



CITY OF WILMINGTON  
DEPARTMENT OF FINANCE  
REVENUE DIVISION

**PROPERTY TAX  
INCENTIVE EXEMPTION PROGRAM**

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Enclosed is the Application for the Property Tax Incentive Exemption Program described under Wilmington City Code Sections 44-54, 44-56, 44-61, 44-68, 44-70, and 44-71 (adopted by [Ord. No. 19-025](#) on July 2019). An individual application must be filed for each individual parcel for which an exemption is sought.

1. Applications will be accepted prior to, or during, Qualified Improvements, but no later than 60 days following the issuance of a reassessment notice by the New Castle County Office of Assessment. Each application must be accompanied by a **\$25.00 check made payable to the City of Wilmington** via certified mail and email at the addresses listed below.
  - ▶ Failure to file an application within 60 days following the issuance of a reassessment notice by the New Castle County Office of Assessment will disqualify the property from receiving benefits under this program.
2. The City of Wilmington Department of Finance will issue a Pre-Qualification letter to the applicant to confirm exemption eligibility if an application is received before the end of construction.
3. When a certificate of occupancy is issued after a building is constructed or improved, an assessor from the New Castle County Office of Assessment visits the property to determine the new assessment. A Notice of Reassessment Change will be issued if the Qualified Improvements result in an increased assessment.
4. The applicant must deliver the **Notice of Reassessment Change from the New Castle County Office of Assessment to the City of Wilmington Department of Finance** via certified mail and email at the addresses listed below.
  - ▶ Failure to deliver the Notice of Reassessment Change within 60 days following the issuance of a reassessment notice by the New Castle County Office of Assessment will disqualify the property from receiving benefits under this program.

**NO EXEMPTION** pursuant to any of the provisions of this document shall become effective unless and until any and all taxes, fees, and assessments, together with interest and penalties, remaining unpaid and due and owing to the city assessed on the land and/or previous improvements upon such land have been PAID IN FULL within 30 days of the file date of this application.

**PLEASE NOTE:** failure to apply for the Property Tax Exemption as described above shall prohibit the current and subsequent owners of the property from receiving the tax exemption on the increased assessment value per Section 44-56(e).

Should you have any questions regarding this application or the program, you may contact Customer Service in the Division of Revenue, Department of Finance at (302) 576-2620, Monday – Friday, 8:30 a.m. until 7:30 p.m.

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Please return the completed application along with the required attachments to:

**PROPERTY TAX INCENTIVE EXEMPTION PROGRAM**  
**Attention: Revenue Division, 1<sup>st</sup> Floor**  
**City of Wilmington • 800 North French Street • Wilmington, DE 19801**  
**Email: [smemerson@wilmingtonde.gov](mailto:smemerson@wilmingtonde.gov)**



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**SECTION 1 - APPLICANT INFORMATION**

1. Name of Owner: _____	2. Date of Application: ____ / ____ / ____
3. Contact Person: _____ Signature: _____ Position in Company (if applicable): _____ Mailing Address: _____ Phone Number: _____ Fax Number: _____ Email Address (if available): _____	
4. Current Business License Number (if applicable): _____	

**SECTION 2 - SITE, ASSESSMENT AND PROJECT INFORMATION**

5. Tax Parcel Number: _____	6. Purchase Date: ____ / ____ / ____
7. Street Address for Parcel (for which the exemption is claimed): _____ _____	
8. City of Wilmington Water/Sewer Account Number: _____	
9. Current Assessed Value: Land: \$ _____ Building: \$ _____	
10. Type of Project Resulting in Reassessment: <input type="checkbox"/> New Construction <input type="checkbox"/> Qualified Improvements (i.e., improvement to an existing structure that results in an increase in the assessment)	
11. Building Permit Number for Project If Available (Contact Licenses & Inspection, (302) 576-3030): _____	
12. Was/Is this a Multi-Phase Construction Process? <input type="checkbox"/> Yes <input type="checkbox"/> No	Expected Date of Completion for each Phase: ____ / ____ / ____



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**SECTION 3 - LIST OF EXEMPTIONS W/ BRIEF DESCRIPTION**

Applicants should select the property designation they wish to apply under and all exemption programs under a property designation for which the property qualifies.

**Highlighted items need additional signature of Planning Director.**

- COMMERCIAL PROPERTIES<sup>1</sup>.** The following exemptions are available for commercial properties per Section 44-71(c):
  - **5 Year Abatement** – 100% of City of Wilmington Real Estate Taxes attributable to qualified improvements<sup>2</sup> for commercial property in certain targeted areas (*select one*):  Cross Hatched Area,  Urban Renewal Zone,  Citywide, 25 or more “blue collar” jobs, or  Neighborhood Commercial Corridors.
- RESIDENTIAL PROPERTIES.** The following exemptions are available for residential properties per Section 44-71(d)&(e):
  - **5 Year Abatement** – 100% of City of Wilmington Real Estate Taxes attributable to qualified improvements for any residential or mixed-use property in those areas of the City identified as market types c through h in the 2015 market value analysis of the City of Wilmington performed by the Reinvestment Fund.
  - **10 Year Abatement – Market Rate<sup>3</sup> Multi-Family and Mixed Use<sup>4</sup>.** Abatement of City of Wilmington Real Estate Taxes attributable to qualified improvements for any market-rate multi-family residential or market-rate mixed-use property located in designated Mixed Use & Market Rate Multifamily Corridor areas. First five years will be at 100% of City of Wilmington Real Estate Taxes attributable to qualified improvements, then starting with year six, the abatement will be reduced by 20% until fully eliminated at year ten per Section 44-71(d)
  - **5 Year Abatement – Conversion of Commercial Properties to Multi-family Residential or Mixed Use.** 100% of City of Wilmington Real Estate Taxes attributable to qualified improvements or substantial improvements for any commercial property that is converted to a market-rate multi-family residential or market-rate mixed-use property properties in designated Mixed Use & Market Rate Multifamily areas per Section 44-71(e).
- REGISTERED VACANT RESIDENTIAL PROPERTIES.** The following exemption is available for registered vacant properties per Section 44-68:
  - **5 Year Abatement** – 100% abatement of City of Wilmington Real Estate Taxes provided that qualified improvements are made to the building, a certificate of occupancy is issued, qualified improvements are permitted for the property's zoning classification, and the building on the vacant property is occupied upon completion of the rehabilitation and remains continuously occupied for a period of no less than five years.
- CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES.** The following exemption is available for new construction or renovated structures for any property that is located within the boundaries of any of the city's duly designated city historic districts or is listed on the national register of historic places per Section 44-70:
  - **5 Year Abatement – NEW CONSTRUCTION.** 100% of City of Wilmington Real Estate Taxes attributable to qualified improvements for new construction of a structure on any designated historic property in accordance with the requirements of the City historic district regulations.
  - **10 Year Abatement – RENOVATION.** 100% of City of Wilmington Real Estate Taxes attributable to qualified improvements for renovations of existing structures on any designated historic property in accordance with the requirements of the City historic district regulations.

<sup>1</sup> Commercial property means a property maintained for the purpose of operating a for-profit business. A residential property held for investment purposes, such as an apartment building, will not be considered a commercial property.

<sup>2</sup> Qualified improvement means an improvement to an existing structure or an improvement created by new construction that results in an increase in the assessment above the base assessment prior to the making of the improvement.

<sup>3</sup> Market-rate means that not more than 25 percent of the total residential units are rent restricted.

<sup>4</sup> Mixed-Use Properties are defined as a building containing at least two, above-ground stories in which (a) fifty percent (50%) of the first floor space is used for retail uses, (b) no portion of the premises is being used as a taproom or for the sale of packaged alcohol goods, and (c) the upper floors shall contain or include market-rate residential uses, regardless of whether leased apartments or owner-occupied condominiums.



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**FOR OFFICE USE ONLY**

Application File Date: \_\_\_/\_\_\_/\_\_\_ Name of Owner: \_\_\_\_\_

Parcel #: \_\_\_\_\_ Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone #: \_\_\_\_\_

	Account Numbers	Outstanding Balances	Comments
<b>Business License Fees</b>			
<b>Water/Sewer Charges</b>			
<b>Real Estate Taxation</b>			
<b>Wage Tax Fees</b>			
<b>Head Tax Fees</b>			
<b>Net Profit Tax Fees</b>			
<b>Any Additional L&amp;I Fees</b>			
<b>Total Amount Due</b>			<b>Due By: ___/___/___</b>

**\*All outstanding balances must be paid in full within 30 days of this application**

Target Area: \_\_\_\_\_

Current Tax Rate: \_\_\_\_\_ Prior Assessed Value: \_\_\_\_\_ Assessment Date: \_\_\_/\_\_\_/\_\_\_

Reassessment Value: \_\_\_\_\_ Reassessment Date: \_\_\_/\_\_\_/\_\_\_

Improvement Amount: \_\_\_\_\_ Taxable Amount: \_\_\_\_\_

Tax Amount w/o Exemption: \_\_\_\_\_ Tax Amount w/Exemption: \_\_\_\_\_

Total Annual Savings: \_\_\_\_\_

Additional Comments: \_\_\_\_\_

**ATTENTION:** Application approval is not complete without the attachment of **Munis Printouts of the Multi-Year Screens** for documentation that the system has been coded properly for the Tax Incentive Exemption.

APPROVED or DENIED: \_\_\_\_\_

Prepared By: Real Estate Tax Coordinator \_\_\_\_\_ Date \_\_\_\_\_

Director of Finance \_\_\_\_\_ Date \_\_\_\_\_

Planning Director \_\_\_\_\_ Date \_\_\_\_\_