



**KENT COUNTY BOARD OF ASSESSMENT
APPLICATION FOR PROPERTY TAX CREDIT FOR UNIFORMED MILITARY
PERSONNEL SERVING IN COMBAT ZONES**

Persons who have served in combat zones (as declared by the President of the U.S. and defined by the United States Treasury) as uniformed military personnel, beginning on or after November 13, 2007, may qualify to receive partial relief from county government property taxes. Listed below are additional requirements which must be met in order to qualify:

- A. Title to the property for which the credit is sought must be in the name of the applicant or in the name of the applicant and the applicant's spouse as reflected in the official records of the County. In the event that the ownership of the residence dwelling is shared by the applicant and spouse with others who do not qualify for participation in this program, then the credit shall apply only to the proportionate share of the residence dwelling owned by the applicant and spouse.
- B. The dwelling for which the credit is sought must be the principal place of residence of the applicant at the time of application and must have been the principal place of residence for the 12 months immediately preceding the tax year for which application is being made (the tax year begins on June 1st and ends May 31st of the following year).
- C. Eligible property shall be only the residence dwelling owned by an eligible applicant and, if applicable, up to one acre of land upon which it is located.
- D. Only complete applications for the tax credit will be considered. A complete application consists of the following: 1) a completed Application Form; 2) verification of active uniformed military status to include a copy of the Activation Orders; and 3) a notarized affidavit of authenticity which should include a **statement of the specific months during which the applicant was in active uniformed military service in a combat zone**. Only original documents will be accepted; photocopies and facsimiles are unacceptable.
- E. Applications for the tax credit are valid for only one (1) tax year, and do not automatically renew. In addition, eligibility terminates automatically when the applicant no longer meets any one or more of the requirements here listed.
- F. Application Forms and all supporting documents must be received, completed, by the Board of Assessment, 555 Bay Road, Dover, DE 19901 no later than May 31st prior to the tax year for which the credit is sought (if May 31st falls on a weekend or government holiday, then the deadline date will be the next business day after May 31st).

Refer questions to the Board of Assessment, 744-2401 Monday through Friday 8:00 a.m. through 5:00 p.m.



**KENT COUNTY BOARD OF ASSESSMENT
APPLICATION FOR TAX CREDIT FOR UNIFORMED MILITARY PERSONNEL SERVING
IN COMBAT ZONES**

This application is for tax year _____ (June 1 – May 31). It must be completed and returned to the Board of Assessment by May 31st prior to the beginning of the tax year applied for. This application must be completed in full.

Applicant's full name and address _____

Applicant's Social Security No. _____ - _____ - _____ Phone: _____

Spouse's full name and address _____

Spouse's Social Security No. _____ - _____ - _____ Phone: _____

Property Identification No. _____ - _____ - _____ - _____ - _____ / _____

Applicant must have owned residential property in Kent County which is his principal place of residence since June 1st of the preceding tax year.

YES NO (circle one)

Applicant must provide copy of Activation Orders

YES NO (circle one)

Applicant must provide notarized affidavit of authenticity

YES NO (circle one)

I/We swear or affirm that this information is true and correct to the best of my knowledge and belief and understand that a false declaration in this application will subject me to the penalties for perjury provided by law.

Applicant _____ Date _____

Spouse/Owner _____ Date _____

You will be notified if your application is denied. Failure to complete and return this application and all required documentation by May 31st prior to the beginning of the tax year applied for will result in denial of the tax credit.