

ORDINANCE NO. 3082

AN ORDINANCE TO AMEND CHAPTER 103 ("TAXATION"), ARTICLE II ("REAL PROPERTY EXEMPTION FOR SENIOR CITIZENS") OF THE CODE OF SUSSEX COUNTY TO UPDATE THE ASSESSED PROPERTY VALUE THRESHOLD AND RESIDENCY REQUIREMENT

WHEREAS, Article II of Chapter 103 of the Sussex County Code provides, *inter alia*, the income and assessed property value parameters for senior citizens to qualify for a property tax exemption; and

WHEREAS, Sussex County completed a property tax reassessment which updated the assessed values of all properties located in Sussex County; and

WHEREAS, the Sussex County Council deems it necessary to amend Chapter 103, Article II, §103-8 to update the assessed property value threshold for senior citizens; and

WHEREAS, the Sussex County Council deems it necessary to amend Chapter 103, Article II, §103-9A. to increase the residency requirement from three (3) years to five (5) years.

NOW, THEREFORE, THE COUNTY OF SUSSEX HEREBY ORDAINS:

Section 1. Chapter 103 ("Taxation"), Article II ("Real Property Tax Exemption for Senior Citizens"), §§ 103-8 ("Exemption granted") and 103-9A. ("Contents of application") of the Sussex County Code are hereby amended by inserting the underlined and italicized language and deleting the language in brackets as follows:

§ 103-8 Exemption granted.

Every person who shall be a resident of this county and has reached his/her 65th birth date and has an income not in excess of \$6,000 per year or, if married, an aggregate income for husband and wife not in excess of \$7,500 per year and shall reside in a dwelling owned by him or her which is a constituent part of his real property shall be entitled, upon proper claim being made therefor, to exemption from taxation on such real estate to an addressed valuation not exceeding \$229,000[12,500].

§ 103-9 Contents of application.

Every application for such claim shall contain the following declarations:

- A. That the applicant has been a resident or owner of a residence in Sussex County for [three]five years immediately past preceding the application.

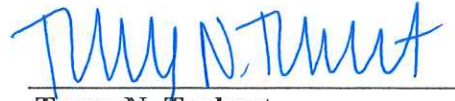
Section 2. This Ordinance shall become effective immediately upon its adoption.

Synopsis

This Ordinance amends Chapter 103 (“Taxation”), Article II (“Real Property Exemption for Senior Citizens”) of the Sussex County Code by amending: (a) §103-8 to update the assessed property value threshold for senior citizens to \$229,000; and (b) §103-9A. to increase the residency requirement from three (3) to five (5) years.

All new text is underlined and italicized. All deleted text is in brackets.

I DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF ORDINANCE NO. 3082 ADOPTED BY THE SUSSEX COUNTY COUNCIL ON THE 25TH OF MARCH 2025.



Tracy N. Torbert
Clerk of the Council