

New Castle County Office of Finance – Assessment

2020

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, 2020

Filing Deadline: June 1, 2020

Parcel #: _____

Telephone #: _____

DE Driver’s License or State I.D # _____

Email: _____

Name: _____

Social Security #: _____

Address: _____

Birth date: _____

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

1. Have you been a legal resident of Delaware for a period of 10 years prior to October 1, 2019?

Yes No If NO, you do not qualify.

2. 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.

3. Is any portion of this property used for any purpose other than your own residence?

Yes No

If “Yes,” explain: _____

4. I own the above property: Solely Jointly

5. Income for preceding year: January 1 to December 31, 2019

(A) Income (Self and Spouse) / AGI=Adjusted Gross Income

(B) Spouse’s Name:

AGI (From Line 8b on Tax Form 1040) (a) \$ _____

Soc. Sec.#: _____

Birthdate: _____

Enter Line 5b from Tax Form 1040 (b) \$ _____

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

Relationship: _____

TOTAL NET INCOME: (Subtract b from a) \$ _____

Birth date: _____

(Must be less than \$50,000)

Percentage Share: _____

6. I filed 2019 Income Tax Returns: Federal State

(Attach a copy of your 2019 Federal 1040 Form.)

If you are no longer required to file income taxes, indicate last date filed: _____ and include a copy of your 2019 1099 forms

7. I understand that: (1) the over 65 exemption, if granted, applies only to the property stated in this application; (2) if I move to a new principal residence, I must reapply to the County for the over 65 exemption; and that I should reapply as soon as possible after acquiring the new principal residence.

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.

APPLICANT SIGNATURE: _____ DATE: _____

CO-OWNER SIGNATURE: _____ DATE: _____

(Form is Not VALID Without Applicant’s Signature)

FOR OFFICE USE ONLY

APPROVED FOR: _____%

\$ _____

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, 2020

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 and whose income does not exceed \$3,000, the State senior property tax exemption (\$5,000) shall apply.
- You and/or your spouse must be owners of record and reside on the property as your principal residence. This exemption applies only to the property stated in this application; not to any other property in the County to which you subsequently move. The applicant must have been a legal resident of the State for a period of 10 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 you are actively enrolled and timely 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 you fail to remain current on payment of any taxes or sewer service charges in accordance with and for the duration of any agreement between you and New Castle County (as determined by the Office of Finance), the exemption shall be treated as having been forfeited. Once the exemption is forfeited, the parcel will be billed for taxes on the full assessment beginning in the next quarter. Once you regain a current status on your payment plan (as determined by the Office of Finance) you may submit a new exemption application for consideration on future taxes
- 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 married couple, 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, 2020

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. 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 **ASSESSMENT at (302) 395-5520**.