

CITY OF MILFORD  
NOTICE OF ORDINANCE ADOPTION  
ORDINANCE NO. 2022-33

Notice is hereby given that City Council adopted the following ordinance during a regular session on Monday, October 24, 2022:

ORDINANCE TO AMEND CHAPTER 204-TAXATION  
Article 1 Tax Relief for Senior Citizens  
Part II General Legislation Chapter 204 Taxation

Whereas, all real property, lying and being within the corporate limits of the City of Milford, shall be subject to taxation, excepting such property as may be exempt from taxation under the laws of the State of Delaware and the Charter of the City of Milford; and

Whereas, local governments in Delaware can opt to grant a reduction on the amount of property taxes paid by qualifying senior citizens; and

Whereas, this is accomplished by reducing the taxable assessment of the senior's home from taxation on \$40,000 of assessed valuation of such real property; and

Whereas, to qualify, seniors generally must be 65 years of age or older and meet certain income limitations and other requirements; and

Whereas, eligibility criterion has been enhanced to allow more property owners to lower their property tax bill; and

Whereas, City Council agrees that after more than ten years, it is an appropriate time to increase the maximum income level by allowing additional senior citizens to qualify for the partial tax waiver.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF MILFORD:

Section 1.

The City of Milford hereby ordains ARTICLE I - Tax Relief for Senior Citizens, § 204-1 - Conditions for senior citizen exemption on real property tax.

Section 2.

§ 204-1 is hereby amended by inserting the language indicated in underlined bold text and by deleting the language indicated by strikethrough text.

Section 3.

§ 204-1 Conditions for senior citizen exemption on real property tax is hereby amended to read as follows:

Every person 65 or more years of age having an income not in excess of ~~\$15,000~~ **\$20,000** per year, exclusive of social security **benefits** and railroad pensions, and residing in a dwelling owned by him or her which is a part of his or her real property shall be entitled, on proper claim being made thereof, to exemption from taxation on \$40,000 of assessed valuation of such real property, in the aggregate, and in the case of jointly owned property or property owned by husband and wife, such exemption shall be granted where the **combined** income of both does not exceed ~~\$25,500~~ **\$37,000** **\$40,000** per year, exclusive of social security **benefits** and railroad pensions **government-sponsored post-retirement benefits received in lieu of social security benefits.** ~~Such exclusion shall be limited to the maximum social security~~

~~benefit for the owner(s) claiming such exclusion.~~ **Such exclusion shall be limited to the maximum benefit to which the owners claiming such exclusion would be entitled.**

Section 4. Council Meeting Dates

Introduction: September 12, 2022

Public Comment/Review: September 26, 2022

Final Review: October 24, 2022

Effective: November 3, 2022

A complete copy of the Code of the City of Milford is available by request through the City Clerk's office at [cityclerk@milford-de.gov](mailto:cityclerk@milford-de.gov) or by accessing the city website at [www.cityofmilford.com](http://www.cityofmilford.com).

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Published DSN 120922