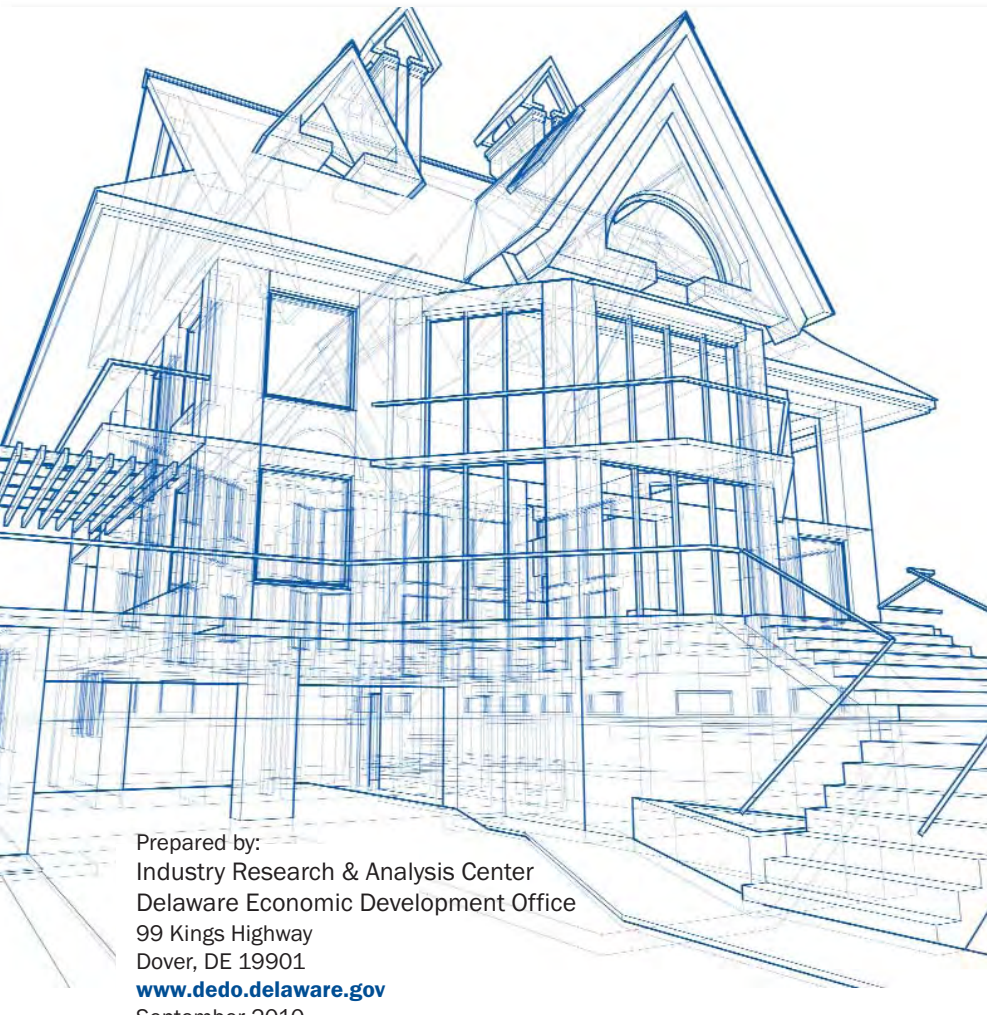




DELAWARE PROPERTY TAX RATES 2010-2011



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, 2010-2011

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>	
\$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
Caesar Rodney						
Camden*	\$0.310	\$1.1650	\$1.2000	\$0.0370	\$0.1304	\$2.8424
Dover*	\$0.310	\$1.1650	\$0.3378	\$0.0000	\$0.1304	\$1.9432
Magnolia	\$0.310	\$1.1650	\$0.4000	\$0.0370	\$0.1304	\$2.0424
Woodside	\$0.310	\$1.1650	\$0.2000	\$0.0370	\$0.1304	\$1.8424
Wyoming	\$0.310	\$1.1650	\$1.1000	\$0.0370	\$0.1304	\$2.7424
Capital						
Cheswold	\$0.310	\$1.7685	\$0.6000	\$0.0370	\$0.1304	\$2.8459
Dover*	\$0.310	\$1.7685	\$0.3378	\$0.0000	\$0.1304	\$2.5467
Hartly	\$0.310	\$1.7685	\$0.0200	\$0.0370	\$0.1304	\$2.2659
Leipsic	\$0.310	\$1.7685	\$0.4225	\$0.0370	\$0.1304	\$2.6684
Little Creek*	\$0.310	\$1.7685	\$0.3500	\$0.0370	\$0.1304	\$2.5959
Lake Forest						
Bowers Beach	\$0.310	\$1.1112	\$0.6000	\$0.0370	\$0.1304	\$2.1886
Felton	\$0.310	\$1.1112	\$0.7100	\$0.0370	\$0.1304	\$2.2986
Frederica	\$0.310	\$1.1112	\$0.6500	\$0.0370	\$0.1304	\$2.2386
Harrington	\$0.310	\$1.1112	\$0.7100	\$0.0000	\$0.1304	\$2.2616
Viola	\$0.310	\$1.1112	\$0.2000	\$0.0370	\$0.1304	\$1.7886
Milford						
Houston	\$0.310	\$1.3088	\$0.1200	\$0.0000	\$0.1304	\$1.8692
Milford*	\$0.310	\$1.3088	\$0.4600	\$0.0000	\$0.1304	\$2.2092
Smyrna						
Clayton	\$0.310	\$1.2529	\$0.6500	\$0.0370	\$0.1304	\$2.3803
Kenton	\$0.310	\$1.2529	\$0.1200	\$0.0370	\$0.1304	\$1.8503
Smyrna*	\$0.310	\$1.2529	\$0.2526	\$0.0000	\$0.1304	\$1.9459
Woodbridge						
Farmington	\$0.310	\$1.2090	\$0.5500	\$0.0370	\$0.1304	\$2.2364

Unincorporated Areas:

School District	County Rate	School Rate	Library Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Caesar Rodney	\$0.310	\$1.1650	\$0.0370	\$0.1304	\$1.6424
Capital	\$0.310	\$1.7685	\$0.0370	\$0.1304	\$2.2459
Lake Forest	\$0.310	\$1.1112	\$0.0370	\$0.1304	\$1.5886
Milford	\$0.310	\$1.3088	\$0.0000	\$0.1304	\$1.7492
Smyrna	\$0.310	\$1.2529	\$0.0370	\$0.1304	\$1.7303
Woodbridge	\$0.310	\$1.2090	\$0.0370	\$0.1304	\$1.6864

* 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, 2010-2011

County:

Tax Rate/\$100 Assessment	Assessment Ratio	County Capitation Tax	Date of Last Assessment
\$0.7018	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
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Appoquinimink

Middletown	\$0.2529	\$1.4527	\$0.3000	\$0.02278	\$0.1370	\$2.1654
Odessa						
Residential	\$0.3640	\$1.4527	\$0.2000	\$0.02278	\$0.1370	\$2.1765
Business	\$0.3640	\$1.4527	\$0.7500	\$0.02278	\$0.1370	\$2.7265
Townsend	\$0.3826	\$1.4527	\$0.2600	\$0.02278	\$0.1370	\$2.2551

Brandywine

Arden**	\$0.5821	\$1.8165	\$0.0000	\$0.01656	\$0.1370	\$2.5522
Ardencroft	\$0.5821	\$1.8165	\$0.0000	\$0.01656	\$0.1370	\$2.5522
Ardentown	\$0.5821	\$1.8165	\$0.0000	\$0.01656	\$0.1370	\$2.5522
Bellefonte	\$0.3948	\$1.8165	\$0.4500	\$0.01656	\$0.1370	\$2.8149
Wilmington	\$0.2436	\$1.8165	\$1.7670	\$0.00000	\$0.1370	\$3.9641

Christina

Newark	\$0.2436	\$1.6620	\$0.6458	\$0.01965	\$0.1370	\$2.7081
Wilmington	\$0.2436	\$1.6620	\$1.7670	\$0.00000	\$0.1370	\$3.8096

Colonial

Delaware City	\$0.2529	\$1.3960	\$1.0900	\$0.01457	\$0.1370	\$2.8905
New Castle	\$0.2529	\$1.3960	\$1.2000	\$0.01457	\$0.1370	\$3.0005
Wilmington	\$0.2436	\$1.3960	\$1.7670	\$0.00000	\$0.1370	\$3.5436

Red Clay

Elsmere**						
Residential	\$0.3193	\$1.6870	\$0.8750	\$0.01737	\$0.1370	\$3.0357
Business	\$0.3193	\$1.6870	\$1.2000	\$0.01737	\$0.1370	\$3.3607
Newport	\$0.2838	\$1.6870	\$0.9315	\$0.01737	\$0.1370	\$3.0567
Wilmington	\$0.2436	\$1.6870	\$1.7670	\$0.00000	\$0.1370	\$3.8346

Smyrna

Smyrna	\$0.7018	\$0.9970	\$0.2526	\$0.0000	\$0.1026	\$2.0540
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Unincorporated Areas:

School District	County Rate	School Rate	Crossing Guard Rate	Vo-Tech Rate	Total Tax Rate Per \$100 Assessment
Appoquinimink	\$0.7018	\$1.4527	\$0.02278	\$0.1370	\$2.3143
Brandywine	\$0.7018	\$1.8165	\$0.01656	\$0.1370	\$2.6719
Christina	\$0.7018	\$1.6620	\$0.01965	\$0.1370	\$2.5205
Colonial	\$0.7018	\$1.3960	\$0.01457	\$0.1370	\$2.2494
Red Clay	\$0.7018	\$1.6870	\$0.01737	\$0.1370	\$2.5432
Smyrna	\$0.7018	\$0.9970	\$0.00000	\$0.1026	\$1.8014

** 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 and click on property information.

SUSSEX COUNTY REAL PROPERTY TAXES, 2010-2011

County:

Tax Rate/\$100 <u>Assessment</u> \$0.3983	Assessment <u>Ratio</u> 50%	County Capitation <u>Tax</u> \$3.00	School Capitation <u>Tax</u> see footnotes	Date of Last <u>Assessment</u> 1974
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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
Cape Henlopen						
Dewey Beach***	0.3983	\$2.567	\$0.40	\$0.0467	\$0.2666	\$3.6786
Henlopen Acres	0.3983	\$2.567	\$2.17	\$0.0467	\$0.2666	\$5.4486
Lewes***	0.3983	\$2.567	\$0.49	\$0.0467	\$0.2666	\$3.7686
Milton***	0.3983	\$2.567	\$0.18	\$0.0467	\$0.2666	\$3.4586
Rehoboth Beach***	0.3983	\$2.567	\$1.55	\$0.0467	\$0.2666	\$4.8286

Delmar

Delmar***	0.3983	\$3.120	\$0.50	\$0.0467	\$0.2666	\$4.3316
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Indian River

Bethany Beach***	0.3983	\$2.570	\$0.1650	\$0.0467	\$0.2666	\$3.4466
Dagsboro***	0.3983	\$2.570	\$0.38	\$0.0467	\$0.2666	\$3.6616
Fenwick Island	0.3983	\$2.570	\$1.92	\$0.0467	\$0.2666	\$5.2016
Frankford	0.3983	\$2.570	\$2.50	\$0.0467	\$0.2666	\$5.7816
Georgetown	0.3983	\$2.570	\$2.93	\$0.0467	\$0.2666	\$6.2116
Millsboro***	0.3983	\$2.570	\$0.56	\$0.0467	\$0.2666	\$3.8416
Millville***	0.3983	\$2.570	\$0.50	\$0.0467	\$0.2666	\$3.7816
Ocean View ***	0.3983	\$2.570	\$0.1144	\$0.0467	\$0.2666	\$3.3960
Selbyville	0.3983	\$2.570	\$1.85	\$0.0467	\$0.2666	\$5.1316
South Bethany	0.3983	\$2.570	\$1.30	\$0.0467	\$0.2666	\$4.5816

Laurel

Bethel	0.3983	\$2.490	\$0.40	\$0.0467	\$0.2666	\$3.6016
Laurel***	0.3983	\$2.490	\$2.08	\$0.0467	\$0.2666	\$5.2816

Milford

Ellendale	0.3983	\$3.6986	\$1.00	\$0.0467	\$0.2666	\$5.4102
Milford***	0.3983	\$3.6986	\$0.46	\$0.0467	\$0.2666	\$4.8702
Slaughter Beach***	0.3983	\$3.6986	\$0.75	\$0.0467	\$0.2666	\$5.1602

Seaford

Blades***	0.3983	\$3.290	\$1.40	\$0.0467	\$0.2666	\$5.4016
Seaford***	0.3983	\$3.290	\$0.29	\$0.0467	\$0.2666	\$4.2916

Woodbridge

Bridgeville	0.3983	\$3.281	\$2.00	\$0.0467	\$0.2666	\$5.9926
Greenwood	0.3983	\$3.281	\$1.80	\$0.0467	\$0.2666	\$5.7926

Unincorporated Areas:

School District	County Rate	School Rate	Vo-Tech Rate	Library Rate	Total tax rate Per \$100 Assessment
Cape Henlopen	0.3983	\$2.567	\$0.2666	\$0.0467	\$3.2786
Delmar	0.3983	\$3.120	\$0.2666	\$0.0467	\$3.8316
Indian River	0.3983	\$2.570	\$0.2666	\$0.0467	\$3.2816
Laurel	0.3983	\$2.490	\$0.2666	\$0.0467	\$3.2016
Milford	0.3983	\$3.6986	\$0.2666	\$0.0467	\$4.4102
Seaford	0.3983	\$3.290	\$0.2666	\$0.0467	\$4.0016
Woodbridge	0.3983	\$3.281	\$0.2666	\$0.0467	\$3.9926

*** 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 \$.84 per \$100 of taxable value for senior citizens.

All Commercial C-2 have the tax rate of \$1.35 of taxable value.

Each property is charged an additional \$276 base tax per year for waste removal.

Other

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 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

** 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 \$219 for each residential and commercial unit

*** 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 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 2010 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](#)