

DELAWARE PROPERTY TAX RATES

2008-2009



Prepared by:

Elaine Rockwell
Delaware Economic Development Office
Industry Research & Analysis
99 Kings Highway
Dover, DE 19901
www.dedo.delaware.gov
September 2008

Delaware Property Taxes

Real property taxes in Delaware are imposed at the local level to fund municipal and county governments as well as school districts. There are no state level property taxes in Delaware; only real property is subject to taxation. With certain exceptions, tax rates are the same for all types of property including residential, industrial and commercial. Exceptions include property tax incentives (reductions or abatements) for seniors and certain types of businesses which locate in the state. Also, agricultural land may be treated differently in some jurisdictions.

The three Delaware counties have different dates of assessment; they tax a different proportion of that assessment, and they tax at different rates. Municipal and school district rates also vary throughout the state. With a few exceptions, municipalities and school districts use the county property assessment and assessment ratios when imposing property taxes. Exceptions are noted in the tables and footnotes.

KENT COUNTY REAL PROPERTY TAXES, 2008-2009

County:				
Tax Rate/\$100	Assessment	County Capitation	School Capitation	Date of Last Assessment
<u>Assessment</u>	<u>Ratio</u>	<u>Tax</u>	<u>Tax</u>	<u>Assessment</u>
\$0.250	60%	NONE	See Footnotes	1987

Incorporated Areas:

School District/City	County Rate	School Rate	City Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney						
Camden*	\$0.250	\$1.1250	\$0.9000	\$0.0370	\$0.1219	\$2.434
Dover*	\$0.250	\$1.1250	\$0.3300	\$0.0000	\$0.1219	\$1.827
Magnolia	\$0.250	\$1.1250	\$0.4000	\$0.0370	\$0.1219	\$1.934
Woodside	\$0.250	\$1.1250	\$0.2000	\$0.0370	\$0.1219	\$1.734
Wyoming	\$0.250	\$1.1250	\$1.1000	\$0.0370	\$0.1219	\$2.634
Capital						
Cheswold	\$0.250	\$1.4800	\$0.6000	\$0.0370	\$0.1219	\$2.489
Dover*	\$0.250	\$1.4800	\$0.3300	\$0.0000	\$0.1219	\$2.182
Hartly	\$0.250	\$1.4800	\$0.0200	\$0.0370	\$0.1219	\$1.909
Leipsic	\$0.250	\$1.4800	\$0.6500	\$0.0370	\$0.1219	\$2.539
Little Creek*	\$0.250	\$1.4800	\$0.3500	\$0.0370	\$0.1219	\$2.239
Lake Forest						
Bowers Beach	\$0.250	\$1.1898	\$0.3000	\$0.0370	\$0.1219	\$1.899
Felton	\$0.250	\$1.1898	\$0.6100	\$0.0370	\$0.1219	\$2.209
Frederica	\$0.250	\$1.1898	\$0.5200	\$0.0370	\$0.1219	\$2.119
Harrington	\$0.250	\$1.1898	\$0.7100	\$0.0000	\$0.1219	\$2.272
Viola	\$0.250	\$1.1898	\$0.2000	\$0.0370	\$0.1219	\$1.799
Milford						
Houston	\$0.250	\$1.1661	\$0.1200	\$0.0000	\$0.1219	\$1.658
Milford*	\$0.250	\$1.1661	\$0.4600	\$0.0000	\$0.1219	\$1.998
Smyrna						
Clayton	\$0.250	\$1.1967	\$0.6500	\$0.0370	\$0.1219	\$2.256
Kenton	\$0.250	\$1.1967	\$0.1200	\$0.0370	\$0.1219	\$1.726
Smyrna*	\$0.250	\$1.1967	\$0.2526	\$0.0000	\$0.1219	\$1.821
Woodbridge						
Farmington	\$0.250	\$1.1090	\$0.5500	\$0.0370	\$0.1219	\$2.068

Unincorporated Areas:

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney	\$0.250	\$1.1250	\$0.0370	\$0.1219	\$1.534
Capital	\$0.250	\$1.4800	\$0.0370	\$0.1219	\$1.889
Lake Forest	\$0.250	\$1.8980	\$0.0370	\$0.1219	\$2.307
Milford	\$0.250	\$1.1661	\$0.0000	\$0.1219	\$1.538
Smyrna	\$0.250	\$1.1967	\$0.0370	\$0.1219	\$1.606
Woodbridge	\$0.250	\$1.1090	\$0.0370	\$0.1219	\$1.518

* SEE FOOTNOTES AT END OF REPORT.

All taxable parcels in Kent County are valued as of the date of the last reassessment, which is June 1, 1987, using building construction costs and land values prevailing as of that date. The taxable assessment is obtained by multiplying the 1987 market value by 60% (0.60). The ad valorem tax is calculated by multiplying the taxable assessment by the tax rate. To find out the assessed value of a particular property, please contact the Kent County Assessment Office at 302-744-2401 or visit their website at <http://www.co.kent.de.us/Departments/Finance/assessment.htm>

NEW CASTLE COUNTY REAL PROPERTY TAXES, 2008-2009

County:			
Tax Rate/\$100 Assessment	Assessment Ratio	County Capitation Tax	Date of Last Assessment
\$0.5614	100%	NONE	1983

Incorporated Areas:						
School District/City	County Rate	School Rate	City Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment

Appoquinimink						
Middletown	\$0.2023	\$1.5097	\$0.3000	\$0.02315	\$0.1400	\$2.1752
Odessa						
Residential	\$0.2912	\$1.5097	\$0.2000	\$0.02315	\$0.1400	\$2.1641
Business	\$0.2912	\$1.5097	\$0.7500	\$0.02315	\$0.1400	\$2.7141
Townsend	\$0.3158	\$1.5097	\$0.2600	\$0.02315	\$0.1400	\$2.2487

Brandywine						
Arden**	\$0.4657	\$1.7785	\$0.0000	\$0.01643	\$0.1400	\$2.4006
Ardencroft	\$0.4657	\$1.7785	\$0.0000	\$0.01643	\$0.1400	\$2.4006
Ardentown	\$0.4657	\$1.7785	\$0.0000	\$0.01643	\$0.1400	\$2.4006
Bellefonte	\$0.3158	\$1.7785	\$0.4500	\$0.01643	\$0.1400	\$2.7007
Wilmington	\$0.1949	\$1.7785	\$1.3969	\$0.01643	\$0.1400	\$3.5267

Christina						
Newark	\$0.1949	\$1.5170	\$0.5333	\$0.02378	\$0.1400	\$2.4090
Wilmington	\$0.1949	\$1.5170	\$1.3969	\$0.02378	\$0.1400	\$3.2726

Colonial						
Delaware City	\$0.2023	\$1.4250	\$1.0900	\$0.02038	\$0.1400	\$2.8777
New Castle	\$0.2023	\$1.4250	\$1.1500	\$0.02038	\$0.1400	\$2.9377
Wilmington	\$0.1949	\$1.4250	\$1.3969	\$0.02038	\$0.1400	\$3.1772

Red Clay						
Elsmere**						
Residential	\$0.2554	\$1.6240	\$0.8750	\$0.0230	\$0.1400	\$2.9174
Business	\$0.2554	\$1.6240	\$1.2000	\$0.0230	\$0.1400	\$3.2424
Newport	\$0.2270	\$1.6240	\$0.9315	\$0.0230	\$0.1400	\$2.9455
Wilmington	\$0.1949	\$1.6240	\$1.3969	\$0.0230	\$0.1400	\$3.3788

Smyrna						
Smyrna	\$0.5614	\$1.1803	\$0.2526	\$0.0000	\$0.1218	\$2.1161

Unincorporated Areas:					
School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Appoquinimink	\$0.5614	\$1.5097	\$0.02315	\$0.1400	\$2.2343
Brandywine	\$0.5614	\$1.7785	\$0.01643	\$0.1400	\$2.4963
Christina	\$0.5614	\$1.5170	\$0.02378	\$0.1400	\$2.2422
Colonial	\$0.5614	\$1.4250	\$0.02038	\$0.1400	\$2.1468
Red Clay	\$0.5614	\$1.6240	\$0.02301	\$0.1400	\$2.3484
Smyrna	\$0.5614	\$1.1803	\$0.00000	\$0.1218	\$1.8635

** SEE FOOTNOTES AT END OF REPORT.

New Castle County assessed values are based on 100% of the July 1, 1983 fair market value. The last countywide revaluation was in 1983, with the changes effective July 1, 1985. These values are for tax purposes only. There is no ratio or percentage to equate the 1983 values to the current market values. The assessed value for a particular property may be found on the New Castle County Land Use Website at www.nccdelu.org and click on property information.

SUSSEX COUNTY REAL PROPERTY TAXES, 2008-2009

County:

Tax Rate/\$100 Assessment	Assessment Ratio	County Capitation Tax	School Capitation Tax	Date of Last Assessment
\$0.3983	50%	\$3.00	see footnotes	1974

Incorporated Areas:

School District/City	County Rate	School Rate	City Rate	Library Rate	Vo-Tech Rate	Total tax rate Per \$100 Assessment
Cape Henlopen						
Dewey Beach***	0.3983	\$2.877	\$0.40	\$0.0467	\$0.2480	\$3.9700
Henlopen Acres	0.3983	\$2.877	\$2.17	\$0.0467	\$0.2480	\$5.7400
Lewes***	0.3983	\$2.877	\$0.39	\$0.0467	\$0.2480	\$3.9600
Milton***	0.3983	\$2.877	\$0.41	\$0.0467	\$0.2480	\$3.9800
Rehoboth Beach***	0.3983	\$2.877	\$1.55	\$0.0467	\$0.2480	\$5.1200

Delmar

Delmar	0.3983	\$3.150	\$0.40	\$0.0467	\$0.2480	\$4.2430
--------	--------	---------	--------	----------	----------	----------

Indian River

Bethany Beach***	0.3983	\$2.475	\$0.16	\$0.0467	\$0.2480	\$3.3280
Dagsboro***	0.3983	\$2.475	\$0.38	\$0.0467	\$0.2480	\$3.5480
Fenwick Island	0.3983	\$2.475	\$1.92	\$0.0467	\$0.2480	\$5.0880
Frankford	0.3983	\$2.475	\$2.05	\$0.0467	\$0.2480	\$5.2180
Georgetown	0.3983	\$2.475	\$2.53	\$0.0467	\$0.2480	\$5.6980
Millsboro***	0.3983	\$2.475	\$0.51	\$0.0467	\$0.2480	\$3.6780
Millville	0.3983	\$2.475	\$0.50	\$0.0467	\$0.2480	\$3.6680
Ocean View ***	0.3983	\$2.475	\$0.0981	\$0.0467	\$0.2480	\$3.2661
Selbyville	0.3983	\$2.475	\$1.85	\$0.0467	\$0.2480	\$5.0180
South Bethany	0.3983	\$2.475	\$0.65	\$0.0467	\$0.2480	\$3.8180

Laurel

Bethel	0.3983	\$2.390	\$0.40	\$0.0467	\$0.2480	\$3.4830
Laurel***	0.3983	\$2.390	\$1.91	\$0.0467	\$0.2480	\$4.9930

Milford

Ellendale	0.3983	\$3.5803	\$1.00	\$0.0467	\$0.2480	\$5.2733
Milford***	0.3983	\$3.5803	\$0.46	\$0.0467	\$0.2480	\$4.7333
Slaughter Beach***	0.3983	\$3.5803	\$0.50	\$0.0467	\$0.2480	\$4.7733

Seaford

Blades***	0.3983	\$3.230	\$1.40	\$0.0467	\$0.2480	\$5.3230
Seaford***	0.3983	\$3.230	\$0.265	\$0.0467	\$0.2480	\$4.1880

Woodbridge

Bridgeville	0.3983	\$3.295	\$1.73	\$0.0467	\$0.2480	\$5.7180
Greenwood	0.3983	\$3.295	\$1.70	\$0.0467	\$0.2480	\$5.6880

Unincorporated Areas:

School District	County Rate	School Rate	Vo-Tech Rate	Library Rate	Total tax rate Per \$100 Assessment
Cape Henlopen	0.3983	\$2.877	\$0.2480	\$0.0467	\$3.5700
Delmar	0.3983	\$3.150	\$0.2480	\$0.0467	\$3.8430
Indian River	0.3983	\$2.475	\$0.2480	\$0.0467	\$3.1680
Laurel	0.3983	\$2.390	\$0.2480	\$0.0467	\$3.0830
Milford	0.3983	\$3.5803	\$0.2480	\$0.0467	\$4.2733
Seaford	0.3983	\$3.230	\$0.2480	\$0.0467	\$3.9230
Woodbridge	0.3983	\$3.295	\$0.2480	\$0.0467	\$3.9880

*** SEE FOOTNOTES AT END OF REPORT.

Unless otherwise noted in the footnotes section, Sussex County taxes property at 50% of the 1974 appraised value.

FOOTNOTES

* KENT COUNTY

Camden

The City of Camden charges \$.70 per \$100 of taxable value for senior citizens.

All Commercial C-2 have the tax rate of \$.95 of taxable value.

Each property is charged an additional \$225 base tax per year for waste removal.

A \$2.25 capitation tax is applied to each person in the household over 18.

The City of Dover taxes property at 100% of its 2005 assessment.

The Town of Kenton taxes property at 100% of its 1992 assessment.

The Town of Little Creek taxes senior citizens at \$.30 per \$100 of assessment.

The City of Milford taxes property at 100% of its 2002 assessment.

The Town of Smyrna taxes property at 100% of its 2006 assessment.

** NEW CASTLE COUNTY

Arden - Residents of the "Ardens" do not own their property, but hold 99-year leases. Taxes are assessed on square feet of land, not value of house.

The Town of Elsmere charges an additional \$175 for each residential and commercial unit

*** SUSSEX COUNTY

The Town of Bethany Beach property at 100% of its 2002 assessment.

The Town of Blades taxes property at 50% of its 1989 assessment.

The Town of Dagsboro taxes property at 100% of its 1994 assessment.

The Town of Dewey Beach taxes property at 50% of its 2001 assessment.

The Town of Laurel taxes property at 100% of its 1974 assessment.

The Town of Lewes taxes property at 50% of its 2000 assessment.

The City of Milford taxes property at 100% of its 2002 assessment.

The Town of Millsboro taxes property at 100% of its 1992 assessment.

The town of Milton taxes property at 50% of its 1994 assessment.

The Town of Ocean View taxes property at 100% of its 2007 assessment.

The Town of Rehoboth Beach taxes property at 50% of its 1968 assessment.

The City of Seaford taxes property at 100% of its 2008 assessment.

The Town of Slaughter Beach taxes property at 100% of its 1974 assessment.

**Please note: this report is a compilation of all county and local taxes only.
For more detailed assessment information, please visit each county's assessment office:**

[Kent county](#)

[New Castle County](#)

[Sussex County](#)