

CITY OF WILMINGTON DELAWARE



Non-Profit Application and Affidavit for Property Tax Exemption

FINANCE DEPARTMENT
Revenue Division

2024

Deadline: May 17, 2024



CITY OF WILMINGTON
DEPARTMENT OF FINANCE
REVENUE DIVISION

Tax Year
2024

NON-PROFIT APPLICATION AND AFFIDAVIT FOR PROPERTY TAX EXEMPTION

Enclosed is an Application for the Non-Profit Exemption described under the Wilmington City Code Sections 44-54/44-56 and Delaware Code, Title 9, Chapter 81, Section 8105. An individual application must be filed for **each** individual parcel for which an exemption is sought.

Each application and parcel must be accompanied by the following:

- ▶ \$25.00 non-refundable check made payable to the "City of Wilmington."
- ▶ Government Affirmation Letter from the IRS to prove status as a "tax-exempt" or charitable entity (letter confirms the Owner's Federal Identification Number/Tax-Exemption Number).
- ▶ Financial Statement and/or Independent Audit Report.
- ▶ Application must be notarized by a Notary Public for the State of Delaware

NOTE: Applications without the aforementioned attachments are deemed invalid.

Non-profit organizations that may be eligible for tax exemption are as follows:

- State, Local, and Federal Governments
- Religious Organizations
- Literary/Private Schools
- Exclusively Charitable Organizations
- Licensed Not-for-Profit Day Care Centers
- Not-for-Profit Organizations (operating primarily for Arts or Cultural purposes)
- Hospitals
- Not-for-Profit Nursing Homes
- Qualifying Senior Citizen Organizations
- Homes for Special Services
- Homes for the Aged

ALL non-profit organizations must file this initial exemption application regardless of city or state affiliation or New Castle County tax exemption status. Failure to make application on or before **May 17, 2024** shall constitute a waiver of the exemption privilege for the ensuing tax year that will begin on July 1st.

NO EXEMPTION shall become effective unless and until any and all taxes, fees, and assessments, together with interest and penalties, due to the City have been **PAID IN FULL**. Payment must be received within 30 days of the filing of this application or application will be **DENIED**.

Properties used for commercial purposes or held by way of investment are not eligible for this exemption.

Should you have any questions regarding this application or the program, you may contact Customer Service of the Division of Revenue, Department of Finance at (302) 571-4320, Monday – Friday.

Please return the completed application and the required attachments to:

NON-PROFIT EXEMPTIONS
Attention: Revenue Division, 6th Floor
City of Wilmington • 800 North French Street • Wilmington, DE 19801
www.WilmingtonDE.gov



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*THIS IS AN EXEMPTION APPLICATION FOR TAXES BILLED **JULY 1, 2024***

SECTION 1 - APPLICANT INFORMATION

1. Name of Owner: _____	
2. Date of Application: ____ / ____ / ____	3. Deadline for Application: <u>May 17, 2024</u>
4. Tax Parcel Number: _____	
5. Street Address of Parcel <i>(for which the exemption is claimed)</i> : _____	
6. Mailing Address for Owner: _____	
7. Purchase Date: ____ / ____ / ____	8. Purchase Price: _____

SECTION 2 - CONTACT PERSON'S INFORMATION

9. Contact Person: _____	10. Signature: _____
11. Position in the Company (if applicable): _____	
12. Mailing Address: _____	
13. Phone Number : _____	14. Fax Number: _____
15. Email Address (if available): _____	

SECTION 3 - QUESTIONS WITH REGARD TO THE EXEMPT ORGANIZATION

<input type="checkbox"/> Check here if this is the second or later parcel application. Enter parcel number of first applied for in box at right and proceed to Section 4. OTHERWISE, COMPLETE THE SECTION BELOW.	First Parcel Application Parcel Number _____
16. Please provide copies of the following materials: <ul style="list-style-type: none"> ▶ Organization's most recent audited financial statements. ▶ Federal Income Tax Return ▶ Information for each fundraising activity and business enterprise in which this organization is engaged. (If this is a national organization, include only information concerning the local chapter or affiliate.) 	
17. <i>If this is a renewal</i> , has there been any change in the exempt status of the organization since the last application, two (2) years ago, for property tax exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain: _____	



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18. If this is a renewal, has there been any change in the purpose or function of the organization since the last application for property tax exemption? [] Yes [] No

If yes, explain: _____

19. If this is a renewal, has there been any change in the requirements for a person or group of persons to receive your services since the last application for the property tax exemption? [] Yes [] No

If yes, explain: _____

SECTION 4 - QUESTIONS WITH REGARD TO THE PROPERTY

20. Check the Type of Non-Profit Service Provided:

- [] State, Local, and Federal Governments
[] Religious Organizations
[] Literary/Private Schools
[] Exclusively Charitable Organizations
[] Licensed Not-for-Profit Day Care Centers
[] Not-for-Profit Organizations Operating primarily for Arts or Cultural Purposes
[] Hospitals
[] Nursing Homes
[] Qualifying Senior Citizen Organizations
[] Homes for Special Service
[] Home for the Aged
[] Other: _____

21. Describe accurately and briefly the uses of the property. If there is more than one use, give percentage estimates for each use.

Property Usage 1: _____ % _____
Property Usage 2: _____ % _____

22. Is there any portion of this property rented, leased, or loaned for any period of time to any person or group other than the owner names on this application? [] Yes [] No

23. If rented or leased, describe how these rent or lease revenues are used?

- [] Maintaining the property only
[] Funding the organization's social or community-oriented programs. If checked, list programs below:
[] Added to the organization's general fund. Other, please list:



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SECTION 5 - NOTARIZATION AND SIGNATURE OF APPLICANT

STATE OF DELAWARE)
: SS.
NEW CASTLE COUNTY)

BE IT REMEMBERED, that on this ____ day of _____, A.D. 20____, personally appeared before me, the Subscriber, a Notary Public for the State of Delaware, _____, who, being by me first duly sworn according to law did depose and say that he/she is authorized to make the above application for exemption on behalf of the owner, and that the facts set forth in said Application are true and correct.

Applicant (signed): _____
Applicant (printed name): _____
Telephone Number: _____

SUBSCRIBED AND SWORN TO before me the day and year first above written.

NOTARY PUBLIC: _____

FOR OFFICE USE ONLY

Tax #: _____ Balance: \$ _____ Water Acct. # _____ Balance: \$ _____

Comments:

Approved or Denied By: _____ Date: _____

Tax Year 2024