

ORDINANCE NO. 3083

AN ORDINANCE TO AMEND CHAPTER 103 (“TAXATION”), ARTICLE I (“REAL PROPERTY TAX EXEMPTION FOR DISABLED PERSONS”) OF THE CODE OF SUSSEX COUNTY TO UPDATE THE ASSESSED PROPERTY VALUE, RESIDENCY REQUIREMENT AND INCOME THRESHOLDS, THE APPLICATION PROCEDURE AND TO EXCLUDE PENSION INCOME DIRECTLY RELATED TO THE APPLICANT’S DISABILITY WHEN CALCULATING APPLICANT’S INCOME.

WHEREAS, Article I of Chapter 103 of the Sussex County Code provides the income and assessed property value parameters to qualify for a property tax exemption for disabled persons; 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 I, §103-1 to update the assessed property value for disabled persons; and

WHEREAS, the Sussex County Council deems it necessary to amend Chapter 103, Article I, §§ 103-1, 103-2E. and 103-4D. to update the income thresholds to qualify for the exemption as a disabled person; and

WHEREAS, the Sussex County Council deems it necessary to amend Chapter 103, Article I, §103-2A. to increase the residency requirement from three (3) to five (5) years; and

WHEREAS, the Sussex County Council deems it necessary to amend Chapter 103, Article I, § 103-3 to allow the County to ask the applicant for additional information to confirm the applicant’s disability, such as receipt of disability income; and

WHEREAS, the Sussex County Council deems it necessary to amend the definition of “income” found in Chapter 103, Article I, §103-6 to exclude pension income directly related to the applicant’s disability when calculating the applicant’s income.

NOW, THEREFORE, THE COUNTY OF SUSSEX HEREBY ORDAINS:

Section 1. Chapter 103 (“Taxation”), Article I (“Real Property Tax Exemption for Disabled Persons”), § 103-1 (“Exemption granted”), §§103-2A. and 103-2E. (“Contents of application”), § 103-3 (“Application procedure”) and § 103-4D. (“Applicability to surviving spouse”) of the Sussex County Code are hereby amended by inserting the underlined and italicized language and deleting the language in brackets as follows:

§ 103-1 Exemption granted.

Every person who shall be a resident of this county, who shall be totally disabled and who has an income not in excess of \$6,000[4,500] per year or, if married, an aggregate income for husband and wife not in excess of \$7,500[6,500] per year and who shall

reside in a dwelling owned by him which is a constituent part of his or her real property shall be entitled, upon proper claim being made therefor, to exemption from taxation on such real estate to an assessed valuation not exceeding \$229,000[12,500].

§ 103-2 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.
- B. That the applicant is the owner of the real property and the dwelling for which such exemption is claimed.
- C. That the applicant resides in said dwelling.
- D. That the applicant is totally disabled and has attached the certificate of a medical doctor in support of such claim.
- E. That the *applicant's* income is not in excess of \$6,000[4,500] or, in the event of a marriage, that the aggregate income for husband and wife is not in excess of \$7,500[6,500].

§ 103-3 Application procedure.

Application for exemption pursuant to this article shall be made in the same manner as exemption applications for residents over 65 years of age shall be made. *The County may ask for additional information to confirm disability such as receipt of disability income.*

§ 103-4 Applicability to surviving spouse.

The surviving spouse of such applicant shall remain exempt from taxation upon the death of the applicant so long as said surviving spouse shall:

- A. Remain a resident of this county,
- B. Remain the owner of the real property and of the dwelling for which such exemption was granted;
- C. Reside in said dwelling;
- D. Have an income not in excess of \$6,000[4,500] per year; and
- E. Remain unmarried.

Section 2. Chapter 103 ("Taxation"), Article I ("Real Property Tax Exemption for Disabled Persons"), § 103-6 ("Definitions") of the Sussex County Code is hereby amended by inserting the underlined and italicized language and deleting the language in brackets as follows:

INCOME

Shall not include social security benefits, [or]railroad retirement benefits, and pension income directly related to the applicant's disability.

Section 3. This Ordinance shall become effective immediately upon its adoption.

Synopsis

This Ordinance amends Chapter 103 ("Taxation"), Article I ("Real Property Tax Exemption for Disabled Persons") of the Code of Sussex County to amend: (a) §103-1 to update the assessed property value threshold for disabled persons to \$229,000, (b) §§ 103-1, 103-2E. and 103-4D. to update the income thresholds to \$6,000 for a single applicant or a surviving spouse and \$7,500 for married applicants, (c) § 103-2A. to increase the residency requirement from three (3) to five (5) years; (d) § 103-3 to allow the County to ask the applicant for additional information to confirm the applicant's disability, such as receipt of disability income, and (e) §103-6 to exclude pension income directly related to the applicant's disability when calculating the applicant's income.

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. 3083 ADOPTED BY THE SUSSEX COUNTY COUNCIL ON THE 25TH DAY OF MARCH 2025.



Tracy N. Torbert
Clerk of the Council