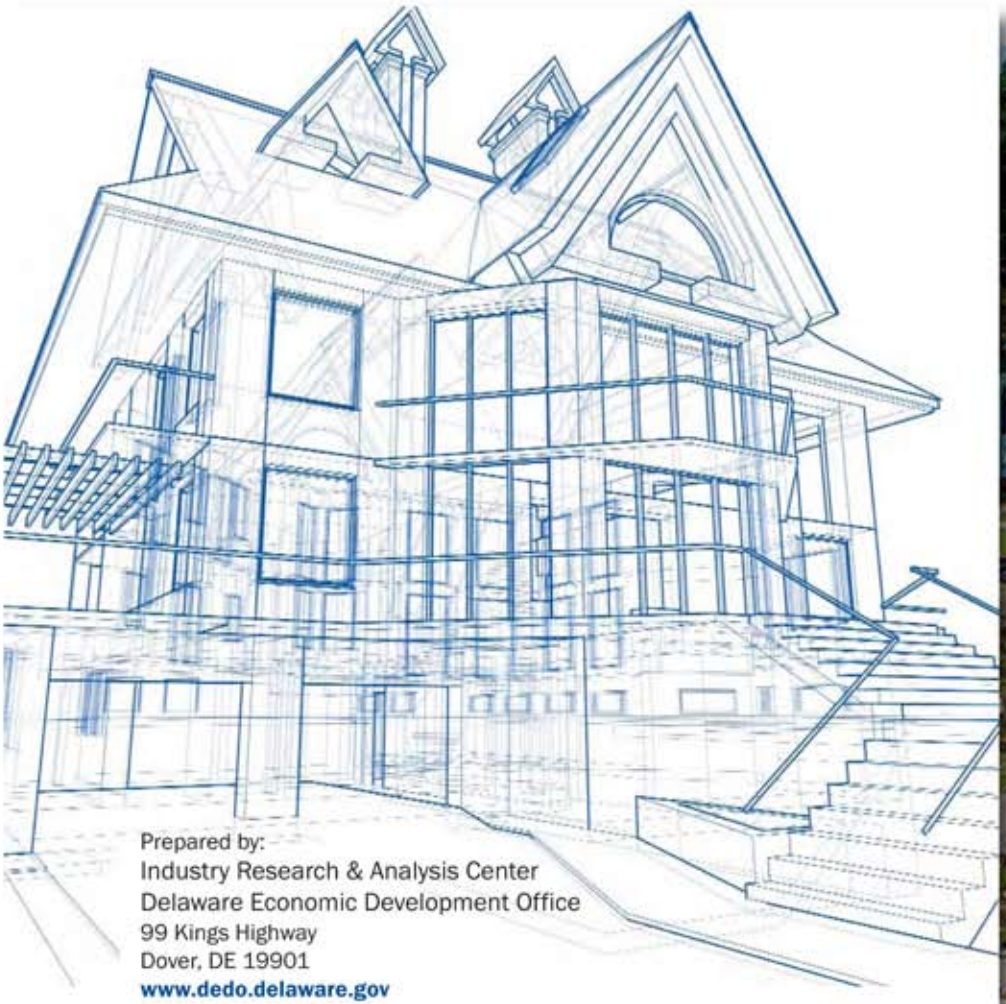
DELAWARE PROPERTY TAX RATES
2012 - 2013

DELAWARE
ECONOMIC DEVELOPMENT OFFICE

Right Place. Right Size.



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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; 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, 2012-2013

County:

Tax Rate/$100 Assessment	Assessment Ratio	County Capitation Tax	School Capitation Tax	Date of Last Assessment
$0.300	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*	$0.300	$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
Capital						
Cheswold	$0.300	$1.9090	$0.6000	$0.0330	$0.1372	$2.9792
Dover*	$0.300	$1.9090	$0.3378	$0.0000	$0.1372	$2.6840
Hartly	$0.300	$1.9090	$0.0200	$0.0330	$0.1372	$2.3992
Leipsic	$0.300	$1.9090	$0.4225	$0.0330	$0.1372	$2.8017
Little Creek*	$0.300	$1.9090	$0.3500	$0.0330	$0.1372	$2.7292
Lake Forest						
Bowers Beach*	$0.300	$1.1569	$0.6000	$0.0330	$0.1372	$2.2271
Felton	$0.300	$1.1569	$0.9100	$0.0330	$0.1372	$2.5371
Frederica	$0.300	$1.1569	$1.0000	$0.0330	$0.1372	$2.6271
Harrington	$0.300	$1.1569	$0.7100	$0.0000	$0.1372	$2.3041
Viola	$0.300	$1.1569	$0.2000	$0.0330	$0.1372	$1.8271
Milford						
Houston*	$0.300	$1.2165	$0.1200	$0.0775	$0.1372	$1.8512
Milford*	$0.300	$1.2165	$0.4600	$0.0775	$0.1372	$2.1912
Smyrna						
Clayton	$0.300	$1.3240	$0.6500	$0.0330	$0.1372	$2.4442
Kenton	$0.300	$1.3240	$0.1200	$0.0330	$0.1372	$1.9142
Smyrna*	$0.300	$1.3240	$0.2900	$0.0000	$0.1372	$2.0512
Woodbridge						
Farmington	$0.300	$1.3720	$0.7500	$0.0330	$0.1372	$2.5922

Unincorporated Areas:

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	$1.9090	$0.0330	$0.1372	$2.3792
Lake Forest	$0.300	$1.1569	$0.0330	$0.1372	$1.6271
Milford	$0.300	$1.2165	$0.0775	$0.1372	$1.7312
Smyrna	$0.300	$1.3240	$0.0330	$0.1372	$1.7942
Woodbridge	$0.300	$1.3720	$0.0330	$0.1372	$1.8422

*** 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, 2012-2013

County:

Tax Rate/$100 Assessment	Assessment Ratio	County Capitation Tax	Date of Last Assessment
$0.7006	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	$0.2529	$1.6027	$0.3000	$0.02649	$0.1500	$2.3321
Odessa						
Residential	$0.3640	$1.6027	$0.2500	$0.02649	$0.1500	$2.3932
Business	$0.3640	$1.6027	$0.9000	$0.02649	$0.1500	$3.0432
Townsend	$0.3616	$1.6027	$0.2600	$0.02649	$0.1500	$2.4008
Brandywine						
Arden**	$0.5821	$2.1085	$0.0000	$0.01769	$0.1500	$2.8583
Ardencroft	$0.5821	$2.1085	$0.0000	$0.01769	$0.1500	$2.8583
Ardentown	$0.5821	$2.1085	$0.0000	$0.01769	$0.1500	$2.8583
Bellefonte	$0.6966	$2.1085	$0.5000	$0.01769	$0.1500	$3.4728
Wilmington	$0.2436	$2.1085	$1.7670	$0.00000	$0.1500	$4.2691
Christina						
Newark	$0.2436	$1.9340	$0.6858	$0.02670	$0.1500	$3.0401
Wilmington	$0.2436	$1.9340	$1.7670	$0.00000	$0.1500	$4.0946
Colonial						
Delaware City**	$0.2529	$1.3260	$1.1400	$0.01886	$0.1500	$2.8878
New Castle	$0.2529	$1.3260	$1.2000	$0.01886	$0.1500	$2.9478
Wilmington	$0.2436	$1.3260	$1.7670	$0.00000	$0.1500	$3.4866
Red Clay						
Elsmere**						
Residential	$0.3193	$1.6320	$0.8750	$0.02445	$0.1500	$3.0008
Business	$0.3193	$1.6320	$1.2000	$0.02445	$0.1500	$3.3258
Newport	$0.2838	$1.6320	$0.9315	$0.02445	$0.1500	$3.0218
Wilmington	$0.2436	$1.6320	$1.7670	$0.00000	$0.1500	$3.7926
Smyrna						
Smyrna	$0.7006	$1.0536	$0.2900	$0.0000	$0.1128	$2.1570

Unincorporated Areas:

School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per $100 Assessment
Appoquinimink	$0.7006	$1.6027	$0.02649	$0.1500	$2.4798
Brandywine	$0.7006	$2.1085	$0.01769	$0.1500	$2.9768
Christina	$0.7006	$1.9340	$0.02670	$0.1500	$2.8113
Colonial	$0.7006	$1.3260	$0.01886	$0.1500	$2.1955
Red Clay	$0.7006	$1.6320	$0.02445	$0.1500	$2.5071
Smyrna	$0.7006	$1.0536	$0.00000	$0.1128	$1.8670

**** 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, 2012-2013

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	$2.977	$0.40	$0.0467	$0.2811	$4.1031
Henlopen Acres	0.3983	$2.977	$2.62	$0.0467	$0.2811	$6.3231
Lewes***	0.3983	$2.977	$0.57	$0.0467	$0.2811	$4.2731
Milton***	0.3983	$2.977	$0.216	$0.0467	$0.2811	$3.9191
Rehoboth Beach***	0.3983	$2.977	$1.78	$0.0467	$0.2811	$5.4831
Delmar						
Delmar***	0.3983	$3.7574	$0.50	$0.0467	$0.2811	$4.9835
Indian River						
Bethany Beach***	0.3983	$2.623	$0.170	$0.0467	$0.2811	$3.5191
Dagsboro***	0.3983	$2.623	$0.38	$0.0467	$0.2811	$3.7291
Fenwick Island	0.3983	$2.623	$1.92	$0.0467	$0.2811	$5.2691
Frankford	0.3983	$2.623	$2.50	$0.0467	$0.2811	$5.8491
Georgetown	0.3983	$2.623	$3.14	$0.0467	$0.2811	$6.4891
Millsboro***	0.3983	$2.623	$0.56	$0.0467	$0.2811	$3.9091
Millville***	0.3983	$2.623	$0.50	$0.0467	$0.2811	$3.8491
Ocean View ***	0.3983	$2.623	$0.1588	$0.0467	$0.2811	$3.5079
Selbyville	0.3983	$2.623	$1.85	$0.0467	$0.2811	$5.1991
South Bethany	0.3983	$2.623	$1.30	$0.0467	$0.2811	$4.6491
Laurel						
Bethel	0.3983	$3.605	$0.40	$0.0467	$0.2811	$4.7311
Laurel***	0.3983	$3.605	$2.20	$0.0467	$0.2811	$6.5311
Milford						
Ellendale	0.3983	$3.4659	$1.50	$0.0467	$0.2811	$5.6920
Milford***	0.3983	$3.4659	$0.46	$0.0467	$0.2811	$4.6520
Slaughter Beach***	0.3983	$3.4659	$0.75	$0.0467	$0.2811	$4.9420
Seaford						
Blades***	0.3983	$3.320	$1.40	$0.0467	$0.2811	$5.4461
Seaford***	0.3983	$3.320	$0.30	$0.0467	$0.2811	$4.3461
Woodbridge						
Bridgeville	0.3983	$3.724	$2.00	$0.0467	$0.2811	$6.4501
Greenwood	0.3983	$3.724	$1.80	$0.0467	$0.2811	$6.2501

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	$0.2811	$0.0467	$3.7031
Delmar	0.3983	$3.7574	$0.2811	$0.0467	$4.4835
Indian River	0.3983	$2.623	$0.2811	$0.0467	$3.3491
Laurel	0.3983	$3.605	$0.2811	$0.0467	$4.3311
Milford	0.3983	$3.4659	$0.2811	$0.0467	$4.1920
Seaford	0.3983	$3.320	$0.2811	$0.0467	$4.0461
Woodbridge	0.3983	$3.724	$0.2811	$0.0467	$4.4501

***** 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 $.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 $288 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 $430 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 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