ARE THERE OTHER INCENTIVE PROGRAMS I SHOULD KNOW ABOUT?

Federal Historic Preservation Tax Credit Program – For income-producing properties. Call Delaware Division of Historical and Cultural Affairs, 302-736-7400. Also, visit www.cr.nps.gov/history.


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City of Wilmington

James M. Baker, Mayor
Henry W. Supinski, Treasurer
William S. Montgomery, Chief of Staff

City Council: Norman D. Griffiths, President; Michael A. Brown, Sr.; Ernest “Trippi” Congo II; Charles M. “Bud” Freed; Paul F. Ignudo, Jr.; Kevin F. Kelley, Sr.; Stephen L. Martelli; Charles Potter, Jr.; Samuel Prado; Eric D. Robinson; Hanifa G.N. Shabazz; Loretta Walsh; Justen A. Wright.
CITY TAX ABATEMENT FOR HISTORIC PROPERTIES

In 2000 the City of Wilmington created a tax incentive program to encourage the rehabilitation of historic buildings and to encourage new, compatible infill construction within historic districts. The program is under Chapter 44, Section 44-70 of the City Code and can be viewed online from the City’s website.

WHAT IS THE INCENTIVE?

If your project results in an increased valuation of your property for tax purposes, the City will abate its share of the increase for ten years for existing buildings, and for five years for new infill construction.

In other words, if you participate in this program and your property taxes go up as a result of your rehabilitation project, your City property tax portion will be frozen at the pre-rehabilitation rate for ten years. Likewise, if you build new and compatible construction in the eligible areas, your City property tax will remain at the pre-construction level for five years.

WHY IS THE CITY OFFERING THIS INCENTIVE?

Historic buildings are an important part of our City’s heritage. They help to distinguish us from other cities and define our neighborhoods with visually interesting details. Additionally, preserving and reusing historic buildings are some of the best ways to reduce construction waste and to respect the embodied energy in historic materials as Wilmington strives to create a healthier and more efficient urban environment.

WHICH AREAS ARE ELIGIBLE?

1. Wilmington City Historic Districts. These overlay zoning districts regulate rehabilitation, new construction and demolition projects in 13 areas of the City. See the brochure “Wilmington’s City Historic Districts” for a complete list and maps.

2. Properties listed on the National Register of Historic Places either individually or as part of a district. Wilmington has approximately 14 districts and 44 individual sites on the National Register. The Planning Department only regulates construction in these areas if a) they are also in a City Historic District, or b) you elect to participate in the tax abatement program. See the brochure “Historic Wilmington: A Guide to Districts and Buildings on the National Register of Historic Places” for a list and map.

Brochures are available from the City Department of Planning.

HOW DO I GET STARTED?

1. Download the form “Property Tax Incentive Exemption Program” from the City’s website or call the Department of Finance, Division of Revenue for a copy (302-571-4320). Note that Revenue charges a fee of $25 per application, payable when filed.

2. Make an appointment with the Department of Planning historic preservation staff to discuss your project plans. Staff will determine whether or not your project meets the historic preservation standards and will offer suggestions for success. At the end of your project, staff also confirms that it was carried out as planned and sends their approval to the Division of Revenue to complete your application. Completed projects may also be eligible for the program. Call 302-576-3100 to schedule a consultation.

CONTACT INFORMATION

Wilmington Division of Revenue
302-571-4320

Wilmington Department of Planning
302-576-3100

City Website: www.WilmingtonDE.gov