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HOUSE OF REPRESENTATIVES
150th GENERAL ASSEMBLY

HOUSE BILL NO. 213

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO COUNTY TAXES.

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

1 Section 1. Amend Chapter 81, Title 9 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 Subchapter IV. Veterans with disabilities.

4 § 8157. Exemption from property taxes on real estate.

5 (a) Except as otherwise provided under § 320 of this title, a veteran who receives from the United States
6 Department of Veterans Affairs or its successor agency 100% disability compensation due to a service-connected,
7 permanent and total disability based on individual unemployability or a 100% disability rating shall be entitled to an
8 exemption from taxation on qualified property equal to the full assessed value of the property if all of the following
9 conditions are met:

10 (1) The qualified property for which the exemption is sought must be solely owned by the claimant or jointly
11 owned with his or her spouse. For purposes of this section, "Qualified Property" means a dwelling, including the
12 surrounding land upon which the dwelling is situated, that is occupied as the owner's principal place of residence.

13 (2) As of June 30 immediately before the beginning of the county fiscal year, a claimant must have been
14 legally domiciled within the State for at least 3 consecutive years. Mere seasonal or temporary residence within the
15 State, of any duration, does not constitute domicile within the State for the purposes of this section. Absence from this
16 State for a period of 12 months is prima facie evidence of abandonment of domicile in this State. The burden of
17 establishing legal domicile within the State is on the claimant.

18 (b) To receive an exemption under this section, a claimant must file a written application on a form prescribed by
19 the governing body of the taxing district in which the claim is to be filed.

20 (1) The application must at least be accompanied by an award letter provided by the United States Department
21 of Veterans Affairs evidencing the claimant's disability rating or status.

22 (2) The application shall be filed with the assessor of the taxing district by a date determined by the taxing
23 district, which shall not be earlier than 45 days prior to the last date of the pretax year unless the claimant no longer
24 owns the qualifying property.

25 (3) Any assessor may require the filing of a new application at any duration or such proof as the assessor shall
26 deem necessary to establish the right of a claimant to continued exemption. A claimant shall inform the assessor of any
27 change in the claimant's status or property which may affect the claimant's right to continuance of the exemption.

28 (4) Every fact essential to support a claim for exemption under this subchapter shall exist on September 1 of
29 the pretax year.

30 (c) The Department of Finance of New Castle County or Board of Assessments for Kent County or Board of
31 Assessments for Sussex County may promulgate such rules and regulations and prescribe such forms as they shall deem
32 necessary to implement this subchapter. They may, in their discretion, eliminate the necessity for sworn application, in
33 which all declarations by the claimant shall be considered as if made under oath and the claimants, as to false declarations,
34 shall be subject to the penalties as provided by law for perjury.

35 (d) Nothing in this subchapter shall be construed to apply to property taxes levied within and by a municipality.

36 (e) Nothing in this subchapter shall be construed to apply to ditch or light taxes and sewer charges.

37 § 8158. Appeals.

38 An aggrieved taxpayer may appeal from the disposition of an exemption claim under this subchapter in the same
39 manner as is provided for appeals from assessments generally.

40 Section 2. This Act shall take effect on January 1, 2020.

SYNOPSIS

This Act fully exempts property taxes for disabled veterans with a 100% VA rated service-connected, permanent and total disability or disabled veterans who are receiving 100% disability compensation due to individual unemployability. The 100% rating and disability compensation is determined by the United States Department of Veterans Affairs. The disabled veteran must be legally domiciled in the State for 3 consecutive years and own and occupy the real property as his or her primary place of residence to qualify for the exemption. This exemption only applies to the county portion of property taxes and not school taxes.