

CHAPTER 144
FORMERLY
HOUSE BILL NO. 85

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO LIMITATIONS UPON TAXING
POWER.

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

Section 1. Amend Chapter 81 of Title 9 of the Delaware Code by creating a new section as follows:

“§8106A. Application for exemption.

- (a) In New Castle County, no exemption from taxation for property owned by a religious, educational, or charitable agency or for a specific organization listed in this subchapter shall be allowed except on written application therefor, on a form prescribed and provided by the New Castle County Land Use Department.
- (b) The owner shall file an application for exemption under this subchapter with the Assessment Division of New Castle County by March 1 of the fiscal year immediately preceding the fiscal year for which the exemption is sought.
- (c) If an owner acquires property after March 1, the owner shall apply for exemption within 30 days of its acquisition of the property.
- (d) No application shall be required of governmental entities entitled to exemption under this subchapter.”

Approved July 25, 2011