

NEW CASTLE COUNTY
OFFICE OF FINANCE - ASSESSMENT

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, 2021

Filing Deadline: June 1, 2021

Parcel #: Social Security #:

DE Driver's License or State I.D.# Email:

1. Name: Telephone #:

2. Address: Zip Birth date:

3. Date on which Delaware became your primary residence:
(The durational residency requirement is waived for an applicant who is totally and permanently disabled, who incurred his or her disability as a result of, and while in, the service of the United States armed forces, and who has been honorably discharged. To receive this waiver, you must provide documentation of total and permanent service-connected disability and of honorable discharge.)

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 RELATIONSHIP ADDRESS PERCENT SHARE

6. For the preceding year, January 1 to December 31, 2020:
(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 11 on Tax Form 1040) (a) \$
Enter Line 6b from Tax Form 1040 (b) \$ (C) Spouse or joint owner's
Social Security:
Birth date:
TOTAL NET INCOME: (Subtract b from a) \$
(Must be less than \$50,000)

(D) I filed 2020 Income Tax Returns: Federal State I Did Not File * List Last Year Filed

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 2020 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 complete either paragraph A or paragraphs 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 FILED WITH ASSESSMENT BY JUNE 1, 2021

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 attached a copy of my IRS form 1040 for the previous calendar year. I hereby authorize Assessment 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)

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) 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 married couple, the income must be less than **\$19,000** (NOT INCLUDING TAXABLE SOCIAL SECURITY OR RAILROAD RETIREMENT TIER I) 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

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.

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 making timely monthly payments of any and all tax and 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.

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 Assessment at (302) 395-5520.

FOR OFFICE USE ONLY

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

Denied due to: _____

Exemption Type: Disabled "A" Disabled "B" Disabled "V" Approval Code: _____

AUTHORIZED SIGNATURE: _____ **DATE** _____ **DENIED OR APPROVED**