

CITY OF WILMINGTON DELAWARE



Application for Property Tax Exemption for Citizens Over 65 Years of Age and/or Disabled

FINANCE DEPARTMENT
Revenue Division

2012

Deadline: April 30, 2012



CITY OF WILMINGTON
DEPARTMENT OF FINANCE • REVENUE DIVISION
APPLICATION FOR PROPERTY TAX EXEMPTION

PLEASE READ ELIGIBILITY REQUIREMENTS BEFORE COMPLETING APPLICATION
APPLICATION MUST BE SUBMITTED BY APRIL 30, 2012

PLEASE CHECK REQUESTED EXEMPTION TYPE

- Over 65 Years of Age Exemption Disability Pension Exemption

SECTION 1 – APPLICANT'S INFORMATION			
FULL NAME: _____		AGE: _____	TODAY'S DATE: ____/____/____
SOCIAL SECURITY #: _____		PHONE #: (____) _____	BIRTH DATE: ____/____/____

SECTION 2 – PROPERTY INFORMATION			
PROPERTY ADDRESS: _____		WILMINGTON, DE	ZIP CODE _____
IS ANY PORTION OF THIS PROPERTY USED FOR ANY PURPOSE OTHER THAN YOUR OWN RESIDENT? IF YES, EXPLAIN: YES NO			
I OWN THE ABOVE PROPERTY: <input type="checkbox"/> SOLELY <input type="checkbox"/> WITH SPOUSE <input type="checkbox"/> WITH OTHER THAN SPOUSE			

SECTION 3 – APPLICANT'S INCOME FOR CALENDAR YEAR 2011 (January to December 2011)			
SOCIAL SECURITY BENEFITS	\$ _____	INTEREST/DIVIDENDS	\$ _____
PENSIONS	\$ _____	NET RENTALS	\$ _____
SALARY/WAGES, PROFITS	\$ _____	CAPITAL GAINS	\$ _____
TAX RETURNS FILED FOR 2011:	<input type="checkbox"/> FEDERAL	<input type="checkbox"/> STATE	<input type="checkbox"/> I DID NOT FILE

SECTION 4 – SPOUSE OR OTHER OWNER'S NAME AND TOTAL INCOME (If Applicable)			
FULL NAME: _____	AGE: _____	BIRTH DATE: ____/____/____	
SOCIAL SECURITY #: _____	ANNUAL INCOME: \$ _____		
TAX RETURNS FILED FOR 2011:	<input type="checkbox"/> FEDERAL	<input type="checkbox"/> STATE	<input type="checkbox"/> I DID NOT FILE

**There must be an attached copy of your
SOCIAL SECURITY BENEFIT STATEMENT AND FEDERAL 1040 TAX RETURN FORM**

I hereby affirm that I am an owner/occupant of the above-referenced property and that all the information provided herein is true to the best of my knowledge. To assist in determining my eligibility for exemption under the City of Wilmington Code, I have attached a copy of my IRS form for 2011. I hereby authorize the Finance Department to verify this information with the IRS.

Signature of Applicant: _____ Signature of Co-Applicant: _____
NOT VALID WITHOUT SIGNATURE

FOR OFFICE USE ONLY			
Tax #: _____	Balance: \$ _____	Water Acct. # _____	Balance: \$ _____
Comments: _____			
Approved or Denied By: _____			Date: _____

TAX YEAR 2012

Over 65 Years of Age and Disability Pension Exemption ELIGIBILITY REQUIREMENTS

WHAT IS THE MAXIMUM EXEMPTION?

The City of Wilmington provides a maximum exemption of \$40,500 of the total property assessed value for its eligible taxpayers.

(PLEASE NOTE: If property is assessed more than \$40,500, you will have to pay taxes on the remaining assessed value.)

YOU ARE ELIGIBLE FOR AN EXEMPTION UNDER CITY CODE, SECTION 44-64, "IF . . . :

- (1) You are the **SOLE OWNER** and **OCCUPANT** of the property and your income in **2011** was \$15,000 or less.
- OR -
- (2) You occupy (live in) the property **WITH YOUR SPOUSE** (*whether as co-owners or not*) and your combined income in **2011** was \$19,000 or less.
- OR -
- (3) You occupy and co-own the property **WITH SOMEONE OTHER THAN YOUR SPOUSE** and your income in **2011** was \$15,000 or less. (*Exemption is prorated according to your interest.*)

INCOME = ADJUSTED GROSS INCOME AS REPORTED ON YOUR FEDERAL TAX RETURN FORM
(*Do not include Social Security or Railroad Retirement Tier I Benefits*)

REQUIRED DOCUMENTATION THAT **MUST** BE RETURNED WITH APPLICATION:

- (1) Social Security or Railroad Retirement Benefit Statement.
- (2) **2011** Federal Income Tax Return (i.e., 1040 Form). If you did not file a tax return for **2011**, you must attach copies of other documents regarding income, such as Pension Statements, Salary, Profits, Interest/Dividends, Capital Gains, etc.
- (3) If spouse and/or co-owner is deceased, you will need to supply a copy of the death certificate, if their name is still on the deed.

IF APPROVED, WHEN WILL THE EXEMPTION EXPIRE?

This tax exemption will expire in three (3) years of your application date. At which time, you will need to renew by completing another exemption application. (*All approved applications may be subject to an audit within the three (3) year exemption period.*)

WHEN IS THE APPLICATION DEADLINE?

Exemption application should be mailed in by **APRIL 30, 2012**, to receive a full exemption for taxes levied on **JULY 1, 2012**.

OTHER INFORMATION:

- A tax exemption will allow you to receive reduced water rates which will become effective the next quarterly water bill, if applicable.
- Applicant will be notified with an approval or denial letter within 30 days of receiving your application in our office.
- **NO EXEMPTION** will be given unless all taxes, fees, and assessments remaining due and owing to the City are paid within 30 days of the file date of this application. **EXEMPTIONS ARE NOT RETROACTIVE.**

FOR ADDITIONAL INFORMATION OR ASSISTANCE WITH THE APPLICATION:

Contact the Division of Revenue at 571-4320, Monday through Friday, 9:30 a.m. – 4:00 p.m.

Please mail completed application and all necessary documentation to:
CITY OF WILMINGTON PROPERTY TAX EXEMPTION
Attention: Department of Finance / Revenue Division, 1st Floor
800 North French Street • Wilmington, Delaware 19801
www.WilmingtonDE.gov

SENIOR/DISABILITY EXEMPTION
APPLICATION FILING DEADLINES

FULL YEAR EXEMPTION = FOUR (4) QUARTERS EXEMPT = 100%

Application must be received by April 30th of 2012 for upcoming fiscal year

**IF YOUR APPLICATION IS FILED LATE, YOU WILL ONLY BE ENTITLED TO THE
FOLLOWING EXEMPTION AMOUNTS LISTED BELOW:**

THREE (3) QUARTERS EXEMPT = 75%

Application must be received by September 30th of 2012 (current fiscal year)

TWO (2) QUARTERS EXEMPT = 50%

Application must be received by December 31st of 2012 (current fiscal year)

ONE (1) QUARTER EXEMPT = 25%

Application must be received by March 31st of 2013