

Property Taxable Assessment Data

	Residential	Non-Residential	Total
New Castle County			
Appoquinimink	2,022,081,005	396,516,390	2,418,597,395
NCC Tax District (e)	10,964,431,896	6,412,030,741	17,376,462,637
Brandywine(f)	2,319,252,318	1,109,023,646	3,428,275,964
Christina(f)	3,129,251,333	2,466,192,320	5,595,443,653
Colonial(f)	1,571,740,232	1,458,506,524	3,030,246,756
Red Clay(f)	3,944,188,013	1,378,308,251	5,322,496,264
Total New Castle County	12,986,512,901	6,808,547,131	19,795,060,032
Kent County			
Caesar Rodney	812,762,700	130,725,500	943,488,200
Capital	766,474,400	585,686,800	1,352,161,200
Lake Forest	438,759,000	91,370,900	530,129,900
Milford(KC)(a)	174,348,300	102,887,700	277,236,000
Milford(SC)(a) (g)	140,821,255	29,039,838	169,861,093
Smyrna(NCC)(b)	84,958,070	32,083,300	117,041,370
Smyrna(KC)(b)	578,366,200	118,288,100	696,654,300
Total Kent County	2,996,489,925	1,090,082,138	4,086,572,063
Sussex County			
Cape Henlopen (g)	1,195,946,248	145,953,779	1,341,900,027
Delmar (g)	37,966,700	20,699,599	58,666,299
Indian River (g)	1,492,220,195	237,682,131	1,729,902,326
Laurel (g)	88,032,741	41,073,305	129,106,046
Seaford (g)	144,245,755	72,511,050	216,756,805
Woodbridge(KC)(c)	32,583,000	5,525,800	38,108,800
Woodbridge(SC)(c) (g)	83,245,922	49,763,071	133,008,993
Total Sussex County	3,074,240,561	573,208,735	3,647,449,296
Total State	19,057,243,387	8,471,838,004	27,529,081,391
Vocational Districts			
New Castle	12,986,512,901	6,808,547,131	19,795,060,032
Polytech(KC)(d)	2,803,293,600	1,034,484,800	3,837,778,400
Polytech(NCC)(d)	84,958,070	32,083,300	117,041,370
Sussex	3,182,478,816	596,722,773	3,779,201,589
Total	19,057,243,387	8,471,838,004	27,529,081,391
New Castle County including Smyrna	13,071,470,971	6,840,630,431	19,912,101,402

Table 1
 District Assessment, Number of Capitations and Authorized Tax Rates
 For Debt Service, Current Expense, Tuition, Match and Total Levies
 2020-21

District	Assessed Valuation of Real Estate	Number Of Capitations	Debt Service		Current Expense			Tuition		Match		Total Levies		
			Tax Rate	Levy Per Cap	Residential Tax Rate	Non- Residential	Levy Per Cap	Tax Rate	Levy Per Cap	Tax Rate	Levy Per Cap	Residential Rate	Non- Residential	Levy Per Cap
New Castle County														
Appoquinimink	2,418,597,395		0.3471		1.3680	1.3680		0.6816		0.1034		2.5001	2.5001	
NCC Tax District (e)	17,376,462,637		0.0000		0.4680	0.4680				0.0000		0.4680	0.4680	
Brandywine(f)	3,428,275,964		0.2150		1.3710	1.3710		0.4270		0.0575		2.0705	2.0705	
Christina(f)	5,595,443,653		0.0932		1.5920	1.5920		0.7150		0.0700		2.4702	2.4702	
Colonial(f)	3,030,246,756		0.1450		1.1180	1.1180		0.3720		0.0900		1.7250	1.7250	
Red Clay(f)	5,322,496,264		0.1100		1.1080	1.1080		0.5370		0.0850		1.8400	1.8400	
Total New Castle County	19,795,060,032													
Kent County														
Caesar Rodney	943,488,200	13,360	0.2700		0.9500	0.9500	12.00	0.4548		0.1602		1.8350	1.8350	12.00
Capital	1,352,161,200		0.5161		1.1200	1.1200		0.4250		0.1286		2.1897	2.1897	
Lake Forest	530,129,900	7,963	0.0808	5.00	0.9508	0.9508	10.00	0.4189		0.1328		1.5833	1.5833	15.00
Milford(KC)(a)	277,236,000		0.1680		1.1390	1.1390		0.3766		0.0328		1.7164	1.7164	
Milford(SC)(a) (g)	169,861,093		0.4747		3.2188	3.2188		1.0644		0.0927		4.8506	4.8506	
Smyrna(NCC)(b)	117,041,370		0.1888		0.7932	0.7932		0.2705		0.1096		1.3621	1.3621	
Smyrna(KC)(b)	696,654,300		0.2373		0.9968	0.9968		0.3399		0.1378		1.7118	1.7118	
Total Kent County	4,086,572,063													
Sussex County														
Cape Henlopen (g)	1,341,900,027		0.6910		1.8480	1.8480		1.3500		0.0986		3.9876	3.9876	
Delmar (g)	58,666,299	3,269	0.1681	3.00	1.8710	1.8710	10.00	1.8710		0.3266		4.2367	4.2367	13.00
Indian River (g)	1,729,902,326	45,845	0.1961	5.00	2.3500	2.3500	7.00	0.4650		0.0430		3.0541	3.0541	12.00
Laurel (g)	129,106,046	7,038	1.4500		1.5000	1.5000	24.30	1.0990		0.3540		4.4030	4.4030	24.30
Seaford (g)	216,756,805		0.4838		2.7400	2.7400		1.0331		0.3386		4.5955	4.5955	
Woodbridge(KC)(c)	38,108,800	466	0.2590		0.9840	0.9840	8.82	0.3580		0.0790		1.6800	1.6800	8.82
Woodbridge(SC)(c) (g)	133,008,993	6,799	0.8100		2.3790	2.3790	8.82	1.1200		0.2470		4.5560	4.5560	8.82
Total Sussex County	3,647,449,296													
Total State	27,529,081,391													
Vocational Districts														
New Castle	19,795,060,032		0.0210		0.1500	0.1500				0.0000		0.1710	0.1710	
Polytech(KC)(d)	3,837,778,400		0.0206		0.1359	0.1359				0.0013		0.1578	0.1578	
Polytech(NCC)(d)	117,041,370		0.0170		0.1117	0.1117				0.0011		0.1298	0.1298	
Sussex	3,779,201,589		0.0216		0.2350	0.2350				0.0057		0.2623	0.2623	
Total	27,529,081,391													

(a) Milford: Separate tax rates in Kent and Sussex Counties.

(b) Smyrna: Separate tax rates in New Castle and Kent Counties.

(c) Woodbridge: Separate tax rates in Kent and Sussex Counties.

(d) Polytech: Separate tax rates in New Castle and Kent Counties.

(e) New Castle County Tax District collects current expense

taxes for these four districts as specified in Title 14, Delaware Code.

(f) Brandywine, Christina, Colonial and Red Clay: all have additional tax rates since the 1981 changes to Delaware Code through successful referenda.

(g) Sussex County districts' residential property assessment values reflect exclusion of residential exceptions as reported by Sussex County Council.

NOTE: New Castle County Assessment as of 7/1/20; Kent County Assessment as of 6/15/20; and Sussex County Assessment as of 6/30/20.

NOTE: Tax rates are per \$100 of assessed value

Table 2
Estimated Amount of Tax Collectible for Debt Service, Current Expense, Tuition and Match
2020-21

District	Debt Service	Current Expense	Tuition	Match	Total Amount
New Castle County					
Appoquinimink	8,394,952	33,086,412	16,485,160	2,500,830	60,467,354
NCC Tax District	0	81,321,845	0	0	81,321,845
Brandywine(a)	7,370,793	47,001,663	14,638,738	1,971,259	70,982,453
Christina(a)	5,214,953	89,079,463	40,007,422	3,916,811	138,218,649
Colonial(a)	4,393,858	33,878,159	11,272,518	2,727,222	52,271,757
Red Clay(a)	5,854,746	58,973,259	28,581,805	4,524,122	97,933,932
Total New Castle County	31,229,302	343,340,801	110,985,643	15,640,244	501,195,990
Kent County					
Caesar Rodney	2,547,418	9,123,458	4,290,984	1,511,468	17,473,328
Capital	6,978,504	15,144,205	5,746,685	1,739,380	29,608,774
Lake Forest	468,160	5,120,105	2,220,714	704,013	8,512,992
Milford	1,272,087	8,625,207	2,852,072	248,395	12,997,761
Smyrna	1,874,135	7,872,622	2,684,525	1,088,267	13,519,549
Total Kent County	13,140,304	45,885,597	17,794,980	5,291,523	82,112,404
Sussex County					
Cape Henlopen	9,272,529	24,798,312	18,115,650	1,323,113	53,509,604
Delmar	108,425	1,130,336	1,097,646	191,604	2,528,011
Indian River	3,621,563	40,973,620	8,044,046	743,858	53,383,087
Laurel	1,872,038	2,107,614	1,418,875	457,035	5,855,562
Seaford	1,048,669	5,939,136	2,239,315	733,939	9,961,059
Woodbridge	1,176,075	3,603,352	1,626,130	358,638	6,764,195
Total Sussex County	17,099,299	78,552,370	32,541,662	3,808,187	132,001,518
Total State	61,468,905	467,778,768	161,322,285	24,739,954	715,309,912
Vocational Districts					
New Castle	4,156,963	29,692,590	0	0	33,849,553
Polytech	810,479	5,346,276	0	51,179	6,207,934
Sussex	816,308	8,881,124	0	215,414	9,912,846
Total	5,783,750	43,919,990	0	266,593	49,970,333
Total State - All Districts	67,252,655	511,698,758	161,322,285	25,006,547	765,280,245
Percentage	8.79	66.86	21.08	3.27	100.0

(a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.

Table 3
Assessed and Full Valuation of Real Estate
2020-21

District	Assessed Valuation 2020-21	Assessment To Sales Ratio(a)	Full Valuation 2020-21
New Castle County			
Appoquinimink	2,418,597,395	0.268	9,024,617,146
NCC Tax District	17,376,462,637		64,834,643,344
Brandywine	3,428,275,964	0.262	13,085,022,763
Christina	5,595,443,653	0.272	20,571,484,018
Colonial	3,030,246,756	0.266	11,391,905,098
Red Clay	5,322,496,264	0.269	19,786,231,465
Total New Castle County	19,795,060,032		73,859,260,490
Kent County			
Caesar Rodney	943,488,200	0.199	4,741,146,734
Capital	1,352,161,200	0.202	6,693,867,327
Lake Forest	530,129,900	0.189	2,804,920,106
Milford(KC)(b)	277,236,000	0.193	1,436,455,959
Milford(SC)(b)	169,861,093	0.084	2,022,155,869
Smyrna(NCC)(c)	117,041,370	0.253	462,614,111
Smyrna(KC)(c)	696,654,300	0.191	3,647,404,712
Total Kent County	4,086,572,063		21,808,564,818
Sussex County			
Cape Henlopen	1,341,900,027	0.074	18,133,784,149
Delmar	58,666,299	0.085	690,191,753
Indian River	1,729,902,326	0.083	20,842,196,699
Laurel	129,106,046	0.087	1,483,977,540
Seaford	216,756,805	0.087	2,491,457,529
Woodbridge(KC)(d)	38,108,800	0.187	203,790,374
Woodbridge(SC)(d)	133,008,993	0.083	1,602,517,988
Total Sussex County	3,647,449,296		45,447,916,032
Total State	27,529,081,391		141,115,741,340
Vocational Districts			
NCCVT	19,795,060,032		73,859,260,490
Polytech(KC)(e)	3,837,778,400		19,527,585,213
Polytech(NCC)(e)	117,041,370		462,614,111
Sussex	3,779,201,589		47,266,281,527
Total	27,529,081,391		141,115,741,340

(a) Assessment-to-Sales Ratio Used in FY21 Equalization Formula

(b) Milford: Separate Assessment to Sales Ratios in Kent and Sussex Counties.

(c) Smyrna: Separate Assessment to Sales Ratios in New Castle and Kent Counties

(d) Woodbridge: Separate Assessment to Sales Ratios in Kent and Sussex Counties.

(e) Polytech: Separate Assessment to Sales Ratios in New Castle and Kent Counties.

Table 4
Comparison of Residential Real Estate Tax Rates
2019-20 to 2020-21

District	Debt Service			Current Expense			Tuition			Match			Total Levies		
	19-20	20-21	Change	19-20	20-21	Change	19-20	20-21	Change	19-20	20-21	Change	19-20	20-21	Change
New Castle County															
Appoquinimink	0.3971	0.3471	-0.0500	1.0990	1.3680	0.2690	0.6316	0.6816	0.0500	0.1184	0.1034	-0.0150	2.2461	2.5001	0.2540
NCC Tax District(a)	0.0000	0.0000	0.0000	0.4680	0.4680	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4680	0.4680	0.0000
Brandywine	0.2150	0.2150	0.0000	1.3710	1.3710	0.0000	0.4270	0.4270	0.0000	0.0575	0.0575	0.0000	2.0705	2.0705	0.0000
Christina	0.0750	0.0932	0.0182	1.2520	1.5920	0.3400	0.6200	0.7150	0.0950	0.0700	0.0700	0.0000	2.0170	2.4702	0.4532
Colonial	0.1550	0.1450	-0.0100	1.1180	1.1180	0.0000	0.3620	0.3720	0.0100	0.0900	0.0900	0.0000	1.7250	1.7250	0.0000
Red Clay	0.1400	0.1100	-0.0300	1.1080	1.1080	0.0000	0.5120	0.5370	0.0250	0.0800	0.0850	0.0050	1.8400	1.8400	0.0000
Kent County															
Caesar Rodney	0.2700	0.2700	0.0000	0.9300	0.9500	0.0200	0.3848	0.4548	0.0700	0.1602	0.1602	0.0000	1.7450	1.8350	0.0900
Capital	0.5161	0.5161	0.0000	1.0000	1.1200	0.1200	0.4000	0.4250	0.0250	0.1321	0.1286	-0.0035	2.0482	2.1897	0.1415
Lake Forest	0.0812	0.0808	-0.0004	0.9508	0.9508	0.0000	0.4140	0.4189	0.0049	0.1427	0.1328	-0.0099	1.5887	1.5833	-0.0054
Milford(KC)(b)	0.1745	0.1680	-0.0065	1.1390	1.1390	0.0000	0.3799	0.3766	-0.0033	0.0374	0.0328	-0.0046	1.7308	1.7164	-0.0144
Milford(SC)(b)	0.4931	0.4747	-0.0184	3.2188	3.2188	0.0000	1.0737	1.0644	-0.0093	0.1057	0.0927	-0.0130	4.8913	4.8506	-0.0407
Smyrna(NCC)(c)	0.2089	0.1888	-0.0201	0.7932	0.7932	0.0000	0.2715	0.2705	-0.0010	0.1077	0.1096	0.0019	1.3813	1.3621	-0.0192
Smyrna(KC)(c)	0.2625	0.2373	-0.0252	0.9968	0.9968	0.0000	0.3412	0.3399	-0.0013	0.1353	0.1378	0.0025	1.7358	1.7118	-0.0240
Sussex County															
Cape Henlopen	0.6910	0.6910	0.0000	1.8480	1.8480	0.0000	1.3500	1.3500	0.0000	0.1031	0.0986	-0.0045	3.9921	3.9876	-0.0045
Delmar	0.2131	0.1681	-0.0450	1.8710	1.8710	0.0000	1.7369	1.8710	0.1341	0.3807	0.3266	-0.0541	4.2017	4.2367	0.0350
Indian River	0.1770	0.1961	0.0191	2.3500	2.3500	0.0000	0.4650	0.4650	0.0000	0.0430	0.0430	0.0000	3.0350	3.0541	0.0191
Laurel	1.5300	1.4500	-0.0800	1.5000	1.5000	0.0000	1.0070	1.0990	0.0920	0.3800	0.3540	-0.0260	4.4170	4.4030	-0.0140
Seaford	0.5068	0.4838	-0.0230	2.0200	2.7400	0.7200	1.0331	1.0331	0.0000	0.3741	0.3386	-0.0355	3.9340	4.5955	0.6615
Woodbridge(KC)(d)	0.2660	0.2590	-0.0070	0.9840	0.9840	0.0000	0.3500	0.3580	0.0080	0.0800	0.0790	-0.0010	1.6800	1.6800	0.0000
Woodbridge(SC)(d)	0.8320	0.8100	-0.0220	2.3790	2.3790	0.0000	1.0940	1.1200	0.0260	0.2510	0.2470	-0.0040	4.5560	4.5560	0.0000
Vocational Districts															
New Castle	0.0210	0.0210	0.0000	0.1500	0.1500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1710	0.1710	0.0000
Polytech(KC)(e)	0.0216	0.0206	-0.0010	0.1320	0.1359	0.0039	0.0000	0.0000	0.0000	0.0012	0.0013	0.0001	0.1548	0.1578	0.0030
Polytech(NCC)(e)	0.0177	0.0170	-0.0007	0.1085	0.1117	0.0032	0.0000	0.0000	0.0000	0.0010	0.0011	0.0001	0.1272	0.1298	0.0026
Sussex	0.0239	0.0216	-0.0023	0.2350	0.2350	0.0000	0.0000	0.0000	0.0000	0.0057	0.0057	0.0000	0.2646	0.2623	-0.0023

- (a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.
 (b) Milford: Separate Assessment to Sales Ratios in Kent and Sussex Counties.
 (c) Smyrna: Separate Assessment to Sales Ratios in New Castle and Kent Counties
 (d) Woodbridge: Separate Assessment to Sales Ratios in Kent and Sussex Counties.
 (e) Polytech: Separate Assessment to Sales Ratios in New Castle and Kent Counties.

Table 5
Assessed Valuation of Real Estate
2016-17 to 2020-21

District	2016-17	2017-18	2018-19	2019-20	2020-21
New Castle County					
Appoquinimink	2,057,612,515	2,132,959,820	2,209,623,570	2,323,461,920	2,418,597,395
NCC Tax District	17,094,306,595	17,193,689,110	17,182,590,915	17,284,533,887	17,376,462,637
Brandywine	3,398,677,363	3,410,608,447	3,397,232,641	3,404,008,712	3,428,275,964
Christina	5,531,748,141	5,570,586,691	5,552,006,975	5,574,732,163	5,595,443,653
Colonial	2,874,707,889	2,915,531,296	2,941,610,191	2,991,022,806	3,030,246,756
Red Clay	5,289,173,202	5,296,962,676	5,291,741,108	5,314,770,206	5,322,496,264
Total	19,151,919,110	19,326,648,930	19,392,214,485	19,607,995,807	19,795,060,032
Kent County					
Caesar Rodney	872,011,500	888,916,600	903,058,300	927,711,100	943,488,200
Capital	1,280,447,400	1,297,910,000	1,311,814,500	1,339,902,600	1,352,161,200
Lake Forest	489,039,500	498,921,800	510,132,900	521,103,600	530,129,900
Milford	411,134,564	418,264,734	425,151,321	439,968,743	447,097,093
Smyrna	736,260,920	749,999,620	769,894,920	795,293,020	813,695,670
Total	3,788,893,884	3,854,012,754	3,920,051,941	4,023,979,063	4,086,572,063
Sussex County					
Cape Henlopen	1,176,386,336	1,215,819,911	1,247,572,902	1,299,323,252	1,341,900,027
Delmar	50,107,245	51,201,692	52,469,542	55,986,749	58,666,299
Indian River	1,493,577,312	1,546,089,254	1,592,284,251	1,680,720,776	1,729,902,326
Laurel	120,557,503	122,305,008	123,320,378	127,011,346	129,106,046
Seaford	207,393,377	209,210,051	211,024,882	213,787,855	216,756,805
Woodbridge	157,979,586	161,362,902	164,959,313	168,877,009	171,117,793
Total	3,206,001,359	3,305,988,818	3,391,631,268	3,545,706,987	3,647,449,296
Total State	26,146,814,353	26,486,650,502	26,703,897,694	27,177,681,857	27,529,081,391

Table 6
 Combined Tax Rates on Assessed Valuation of Real Estate
 (Rates per \$100 of Assessed Value)
 2020-21

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.3471	1.3680	0.6816	0.1034	2.5001
NCC Tax District	0.0000	0.4680	0.0000	0.0000	0.4680
Brandywine (a)	0.2150	1.3710	0.4270	0.0575	2.0705
Christina (a)	0.0932	1.5920	0.7150	0.0700	2.4702
Colonial (a)	0.1450	1.1180	0.3720	0.0900	1.7250
Red Clay (a)	0.1100	1.1080	0.5370	0.0850	1.8400
Kent County					
Caesar Rodney	0.2700	0.9670	0.4548	0.1602	1.8520
Capital	0.5161	1.1200	0.4250	0.1286	2.1897
Lake Forest	0.0883	0.9658	0.4189	0.1328	1.6058
Milford (KC) (b)	0.1680	1.1390	0.3766	0.0328	1.7164
Milford (SC) (b)	0.4747	3.2188	1.0644	0.0927	4.8506
Smyrna (NCC) (c)	0.1888	0.7932	0.2705	0.1096	1.3621
Smyrna (KC) (c)	0.2373	0.9968	0.3399	0.1378	1.7118
Sussex County					
Cape Henlopen	0.6910	1.8480	1.3500	0.0986	3.9876
Delmar	0.1848	1.9267	1.8710	0.3266	4.3091
Indian River	0.2094	2.3686	0.4650	0.0430	3.0860
Laurel	1.4500	1.6325	1.0990	0.3540	4.5355
Seaford	0.4838	2.7400	1.0331	0.3386	4.5955
Woodbridge (KC) (d)	0.2590	0.9948	0.3580	0.0790	1.6908
Woodbridge (SC) (d)	0.8100	2.4241	1.1200	0.2470	4.6011
Vocational Districts					
New Castle County	0.0210	0.1500	0.0000	0.0000	0.1710
Polytech (KC) (e)	0.0206	0.1359	0.0000	0.0013	0.1578
Polytech (NCC) (e)	0.0170	0.1117	0.0000	0.0011	0.1298
Sussex County	0.0216	0.2350	0.0000	0.0057	0.2623

- (a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.
 (b) Milford: Separate Assessment to Sales Ratios in Kent and Sussex Counties.
 (c) Smyrna: Separate Assessment to Sales Ratios in New Castle and Kent Counties.
 (d) Woodbridge: Separate Assessment to Sales Ratios in Kent and Sussex Counties.
 (e) Polytech: Separate Assessment to Sales Ratios in New Castle and Kent Counties.

Table 7
 Combined Tax Rates on Full Valuation of Real Estate
 (Rates per \$100 of Full Value)
 2020-21

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.0930	0.3666	0.1827	0.0277	0.6700
NCC Tax District	0.0000	0.1254	0.0000	0.0000	0.1254
Brandywine (a)	0.0563	0.3592	0.1119	0.0151	0.5425
Christina (a)	0.0254	0.4330	0.1945	0.0190	0.6719
Colonial (a)	0.0386	0.2974	0.0990	0.0239	0.4589
Red Clay (a)	0.0296	0.2981	0.1445	0.0229	0.4951
Kent County					
Caesar Rodney	0.0537	0.1924	0.0905	0.0319	0.3685
Capital	0.1043	0.2262	0.0858	0.0260	0.4423
Lake Forest	0.0167	0.1825	0.0792	0.0251	0.3035
Milford	0.0368	0.2494	0.0825	0.0072	0.3759
Smyrna	0.0456	0.1915	0.0653	0.0265	0.3289
Sussex County					
Cape Henlopen	0.0511	0.1368	0.0999	0.0073	0.2951
Delmar	0.0157	0.1638	0.1590	0.0278	0.3663
Indian River	0.0174	0.1966	0.0386	0.0036	0.2562
Laurel	0.1262	0.1420	0.0956	0.0308	0.3946
Seaford	0.0421	0.2384	0.0899	0.0295	0.3999
Woodbridge	0.0651	0.1995	0.0900	0.0199	0.3745
Vocational Districts					
New Castle County	0.0056	0.0402	0.0000	0.0000	0.0458
Polytech	0.0041	0.0267	0.0000	0.0003	0.0311
Sussex County	0.0017	0.0188	0.0000	0.0005	0.0210

(a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.