Sec. 19.5-52. Tax exemption for senior citizens.

(a) This section is adopted to implement Title 22, Chapter 10 of the Delaware Code, as amended, granting exemptions from municipal taxation on real property for persons sixty-five (65) years of age or over. Compliance must be made with Chapter 10 and this section in order to qualify for such exemption.

(b) The exemption shall be for real property owners sixty-five (65) years of age or over. If qualified, their real property shall be exempt from municipal taxation to the extent of the first ~~twenty-five thousand dollars ($25,000.00)~~ ***fifty thousand dollars ($50,000)*** of assessed valuation. This exemption shall be subject to the following qualifications:

(1) If the income of a property owner who resides alone exceeds the sum of ~~ten thousand four hundred dollars ($10,400.00)~~ ***fifteen thousand dollars ($15,000)*** for the income tax year immediately preceding the date of making an application for the exemption, then the exemption shall not be granted.

(2) If the income of a property owner and spouse who reside together exceeds the sum of ~~eighteen thousand dollars ($18,000.00)~~ ***twenty-one thousand dollars ($21,000)*** for the income tax year immediately preceding the date of making an application for the exemption, then the exemption shall not be granted.

(3) In computing income of the property owner in order to determine entitlement for the deduction, social security benefits and railroad pensions shall not be considered as income.

(4) The real property must be located within the limits of the city and must be used exclusively for residential purposes.

(5) The real property must be the legal residence of, and be occupied in whole or in part by, the property owner.

(6) The property owner must be the owner of record of said real property as of December 31 of the calendar year immediately preceding the date of making application for the exemption.

(7) The property owner must have attained the age of sixty-five (65) by March 1 of the year in which the exemption application is filed.

(8) Applications for exemption shall be filed in accordance with regulations adopted by the city council and for cause shown. The city assessor may accept and act upon applications received after any established application filing date.

(9) The city assessor is empowered to refund taxes paid by a qualified applicant who is entitled to an exemption and successfully files for same.

(10) The city assessor's office shall be authorized to require any applicant to submit evidence substantiating income reported for receipt of the exemption. The city assessor may deny applications where requested income verification is not submitted by the applicant.

(11) Appeals from denial of exemptions by the city assessor and any other complaints regarding the exemption process may be appealed by the taxpayer directly to the tax appeals committee established annually in April to hear taxpayer appeals. The tax appeals committee shall have the power to affirm, overrule or remand the decision of the city assessor.

(12) Qualified senior citizens who fail to exercise their property tax exemption shall not be entitled to any interest payments on said exemption amount; nor shall unexercised property tax exemptions be retroactive beyond the current tax year.

(13) Penalties, assessed to delinquent property tax accounts that are eligible for a senior citizen exemption that has not been exercised shall not be excused.
(Ord. of 3-12-01)

(14) City Council will review these numbers at the conclusion of each reassessment.

ADOPTED: *