

**SUSSEX COUNTY
QUALIFICATIONS FOR EXEMPTIONS FOR
RESIDENTS 65 YEARS OLD AND OLDER**

Those persons who meet the following requirements should file an application with the Finance Division by **April 30, 2024**.

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 and primary resident of the real property and the dwelling for which such exemption is claimed;
3. The applicant is sixty-five (65) years of age or more by April 30, 2024.
4. 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;
5. Income in #4 above shall not include Social Security benefits or Railroad Retirement benefits (Tier 1 only);
6. 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**.

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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.
 - 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.

FINANCE DEPARTMENT

BILLING
COLLECTIONS
TREASURY
UTILITY PERMITS

(302) 855-7871
(302) 855-7831
(302) 855-7871
(302) 855-7719

**Sussex County**

DELAWARE
sussexcountype.gov

KATRINA M. MEARS
MANAGER OF BUSINESS SERVICES

APPLICATION OF CITIZEN OVER 65 FOR TAX EXEMPTION**DISTRICT****MAP****PARCEL****UNIT****Applicant's Name:****Applicant's Address:****Birthdate:****Phone Number:****Applicant's SSN:****Co-Owners SSN:****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

I filed Income Tax Returns: Federal State (Attach a copy of your 2023 Federal 1040 Form.)**If no longer filing income taxes, last date filed and signature:****Person to contact for additional information:****Phone #:**

Under penalties of perjury, I declare that I have examined the information in the above information section and believe it is true, correct, and complete. I am aware that the Sussex County Department of Finance may also use tax databases and other resources to verify residency and compliance with the requirements set forth in this program. I also hereby acknowledge that I must notify the county of any changes in my financial status within 60 days of such change.

Signature of Applicant: _____**Date:** _____

Thank you for your interest in the **Over 65 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, 2024** through **June 30, 2025**.

PLEASE READ THE QUALIFICATIONS ON THE APPLICATION FORM CAREFULLY.

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

- ☐ Send copy of Delaware Driver's License or official State ID.
- ☐ Return the application form with a **copy** of your **2023** 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 **2023** Social Security Benefit Statements.
 - ☐ a **COPY** of **2023** Interest Statements.
 - ☐ a **COPY** of **2023** Pension Statements.
 - ☐ and the last year you did file Federal Income Taxes .
- ☐ Copies of the last 30 days bank statements.

If you have any questions, please call (302) 855-7813 or email brittany.reynolds@sussexcountyde.gov.

All applications must be received in the Finance Division before April 30, 2024.