

# **Town of Elsmere**

## **2016-2017**

### **Tax Year**



## **Base Tax Credit**

### **Application**

## **Base Tax Credit Qualifications:**

Any person(s) who qualifies to receive the Town's "Senior Citizen and Disabled Tax Exemption" and who meets the following additional qualifications shall also be entitled to receive a Base Tax Credit which will appear as a reduction in the amount of the base tax those who qualify for the credit are charged.

1.) The amount of a Base Tax Credit shall be as follows.

1. Those with a modified income which is between \$0.00 and \$20,000.00 will receive a reduction in their Base Tax which is equal to 55% of the Town's Base Tax Rate which shall be determined upon approval.
2. Those with a modified income which is between \$20,000.01 and \$38,000.00 will receive a reduction in their Base Tax which is 30% of the Town's Base Tax Rate which shall be determined upon approval.
3. Those with a modified income which is more than \$38,000.00 will not be eligible to receive the Base Tax Credit.

2.) Determining Modified Income.

Modified income for the purpose of qualifying for the Base Tax Credit shall be determined by considering all income from whatever source derived, including but not limited to realized capital gains and, in their entirety, pension, annuity and retirement benefits, "income" shall be determined to be equal in amount to the income received during the calendar year or the taxpayer's fiscal year ended immediately preceding December 31 of the pretax year, but no taxpayer shall use a fiscal-year basis unless he so elects to do so and files his federal income tax return on such basis.

3.) Application.

Application for the Base Tax Credit shall be made in addition to the applicant's application for the Town's "Senior Citizen and Disabled Tax Exemption" and shall be filed with the Town Manager of the Town of Elsmere on or before May 15 of the tax year.

4.) Continuance of Credit.

Application for the Base Tax Credit must be made annually so that income may be confirmed.

## **DEFINITIONS FOR THE SENIOR/ DISABILITY BASE TAX CREDIT**

### **DEFINITIONS:**

The terms used in this application shall have the following definition:

### **HOUSEHOLD INCOME:**

The income as defined in the "Income" definition of this chapter of each and every person residing in the residential property for which the application has been made, regardless if they are related or not, married or not, children or not, contributing to the household or not.

### **Income:**

INCOME — All income from whatever source derived, including but not limited to realized capital gains and, in their entirety, pension, annuity and retirement benefits, social security. "Income" shall be determined to be equal in amount to the income received during the calendar year or the taxpayer's fiscal year ended immediately preceding December 31 of the pretax year, but no taxpayer shall use a fiscal-year basis unless they so elects to do and files their federal income tax return on such basis.

### **Resident:**

One legally domiciled within the Town of Elsmere for a period of three years immediately preceding December 31 of the pretax year. Mere seasonal or temporary residence within the Town of Elsmere of whatever duration shall not constitute domicile within the Town for the purposes of this article. Absence from this Town for a period of 12 months shall be prima facie evidence of abandonment of domicile in this Town. The burden of establishing legal domicile within the Town shall be upon the claimant.

## **INSTRUCTIONS FOR THE BASE TAX CREDIT**

### **APPLICATION**

- A. You must complete the application in full including all necessary signatures.
- B. You must attach all required documents.
- C. If you filed a federal tax return you **must** attach a copy of your federal return with this application.
- D. If you did not file a federal tax return, you **must** attach copies of your statements of social security, pension income if not specifically excluded and/or interest income received.
- E. Should additional information be required, it is your responsibility to comply with all requests for additional information.
- F. If your tax credit is denied, you may appeal the decision of the Town Manager to the Town of Elsmere Mayor and Council.
- G. You will be required to establish your income annually for the purpose of continuing the tax credit. It is your duty to report to the Finance Department any change of your status or of property, which effects the Base tax credit or your right to it.
- H. You must return the completed application, including all required documents, to the Finance Department for approval by the Town Manager by no later than May 15, 2016.



**Tax Year 2016 - 2017**

**Base Tax Credit**

**APPLICATION FOR TAX PARCEL \_\_\_\_\_**

**Applicants Name**

First Name: \_\_\_\_\_ Last Name \_\_\_\_\_ Middle Initial: \_\_\_\_\_ Suffix: \_\_\_\_\_

**Street Address**

Number: \_\_\_\_\_ Street : \_\_\_\_\_

**Your Date of Birth**

Month: \_\_\_\_\_ Day: \_\_\_\_\_ Year: \_\_\_\_\_

**Marital Status**

Married  Single

**Type of Exemption Claimed**

Senior :  Disabled:

**Spouses Information**

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_ Date of Birth: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**Co-Habitant Information: (Provide the following information for each person residing in your home)**

First Name	Last Name	Date of Birth	Relationship	Social Security Number

**YOUR INCOME INFORMATION**

Income From	Applicant	Spouse	Other	Other
Salaries, Wages, Tips				
Social Security				
Pensions				
Interest / Dividends				
Rental Income				
Disability Benefits				
Other (Describe)				
Other (Describe)				
Other (Describe)				
<b>Total of Each Column</b>	\$	\$	\$	\$
<b>Total Income (Add together the total of each column)</b>				\$

**YOU MUST ANSWER EACH OF THE FOLLOWING QUESTIONS**

	Yes	No
Do you reside in the residence for which you are applying for the tax credit?		
Have you lived in the town of Elsmere since at least December 31, 2012?		
Are you required to file a Federal Tax Return for the year ending December 31, 2015?		
If yes you must attach a copy of your Tax Return to your application. Is a copy attached?		

**Applicants Oath**

I hereby swear or affirm that the information provided in this application is true and correct to the best of my knowledge and belief and that I am fully aware that any misrepresentation by me either intentionally or otherwise may result in my being denied the tax break sought in this application as well as any future application and that I may be liable for any tax break that had been granted in the past. I further acknowledge that it is my responsibility to keep the Town of Elsmere and specifically the Town Manager informed should any of the information in this application change.

\_\_\_\_\_  
Applicants Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Co-Applicants Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Email Address

Do you receive the Senior/Disabled Tax Discount \_\_\_\_\_ Yes \_\_\_\_\_ No

**FOR OFFICIAL USE ONLY NOT TO BE COMPLETED BY THE APPLICANT**

Date the application was received by the Town: \_\_\_\_\_

Employee receiving the application: \_\_\_\_\_

Records confirm that the applicant currently receives the Senior/Disabled Tax Credit \_\_\_\_

Amount of Base Tax credit Approved: \_\_\_\_\_

Date the application was reviewed by the Town Manager: \_\_\_\_\_

Signature of Town Manager \_\_\_\_\_

Action by the Town Manager: \_\_\_\_\_ Denied \_\_\_\_\_ 55% \_\_\_\_\_ 30%

Date the approval or partial approval was entered into the tax system: \_\_\_\_\_

Employee entering the approval into the tax system: \_\_\_\_\_

Comments:

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