

Application for Senior School Property Tax Credit

SEND YOUR APPLICATION TO THE APPROPRIATE COUNTY:

New Castle County
 Dept of Land Use - Assessment Division
 87 Read's Way
 New Castle, DE 19720
 (302) 395-5520

Kent County
 Receiver of Taxes
 P.O. Box 802
 Dover, DE 19903
 (302) 744-2341

Sussex County
 Treasury Division
 P.O. Box 429
 Georgetown, DE 19947
 (302) 855-7760

Qualifying Information -- TO BE COMPLETED BY EACH APPLICANT

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

<u>Name:</u> (Last)	(First)	(MI)	<u>Birth Date:</u> (Must be 65+ to qualify)
<u>Address of Property:</u>			<u>Phone:</u>
			<u>SS#:</u>

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: _____

Birth Date: ___/___/___ SS#: ___-___-___
- (D) Percent share of your ownership in property: ___ . ___|___|___|___
 (carry to 4 decimal places)

**** 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.

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

Credit Calculation -- TO BE COMPLETED BY COUNTY

4. Enter the amount of local school property taxes paid for the current year. (Do not include Vocational School taxes): \$ _____
 5. Multiply line 4 by the tax reduction percentage: \$ _____
 6. Enter maximum credit amount: \$ _____
 7. Enter the smaller of lines 5 or 6: \$ _____
 8. If the answer to question 2 is "NO," enter the figure shown on line 3 (D). Otherwise, enter 1.0000: ___ . ___|___|___|___
 9. Multiply line 7 by line 8 (credit amount): \$ _____
- Lot / Parcel Number: _____ School District: _____

STATEWIDE DEADLINE IS SEPTEMBER 1ST OF CURRENT YEAR.

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INSTRUCTIONS

To qualify for this credit, you must be age 65 or older as of the beginning of the tax year. Also, the property for which you are applying for the credit must be your principal residence. A copy of your driver's license or birth certificate is required for each applicant at 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).

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