



CITY OF WILMINGTON
DEPARTMENT OF FINANCE
REVENUE DIVISION

ADVANTAGE
WILMINGTON
DELAWARE

PROPERTY TAX INCENTIVE EXEMPTION PROGRAM

Enclosed is an Application for the Property Tax Incentive Exemption Program described under Wilmington City Code Sections 44-54, 44-56, 44-61, 44-68, 44-70, and 44-71. An individual application must be filed for each individual parcel for which an exemption is sought.

Each application must be accompanied by the following:

- ▶ \$25.00 check made payable to the City of Wilmington.
- ▶ Certificate of Occupancy from the City of Wilmington's Licenses and Inspections Department.
- ▶ Notice of Reassessment Change from the New Castle County Department of Land Use.

Note: Failure to file an application on or before the date, that is sixty (60) days following the issuance of a reassessment notice by the New Castle County Department of Land Use, or 30 days after the Appeal Date, will disqualify the property from receiving benefits under this program.

NO EXEMPTION pursuant to any of the provisions of this document shall become effective unless and until any and all taxes, fees, and assessments, together with interest and penalties, remaining unpaid and due and owing to the city assessed on the land and/or previous improvements upon such land have been **PAID IN FULL** within 30 days of the file date of this application.

If you should choose to waive any Property Tax Exemption, then all current and/or subsequent owners of such property shall be prohibited from applying for the exemption that was waived.

The Tax Incentive Exemption Program shall expire on June 30, 2018.

Should you have any questions regarding this application or the program, you may contact Customer Service of the Division of Revenue, Department of Finance at (302) 571-4320, Monday – Friday, 8:30 a.m. until 5:00 p.m.

Please return the completed application and the required attachments to:

PROPERTY TAX INCENTIVE EXEMPTION PROGRAM
Attention: Revenue Division, 1st Floor
City of Wilmington • 800 North French Street • Wilmington, DE 19801
www.WilmingtonDE.gov



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SECTION 1 - APPLICANT INFORMATION

1. Name of Owner: _____		2. Date of Application: ____/____/____	
3. Contact Person: _____		Signature: _____	
Position in Company (if applicable): _____			
Mailing Address: _____			
Phone Number: _____		Fax Number: _____	
Email Address (if available): _____			
4. Current Business License Number (if applicable): _____			

SECTION 2 - SITE, ASSESSMENT AND PROJECT INFORMATION

5. Tax Parcel Number: _____		6. Purchase Date: ____/____/____	
7. Street Address for Parcel (for which the exemption is claimed): _____ _____			
8. City of Wilmington Water/Sewer Account Number: _____			
9. Prior Assessed Value:		10. Reassessment Value:	
Land: \$ _____		Land: \$ _____	
Building: \$ _____		Building: \$ _____	
11. Increased Assessment Value:		12. Date of Reassessment: ____/____/____	
Land: \$ _____			
Building: \$ _____			
13. Appeal Date in NCC Reassessment Letter: ____/____/____			
14. Type of Project Resulting in Reassessment:			
<input type="checkbox"/> New Construction			
<input type="checkbox"/> Qualified Improvements (i.e., improvement to an existing structure that results in an increase in the assessment)			
15. Date of Certificate of Occupancy Issued for Project: ____/____/____			
16. Building Permit Number for Project (Contact Darlene Johnson, Permits Director, (302) 576-3046): _____			
17. Was/Is this a Multi-Phase Construction Process? <input type="checkbox"/> Yes <input type="checkbox"/> No		Expected Date of Completion for each Phase: ____/____/____	



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SECTION 3 - LIST OF EXEMPTIONS W/ BRIEF DESCRIPTION

Applicants should select the property designation they wish to apply under and all exemption programs under a property designation for which the property qualifies.

Highlighted items need additional signature of Planning Director.

- COMMERCIAL PROPERTIES.** The following exemptions are available for commercial properties: *(please designate all that apply)*
- **5 Year Abatement** – New construction Citywide.
 - **5 Year Abatement** – Tax abatement on a Citywide basis for qualified improvements to an existing structure that results in an increase in the assessment above the base assessment.
 - **Additional 5 Years** – On a graduated basis starting in year six, the abatement will be reduced by 20% each year for commercial project investments in certain **targeted areas** until the abatement is fully eliminated at year ten *(select one)* Cross Hatched Area, Urban Renewal Zone, or Citywide, 25 or more “blue collar” jobs.
 - **5 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES.** For new construction of a structure on any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.
 - **10 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES.** For renovations of existing structures on the National Register or any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.
- RESIDENTIAL PROPERTIES.** The following exemptions are available for residential properties:
- **5 Year Abatement – “At Risk” & “Deteriorating”** – New construction or qualified improvements to properties in those areas of the City identified as either "at risk" or "deteriorating" as determined by the Department of Real Estate and Housing's March 14, 2004, residential improvement zones (RIZ) program, and as updated from time to time thereafter.
 - **5 Year Abatement – Central Business District** – New construction or qualified improvements to existing properties in Central Business District (see map).
 - **5 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES.** For new construction of a structure on any property that is on the National Register or any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.
 - **10 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES.** For renovations of existing structures on the National Register or any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.
 - **10 Year Abatement – REGISTERED VACANT PROPERTIES.** 85% abatement for rental properties and 100% abatement for owner-occupied homes from the increase in assessed valuation attributable to the improvements for rehabilitation and occupancy.
- MIXED-USE PROPERTIES¹.** The following exemptions are available for residential properties:
- **5 Year Abatement – Market Rate Multi-Family Rental Only** – For new construction or qualified improvements to an existing market rate, multi-family rental apartment building within a designated target area.
 - **15 Year Abatement – Market Rate Mixed-Use Rental or For Sale** – For new construction or qualified improvements to an existing market rate, multi-family rental apartment building within a designated target area.
- OFF-STREET PARKING STRUCTURES.**
- **20 Year Abatement** – For any aboveground or underground parking facility or structure, whether free standing or incorporated into a larger structure, which may be used by the public for parking of automobiles off the street and is constructed within the boundaries of the City.

¹ Mixed-Use Properties are defined as a building containing at least two, above-ground stories in which (a) fifty percent (50%) of the first floor space is used for retail uses, (b) no portion of the premises is being used as a taproom or for the sale of packaged alcohol goods, and (c) the upper floors shall contain or include market-rate residential uses, regardless of whether leased apartments or owner-occupied condominiums.



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FOR OFFICE USE ONLY

Application File Date: ____/____/____ Name of Owner: _____

Parcel #: _____ Address: _____

Contact Person: _____ Phone #: _____

	Account Numbers	Outstanding Balances	Comments
Business License Fees			
Water/Sewer Charges			
Real Estate Taxation			
Wage Tax Fees			
Head Tax Fees			
Net Profit Tax Fees			
Any Additional L&I Fees			
Total Amount Due			Due By: ____/____/____

***All outstanding balances must be paid in full within 30 days of this application**

Target Area: _____

Current Tax Rate: _____ Prior Assessed Value: _____ Assessment Date: ____/____/____

Reassessment Value: _____ Reassessment Date: ____/____/____

Improvement Amount: _____ Taxable Amount: _____

Tax Amount w/o Exemption: _____ Tax Amount w/Exemption: _____

Total Annual Savings: _____

Additional Comments: _____

ATTENTION: Application approval is not complete without the attachment of **Munis Printouts of the Multi-Year Screens** for documentation that the system has been coded properly for the Tax Incentive Exemption.

APPROVED or DENIED: _____

Prepared By: Real Estate Tax Supervisor _____ Date _____

Revenue Manager, Department of Finance _____ Date _____

Planning Director _____ Date _____