

LAWS OF DELAWARE  
VOLUME 85  
CHAPTER 132  
153rd GENERAL ASSEMBLY  
FORMERLY  
SENATE BILL NO. 203

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO COUNTY TAX LEVY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 8002, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8002. Tax rate.

(a) After the budget has been adopted, the respective county governing bodies shall fix their county tax rates based upon the most recent assessment made by ~~them~~ the county governing bodies as follows:

(1) The county tax rate shall be stated in terms of a certain rate on every \$100 of assessed evaluation.

(2) Subject to the limitations of subsection (b) of this section, the county tax rate shall be such as will produce sufficient tax revenues to meet the budget requirement of the county for all purposes other than those that are not to be paid for out of the general county tax revenues.

(3) The county tax rate shall not include special assessments, tax specially levied to pay principal of and interest on bonds, or taxes levied for the benefit of local districts established in accordance with statutes authorizing such special taxation.

(4)a. A county governing body may adopt different tax rates for real property based on different real property classifications adopted by the county governing body.

b. Tax rates established under paragraph (a)(4)a. of this section must be uniform for all real property in the same classification, as required under § 1 of Article VIII of the Delaware Constitution.

(5) For purposes of this chapter, “county tax rate” means a single tax rate adopted for all classes of real property or a tax rate adopted under paragraph (a)(4) of this section.

(b) The county tax rate for Kent County shall not exceed the sum of \$0.50 on each \$100 of assessed evaluation.

(c) When any total reassessment of taxable properties within a county of this State shall have become effective, the county ~~property~~ tax rate levied for the immediately ensuing fiscal year shall not be such as to yield county property tax revenues greater than 15 percent in excess of the total of the county property taxes imposed for the fiscal year immediately preceding the fiscal year in which such reassessment shall have become effective. Any initial assessment made on new construction shall not be taken into account in determining such limitation.

(d) When any total reassessment of taxable properties within a county of this State shall have become effective, a county tax rate shall be computed so as to provide the same tax revenue as was levied during the prior fiscal year. That rate shall be known as the “rolled-back rate.”

(e) The ordinance establishing a property tax rate upon total reassessment shall state the percent, if any, by which the county tax rate to be levied exceeds the rolled-back rate computed pursuant to subsection (d) of this section, which shall be characterized as the percentage increase in property taxes adopted by the governing body. Within 15 days of the meeting at which the ordinance shall be considered by the governing body, the county shall advertise, in a newspaper of general circulation in the county, said percentage increase in the county tax rate.

Section 2. Amend § 8003, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8003. Time and method of levying county tax.

(a) After the respective county governing body has fixed the county tax rate, it shall levy the county tax for the next fiscal year according to ~~such~~ the county tax rate applied to the most recent assessment list in the county.

Section 3. Amend § 8005, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8005. Tax collection warrants; form.

(a)(1) ~~At~~ Subject to paragraph (a)(2) of this section, at the time of delivery of the duplicate assessment lists to the respective receivers of taxes and county treasurers, there shall be attached to each list a tax collection warrant which shall be executed in the manner and substantially in the form prescribed by subsections (b) and (c) of this section.

(2) If a county governing body has adopted a tax rate authorized under § 8002(a)(4) of this title, the tax collection warrant form under subsection (c) of this section may be changed to reflect the different tax rate for each class of real property.

Section 4. Amend § 8101, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 8101. Property subject to county taxation.

(a) All real property situated in this State shall be liable to taxation and assessment for public purposes by the county in which the property is located, except as otherwise provided in this chapter.

(b) ~~Real property all of which shall be taxed at the same rate,~~ property shall consist of the following:

- (1) Land;
- (2) Buildings;
- (3) Improvements; and
- (4) Special betterments.

Section 5. This Act applies to county tax rates adopted before, on, or after the effective date of this Act.

Approved August 12, 2025