



STATE OF DELAWARE

APPLICATION FOR SENIOR SCHOOL PROPERTY TAX CREDIT

Note: If you are delinquent in your property taxes, you do not qualify for this credit.

QUALIFYING INFORMATION - TO BE COMPLETED BY EACH APPLICANT

Owner Name: Last, First, MI Birth Date: (Must be 65+ to qualify)

Address of Property:

Email: 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:

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 residency):

6. Is the property part of an irrevocable trust? Yes No \*If yes, please provide a copy of the complete trust agreement with this application.

TO RECEIVE YOUR TAX CREDIT YOU MUST SIGN BELOW AND PROVIDE A COPY OF YOUR DRIVER'S LICENSE OR OFFICIAL STATE ID

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:

Co-owner's Signature: Date:

STATEWIDE DEADLINE IS APRIL 30TH FOR THE UPCOMING TAX YEAR THIS CREDIT IS NOT PERMITTED RETROACTIVELY

SEND YOUR APPLICATION TO THE APPROPRIATE COUNTY:

Table with 3 columns: New Castle County, Kent County, Sussex County. Each column contains contact information for the respective county's assessment or finance department.

## 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 (July 1). The property for which you are applying to receive the credit must be your principal residence. For individuals who moved to Delaware between 1/1/2013 and 12/31/2017, you must be a resident for at least three years prior to credit application. For individuals moving to Delaware on or after 1/1/2018, you must be a resident for at least ten years prior to credit application.

**A copy of your Delaware driver's license or official Delaware State identification 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 cannot receive this credit. You may only have one principal residence. Additionally, if you are receiving a property tax credit in this or any other state or county that requires that property to be your principal residence, you will not qualify for this credit. Credit expires upon property transfer or change in principal residence, and a new application is required.
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.

NOTE: Unless co-owners are married or entered into a civil union and own the property as tenants by the entirety, 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.
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.
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 residency requirement, which was three years for anyone who moved to Delaware between 1/1/2013 and 12/31/2017, and will be ten years for those moving to Delaware on or after 1/1/2018. Your SSN will be with the State of Delaware Department of Finance during the application process, and may be retained by the State or County to ensure compliance with the law.
6. Please verify if this property is titled in the name of an irrevocable trust. If so, please provide a copy of the Trust Agreement so that we may determine whether it qualifies for the credit.

**STATEWIDE DEADLINE IS APRIL 30<sup>TH</sup> FOR THE UPCOMING TAX YEAR  
THIS CREDIT IS NOT PERMITTED RETROACTIVELY**

**SEND YOUR APPLICATION TO THE APPROPRIATE COUNTY:**

<b>New Castle County</b> Assessment Department 87 Read's Way New Castle, DE 19720 (302) 395-5520 assessment@newcastlede.gov	<b>Kent County</b> Finance Department P.O. Box 802 Dover, DE 19903 (302) 744-2341 taxoffice@kentcountyde.gov	<b>Sussex County</b> Business Services P.O. Box 589 Georgetown, DE 19947 (302) 855-7871
--	---	---