



## SENIORS

---

### New Castle County Senior tax exemption

#### **Qualifications**

- Applicant must be at least 65 years of age prior to July 1 of the fiscal year for which the exemption is sought.
- Applicant must own the property.
- The property must be the applicant's principal residence.
- Applicant's income must not exceed \$50,000 per year.
- The assessed value of the property does not exceed \$125,000.
- Applicant must have been legally domiciled within the State of Delaware for a period of ten consecutive years immediately preceding October 1 of the pretax year.
- Property must have all taxes and sewer service charges paid in full, or the applicant must be actively enrolled and making monthly payments of any and all tax and sewer services charges due and collectible.
- Property must continue one of these options to keep the exemption from year to year.

#### **Benefits**

#### **Taxes**

Receive a reduction of the taxable assessed value of \$32,000.  
This exemption is exclusive of any local light and ditch taxes.

### **Sewer Service Charges:**

Users receiving exemption granted on or before tax year 2007  
Are billed at a fee adopted by Council. This fee is currently \$36.

Users receiving exemption granted in tax year 2008 or thereafter  
are billed 50% of the total charges or the minimum bill, whichever  
is greater.

### **Sewer Lateral Cleanout**

Applicants may receive a reimbursement of up to \$75 for a sewer  
lateral clean-out.

### **NCC Waiver of penalty for social security pensioners**

Social security pensioners have until the fifth day of the month  
following the due date to make timely payment of County tax or  
sewer fees.

### **State Senior School Property Tax Credit: State program but NCC administers**

#### *Qualifications:*

- Applicant must be at least 65 years of age prior to July 1 of  
the fiscal year for which the exemption is sought.
- Applicant must own the property.  
The property must be the applicant's principal residence.
- If the applicant moved to Delaware on or before 12/31/2017,  
they must have been legally domiciled within the State of  
Delaware for a period three years. If they moved to  
Delaware on or after 1/1/2018, they must be legally  
domiciled within the state of Delaware for a period of ten  
years.
- To receive this credit for any tax year, all property taxes on  
the property must be paid in full by June 30 of the preceding  
tax year.

#### **Benefit:**

A 50% credit on the school taxes of the property, up to a  
maximum of \$500.

#### ***Community services***

- Emergency Home Repair Loan (0% interest and deferred  
payments if income level met)
- Small Home Repair Loan (0% interest and deferred

payments if income level met)

- Large Home Repair Loan (0% interest and deferred payments if income level met)