

Introduced by: Ms. Kilpatrick,  
Mr. Hollins  
Date of introduction: March 13, 2018

**ORDINANCE NO. 18-018**

**TO AMEND *NEW CASTLE COUNTY CODE* CHAPTER 14 (“FINANCE AND TAXATION”), ARTICLE 6 (“EXEMPTION FROM REAL PROPERTY TAXATION”), TO WAIVE DURATIONAL RESIDENCY REQUIREMENTS FOR DISABILITY PROPERTY TAX EXEMPTION APPLICANTS WHO HAVE SUSTAINED A SERVICE-CONNECTED TOTAL AND PERMANENT DISABILITY**

**WHEREAS**, County Executive Meyer and New Castle County Council applaud the service of our military and wish to recognize particularly those who have suffered a permanent service-connected disability; and

**WHEREAS**, accordingly, this ordinance waives the durational residency requirements for disability property tax exemptions for qualified veterans.

**NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**

Section 1. *New Castle County Code* Chapter 14 (“Finance and Taxation”), Article 6 (“Exemption from Real Property Taxation”), Division 14.06.300 (“Property of the elderly and disabled”), is hereby amended by adding the material that is underscored and deleting the material that is stricken, as set forth below.

**Division 14.06.300. Property of the elderly and disabled....**

**14.06.303. Qualifications for and amount of disability exemption....**

*B. Disability exemptions for those making application on or after tax year 2008 but prior to tax year 2019....*

1. *Qualifications....*A resident shall be defined as one domiciled within the State for a period of three (3) years immediately preceding October of the pretax year, as set forth in 9 *Del. C. Ch. 81* (Limitations upon taxing power). The durational residency requirement shall be waived for an applicant who is totally and permanently disabled, who incurred his or her disability as a result of, and while in, the service of the United States armed services, and who has been honorably discharged. The waiver applicant

shall, at the time of written application, provide documentation of total and permanent service-connected disability and of honorable discharge, as stated herein...

*C. Disability exemption for those making application for or after tax year 2019....*

1. *Qualifications....*A resident is defined for purposes of Subsection C. as a person who has been legally domiciled within the State for a period of three (3) consecutive years immediately preceding October 1 of the pretax year, as defined in 9 *Del. C. Ch. 81*. The durational residency requirement shall be waived for an applicant who is totally and permanently disabled, who incurred his or her disability as a result of, and while in, the service of the United States armed services, and who has been honorably discharged. The waiver applicant shall, at the time of written application, provide documentation of total and permanent service-connected disability and of honorable discharge, as stated herein....

Section 2. This ordinance shall become effective immediately upon its adoption by County Council and approval of the County Executive, or as otherwise provided in 9 *Del. C. Section 1156*.

Adopted by County Council of  
New Castle County on:

\_\_\_\_\_  
President of County Council of  
New Castle County

Approved on:

\_\_\_\_\_  
County Executive  
New Castle County

**SYNOPSIS:** This ordinance waives the durational residency requirement for a property tax exemption for military veterans who have sustained a total and permanent service-connected disability and who have been honorably discharged.

**FISCAL NOTE:** This ordinance will have no immediately discernable long-term fiscal impact.