



**AFFIDAVIT OF EXEMPTION
FROM CITY OF WILMINGTON TRANSFER TAX**

Any person claiming an exemption from the City of Wilmington Realty Transfer Tax must complete this affidavit, attaching any documentation necessary to substantiate entitlement to the claimed exemption and submit it with the Realty Transfer Tax Return and Affidavit of Gain and Value.

Property Location: _____

Parcel Number: _____

1. I, _____ being duly sworn according to law, swear/affirm that I am a party to a transaction involving the above-referenced real property, and I believe the transaction is exempt from the City of Wilmington Realty Transfer Tax (the "Tax").

2. My claim of exemption is based upon the following provisions of Chapter 44, Article IV of the City of Wilmington Code.

- | | |
|--|--|
| ☐ Will | ☐ Parent/Subsidiary Corporation |
| ☐ Lease | ☐ Correctional Deed |
| ☐ Mortgage | ☐ Governmental |
| ☐ Housing Authority | ☐ Builder Trade-In |
| ☐ Between Industrial Development Agencies | ☐ Mortgage Default |
| ☐ Husband and Wife | ☐ Religious Organization |
| ☐ Divorce | ☐ Rehab and Resale Without Profit |
| ☐ Parent and Child | ☐ Corporation/Partnership |
| ☐ Trustee/Straw Party | ☐ First Time Home Buyer |
| ☐ Foreclosure | |

3. I have attached to this affidavit copies of all documents necessary to prove my entitlement to the exemption I am claiming and hereby agree to submit, upon request by the City of Wilmington, Department of Finance, any additional documentation that the department believes necessary to determine my eligibility for exemption from the tax.

4. I swear/affirm, under penalty of law, that the information contained in this affidavit and any additional documents appended hereto is true and correct to the best of my knowledge, information, and belief.

Buyer/Seller

Signature of Party

SWORN TO AND SUBSCRIBED before me this _____ day of _____, 20____.

Notary Public/Attorney-at-Law

SECTION A: FIRST TIME HOME BUYERS

**IF MORE THAN ONE PARTY IS TAKING TITLE TO THE PROPERTY, ALL
GRANTEES MUST EXECUTE THIS AFFIDAVIT.**

I/We, _____, being duly sworn according to law,
depose(s) and say(s) as follows:

1. That I am the Grantee/Buyer of the property located at: _____

2. I have not held any legal interest in any residential real estate within the boundaries of the City of Wilmington for at least three years, OR, I am a homemaker that has been displaced due to divorce or legal separation and have not held any legal interest in any residential real estate within the boundaries of the City of Wilmington for at least one year.

3. I intend to occupy the above-referenced property as my principal residence within 90 days after the date of execution of this affidavit.

Buyer/Seller

Signature of Party