CITY OF WILMINGTON
DELWARE

Non-Profit Application and Affidavit for Property Tax Exemption

FINANCE DEPARTMENT
Revenue Division

2020
Deadline: April 30th, 2020
Enclosed is an Application for the Non-Profit Exemption described under the Wilmington City Code Sections 44-54/44-56 and Delaware Code, Title 9, Chapter 81, Section 8105. An individual application must be filed for each individual parcel for which an exemption is sought.

Each application and parcel must be accompanied by the following:

- $25.00 non-refundable check made payable to the "City of Wilmington."
- Government Affirmation Letter from the IRS to prove status as a "tax-exempt" or charitable entity (letter confirms the Owner’s Federal Identification Number/Tax-Exemption Number).
- Financial Statement and/or Independent Audit Report.
- Application must be notarized by a Notary Public for the State of Delaware

NOTE: Applications without the aforementioned attachments are deemed invalid.

Non-profit organizations that may be eligible for tax exemption are as follows:

- State, Local, and Federal Governments
- Religious Organizations
- Literary/Private Schools
- Exclusively Charitable Organizations
- Licensed Not-for-Profit Day Care Centers
- Not-for-Profit Organizations (operating primarily for Arts or Cultural purposes)
- Hospitals
- Not-for-Profit Nursing Homes
- Qualifying Senior Citizen Organizations
- Homes for Special Services
- Homes for the Aged

ALL non-profit organizations must file this initial exemption application regardless of city or state affiliation or New Castle County tax exemption status. Failure to make application on or before April 30, 2020 shall constitute a waiver of the exemption privilege for the ensuing tax year that will begin on July 1st.

NO EXEMPTION shall become effective unless and until any and all taxes, fees, and assessments, together with interest and penalties, due to the City have been PAID IN FULL. Payment must be received within 30 days of the filing of this application or application will be DENIED.

Properties used for commercial purposes or held by way of investment are not eligible for this exemption.

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.

Please return the completed application and the required attachments to:

NON-PROFIT EXEMPTIONS
Attention: Revenue Division, 6th Floor
City of Wilmington • 800 North French Street • Wilmington, DE 19801
www.WilmingtonDE.gov
### SECTION 1 - APPLICANT INFORMATION

1. **Name of Owner:**

2. **Date of Application:** _____ / _____ / _____

3. **Deadline for Application:** **April 30, 2020**

4. **Tax Parcel Number:**

5. **Street Address of Parcel (for which the exemption is claimed):**

6. **Mailing Address for Owner:**

7. **Purchase Date:** _____ / _____ / _____

8. **Purchase Price:**

### SECTION 2 - CONTACT PERSON'S INFORMATION

9. **Contact Person:**

10. **Signature:**

11. **Position in the Company (if applicable):**

12. **Mailing Address:**

13. **Phone Number:**

14. **Fax Number:**

15. **Email Address (if available):**

### SECTION 3 - QUESTIONS WITH REGARD TO THE EXEMPT ORGANIZATION

- Check here if this is the second or later parcel application. Enter parcel number of first applied for in box at right and proceed to Section 4. OTHERWISE, COMPLETE THE SECTION BELOW.

- **First Parcel Application Parcel Number**

16. **Please provide copies of the following materials:**
   - Organization's most recent audited financial statements.
   - Federal Income Tax Return
   - Information for each fundraising activity and business enterprise in which this organization is engaged. (If this is a national organization, include only information concerning the local chapter or affiliate.)

17. **If this is a renewal,** has there been any change in the exempt status of the organization since the last application, two (2) years ago, for property tax exemption? **□ Yes □ No**

   If yes, explain: ________________________________
This is a exemption application for taxes billed July 1, 2020

<table>
<thead>
<tr>
<th>Question</th>
<th>Answers</th>
<th>Notes</th>
</tr>
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<tbody>
<tr>
<td>18. If this is a renewal, has there been any change in the purpose or function of the organization since the last application for property tax exemption?</td>
<td>Yes, No</td>
<td>If yes, explain: ________________________________</td>
</tr>
<tr>
<td>19. If this is a renewal, has there been any change in the requirements for a person or group of persons to receive your services since the last application for the property tax exemption?</td>
<td>Yes, No</td>
<td>If yes, explain: ________________________________</td>
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SECTION 4 - QUESTIONS WITH REGARD TO THE PROPERTY

20. Check the Type of Non-Profit Service Provided:

- State, Local, and Federal Governments
- Religious Organizations
- Literary/Private Schools
- Exclusively Charitable Organizations
- Licensed Not-for-Profit Day Care Centers
- Not-for-Profit Organizations Operating primarily for Arts or Cultural Purposes
- Hospitals
- Nursing Homes
- Qualifying Senior Citizen Organizations
- Homes for Special Service
- Home for the Aged
- Other: ________________________________

21. Describe accurately and briefly the uses of the property. If there is more than one use, give percentage estimates for each use.

<table>
<thead>
<tr>
<th>Property Usage 1:</th>
<th>%</th>
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<table>
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<tr>
<th>Property Usage 2:</th>
<th>%</th>
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22. Is there any portion of this property rented, leased, or loaned for any period of time to any person or group other than the owner names on this application? | Yes, No |

23. If rented or leased, describe how these rent or lease revenues are used?

- Maintaining the property only
- Funding the organization's social or community-oriented programs. If checked, list programs below: ________________________________
- Added to the organization's general fund. Other, please list: ________________________________
**SECTION 5 - NOTARIZATION AND SIGNATURE OF APPLICANT**

STATE OF DELAWARE  )
                  :
SS.

NEW CASTLE COUNTY  )

BE IT REMEMBERED, that on this ________ day of ____________, A.D. 20____, personally appeared before me, the Subscriber, a Notary Public for the State of Delaware, __________________________________________________________________, who, being by me first duly sworn according to law did depose and say that he/she is authorized to make the above application for exemption on behalf of the owner, and that the facts set forth in said Application are true and correct.

Applicant (signed): __________________________________________________________________

Applicant (printed name): __________________________________________________________________

Telephone Number: __________________________________________________________________

SUBSCRIBED AND SWORN TO before me the day and year first above written.

NOTARY PUBLIC: __________________________________________________________________

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**FOR OFFICE USE ONLY**

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<thead>
<tr>
<th>Tax #:</th>
<th>Balance: $</th>
<th>Water Acct. #:</th>
<th>Balance: $</th>
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<tbody>
<tr>
<td>Comments:</td>
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Approved or Denied By: __________________________ Date: ____________

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**Tax Year 2020**