

# TAX DITCH INFO

February 10, 2021 DNREC Conservation District Operations



Joint Legislative Oversight  
& Sunset Committee

## **Tax Ditch History & Purpose**

In 1951, a new drainage law allowed the creation of political subdivisions called tax ditches. The primary purpose of these ditches is to establish channel outlets for essential drainage and flood protection. From these outlets, individual landowners can construct private channels for use in management of their lands for all resources and installation of various conservation and stormwater control practices.

## **DNREC's Drainage Program & Tax Ditch Organizations**

Tax ditch channels range in size from approximately 6 to 80 feet wide and 2 to 14 feet deep. Size varies based on the size of the site and topography of the area. The Drainage Program provides administrative support for the development, operation, maintenance, and efforts of the tax ditch systems. With 234 individual tax ditch organizations statewide, this support is critical for dependable drainage and flood protection. Tax ditch organizations range in size from 56,000-acres to 2 acres. These tax ditch organizations and their elected officers manage over 2,000 miles of channels and provide direct or indirect benefits to approximately 100,000 people and almost one-half of the state-maintained roads. Additionally, tax ditches and the support provided by the Drainage Program assist in the reduction of saturated soils allowing for efficient farming practices and the development of residential property. However, with the increased development of residential property, the processes surrounding tax ditches have become more challenging.

The Drainage Program provides a vast amount of information and resources to tax ditch organizations and officers relating to their functions and responsibilities. Additionally, the Drainage Program provides detailed technical assistance to organizations when addressing maintenance concerns. Currently, many ditches have not been maintained on the recommended timetables, as several tax ditch managers have historically completed repair projects only after a problem occurs. Many tax ditch organizations have struggled to maintain consistent leadership.

## **Tax Ditch Funding Sources**

Tax Ditch funding can be divided into 3 distinct sources:

### **1. State and County Matching Funds aka "3921 Funds"**

Sections 3921 through 3922, Title 7 authorize an annual state appropriation of \$75,000, with matching county funds.

### **2. Tax Ditch Bond Bill Funds**

Annual tax ditch appropriations through the Bond Bill (GF) are used to support all tax ditch program efforts at the state level.

### **3. Tax Ditch Organization Funds**

Delaware Code gives tax ditch organizations formed under Chapter 41, Title 7 the power to levy maintenance taxes and outlines how rates are established, and taxes are collected. Most tax ditch organizations collect only the minimum necessary to complete needed maintenance with the assistance of state and county matching funds.