

Sponsor: \_\_\_\_\_  
First Reading: 12/2/2024  
Second Reading: 12/16/2024  
Third Reading: 1/21/2025  
Ord. No.: 017-24

**AN ORDINANCE AMENDING THE TOWN CODE OF THE TOWN OF SMYRNA TO ESTABLISH A PROPERTY TAX EXEMPTION FOR DISABLED INDIVIDUALS AND TO UPDATE THE INCOME REQUIREMENT TO QUALIFY FOR THE TAX EXEMPTION**

WHEREAS, the Town of Smyrna taxes real property situated within the limits of the Town of Smyrna;

WHEREAS, Section 9.6.2 of the Town Charter authorizes the Town “to exempt from taxation, or to reduce the rate of taxation, such real property and improvements from the Town’s property tax as, in the opinion of Council, will best promote the public welfare[;]” and

WHEREAS, in the opinion of the Town Council of the Town of Smyrna, it is in the best interest of the public health, safety, and welfare to provide a real property tax exemption for totally disabled individuals.

NOW THEREFORE, BE IT HEREBY ENACTED by the Town Council of the Town of Smyrna, a majority thereof concurring in Council duly met, that the Town Code be and hereby is amended as follows:

**Section 1.** Amend Chapter 62 (Taxation), Article I (In General), by making insertions as shown by underline and deletions as shown by strikethrough as follows:

**Sec. 62-1. Real property tax exemption for persons 65 years of age or older and for totally disabled persons**

- (a) *Exemption amount.* By the second regularly scheduled council meeting in January of each year, the town council shall annually vote to determine whether or not a real property tax exemption shall be made available during the upcoming tax year to eligible applicants, and if so, the amount of the exemption (e.g. the first \$30,000.00 of assessed value of an applicant's real property). In any given year, the Town Council may adopt one exemption amount for individuals qualifying for the exemption because they are 65 years of age or older and another exemption amount for those individuals qualifying for the exemption because they are totally disabled individuals, provided that the same exemption rate for that year shall be uniformly applied to all individuals in the same exemption category.
- (b) *Eligibility.* To be eligible for a real property tax exemption under this section, applicants shall:
- (1) Be legally domiciled within the Town of Smyrna, Delaware;
  - (2) ~~Be 65 years of age or over;~~ Meet one of the following criteria:
    - (i) Be 65 years of age or older; or

- (ii) Be totally disabled and able to document said disability by meeting the definition of “totally disabled” as defined by social security disability or by filing certified copies of award letters from government agencies indicating that the applicant is totally disabled;
- (3) Own the dwelling for which the exemption is sought and have continuously resided therein for at least one year prior to May 1 of the year for which the exemption is sought; and
  - (4) Have had an income for the tax year immediately preceding the year for which the exemption is sought not exceeding:
    - a. ~~\$30,000.00~~ \$35,000 for an individual applicant; or
    - b. ~~\$35,000.00~~ \$40,000 for applicants living in the same dwelling and filing jointly.

For purposes of this section, the applicant's income means all income from whatever source derived (other than Social Security, Veteran Disability Compensation, and Railroad Pension) including capital gains, pension annuities and retirement.

- (c) *Filing procedures.* To be considered for a real property tax exemption under this section, an applicant shall file a real property tax exemption application at Town Hall by the third Friday in March at 4:30 p.m. The application shall include:
- (1) A copy of the applicant's IRS Form 1040 or a statement by the applicant that the applicant was not required to file a Federal IRS 1040 Form for the income received in the calendar year immediately preceding the year in which the exemption is sought;
  - (2) A copy of a picture ID for the applicant showing the applicant's birth date;
  - (3) A statement of income for the applicant and the applicant's spouse (if applicable);
  - (4) The names of other owners of the same dwelling;
  - (5) The address of the dwelling for which the tax exemption is sought; ~~and~~
  - (6) Legal proof of total disability (if seeking the total disability exemption); and
  - (7) Additional information deemed necessary by the town.

**Section 2. Severability.** The provisions of this Ordinance shall be severable. If any provisions of this Ordinance are found by any court of competent jurisdiction to be unconstitutional or void, the remaining provisions of this Ordinance shall remain valid, unless the court finds that the valid provisions of this Ordinance are so essentially and inseparably connected with, and so dependent upon, the unconstitutional or void provision that it cannot be presumed that the Town Council would have enacted the remaining valid provisions without the unconstitutional or void provision; or unless the court finds that the remaining valid provisions, standing alone, are incomplete and incapable of being executed in accordance with Town Council's intent.

**Section 3. Effective Date.** This Ordinance shall become effective immediately upon its adoption by the Town Council.

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## SYNOPSIS

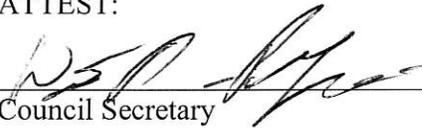
This ordinance authorizes the Town Council to provide real property tax exemptions for individuals who are classified as totally disabled. This ordinance updates the income requirement

to qualify for the tax exemption.

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This will certify that this is a true and correct copy of the Ordinance duly adopted by the Town Council of the Town of Smyrna at its regular Council meeting on January 21, 2025.

ATTEST:

  
\_\_\_\_\_  
Council Secretary

  
\_\_\_\_\_  
Mayor

This shall certify that the title and synopsis of this Ordinance was published in the "Smyrna/Clayton Sun Times" on December 11, 2024 and posted at the Town Hall on December 2, 2024.

So Certifies:

  
\_\_\_\_\_  
Town Clerk