

ORDINANCE NO. 2811

AN ORDINANCE TO AMEND THE SUSSEX COUNTY CODE TO INCLUDE A NEW ARTICLE VII, REAL PROPERTY TAX CREDIT FOR DISABLED VETERANS, UNDER PART II, GENERAL LEGISLATION, TAXATION, §103-43 THROUGH §103-47, TO ESTABLISH A REAL PROPERTY VALUE-BASED TAX CREDIT FOR TOTALLY DISABLED VETERANS WHO ARE RESIDENTS OF SUSSEX COUNTY AND WHO MEET ELIGIBILITY CRITERIA UNDER THE STATE OF DELAWARE DISABLED VETERANS' SCHOOL TAX CREDIT PURSUANT TO 14 DEL. C. 1917

WHEREAS, Sussex County desires to adopt an ordinance which shall provide Sussex County residents who are totally disabled veterans with a Sussex County value-based real property tax credit subject to criteria as more fully set forth in the ordinance and the Delaware Code; and

WHEREAS, as part of its implementation of this Sussex County value-based real property tax credit, Sussex County desires to adopt application process and eligibility criteria set forth in 14 DEL. C. 1917. the State of Delaware Disabled Veterans' School Tax Credit; and

WHEREAS, the proposed tax credit shall remain in effect so long as the applicant or applicant's surviving spouse owns the real property and the dwelling located thereon and continues to meet all of the conditions mandated by the State of Delaware Disabled Veterans' School Tax Credit.

NOW, THEREFORE, THE COUNTY OF SUSSEX HEREBY ORDAINS:

Section 1. The Code of Sussex County, is hereby amended by adopting a new Article VII, entitled, "Real Property Tax Credit for Disabled Veterans" under Part II, General Legislation, Taxation, §103-43 through §103-47 by inserting the underlined language as follows:

"Article VII Real Property Tax Credit for Disabled American Veterans

§103-43 Credit granted.

§103-44 Contents of application.

§103-45 Application procedure.

§103-46 Term of credit.

§103-47 Appeals.

§103-43 Credit granted.

Every person who shall be a resident of this county, who shall be totally disabled as determined by the State of Delaware Disabled Veterans' School Tax Credit program established under 14 DEL. C. 1917, and who shall reside in a dwelling owned by him or her which is a constituent part of his or her real property shall be entitled, to a credit against County value-based property tax.

§103-44 Contents of application.

A completed application for the State of Delaware Disabled Veterans' School Tax credit shall serve as application for the Real Property County Tax Credit for Disabled American Veterans.

§103-45 Application procedure.

Application for credit pursuant to this article shall be made in the same manner and with the same parameters and approval process as the State of Delaware Disabled Veterans' School Tax Credit.

§103-46 Term of credit.

A credit granted pursuant to this article shall remain in effect so long as the real property and the dwelling house thereon are owned by the applicant or his surviving spouse under the conditions set forth in the State of Delaware Disabled Veterans' School Tax Credit.

§103-47 Appeals.

Any applicant for this credit who shall be aggrieved by the disposition of his claim may appeal such disposition in the manner provided by law."

Section 2. Effective Date. This Ordinance shall become effective upon approval.

Synopsis

This Ordinance amends the Sussex County Code by adopting a new Article VII, entitled, "Real Property Tax Credit for Disabled Veterans" under Part II, General Legislation, Taxation, §103-43 through §103-47, which grants a value-based real property tax credit to totally disabled veterans who are residents of Sussex County, own real property and reside in a dwelling which is a constituent part of said real property. The tax credit is subject to the applicant's completion of the State of Delaware Disabled Veterans' School Tax Credit application demonstrating applicant has met the parameters and has been approved therefor. The tax credit shall remain in effect so long as the applicant or applicant's surviving spouse owns the real property and the dwelling located thereon and continues to meet all of the conditions mandated by the State of Delaware Disabled Veterans' School Tax Credit.

No text has been deleted. All new text is underlined and in quotations.

I DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF ORDINANCE NO. 2811 ADOPTED BY THE SUSSEX COUNTY COUNCIL ON THE 16TH DAY OF NOVEMBER 2021.

ROBIN A. GRIFFITH
CLERK OF THE COUNCIL