

KENT COUNTY BOARD OF ASSESSMENT ELDERLY/DISABILITY TAX EXEMPTION REQUIREMENTS



Persons 65 years of age and older by May 31st and / or persons totally (100%) disabled, and able to document said total disability, may qualify to receive a reduction in the amount of their taxable assessment which would reduce or eliminate their property tax liability.

Listed below are additional requirements which must be met to qualify:

- A. The applicant must have been a resident of the State of Delaware for the 5 years immediately preceding the tax year for which an exemption is sought. This requirement is waived for veterans who are 100% disabled as a result of their military service. (The tax year begins June 1st.)
- B. Title to the property for which the exemption is sought must be in the name of the applicant (or the applicant and the applicant's spouse), or a revocable grantor trust, as reflected in the official records of the county.
- C. The applicant(s) must have resided in the property as their principal place of residence for the one year immediately preceding the tax year for which an exemption is sought. This requirement is waived for veterans who are 100% disabled as a result of their military service.
- D. Total adjusted gross annual income of a single applicant shall not exceed \$12,700. Combined total adjusted gross annual income of the applicant and spouse residing together in the same residence shall not exceed \$22,000.
- E. Application and subsequent verification forms must be received completed, by the Board of Assessment, 555 Bay Road, Dover, DE 19901 no later than April 15th prior to the tax year for which the exemption is sought.

REMEMBER:

- Social Security, Railroad Retirement Tier I, and income directly related to a disability are excluded from adjusted gross income;
- Include a true copy of your most recently filed IRS Form 1040 with your application;
- If you do not meet **ALL REQUIREMENTS** listed above, please do not apply for this exemption.

Refer questions to the Board of Assessment, 744-2401 Monday through Friday, 8:00 AM through 5:00 PM.

KENT COUNTY LEVY COURT BOARD OF ASSESSMENT ELDERLY/DISABILITY TAX EXEMPTION APPLICATION



This application is for Tax Year _____ (June 1 thru May 31) and **must be completed and returned to the Board of Assessment by April 15th prior to the beginning of the tax year applied for. This application must be completed in full.**

Applicant's Full Name and Address:

Spouse's Full Name and Address:

Applicant's

Spouse's

Social Security Number: _____

Social Security Number: _____

Date of Birth: _____

Date of Birth: _____

Phone: _____

Phone: _____

Property Identification No. (tax map no.) ____ - ____ - ____ - ____ - ____ / ____

Applicant(s) must have occupied and owned the above property since June 1st, of the preceding tax year as per County Records. YES NO (Circle one)
Applicant(s) must provide copy of latest filed IRS Form 1040. YES NO (Circle one)
Applicant must be a Delaware resident for at least 5 years. YES NO (Circle one)
 If applying for "Disability", please have the Physician's Certificate completed.

DO NOT INCLUDE SOCIAL SECURITY, RAILROAD RETIREMENT TIER I, OR DISABILITY INCOME!

Income Statement	Applicant	Spouse	Total
Retirement Income			
Total Interest & Dividends			
All Other Annual Income			

I/We swear or affirm that this information is true and correct to the best of my/our knowledge and belief and further understand that a false declaration in this application will subject me/us to the penalties provided by law for perjury.

Applicant: _____ Date: _____

Spouse/Owner: _____ Date: _____

You will be notified if your application is denied. Failure to complete and return this application by April 15, prior to the beginning of the tax year applied for, will cause your name to be removed from exemption entitlement.

Do not write in this box.	
Approved _____	Denied _____

**KENT COUNTY LEVY COURT
BOARD OF ASSESSMENT
PHYSICIAN STATEMENT OF DISABILITY**



Applicant Name: _____

To Whom It May Concern:

To receive a partial exemption for disability, the Kent County Board of Assessment requires an applicant to provide written certification by a licensed physician or to file certified copies of award letters from government agencies which indicate that the applicant is totally disabled as described in the definition of **Total Disability** below:

DEFINITION

Total Disability applies to a person who is unable to engage in any substantial, gainful work by reason of any medically determinable physical or mental impairment which is expected to last for at least twelve (12) months or is expected to result in death or blindness.

The term **Blindness** means central visual acuity of 20/200 or less in the better eye with the use of corrective lens.

An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends to an angle no greater than twenty (20) degrees shall be considered blind.

Any person will be considered disabled who has lost, or has lost the use of, both lower extremities or of both upper and lower extremities such as to preclude locomotion without the aid of a brace, crutch, cane, or wheel chair and such as to require a home with special fixture.

PHYSICIANS STATEMENT

I certify that _____ is **100% totally disabled** in accordance with the stipulation(s) provided in the above definition.

Physician's Name (printed)

Physician's signature (required)

Date

PHYSICIAN STAMP HERE (Required)