

CHAPTER 152
FORMERLY
SENATE BILL NO. 38

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO EXEMPTIONS TO REAL PROPERTY TAXES FOR AN INDIVIDUAL WITH A DISABILITY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend Subchapter I, Chapter 3, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 320. Property tax credits for individuals with disabilities.

(a) The county government of New Castle County shall provide for an exemption to real property taxes for an individual with a disability as follows:

(1) For an individual with a disability, an exemption that at least meets the exemption provided under § 14.06.303 of the New Castle County Code on [the effective date of this Act].

(2) For an individual with a disability who became disabled as a result of service in and while in the service of any branch of the United States armed services, an additional exemption that at least meets the exemption provided under § 14.06.304 of the New Castle County Code on [the effective date of this Act].

(b) The county government of Kent County shall provide for an exemption to real property taxes for an individual with a disability as follows:

(1) For an individual with a disability, an exemption that at least meets the exemption provided under § 191-9 of the Kent County Code on [the effective date of this Act].

(2) For an individual with a disability who incurred the disability as a result of and while in the service of any branch of the United States armed services, an additional exemption that at least meets the exemption provided under § 191-9 of the Kent County Code on [the effective date of this Act] for individuals who incurred their disability as a result of and while in the service of any branch of the United States armed services.

(c) The county government of Sussex County shall provide for an exemption to real property taxes for an individual with a disability that at least meets the exemption provided under § 103-1 of the Sussex County Code on [the effective date of this Act].

(d) For an individual with a disability to qualify for an exemption to real property taxes under this section, the individual must meet the qualifications established by the county government from which the individual is seeking the exemption.

(e) Each county government may increase or expand exemptions to real property taxes for an individual with a disability.

Approved August 30, 2017