



**CITY OF HARRINGTON**

**FIRST-TIME HOME BUYER  
AFFIDAVIT OF EXEMPTION FROM REALTY TRANSFER TAX**

The first-time home buyer exemption applies to the **buyer's portion only** of the realty transfer tax. This form must be accompanied by the State of Delaware Realty Transfer Tax Return and Affidavit of Gain and Value (Form 5402) and submitted to the City of Harrington. Only properties classified as residential on Form 5402, Part C are eligible for exemption consideration.

**NAMES OF ALL BUYERS**

\_\_\_\_\_  
\_\_\_\_\_

**ADDRESS OF PROPERTY BEING PURCHASED**

\_\_\_\_\_  
\_\_\_\_\_

I/We swear/affirm under penalty of law, that the following statements are true and correct:

- I/We, either jointly or individually, have **NEVER** had an ownership interest in any residential real estate, wherever located, which has been occupied as my/our principal residence.
- The above purchased property is my/our current principal residence or I/we intend to make it my/our principal residence within 90 days following recordation.

\_\_\_\_\_  
\_\_\_\_\_

Buyer's Signature

Buyer's Signature

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Signature of Notary

This affidavit is submitted in accordance with the provisions of Chapter 378 - Taxation, Article I - Realty Transfer Tax:

Section 378-1 of the Harrington Code which defines a First-Time Home Buyer as “*A natural person who, individually or as a co-tenant, has at no time held any interest in residential real estate, wherever located and which has been occupied as his or her principal residence, and who intends to occupy the property being conveyed as his or her principal residence within ninety (90) days following recordation.*”

And

Section 378-2 (D) of the Harrington Code which states, “*There shall be no tax imposed on the grantees’ portion only of those transfers where all grantees qualify as first-time home buyers. For purposes of this article, "first-time home buyer" shall have that meaning given in § 378-1. The first-time home buyer must file an affidavit certifying to his/her qualifications before the exemption can be granted. In order to alleviate claims for rebate of the transfer tax paid, no rebate shall be made once the deed for the transaction has been recorded,*”