AFFIDAVIT OF EXEMPTION

1. I, _____, being duly sworn according to law, swear/affirm that I am the buyer in the transaction reported on this Realty Transfer Tax Return (If more than one person is taking title to the property, all buyers must sign this Affidavit).

2. I believe the transaction is exempt from the New Castle County Real Property Tax ("the Tax") on the basis of the following provision of §14-676 (a) of the New Castle County Code:

_____ Will or Intestacy
_____ Correctional Deed
_____ Religious Organization
_____ Mortgage/Mortgage Default
_____ Trustee/Straw Party
_____ Lease
_____ Nominal Value (Under $100)
_____ Farm-to-Farm
_____ Gift to §501 (c)(3) Organization
_____ Governmental
_____ Parent/Child
_____ Husband & Wife/Divorce
_____ Corporation/Partnership/Subsidiary
_____ Housing Authority/Industrial Development
_____ First-Time Home Buyer
_____ Other (Specify with Particularity)

3. If I am claiming the first-time home buyer exemption,
   a. I have never held any legal interest in any residential real property anywhere. (If a husband and wife or other individuals are purchasing in any form of co-tenancy, none of them has ever held such an interest).
   b. I intend to occupy the property as my principal residence within 90 days.

4. If I am claiming the farm-to-farm exemption,
   a. This property is currently assessed under the State Farmland Assessment Act.
   b. I intend to continue to use this property for agricultural, horticultural, or forest use so long I we own it.
   c. I recognize that, if the property is put to any other use within three years after the date of this transaction, New Castle County will levy the otherwise exempted transfer tax, which will immediately become due and be payable by the then-current owner, as well as any rollback taxes that may be due under 9 Del. C. §8335 (d).

5. I have attached copies of all documents necessary to prove my entitlement to this exemption and agree to submit, upon request by New Castle County, any additional documentation the County believes necessary to determine my eligibility for exemption.

6. I swear/affirm, under penalty of law, that the information contained herein, the statements below, and in any documents appended hereto is true and correct to the best of my knowledge, information, and belief.

_____ (Seal) _____ (Seal)
Buyer Buyer

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

_____ (Seal)
NOTARIAL OFFICER

LENDER'S CERTIFICATION

(Must be completed if first-time home buyer exemption is claimed)

On behalf of _____, I, _____, hereby certify that
(lending institution/mortgagee) (name)
I am familiar with the loan made by me/my institution in connection with this transaction and, to the best of my knowledge and belief, no information submitted by the buyers or reported to me or to this institution indicates that any of the persons taking title to the real property that is the subject of this transaction has ever held a legal interest in any residential real property.

_____
Signature

_____
Title