125,000, the applicant must be 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.

If the application is approved, the maximum amount of the exemption is \$32,000. The remainder of the assessment (if any) is taxable.

- A. For a single person, the income must be less than **\$15,000. (NOT INCLUDING TAXABLE 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 TAXABLE 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 AXABLE 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

Those that meet the above qualifications and have loss of use of limbs or loss of limbs requiring home with special fixtures, an additional \$42,000 exemption may be added. If disability incurred as a result of and while in the service of any branch of the United States armed services, an additional \$5,000 exemption may be added.

**In the event the applicant no longer qualifies, the exemption will be removed the following quarter. It is the applicant's, or their heirs' responsibility to notify New Castle County in a timely manner if he/she no longer qualifies for this exemption.**

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.

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. You may also be entitled to a Sewer Lateral Reimbursement.

**For further information, call the Office of Property Assessment (302) 395-5520.**

**FOR OFFICE USE ONLY**

Parcel # \_\_\_\_\_ Mobile \_\_\_\_\_ Conventional Home \_\_\_\_\_

Assessed Valuation: Land \$ \_\_\_\_\_ Building \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Approved for \_\_\_\_\_ % (\$ \_\_\_\_\_) because of joint ownership with other than spouse.

Denied due to: \_\_\_\_\_

Exemption Type:  Disabled "A"  Disabled "B"  Disabled "V"

DATE \_\_\_\_\_ DENIED OR APPROVED

AUTHORIZED SIGNATURE: \_\_\_\_\_