Application for Senior School Property Tax Credit

SEND YOUR APPLICATION TO THE APPROPRIATE COUNTY:

New Castle County	**Kent County**	**Sussex County**
Treasury Division	Finance Department	Assessment Division
87 Read's Way	P.O. Box 802	P.O. Box 589
New Castle, DE 19720	Dover, DE 19903	Georgetown, DE 19947
(302) 323-2600	(302) 744-2341	(302) 855-7824

Qualifying Information -- TO BE COMPLETED BY EACH APPLICANT

Note: A copy of your driver's license or official state ID is required for each applicant at time of application.

Name: (Last) (First) (MI)	Birth Date: (Must be 65+ to qualify)
Address of Property:	Phone:

1. Is this property your principal residence? Yes ___ No ____ (If no, you do not qualify)
2. Are you the sole owner of the above property? Yes ___ No ____
3. If you answered "No" on line 2:

(A) Name of co-owner(s): _____

(B) Address(es): _____

(C) Relationship: _____

Co-owner Birth Date: ____/____/____ Co-owner SSN: _____ ____ _____

(D) Percent share of your ownership in property: ___ . ___|___|___|___
(carry to 4 decimal places)

4. Date on which you became a primary resident (legal domicile) of Delaware: ____/____/____
(See instructions on Page 2 for more information.)
5. Your Social Security Number (**Required** for Delaware to verify 3-year residency): ____ ___ _____

**** TO RECEIVE YOUR TAX CREDIT YOU MUST SIGN BELOW ****

Under penalties of perjury, I declare that I have examined the information in the "Qualifying Information" section above and believe it is true, correct and complete. I am aware that the Delaware Department of Finance may also use tax databases and other resources to verify residency and compliance with the requirements set forth in this program.

Applicant's Signature: _____ Date: _____/_____/_____

Credit Calculation -- TO BE COMPLETED BY COUNTY

5. Enter the amount of local school property taxes paid for the current year. (Do not include Vocational School taxes): $_____
6. Multiply line 5 by the tax reduction percentage: $_____
7. Enter maximum credit amount: $_____
8. Enter the smaller of lines 6 or 7: $_____
9. If the answer to question 2 is "NO," enter the figure shown on line 3 (D). Otherwise, enter 1.0000: ___ . ___|___|___|___
10. Multiply line 8 by line 9 (credit amount): $_____

Lot / Parcel Number: _____ School District: _____

STATEWIDE **DEADLINE IS APRIL 30TH** IMMEDIATELY PRIOR TO THE BEGINNING OF THE TAX YEAR.

Application for Senior School Property Tax Credit

INSTRUCTIONS

To qualify for this credit, you must be age 65 or older by June 30th immediately prior to the beginning of the county fiscal year. Also, the property for which you are applying for the credit must be your principal residence. A copy of your Delaware driver's license or official Delaware state ID is required for each applicant at the time of application.

1. Confirm that the property for which you are taking this credit is your principal residence. If the property is not your principal residence, you can not receive this credit.
2. State whether you are the sole owner of the property. The law does not prevent more than one person from claiming a credit for the same property (provided they meet all established qualification criteria). However, no more than one full credit may be taken per property. Your share of the credit is determined by your ownership interest in the property.

   EXAMPLE 1: Ethel O'Brien and Marvin Jones are co-owners of a home that they both occupy. Marvin is 66 and Ethel is 58. Marvin qualifies and may apply for the credit. However, the value of the credit is reduced to reflect the fact that the property is co-owned and one of the owners is not eligible.

   NOTE: Unless co-owners are married or entered into a civil union (see EXAMPLES 2 & 3 below) a separate application form must be used for each individual claiming this credit.
3. Use lines (A) and (B) to submit the name and address of any co-owners of the property.
   Use line (C) to state the nature of the relationship with the co-owners. If you and your spouse own the property in its entirety, the property is treated as if wholly owned by each spouse for the purposes of this credit. However, no more than one credit per property may be granted in any one year.

   EXAMPLE 2: John and Jane Doe are married and jointly own their home. Jane is 66, but John is only 63. Jane may apply for the senior property tax credit without prorating the credit amount between her and John, even though they own the property jointly and John is not yet 65.

   EXAMPLE 3: Harry and Margaret Smith are married and both over 65. They are joint owners of their home. Harry and Margaret may apply for the credit, but only one credit may be awarded for their home in any one year.

   Use line (D) to state the percentage share of your ownership in the property. For the purposes of this credit, the ownership shares of each of the owners of the property are assumed to be equal, unless it is demonstrated that the ownership shares are not equal. If you are not the sole owner of the property (unless the co-owner is your spouse) you must state your percentage ownership in the property on this line.

   In EXAMPLE 1 above, Marvin's interest in the property is assumed to be 50 percent (exactly half) unless it is demonstrated that he or Ethel is a majority owner in the property (in other words, own more than half of the property).
4. Enter on line 4 the date that Delaware became your primary residence. Do not enter the date that you started living in your current home, unless this is also the date you established your permanent residency in Delaware. (Note: You may have only ONE primary residence and are entitled to just ONE credit for property owned within Delaware. If you own property outside of Delaware and attempt to make use of a similar (primary residence) property tax provision in that jurisdiction, it could result in the loss of your Delaware Senior School Property Tax Credit or the other jurisdiction's similar provision.)

   EXAMPLE 4: John and Jamie Doe have entered into a civil union. They bought a house in Delaware on March 2nd but continued living at their home in New Jersey. On December 1st, John and Jamie retired to Delaware. The date that Delaware became their primary residence is December 1st.

   EXAMPLE 5: Jane Smith lived in an apartment in Wilmington, DE for 23 years. On April 3rd she moved into the home listed on her Senior School Property Tax Credit application. The date that Delaware became her primary residence is not April 3rd, but when she first started living in Delaware.
5. Enter on line 5 your Social Security Number (SSN). Your SSN is required in order for the State of Delaware to verify that you meet the credit's three-year residency requirement, effective January 1, 2013. Your SSN will not be stored in any county or state database or otherwise shared except with the State of Delaware Department of Finance during the application process. Once accepted for the credit, your SSN will be treated as sensitive information and shredded accordingly.

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