



**DELAWARE**  
ECONOMIC DEVELOPMENT OFFICE

Right Place. Right Size.

# 2013-2014 Property Tax Report

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[www.dedo.delaware.gov](http://www.dedo.delaware.gov)

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# 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. 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, 2013-2014

<b>County:</b>				
Tax Rate/\$100 Assessment	County Capitation Tax	School Capitation Tax	Date of Last Assessment	
\$0.300 60%	NONE	See Footnotes	1987	

<b>Incorporated Areas:</b>						
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*	\$0.300	\$1.2450	\$1.4200	\$0.0330	\$0.1372	\$3.1352
Dover*	\$0.300	\$1.2450	\$0.3378	\$0.0330	\$0.1372	\$2.0530
Magnolia	\$0.300	\$1.2450	\$0.4000	\$0.0330	\$0.1372	\$2.1152
Woodside	\$0.300	\$1.2450	\$0.2000	\$0.0330	\$0.1372	\$1.9152
Wyoming	\$0.300	\$1.2450	\$1.1000	\$0.0330	\$0.1372	\$2.8152
<b>Capital</b>						
Cheswold	\$0.300	\$1.8500	\$0.6000	\$0.0330	\$0.1372	\$2.9202
Dover*	\$0.300	\$1.8500	\$0.3378	\$0.0000	\$0.1372	\$2.6250
Hartly	\$0.300	\$1.8500	\$0.0200	\$0.0330	\$0.1372	\$2.3402
Leipsic	\$0.300	\$1.8500	\$0.4225	\$0.0330	\$0.1372	\$2.7427
Little Creek*	\$0.300	\$1.8500	\$0.3500	\$0.0330	\$0.1372	\$2.6702
<b>Lake Forest</b>						
Bowers Beach*	\$0.300	\$1.3163	\$0.6000	\$0.0330	\$0.1372	\$2.3865
Felton	\$0.300	\$1.3163	\$0.9100	\$0.0330	\$0.1372	\$2.6965
Frederica	\$0.300	\$1.3163	\$1.0000	\$0.0330	\$0.1372	\$2.7865
Harrington	\$0.300	\$1.3163	\$0.7100	\$0.0000	\$0.1372	\$2.4635
Viola	\$0.300	\$1.3163	\$0.2000	\$0.0330	\$0.1372	\$1.9865
<b>Milford</b>						
Houston	\$0.300	\$1.2692	\$0.1200	\$0.0775	\$0.1372	\$1.9039
Milford*	\$0.300	\$1.2692	\$0.4600	\$0.0775	\$0.1372	\$2.2439
<b>Smyrna</b>						
Clayton	\$0.300	\$1.4161	\$0.6500	\$0.0330	\$0.1372	\$2.5363
Kenton	\$0.300	\$1.4161	\$0.1200	\$0.0330	\$0.1372	\$2.0063
Smyrna*	\$0.300	\$1.4161	\$0.3100	\$0.0000	\$0.1372	\$2.1633
<b>Woodbridge</b>						
Farmington	\$0.300	\$1.3610	\$0.7500	\$0.0330	\$0.1372	\$2.5812

<b>Unincorporated Areas:</b>					
School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney	\$0.300	\$1.2450	\$0.0330	\$0.1372	\$1.7152
Capital	\$0.300	\$1.8500	\$0.0330	\$0.1372	\$2.3202
Lake Forest	\$0.300	\$1.3163	\$0.0330	\$0.1372	\$1.7865
Milford	\$0.300	\$1.2692	\$0.0775	\$0.1372	\$1.7839
Smyrna	\$0.300	\$1.4161	\$0.0330	\$0.1372	\$1.8863
Woodbridge	\$0.300	\$1.3610	\$0.0330	\$0.1372	\$1.8312

\* 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

# NEW CASTLE COUNTY REAL PROPERTY TAXES, 2013-2014

<b>County:</b>				
Tax Rate/\$100 <u>Assessment</u> \$0.7006	Assessment <u>Ratio</u> 100%	County Capitation <u>Tax</u> NONE	Date of Last <u>Assessment</u> 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	

**Appoquinimink**

Middletown	\$0.2529	\$1.7527	\$0.3000	\$0.02511	\$0.1500	\$2.4807
Odessa						
Residential	\$0.3640	\$1.7527	\$0.2500	\$0.02511	\$0.1500	\$2.5418
Business	\$0.3640	\$1.7527	\$0.9000	\$0.02511	\$0.1500	\$3.1918
Townsend	\$0.3616	\$1.7527	\$0.2600	\$0.02511	\$0.1500	\$2.5494

**Brandywine**

Arden**	\$0.5821	\$2.1785	\$0.0000	\$0.01896	\$0.1500	\$2.9296
Ardencroft	\$0.5821	\$2.1785	\$0.0000	\$0.01896	\$0.1500	\$2.9296
Ardentown	\$0.5821	\$2.1785	\$0.0000	\$0.01896	\$0.1500	\$2.9296
Bellefonte	\$0.6966	\$2.1785	\$0.4500	\$0.01896	\$0.1500	\$3.4941
Wilmington	\$0.2436	\$2.1785	\$1.7670	\$0.00000	\$0.1500	\$4.3391

**Christina**

Newark	\$0.2436	\$1.9970	\$0.6961	\$0.02407	\$0.1500	\$3.1108
Wilmington	\$0.2436	\$1.9970	\$1.7670	\$0.00000	\$0.1500	\$4.1576

**Colonial**

Delaware City**	\$0.2529	\$1.7060	\$1.1400	\$0.01880	\$0.1500	\$3.2677
New Castle	\$0.2529	\$1.7060	\$1.2000	\$0.01880	\$0.1500	\$3.3277
Wilmington	\$0.2436	\$1.7060	\$1.7670	\$0.00000	\$0.1500	\$3.8666

**Red Clay**

Elsmere**						
Residential	\$0.3193	\$1.7410	\$0.8750	\$0.02248	\$0.1500	\$3.1078
Business	\$0.3193	\$1.7410	\$1.2000	\$0.02248	\$0.1500	\$3.4328
Newport	\$0.2838	\$1.7410	\$0.9315	\$0.02248	\$0.1500	\$3.1288
Wilmington	\$0.2436	\$1.7410	\$1.7670	\$0.00000	\$0.1500	\$3.9016

**Smyrna**

Smyrna	\$0.7006	\$1.1267	\$0.3100	\$0.0000	\$0.1128	\$2.2501
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**Unincorporated Areas:**

						Total Tax Rate Per \$100 Assessment
School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate		
Appoquinimink	\$0.7006	\$1.7527	\$0.02511	\$0.1500		\$2.6284
Brandywine	\$0.7006	\$2.1785	\$0.01896	\$0.1500		\$3.0481
Christina	\$0.7006	\$1.9970	\$0.02407	\$0.1500		\$2.8717
Colonial	\$0.7006	\$1.7060	\$0.01880	\$0.1500		\$2.5754
Red Clay	\$0.7006	\$1.7410	\$0.02248	\$0.1500		\$2.6141
Smyrna	\$0.7006	\$1.1267	\$0.00000	\$0.1128		\$1.9401

\*\* 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

SUSSEX COUNTY REAL PROPERTY TAXES, 2013-2014

<b>County:</b>				
Tax Rate/\$100 Assessment	Assessment Ratio	County Capitation Tax	School Capitation Tax	Date of Last Assessment
\$0.3983	50%	\$0.00	see footnotes	1974

<b>Incorporated Areas:</b>						Total tax rate
School District/City	County Rate	School Rate	City Rate	Library Rate	Vo-Tech Rate	Per \$100 Assessment

**Cape Henlopen**

Dewey Beach***	0.3983	\$2.977	\$0.40	\$0.0467	\$0.2599	\$4.0819
Henlopen Acres	0.3983	\$2.977	\$2.62	\$0.0467	\$0.2599	\$6.3019
Lewes***	0.3983	\$2.977	\$0.57	\$0.0467	\$0.2599	\$4.2519
Milton***	0.3983	\$2.977	\$0.216	\$0.0467	\$0.2599	\$3.8979
Rehoboth Beach***	0.3983	\$2.977	\$1.78	\$0.0467	\$0.2599	\$5.4619

**Delmar**

Delmar***	0.3983	\$3.8094	\$0.52	\$0.0467	\$0.2599	\$5.0343
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**Indian River**

Bethany Beach***	0.3983	\$2.743	\$0.170	\$0.0467	\$0.2599	\$3.6179
Dagsboro***	0.3983	\$2.743	\$0.56	\$0.0467	\$0.2599	\$4.0079
Fenwick Island	0.3983	\$2.743	\$1.92	\$0.0467	\$0.2599	\$5.3679
Frankford	0.3983	\$2.743	\$2.50	\$0.0467	\$0.2599	\$5.9479
Georgetown	0.3983	\$2.743	\$3.14	\$0.0467	\$0.2599	\$6.5879
Millsboro***	0.3983	\$2.743	\$0.56	\$0.0467	\$0.2599	\$4.0079
Millville***	0.3983	\$2.743	\$0.50	\$0.0467	\$0.2599	\$3.9479
Ocean View ***	0.3983	\$2.743	\$0.1588	\$0.0467	\$0.2599	\$3.6067
Selbyville	0.3983	\$2.743	\$1.85	\$0.0467	\$0.2599	\$5.2979
South Bethany	0.3983	\$2.743	\$1.30	\$0.0467	\$0.2599	\$4.7479

**Laurel**

Bethel	0.3983	\$3.589	\$0.40	\$0.0467	\$0.2599	\$4.6939
Laurel***	0.3983	\$3.589	\$2.29	\$0.0467	\$0.2599	\$6.5839

**Milford**

Ellendale	0.3983	\$3.5870	\$1.50	\$0.0467	\$0.2599	\$5.7919
Milford***	0.3983	\$3.5870	\$0.46	\$0.0467	\$0.2599	\$4.7519
Slaughter Beach***	0.3983	\$3.5870	\$0.75	\$0.0467	\$0.2599	\$5.0419

**Seaford**

Blades***	0.3983	\$3.360	\$1.40	\$0.0467	\$0.2599	\$5.4649
Seaford***	0.3983	\$3.360	\$0.31	\$0.0467	\$0.2599	\$4.3749

**Woodbridge**

Bridgeville	0.3983	\$3.690	\$2.00	\$0.0467	\$0.2599	\$6.3949
Greenwood	0.3983	\$3.690	\$1.80	\$0.0467	\$0.2599	\$6.1949

**Unincorporated Areas:**

School District	County Rate	School Rate	Vo-Tech Rate	Library Rate	Total tax rate Per \$100 Assessment
Cape Henlopen	0.3983	\$2.977	\$0.2599	\$0.0467	\$3.6819
Delmar	0.3983	\$3.8094	\$0.2599	\$0.0467	\$4.5143
Indian River	0.3983	\$2.743	\$0.2599	\$0.0467	\$3.4479
Laurel	0.3983	\$3.589	\$0.2599	\$0.0467	\$4.2939
Milford	0.3983	\$3.5870	\$0.2599	\$0.0467	\$4.2919
Seaford	0.3983	\$3.360	\$0.2599	\$0.0467	\$4.0649
Woodbridge	0.3983	\$3.690	\$0.2599	\$0.0467	\$4.3949

\*\*\* 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

## FOOTNOTES

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### \* KENT COUNTY

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#### **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

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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 \$430 for each residential and commercial unit

Delaware City has a City Park Tax of 0.0500 which was added to the city rate.

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### \*\*\* SUSSEX COUNTY

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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 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.

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**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](#)