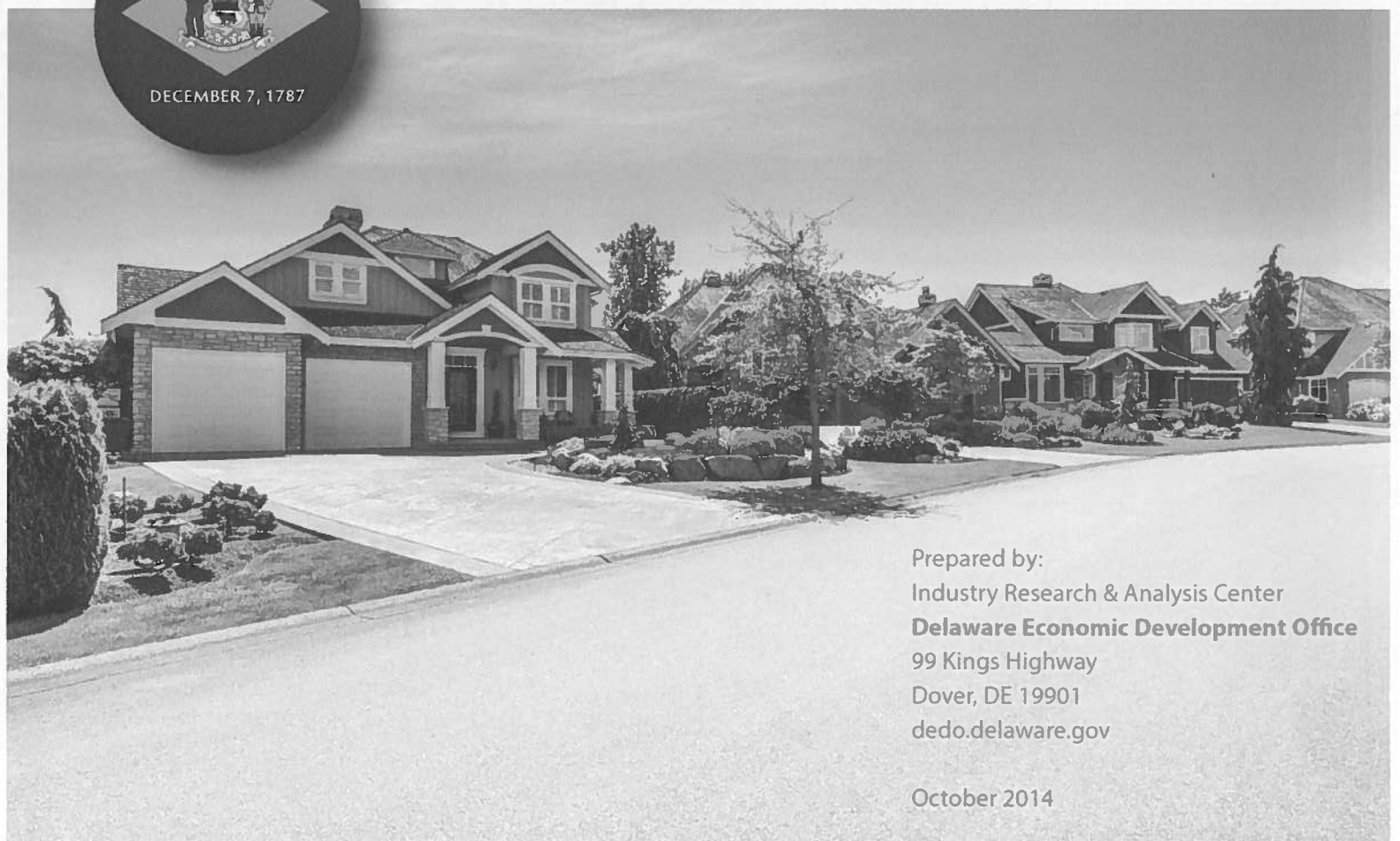




DELAWARE PROPERTY TAX RATE 2014-2015

DELAWARE
ECONOMIC DEVELOPMENT OFFICE

Right Place. Right Size.

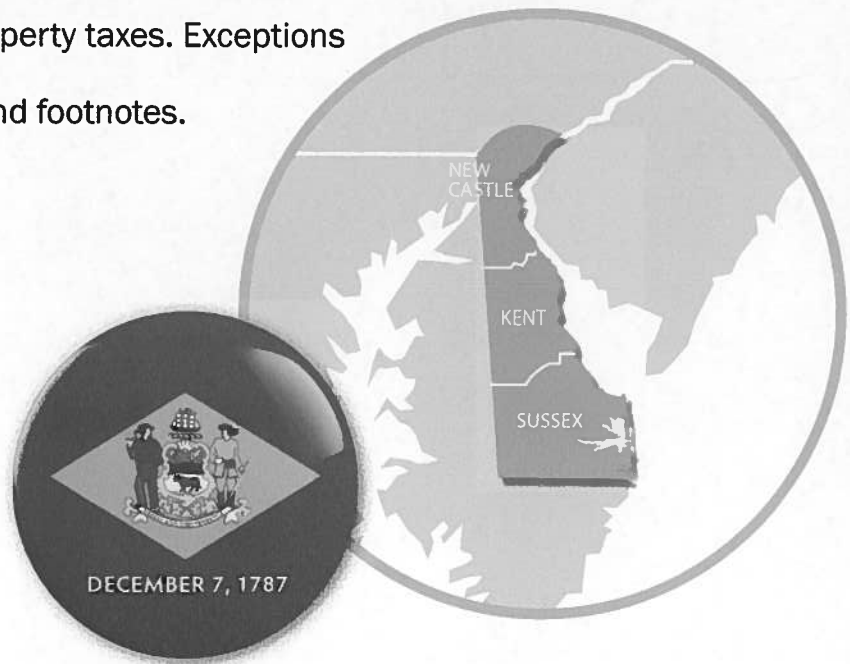


Prepared by:
Industry Research & Analysis Center
Delaware Economic Development Office
99 Kings Highway
Dover, DE 19901
dedo.delaware.gov

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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. 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, 2014-2015

COUNTY

Tax Rate/\$100 Assessment \$0.300	Assessment Ratio 60%	County Capitation Tax NONE	School Capitation Tax See Footnotes	Date of Last Assessment 1987
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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*	\$0.300	\$1.2350	\$1.4200	\$0.0330	\$0.1372	\$3.1252
Dover*	\$0.300	\$1.2350	\$0.3378	\$0.0330	\$0.1372	\$2.0430
Magnolia	\$0.300	\$1.2350	\$0.4000	\$0.0330	\$0.1372	\$2.1052
Woodside	\$0.300	\$1.2350	\$0.2000	\$0.0330	\$0.1372	\$1.9052
Wyoming	\$0.300	\$1.2350	\$1.1000	\$0.0330	\$0.1372	\$2.8052
Capital						
Cheswold	\$0.300	\$1.8215	\$0.6000	\$0.0330	\$0.1372	\$2.8917
Dover*	\$0.300	\$1.8215	\$0.3378	\$0.0000	\$0.1372	\$2.6295
Hartly	\$0.300	\$1.8215	\$0.0200	\$0.0330	\$0.1372	\$2.3117
Leipsic	\$0.300	\$1.8215	\$0.4225	\$0.0330	\$0.1372	\$2.7142
Little Creek*	\$0.300	\$1.8215	\$0.3500	\$0.0330	\$0.1372	\$2.6417
Bowers Beach*						
Bowers Beach*	\$0.300	\$1.4257	\$0.6000	\$0.0330	\$0.1372	\$2.4959
Felton	\$0.300	\$1.4257	\$0.9100	\$0.0330	\$0.1372	\$2.8059
Frederica	\$0.300	\$1.4257	\$1.0000	\$0.0330	\$0.1372	\$2.8959
Harrington	\$0.300	\$1.4257	\$1.0600	\$0.0000	\$0.1372	\$2.9559
Viola	\$0.300	\$1.4257	\$0.2000	\$0.0330	\$0.1372	\$2.0959
Houston						
Houston	\$0.300	\$1.2308	\$0.1500	\$0.0775	\$0.1372	\$1.8510
Milford*	\$0.300	\$1.2308	\$0.4600	\$0.0775	\$0.1372	\$2.1610
Smyrna						
Clayton	\$0.300	\$1.6433	\$0.6500	\$0.0330	\$0.1372	\$2.7635
Kenton	\$0.300	\$1.6433	\$0.1200	\$0.0330	\$0.1372	\$2.2335
Smyrna*	\$0.300	\$1.6433	\$0.3600	\$0.0000	\$0.1372	\$2.4735
Farmington						
Farmington	\$0.300	\$1.3340	\$0.7500	\$0.0330	\$0.1372	\$2.5542

UNINCORPORATED AREAS

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney	\$0.300	\$1.2350	\$0.0330	\$0.1372	\$1.7052
Capital	\$0.300	\$1.8215	\$0.0330	\$0.1372	\$2.2917
Lake Forest	\$0.300	\$1.4257	\$0.0330	\$0.1372	\$1.8959
Milford	\$0.300	\$1.2308	\$0.0775	\$0.1372	\$1.7455
Smyrna	\$0.300	\$1.6433	\$0.0330	\$0.1372	\$2.1135
Woodbridge	\$0.300	\$1.3340	\$0.0330	\$0.1372	\$1.8042

*** 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://kent400.co.kent.de.us/PropInfo/PIName.HTM>

NEW CASTLE COUNTY REAL PROPERTY TAXES, 2014-2015

COUNTY

Tax Rate/\$100 Assessment \$0.7006	Assessment Ratio 100%	County Capitation Tax NONE	Date of Last Assessment 1983
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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	\$0.2529	\$1.7647	\$0.3000	\$0.02808	\$0.1533	\$2.4990
Odessa						
Residential	\$0.3640	\$1.7647	\$0.2500	\$0.02808	\$0.1533	\$2.5601
Business	\$0.3640	\$1.7647	\$0.9000	\$0.02808	\$0.1533	\$3.2101
Townsend	\$0.3616	\$1.7647	\$0.2600	\$0.02808	\$0.1533	\$2.5677
Brandywine						
Arden**	\$0.5821	\$2.1835	\$0.0000	\$0.02145	\$0.1533	\$2.9404
Ardencroft	\$0.5821	\$2.1835	\$0.0000	\$0.02145	\$0.1533	\$2.9404
Ardentown	\$0.5821	\$2.1835	\$0.0000	\$0.02145	\$0.1533	\$2.9404
Bellefonte	\$0.6966	\$2.1835	\$0.4500	\$0.02145	\$0.1533	\$3.5049
Wilmington	\$0.2436	\$2.1835	\$1.8550	\$0.00000	\$0.1533	\$4.4354
Christina						
Newark	\$0.2436	\$2.0900	\$0.6961	\$0.02668	\$0.1533	\$3.2097
Wilmington	\$0.2436	\$2.0900	\$1.8550	\$0.00000	\$0.1533	\$4.3419
Colonial						
Delaware City**	\$0.2529	\$1.7360	\$1.1400	\$0.02157	\$0.1533	\$3.3038
New Castle	\$0.2529	\$1.7360	\$1.2000	\$0.02157	\$0.1533	\$3.3638
Wilmington	\$0.2436	\$1.7360	\$1.8550	\$0.00000	\$0.1533	\$3.9879
Red Clay						
Elsmere**						
Residential	\$0.3193	\$1.7710	\$0.8750	\$0.02378	\$0.1533	\$3.1424
Business	\$0.3193	\$1.7710	\$1.2000	\$0.02378	\$0.1533	\$3.4674
Newport	\$0.2838	\$1.7710	\$0.9315	\$0.02378	\$0.1533	\$3.1634
Wilmington	\$0.2436	\$1.7710	\$1.8550	\$0.00000	\$0.1533	\$4.0229
Smyrna						
Smyrna	\$0.7006	\$1.3077	\$0.3600	\$0.0000	\$0.1128	\$2.4811

UNINCORPORATED AREAS

School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Appoquinimink	\$0.7006	\$1.7647	\$0.02808	\$0.1533	\$2.6467
Brandywine	\$0.7006	\$2.1835	\$0.02145	\$0.1533	\$3.0589
Christina	\$0.7006	\$2.0900	\$0.02668	\$0.1533	\$2.9706
Colonial	\$0.7006	\$1.7360	\$0.02157	\$0.1533	\$2.6115
Red Clay	\$0.7006	\$1.7710	\$0.02378	\$0.1533	\$2.6487
Smyrna	\$0.7006	\$1.3077	\$0.00000	\$0.1128	\$2.1211

*** 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 <http://www3.nccde.org/parcel/search/> and click on property information.

SUSSEX COUNTY REAL PROPERTY TAXES, 2014-2015

COUNTY

Tax Rate/\$100 Assessment	Assessment Ratio	County Capitation Tax	School Capitation Tax	Date of Last Assessment
\$0.3983	50%	\$0.00	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	\$3.071	\$0.40	\$0.0467	\$0.2728	\$4.1888
Henlopen Acres	0.3983	\$3.071	\$2.62	\$0.0467	\$0.2728	\$6.4088
Lewes***	0.3983	\$3.071	\$0.57	\$0.0467	\$0.2728	\$4.3588
Milton***	0.3983	\$3.071	\$0.240	\$0.0467	\$0.2728	\$4.0288
Rehoboth Beach***	0.3983	\$3.071	\$0.04	\$0.0467	\$0.2728	\$3.8288
Delmar						
Delmar***	0.3983	\$3.6394	\$0.52	\$0.0467	\$0.2728	\$4.8772
Indian River						
Bethany Beach***	0.3983	\$2.693	\$0.175	\$0.0467	\$0.2728	\$3.5858
Dagsboro***	0.3983	\$2.693	\$0.56	\$0.0467	\$0.2728	\$3.9708
Fenwick Island	0.3983	\$2.693	\$1.92	\$0.0467	\$0.2728	\$5.3308
Frankford	0.3983	\$2.693	\$2.50	\$0.0467	\$0.2728	\$5.9108
Georgetown	0.3983	\$2.693	\$3.17	\$0.0467	\$0.2728	\$6.5808
Millsboro***	0.3983	\$2.693	\$0.56	\$0.0467	\$0.2728	\$3.9708
Millville***	0.3983	\$2.693	\$0.50	\$0.0467	\$0.2728	\$3.9108
Ocean View ***	0.3983	\$2.693	0.162	\$0.0467	\$0.2728	\$3.5728
Selbyville	0.3983	\$2.693	\$1.85	\$0.0467	\$0.2728	\$5.2608
South Bethany	0.3983	\$2.693	\$1.30	\$0.0467	\$0.2728	\$4.7108
Laurel						
Bethel	0.3983	\$3.696	\$0.40	\$0.0467	\$0.2728	\$4.8138
Laurel***	0.3983	\$3.696	\$2.29	\$0.0467	\$0.2728	\$6.7038
Milford						
Ellendale	0.3983	\$3.4783	\$1.50	\$0.0467	\$0.2728	\$5.6961
Milford***	0.3983	\$3.4783	\$0.46	\$0.0467	\$0.2728	\$4.6561
Slaughter Beach***	0.3983	\$3.4783	\$0.75	\$0.0467	\$0.2728	\$4.9461
Seaford						
Blades***	0.3983	\$3.200	\$1.40	\$0.0467	\$0.2728	\$5.3178
Seaford***	0.3983	\$3.200	\$0.31	\$0.0467	\$0.2728	\$4.2278
Woodbridge						
Bridgeville	0.3983	\$3.617	\$2.40	\$0.0467	\$0.2728	\$6.7348
Greenwood	0.3983	\$3.617	\$1.80	\$0.0467	\$0.2728	\$6.1348

UNINCORPORATED AREAS

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Cape Henlopen	0.3983	\$3.071	\$0.0467	\$0.2728	\$3.7888
Delmar	0.3983	\$3.6394	\$0.0467	\$0.2728	\$4.3572
Indian River	0.3983	\$2.693	\$0.0467	\$0.2728	\$3.4108
Laurel	0.3983	\$3.696	\$0.0467	\$0.2728	\$4.4138
Milford	0.3983	\$3.4783	\$0.0467	\$0.2728	\$4.1961
Seaford	0.3983	\$3.200	\$0.0467	\$0.2728	\$3.9178
Woodbridge	0.3983	\$3.617	\$0.0467	\$0.2728	\$4.3348

***** SEE FOOTNOTES AT END OF REPORT.**

Unless otherwise noted in the footnotes section, Sussex County taxes property at 50% of the 1974 appraised value. To find out the assessment for a property, please contact Sussex County at http://www.sussexcountyde.gov/e-service/propertytaxes/?resource=search_page to search.

FOOTNOTES

* KENT COUNTY

Camden

The City of Camden charges \$.96 per \$100 of taxable value for senior citizens.
All Commercial C-2 have the tax rate of \$1.59 per \$100 of taxable value.
Each property is charged an additional \$252 base tax per year for waste removal.

Other

The Town of Bowers Beach charges an additional \$100 per unit.
The City of Dover taxes property at 100% of its 2010 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 2012 assessment.
The Town of Smyrna taxes property at 100% of its 2006 assessment.
School District Capitation rates: Caesar Rodney, 12.00; Lake Forest, 15.00; Woodbridge, 8.82

** 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 \$434.34 for each residential and commercial unit
Delaware City has a City Park Tax of 0.0500 which was added to the city rate.

*** SUSSEX COUNTY

The Town of Bethany Beach taxes 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 Delmar taxes property at 100% of its 2008 assessment.
The Town of Dewey Beach taxes property at 100% of the 1974 county assessment.
(used only for beach replenishment)
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 2012 assessment.
The Town of Millsboro taxes property at 100% of its 1992 assessment.
The Town of Millville taxes property at 100% of its 1974 assessment.
The town of Milton taxes property at 100% of its 2009 assessment.
The Town of Ocean View taxes property at 100% of its 2012 assessment.
The Town of Rehoboth Beach taxes property at 100% of its 2014 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.
School District Capitation rates: Indian River, 12.00; Laurel, 24.30; Woodbridge, 8.82;
Delmar, 13.00.

**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**