

New Castle County Office of Property Assessment

2018

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, 2018 FILING DEADLINE: June 1, 2018

Parcel #: \_\_\_\_\_ 1. Telephone #: \_\_\_\_\_

DE Driver's License or State I.D # \_\_\_\_\_

Name: \_\_\_\_\_ 2. Social Security #: \_\_\_\_\_

Address: \_\_\_\_\_ 3. Birth date: \_\_\_\_\_

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

4. Have you been a legal resident of Delaware for a period of 3 years prior to October 1, 2017?
Yes No If NO, you do not qualify.

5. Does the assessed value of your property exceed \$125,000? (Not current market value)
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, 2017

(A) Income (Self and Spouse) / AGI=Adjusted Gross Income (B) Spouse's Name:

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

Soc. Sec.#:
Birthdate:

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

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

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

Soc. Sec.#:
Birth date:
Total Income: \$

9. I filed 2017 Income Tax Returns: Federal State
(Attach a copy of your 2017 Federal 1040 Form.)

If you are no longer required to file income taxes, indicate last date filed: and include copy of your 1099 forms

I hereby affirm that all information provided herein is true to the best of my knowledge and belief. I attached 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. NOTE: Please review reverse side of application for additional information and instructions.

SIGNATURE OF APPLICANT: \_\_\_\_\_ DATE: \_\_\_\_\_

(Form is Not VALID Without Applicant's Signature)

FOR OFFICE USE ONLY

TOTAL ASSESSED VALUE: \$
APPROVED FOR: % \$
APPROVED FOR MAXIMUM COUNTY REMAINING TAXABLE ASSESSMENT \$
Prop Tax Acct. Current Sewer Service Acct. Current
Balance Due Balance Due

APPROVED OR DENIED BY \_\_\_\_\_ DATE: \_\_\_\_\_

Approval Code: A (County & School) B (County Only)

REASON FOR DENIAL: \_\_\_\_\_

FILING DEADLINE: June 1, 2018

## 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 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 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 TAXABLE 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 TAXABLE 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, 2018**

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 **OFFICE OF PROPERTY ASSESSMENT at (302) 395-5520**.