

**NEW CASTLE COUNTY**  
**APPLICATION FOR GENERAL PROPERTY TAX EXEMPTION**

**1. Property and Owner Information.**

Parcel Number<sup>1</sup>: \_\_\_\_\_ Date of Application<sup>2</sup>: \_\_\_\_\_

Owner's Name: \_\_\_\_\_ Tax Identification Number: \_\_\_\_\_

Address of Parcel: \_\_\_\_\_

Address of Tax Bill: \_\_\_\_\_

Primary contact: \_\_\_\_\_ Office Phone Number: \_\_\_\_\_

Mobile Phone Number: \_\_\_\_\_ E-mail Address: \_\_\_\_\_

**2. Type of Exemption Sought (Check One)**

- Charitable
- Religious
- Educational
- Governmental (including public schools)
- Cemetery
- Volunteer Fire Company
- Recreational
- Other

**Owner Must Complete These Items:**

- {1 through 10}
- {1 through 10}
- {1 through 10}
- {1 through 6}
- {1 through 10}
- {1 through 11}
- {1 through 10, 12}
- {1 through 10}

**3. Previous Application(s).** Has Owner previously applied for a tax exemption with New Castle, Kent, or Sussex County?  Yes  No. If "Yes," please attach each application and each determination letter.

**4. Supporting Documents.**<sup>3</sup> Attach a copy of each of the following documents, if applicable:

- Charter, Articles of Incorporation, or other founding document(s) (include those of any parent organization)
- Bylaws
- IRS Form 1023 – application for Federal tax exempt status (if Owner has applied for such exempt status)
- IRS determination letter of Federal tax exempt status
- IRS Form 990 for the past three (3) years
- Each most recent annual IRS form(s) concerning Owner or the Property, other than those above
- Deed for the Property
- Most recent rental/lease agreement, if the Property is rented/leased (whether by Owner, or to Owner.)

**5. a. Organizational Exempt Activities.** Explain in detail, in an attachment to this application, the exempt activities in which the **organization** is engaged. Owner must include primary literature distributed to the

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<sup>1</sup> Owner must file a separate application for each tax parcel.

<sup>2</sup> With the exception of governmental exemption applications, all exemption applications governed by this form must be filed by March 1 to seek an exemption that will be effective for the upcoming Fiscal Year. The County Fiscal Year commences July 1. If you acquired the property between March 1 and June 30, then you should file your application as soon as possible and in no event more than thirty days after your date of acquisition. Governmental exemption applications may be filed at any time.

<sup>3</sup> **Owner's failure to provide the requested documents may result in Owner's tax exemption request being denied as deficient.**

public describing Owner's mission, functions, and/or services, as well as Owner's website address.

- b. **Property-Specific Exempt Activities.** Explain in detail, in an attachment to this application, exempt activities Owner engages in (or will engage in) **at the property for which exemption is sought**. Owner must include primary literature or other material distributed to the public describing the functions or services provided, or to be provided, at the property, as well as Owner's website address.
6. a. **Property Use.** Parcel Acreage/Size: \_\_\_\_\_ Percent of land actively used for exemption requested: \_\_\_\_% (If less than 100%, attach a full explanation of use and sketch of remaining area.). Please include with your application or email at least three pictures of the Property, including the front and sides of any structure, to [GenExPhotos@newcastlede.gov](mailto:GenExPhotos@newcastlede.gov). Include the parcel number in the subject line of your email.
- b. **Building Use.** Number of buildings on parcel: \_\_\_\_ Percentage of floor area used for exemption requested: \_\_\_\_% (If less than 100%, attach a full explanation of use and sketch of remaining area.)
7. **Distribution of Assets.** Owner's charter (or other founding document) provides that upon dissolution, Owner's assets are to be distributed to  Other Charities  Individuals  Other (explain in attachment)  Unspecified.
8. **Use of Property and Organizational Funds.** Property or organization  Is  Is Not used to benefit any Officer, Trustee, Director, Shareholder, Member, Employee, Contributor, or Bondholder of Owner or any other person through the distribution of profits or the payment of compensation.
9. **Restrictions on Use.** Use of property or organizational services is open regardless of (check all boxes applicable)  Sex  Race  Creed  National Origin  Place of Residence  Color  Membership in Organization. If a box has not been checked, explain the reason in an attachment to this application. If the membership box is not checked, attach membership requirements and fees.
10. **Fee for Use.** Is there a fee charged to members or to the public for use of facilities or receipt of services?  Yes  No. If "Yes," please explain the fees in an attachment and also provide any applicable fee schedule.
11. **Fire Protection Recognition Letter.** Please enclose an official county or municipal recognition letter within which your organization provides fire protection.
12. **Recreational Plot Plan.** Please attach a plot plan of the Property and list containing size and number of each type of recreational facility. For example: 10 acres with trails, three tennis courts - one 40' x 100' swimming pool, or little league field, etc.

UNDER PENALTY OF LAW, I HEREBY AFFIRM THAT ALL INFORMATION PROVIDED HEREIN IS TRUE TO THE BEST OF MY KNOWLEDGE:

\_\_\_\_\_  
**Signature and Title of Officer**

**Date:**

\_\_\_\_\_  
**Please Print Name**

**Please Return to:** New Castle County Government Center  
Office of Property Assessment  
87 Reads Way  
New Castle, DE 19720