

# DELAWARE PROPERTY TAX RATES

2009-2010



Prepared by:  
Industry Research & Analysis Center  
**Delaware Economic Development Office**  
99 Kings Highway  
Dover, DE 19901  
[www.dedo.delaware.gov](http://www.dedo.delaware.gov)  
September 2009

## **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, 2009-2010

## 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>
\$0.310	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
<b>Caesar Rodney</b>						
Camden*	\$0.310	\$1.1250	\$1.2000	\$0.0370	\$0.1219	\$2.794
Dover*	\$0.310	\$1.1250	\$0.3300	\$0.0000	\$0.1219	\$1.887
Magnolia	\$0.310	\$1.1250	\$0.4000	\$0.0370	\$0.1219	\$1.994
Woodside	\$0.310	\$1.1250	\$0.2500	\$0.0370	\$0.1219	\$1.844
Wyoming	\$0.310	\$1.1250	\$1.1000	\$0.0370	\$0.1219	\$2.694
<b>Capital</b>						
Cheswold	\$0.310	\$1.5435	\$0.6000	\$0.0370	\$0.1219	\$2.612
Dover*	\$0.310	\$1.5435	\$0.3300	\$0.0000	\$0.1219	\$2.305
Hartly	\$0.310	\$1.5435	\$0.0200	\$0.0370	\$0.1219	\$2.032
Leipsic	\$0.310	\$1.5435	\$0.6500	\$0.0370	\$0.1219	\$2.662
Little Creek*	\$0.310	\$1.5435	\$0.3500	\$0.0370	\$0.1219	\$2.362
<b>Lake Forest</b>						
Bowers Beach	\$0.310	\$1.1600	\$0.3000	\$0.0370	\$0.1219	\$1.929
Felton	\$0.310	\$1.1600	\$0.6100	\$0.0370	\$0.1219	\$2.239
Frederica	\$0.310	\$1.1600	\$0.6500	\$0.0370	\$0.1219	\$2.279
Harrington	\$0.310	\$1.1600	\$0.7100	\$0.0000	\$0.1219	\$2.302
Viola	\$0.310	\$1.1600	\$0.2000	\$0.0370	\$0.1219	\$1.829
<b>Milford</b>						
Houston	\$0.310	\$1.2422	\$0.1200	\$0.0000	\$0.1219	\$1.794
Milford*	\$0.310	\$1.2422	\$0.4600	\$0.0000	\$0.1219	\$2.134
<b>Smyrna</b>						
Clayton	\$0.310	\$1.2600	\$0.6500	\$0.0370	\$0.1219	\$2.379
Kenton	\$0.310	\$1.2600	\$0.1200	\$0.0370	\$0.1219	\$1.849
Smyrna*	\$0.310	\$1.2600	\$0.2526	\$0.0000	\$0.1219	\$1.945
<b>Woodbridge</b>						
Farmington	\$0.310	\$1.2130	\$0.5500	\$0.0370	\$0.1219	\$2.232

## Unincorporated Areas:

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney	\$0.310	\$1.1250	\$0.0370	\$0.1219	\$1.594
Capital	\$0.310	\$1.5435	\$0.0370	\$0.1219	\$2.012
Lake Forest	\$0.310	\$1.1600	\$0.0370	\$0.1219	\$1.629
Milford	\$0.310	\$1.2422	\$0.0000	\$0.1219	\$1.674
Smyrna	\$0.310	\$1.2600	\$0.0370	\$0.1219	\$1.729
Woodbridge	\$0.310	\$1.2130	\$0.0370	\$0.1219	\$1.682

\* 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, 2009-2010

<b>County:</b>			
Tax Rate/\$100 Assessment \$0.7018	Assessment Ratio 100%	County Capitation Tax NONE	Date of Last Assessment 1983

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

<b>Appoquinimink</b>						
Middletown	\$0.2529	\$1.4720	\$0.3000	\$0.02257	\$0.1370	\$2.1845
Odessa						
Residential	\$0.3640	\$1.4720	\$0.2000	\$0.02257	\$0.1370	\$2.1956
Business	\$0.3640	\$1.4720	\$0.7500	\$0.02257	\$0.1370	\$2.7456
Townsend	\$0.3826	\$1.4720	\$0.2600	\$0.02257	\$0.1370	\$2.2742

<b>Brandywine</b>						
Arden**	\$0.5821	\$1.8215	\$0.0000	\$0.01835	\$0.1370	\$2.5590
Ardencroft	\$0.5821	\$1.8215	\$0.0000	\$0.01835	\$0.1370	\$2.5590
Ardentown	\$0.5821	\$1.8215	\$0.0000	\$0.01835	\$0.1370	\$2.5590
Bellefonte	\$0.3948	\$1.8215	\$0.4500	\$0.01835	\$0.1370	\$2.8217
Wilmington	\$0.2436	\$1.8215	\$1.6064	\$0.00000	\$0.1370	\$3.8085

<b>Christina</b>						
Newark	\$0.2436	\$1.5170	\$0.5558	\$0.02064	\$0.1370	\$2.4740
Wilmington	\$0.2436	\$1.5170	\$1.6064	\$0.00000	\$0.1370	\$3.5040

<b>Colonial</b>						
Delaware City	\$0.2529	\$1.4120	\$1.0900	\$0.00986	\$0.1370	\$2.9018
New Castle	\$0.2529	\$1.4120	\$1.2000	\$0.00986	\$0.1370	\$3.0118
Wilmington	\$0.2436	\$1.4120	\$1.6064	\$0.00000	\$0.1370	\$3.3990

<b>Red Clay</b>						
Elsmere**						
Residential	\$0.3193	\$1.6740	\$0.8750	\$0.02101	\$0.1370	\$3.0263
Business	\$0.3193	\$1.6740	\$1.2000	\$0.02101	\$0.1370	\$3.3513
Newport	\$0.2838	\$1.6740	\$0.9315	\$0.02101	\$0.1370	\$3.0473
Wilmington	\$0.2436	\$1.6740	\$1.6064	\$0.00000	\$0.1370	\$3.6610

<b>Smyrna</b>						
Smyrna	\$0.7018	\$1.0026	\$0.2526	\$0.0000	\$0.1218	\$2.0788

<b>Unincorporated Areas:</b>						Total Tax Rate Per \$100 Assessment
School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate		
Appoquinimink	\$0.7018	\$1.4720	\$0.02257	\$0.1370		\$2.3334
Brandywine	\$0.7018	\$1.8215	\$0.01835	\$0.1370		\$2.6787
Christina	\$0.7018	\$1.5170	\$0.02064	\$0.1370		\$2.3764
Colonial	\$0.7018	\$1.4120	\$0.00986	\$0.1370		\$2.2607
Red Clay	\$0.7018	\$1.6740	\$0.02101	\$0.1370		\$2.5338
Smyrna	\$0.7018	\$1.0026	\$0.00000	\$0.1218		\$1.8262

\*\* 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.nccdclu.org](http://www.nccdclu.org) and click on property information.

# SUSSEX COUNTY REAL PROPERTY TAXES, 2009-2010

## 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
<b>Cape Henlopen</b>						
Dewey Beach***	0.3983	\$2.666	\$0.40	\$0.0467	\$0.2676	\$3.7786
Henlopen Acres	0.3983	\$2.666	\$2.17	\$0.0467	\$0.2676	\$5.5486
Lewes***	0.3983	\$2.666	\$0.49	\$0.0467	\$0.2676	\$3.8686
Milton***	0.3983	\$2.666	\$0.41	\$0.0467	\$0.2676	\$3.7886
Rehoboth Beach***	0.3983	\$2.666	\$1.55	\$0.0467	\$0.2676	\$4.9286
<b>Delmar</b>						
Delmar***	0.3983	\$3.140	\$0.50	\$0.0467	\$0.2676	\$4.3526
<b>Indian River</b>						
Bethany Beach***	0.3983	\$2.555	\$0.1650	\$0.0467	\$0.2676	\$3.4326
Dagsboro***	0.3983	\$2.555	\$0.38	\$0.0467	\$0.2676	\$3.6476
Fenwick Island	0.3983	\$2.555	\$1.92	\$0.0467	\$0.2676	\$5.1876
Frankford	0.3983	\$2.555	\$2.20	\$0.0467	\$0.2676	\$5.4676
Georgetown	0.3983	\$2.555	\$2.93	\$0.0467	\$0.2676	\$6.1976
Millsboro***	0.3983	\$2.555	\$0.51	\$0.0467	\$0.2676	\$3.7776
Millville***	0.3983	\$2.555	\$0.50	\$0.0467	\$0.2676	\$3.7676
Ocean View ***	0.3983	\$2.555	\$0.1059	\$0.0467	\$0.2676	\$3.3735
Selbyville	0.3983	\$2.555	\$1.85	\$0.0467	\$0.2676	\$5.1176
South Bethany	0.3983	\$2.555	\$1.30	\$0.0467	\$0.2676	\$4.5676
<b>Laurel</b>						
Bethel	0.3983	\$2.490	\$0.40	\$0.0467	\$0.2676	\$3.6026
Laurel***	0.3983	\$2.490	\$1.91	\$0.0467	\$0.2676	\$5.1126
<b>Milford</b>						
Ellendale	0.3983	\$3.5101	\$1.00	\$0.0467	\$0.2676	\$5.2227
Milford***	0.3983	\$3.5101	\$0.46	\$0.0467	\$0.2676	\$4.6827
Slaughter Beach***	0.3983	\$3.5101	\$0.75	\$0.0467	\$0.2676	\$4.9727
<b>Seaford</b>						
Blades***	0.3983	\$3.230	\$1.40	\$0.0467	\$0.2676	\$5.3426
Seaford***	0.3983	\$3.230	\$0.28	\$0.0467	\$0.2676	\$4.2226
<b>Woodbridge</b>						
Bridgeville	0.3983	\$3.285	\$1.73	\$0.0467	\$0.2676	\$5.7276
Greenwood	0.3983	\$3.285	\$1.70	\$0.0467	\$0.2676	\$5.6976

## Unincorporated Areas:

School District	County Rate	School Rate	Vo-Tech Rate	Library Rate	Total tax rate Per \$100 Assessment
Cape Henlopen	0.3983	\$2.666	\$0.2676	\$0.0467	\$3.3786
Delmar	0.3983	\$3.140	\$0.2676	\$0.0467	\$3.8526
Indian River	0.3983	\$2.555	\$0.2676	\$0.0467	\$3.2676
Laurel	0.3983	\$2.490	\$0.2676	\$0.0467	\$3.2026
Milford	0.3983	\$3.5101	\$0.2676	\$0.0467	\$4.2227
Seaford	0.3983	\$3.230	\$0.2676	\$0.0467	\$3.9426
Woodbridge	0.3983	\$3.285	\$0.2676	\$0.0467	\$3.9976

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

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

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## FOOTNOTES

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### \* KENT COUNTY

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#### Camden

The City of Camden charges \$.84 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.

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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.

School District Capitation rates: Caesar Rodney, 12.00; Lake Forest, 15.00; Woodbridge, 8.82

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### \*\* NEW CASTLE COUNTY

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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

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### \*\*\* SUSSEX COUNTY

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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 Delmar taxes property at 100% of its 2008 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 Millville taxes property at 100% of its 1974 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.

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](#)