PARCEL NUMBER: _____

KENT COUNTY LEVY COURT BOARD OF ASSESSMENT

ANNUAL ELDERLY/DISABILITY TAX EXEMPTION APPLICATION

This application is for Tax Year **2017** (June 1 thru May 31) and **must be completed in full and returned to the Kent County Board of Assessment, 555 Bay Rd., Dover, DE 19901 by April 30, 2017.**

This is an annual application. Failure to complete and return this application by April 30, 2017 will cause your exemption to be denied for the 2017 tax year.

Applicant's Full Name & Address:

_____

_____

_____

_____

Spouse/Additional Owner Full Name & Address:

_____

_____

_____

_____

Social Security Number:_____

Drivers License/State ID Number: _____

Date of Birth:_____

Phone Number:_____

Social Security Number : _____

Drivers License/State ID Number: _____

Date of Birth:_____

Phone Number:_____

HAVE YOU LIVED ON THE PROPERTY FOR AT LEAST 1 YEAR PRIOR TO APPLICATION? YES NO

HAVE YOU BEEN A DELAWARE RESIDENT FOR AT LEAST 5 YEARS? YES NO

ARE YOU:

SINGLE	MARRIED
IS YOUR INCOME LESS THAN $16,000? YES NO (Do not include Social Security income.)	**IS YOUR INCOME LESS THAN $22,000? YES NO** (Do not include Social Security income.)
DO YOU FILE FEDERAL INCOME TAXES? YES NO	**DO YOU FILE FEDERAL INCOME TAXES? YES NO**
IF YOU FILE FEDERAL INCOME TAXES, PLEASE INCLUDE A COPY OF YOUR 2016 RETURN WITH THIS APPLICATION.	**IF YOU FILE FEDERAL INCOME TAXES, PLEASE INCLUDE A COPY OF YOUR 2016 RETURN WITH THIS APPLICATION.**

DISABILITY ONLY: PLEASE HAVE YOUR PHYSICIAN COMPLETE THE PHYSICIANS STATEMENT OF DISABILITY

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 Signature:_____ Date: _____

Spouse/Owner Signature: _____ Date: _____

You will be notified if your application is denied.

NO APPLICATION SHALL BE APPROVED UNLESS ALL TAXES, USER FEES, SEWER SERVICE CHARGES, I&E LIENS AND ALL OTHER TAXES AND FEES THEN DUE TO OR COLLECTIBLE BY KENT COUNTY HAVE BEEN PAID IN FULL FOR ALL PARCELS OWNED BY THE APPLICANT BEFORE THE APPLICATION DEADLINE DATE.

MAILING OF THIS APPLICATION IS A COURTESY. WE CANNOT ACCEPT RESPONSIBILITY FOR DELAYS OR LOSS OF APPLICATION DUE TO MAIL SERVICE. IT IS THE SOLE RESPONSIBILITY OF THE APPLICANT TO ENSURE THEY RECEIVE THE APPLICATION AND IT IS RETURNED BY THE DEADLINE.

Do not write in this box.

Approved _____ Denied _____

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 their 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 requirements which must be met to qualify:

A. If applying for the Elderly exemption, **please provide copy of State of Delaware driver's license or State Identification card** for proof of age. Applicant must be 65 years of age by May 31st. If you have previously provided a copy of your identification, your application will say "ON FILE". Another copy is not necessary.

B. The applicant(s) must currently reside on the property and have resided on the property as their principal place of residence for 12 months immediately prior to application. This 12 month requirement is waived for veterans who are 100% disabled as a result of their military service but they must currently reside on this property as their principle place of residence.

C. 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 5 year requirement is waived for veterans who are 100% disabled as a result of their military service but they must currently reside on this property as their principle place of residence.

D. 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 with the applicant(s) listed as a trustee, as reflected in the official records of the county.

E. Total adjusted gross annual income of a **single** applicant shall not exceed $16,000. Combined total adjusted gross annual income of the **applicant and spouse** residing together in the same residence shall not exceed $22,000. (Additional $3,100 may be added for each additional dependent residing in the dwelling of a qualified applicant for whom the applicant is the sole means of support. The word "dependent" shall be defined by the Internal Revenue Service.)

a. **IRS form 4506T must be signed and submitted with application.** This form is sent to the IRS to verify adjusted gross income.

b. <u>If you file income taxes</u>, include a true copy of your 2016 State of Delaware income tax form & Federal Form 1040 with your application

DISABILITY ONLY - ATTACH DOCUMENTATION OF ANY DISABILITY INCOME APPEARING ON TAX FORMS.

F. **<u>DISABILITY ONLY</u>** – Applicant must provide a Physician Statement of Disability signed by a licensed physician certifying applicant is 100% disabled. Social Security award letter or Veterans Administration award letter stating 100% disability can replace the Physician Statement of Disability. Once a physician has provided documentation of 100% PERMANENT disability, this document is not required annually.

G. Completed application and subsequent verification forms must be received by the Board of Assessment, 555 Bay Road, Dover, DE 19901 **<u>no later than April 30th, 2017</u>**.

REMEMBER:

- Social Security, Railroad Retirement Tier I, and if disabled, pension income directly related to the applicants disability are **excluded** from adjusted gross income;

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Refer questions to the Assessment Office - 302-744-2401 - Monday through Friday 8:00 AM to 5:00 PM