

Sussex County  
Assessment Division  
PO Box 589  
Georgetown, DE 19947



Phone: (302) 855-7762  
sussexcountyde.gov

## Assessment Division Disability Exemption Program

Thank you for your interest in the **Disability Exemption Program**. The qualifications for the program are on the attached form. If your application is approved, the exemption will be effective for the fiscal year beginning **July 1, 2020** through **June 30, 2021**.

**PLEASE READ THE QUALIFICATIONS ON THE APPLICATION FORM CAREFULLY.**

If you qualify, remit **ALL** that apply. **INCOMPLETE FORMS WILL NOT BE PROCESSED.**

- Complete the form and sign it.
- Send copy of Delaware Driver's License or official State ID.
- Return the application form with a **copy** of your **2019** Federal Tax Form.
  - Schedule A, C
  - Schedule D (Profit/Loss)
  - Schedule E (Rental)
- If you **do not** file a Federal Tax Form, then attach:
  - a **COPY** of **2019** Social Security Benefit Statements.
  - a **COPY** of **2019** Interest Statements.
  - a **COPY** of **2019** Pension Statements.
  - and the last year you did file Federal Income Taxes
- Recent copy of Bank Statements.
- 4506-T Form must be signed and returned.**

If you have any questions, please call (302) 855-7853 or email [brittany.droney@sussexcountyde.gov](mailto:brittany.droney@sussexcountyde.gov).

**All applications must be received in the Assessment Division before April 30, 2020.**

**SUSSEX COUNTY**  
**QUALIFICATIONS FOR DISABILITY EXEMPTIONS**

Those persons who meet the following requirements should file an application with the Assessment Division by **April 30, 2020**.

1. The applicant has been a full-time resident in Sussex County for at least five (5) full years immediately preceding the application;
2. The applicant is the owner of the real property and the dwelling for which such exemption is claimed;
3. The applicant resides in said dwelling;
4. The applicant can be exempt only on property on which he or she lives;
5. The applicant's income is not in excess of Six Thousand Dollars (\$6,000) or, in the event of a marriage and/or civil union, the combined income for husband and wife is not in excess of Seven Thousand Five Hundred Dollars (\$7,500) a year;
6. Income in #5 above shall not include Social Security benefits or Railroad Retirement benefits (Tier 1 only);
7. Proof of Income (Federal Income Tax Form 1040). Income used is **adjusted gross income** as reported on your Federal Tax Form. This would be income for the **previous calendar year**.
8. The applicant is totally disabled and has secured the signature of a medical doctor in support of such claim;
9. A person shall be considered totally disabled who, as a result of an accident, injury, or disease, shall permanently be physically prevented from pursuing any remunerative occupation.

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- If the application is approved, the maximum amount of the exemption is \$12,500 subtracted from your total assessment. The remainder of the assessment (if any) is taxable.
  - Any property subject to a Ditch Tax is still taxable.
  - If you own the property with anyone other than your spouse, you will be exempt on your percentage of the total assessment up to \$12,500.
  - **NO APPLICATION SHALL BE APPROVED UNLESS ALL TAXES, USER FEES, SEWER SERVICE CHARGES, AND ALL OTHER TAXES AND FEES THEN DUE TO OR COLLECTIBLE BY SUSSEX COUNTY HAVE BEEN PAID IN FULL FOR ALL PARCELS OWNED BY THE APPLICANT BEFORE THE APPLICATION DEADLINE.**
  - We reserve the right and will execute the same, to verify income and residency.
  - You will be notified if your application is denied.

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## APPLICATION OF DISABLED PERSONS FOR TAX EXEMPTION

**DISTRICT**                      **MAP**                      **PARCEL**                      **UNIT**

**Applicant's Name:**

**Applicant's Address:**

**Birthdate:**

**Phone Number:**

**Applicant's SSN:**

**Co-Owner's SSN:**

**Email Address (for application updates)**

**Date on which you became a primary resident of Sussex County:**

**Is any portion of this property used for any purpose other than your own residence?**      Yes      No

**If yes, explain:**

**I own the above property:**      Solely      Jointly in Common (see below)

NAME	RELATIONSHIP	ADDRESS	BIRTHDATE

**Income of preceding year: Jan. 1, 2019 thru Dec. 31, 2019. Do not include Social Security or Railroad Pension Tier 1.**

**HUSBAND**

**WIFE**

Pension

Dividends & Interest

Wages or Salaries

Other Sources of Income:

    Rents, Sale of Property

Farm Income

Yearly Income

**I filed Income Tax Returns:**      Federal      State (Attach a copy of your 2019 Federal 1040 Form.)

**If no longer filing income taxes, last date filed:**

**If no longer filing, please verify by signing:** \_\_\_\_\_

**Person to contact for additional information:**

**Phone #:**

I hereby swear or affirm that this information is true and correct to the best of my knowledge and belief, and further understand that a false declaration in this application will subject me to the penalties provided by the law for perjury. I hereby authorize the Finance Department to verify any information relating to my eligibility with the IRS, the State Division of Revenue, or any other governmental agency.

**Signature of Applicant:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**For purposes of this exemption, a person shall be considered totally disabled whom as a result of accident, injury, or disease, shall permanently be physically prevented from pursuing any profitable occupation.**

**THE PHYSICIAN'S CERTIFICATE BELOW MUST BE COMPLETED.  
FOR PHYSICIAN ONLY**

I certify that \_\_\_\_\_, as a result of accident, injury, or disease is permanently prevented from pursuing any profitable occupation.

**Physician's Name:**

**Address:**

\_\_\_\_\_  
**Physician's Signature**

**Phone #:**

Approved/Disapproved: \_\_\_\_\_

**Date:** \_\_\_\_\_