

NEW CASTLE COUNTY
LAND USE DEPARTMENT - ASSESSMENT DIVISION
87 Reads Way, Corporate Commons, New Castle, DE 19720-1648
APPLICATION FOR REAL ESTATE OR MOBILE HOME ASSESSMENT EXEMPTION

DISABLED CITIZENS

Parcel # _____ Tax Year Beg. July 1, 2010 Soc. Sec. # _____

1. Name _____ Phone # _____

2. Address _____ Zip _____ Birth date _____

3. Have you been a legal resident of Delaware since October 1, 2006?
[] Yes [] No-If "NO," then you do not qualify.

4. Is any portion of this property used for any purpose other than your own residence?
If "YES," explain. _____

5. I own the above property Solely () Jointly () with
NAME AND RELATIONSHIP ADDRESS PERCENT SHARE

6. For the preceding year January 1 to December 31, 2009

(A) My spouse's and my income (not including Soc. Sec. or Railroad Retirement Tier I).
Salary, wages, tips, profits \$ _____
Pensions _____
Interest/Dividends _____
Net Rentals _____
Capital Gains _____
Other _____
TOTAL _____
(B) Joint owner's name and total income as defined in (A) _____
C) Spouse or joint owner's Soc. Sec. # _____ Birth date _____ Soc. Sec. # _____ Birth date _____

(D) I filed 2009 Income Tax Returns: () Federal () State () I Did Not File

7. Attach a copy of your 2009 IRS Form 1040 and a copy of your 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 in item 9 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 _____ Phone Number _____

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 Dept. of Land Use to verify this information with the IRS.

SIGNATURE OF APPLICANT _____
(NOT VALID WITHOUT SIGNATURE)

DATE _____

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 \$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.

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 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

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 **Assessment Division at (302)395-5520**.

FOR OFFICE USE ONLY - ACTION ON APPLICATION

Parcel # _____ Mobile _____ Conventional Home _____

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

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

() Approved for maximum (\$ _____)

Remaining Assessment (\$ _____)

() Denied due to: _____

Exemption Type: () Disabled "A" () Disabled "B"

DATE _____ DENIED OR APPROVED

AUTHORIZED SIGNATURE: _____