

Property Taxable Assessment Data

	Residential	Non-Residential	Total
New Castle County			
Appoquinimink	2,110,878,205	408,042,290	2,518,920,495
NCC Tax District (e)	11,038,706,828	6,380,685,866	17,419,392,694
Brandywine(f)	2,328,767,126	1,100,730,436	3,429,497,562
Christina(f)	3,150,218,314	2,407,821,290	5,558,039,604
Colonial(f)	1,591,271,116	1,484,322,759	3,075,593,875
Red Clay(f)	3,968,450,272	1,387,811,381	5,356,261,653
Total New Castle County	13,149,585,033	6,788,728,156	19,938,313,189
Kent County			
Caesar Rodney	829,549,100	134,520,000	964,069,100
Capital	778,598,600	583,808,800	1,362,407,400
Lake Forest	452,673,700	92,796,500	545,470,200
Milford(KC)(a)	179,261,300	103,250,800	282,512,100
Milford(SC)(a) (g)	145,677,955	30,441,588	176,119,543
Smyrna(NCC)(b)	85,488,170	30,836,900	116,325,070
Smyrna(KC)(b)	596,552,600	118,656,300	715,208,900
Total Kent County	3,067,801,425	1,094,310,888	4,162,112,313
Sussex County			
Cape Henlopen (g)	1,246,548,698	148,602,429	1,395,151,127
Delmar (g)	39,830,850	21,145,399	60,976,249
Indian River (g)	1,541,055,845	243,425,556	1,784,481,401
Laurel (g)	90,029,424	41,001,105	131,030,529
Seaford (g)	147,548,805	72,073,000	219,621,805
Woodbridge(KC)(c)	32,952,800	5,617,500	38,570,300
Woodbridge(SC)(c) (g)	85,405,872	50,108,221	135,514,093
Total Sussex County	3,183,372,294	581,973,210	3,765,345,504
Total State	19,400,758,752	8,465,012,254	27,865,771,006
Vocational Districts			
New Castle	13,149,585,033	6,788,728,156	19,938,313,189
Polytech(KC)(d)	2,869,588,100	1,038,649,900	3,908,238,000
Polytech(NCC)(d)	85,488,170	30,836,900	116,325,070
Sussex	3,296,097,449	606,797,298	3,902,894,747
Total	19,400,758,752	8,465,012,254	27,865,771,006
New Castle County including Smyrna	13,235,073,203	6,819,565,056	20,054,638,259

Table 1
 District Assessment, Number of Capitations and Authorized Tax Rates
 For Debt Service, Current Expense, Tuition, Match and Total Levies
 2021-22

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	2,518,920,495		0.3671		1.3680	1.3680		0.7016		0.1037		2.5404	2.5404	
NCC Tax District (e)	17,419,392,694		0.0000		0.4680	0.4680				0.0000		0.4680	0.4680	
Brandywine(f)	3,429,497,562		0.2150		1.3710	1.3710		0.4270		0.0575		2.0705	2.0705	
Christina(f)	5,558,039,604		0.0780		1.6420	1.6420		0.7450		0.1110		2.5760	2.5760	
Colonial(f)	3,075,593,875		0.1200		1.1180	1.1180		0.3720		0.0950		1.7050	1.7050	
Red Clay(f)	5,356,261,653		0.1200		1.1080	1.1080		0.5270		0.0750		1.8300	1.8300	
Total New Castle County	19,938,313,189													
Kent County														
Caesar Rodney	964,069,100	13,729	0.2700		0.9500	0.9500	12.00	0.4848		0.1702		1.8750	1.8750	12.00
Capital	1,362,407,400		0.5300		1.1500	1.1500		0.5200		0.0841		2.2841	2.2841	
Lake Forest	545,470,200	8,234	0.0808	5.00	0.9508	0.9508	10.00	0.3131		0.1517		1.4964	1.4964	15.00
Milford(KC)(a)	282,512,100		0.1621		1.1390	1.1390		0.3630		0.0354		1.6995	1.6995	
Milford(SC)(a) (g)	176,119,543		0.4580		3.2188	3.2188		1.0259		0.1001		4.8028	4.8028	
Smyrna(NCC)(b)	116,325,070		0.1610		1.0485	1.0485		0.2918		0.1107		1.6120	1.6120	
Smyrna(KC)(b)	715,208,900		0.2024		1.3173	1.3173		0.3669		0.1392		2.0258	2.0258	
Total Kent County	4,162,112,313													
Sussex County														
Cape Henlopen (g)	1,395,151,127		0.6910		1.8480	1.8480		1.3329		0.1015		3.9734	3.9734	
Delmar (g)	60,976,249	3,375	0.1328	3.00	1.8710	1.8710	10.00	2.0938		0.3072		4.4048	4.4048	13.00
Indian River (g)	1,784,481,401	46,513	0.3168	5.00	2.3500	2.3500	7.00	0.5050		0.0343		3.2061	3.2061	12.00
Laurel (g)	131,030,529	7,117	1.3600		1.5000	1.5000	24.30	1.0760		0.3140		4.2500	4.2500	24.30
Seaford (g)	219,621,805		0.3107		2.7400	2.7400		0.8772		0.2288		4.1567	4.1567	
Woodbridge(KC)(c)	38,570,300	464	0.2500		0.9840	0.9840	8.82	0.3680		0.0780		1.6800	1.6800	8.82
Woodbridge(SC)(c) (g)	135,514,093	6,811	0.7820		2.3790	2.3790	8.82	1.1510		0.2440		4.5560	4.5560	8.82
Total Sussex County	3,765,345,504													
Total State	27,865,771,006													
Vocational Districts														
New Castle	19,938,313,189		0.0195		0.1500	0.1500				0.0000		0.1695	0.1695	
Polytech(KC)(d)	3,908,238,000		0.0200		0.1359	0.1359				0.0012		0.1571	0.1571	
Polytech(NCC)(d)	116,325,070		0.0164		0.1117	0.1117				0.0010		0.1291	0.1291	
Sussex	3,902,894,747		0.0200		0.2650	0.2650				0.0057		0.2907	0.2907	
Total	27,865,771,006													

- (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 7/1/21; Kent County Assessment as of 6/15/21; and Sussex County Assessment as of 6/30/21.

Table 2
Estimated Amount of Tax Collectible for Debt Service, Current Expense, Tuition and Match
2021-22

District	Debt Service	Current Expense	Tuition	Match	Total Amount
New Castle County					
Appoquinimink	9,246,957	34,458,832	17,672,746	2,612,121	63,990,656
NCC Tax District	0	81,522,758	0	0	81,522,758
Brandywine(a)	7,373,420	47,018,412	14,643,955	1,971,961	71,007,748
Christina(a)	4,335,271	91,263,010	41,407,395	6,169,424	143,175,100
Colonial(a)	3,690,713	34,385,140	11,441,209	2,921,814	52,438,876
Red Clay(a)	6,427,514	59,347,379	28,227,499	4,017,196	98,019,588
Total New Castle County	31,073,875	347,995,531	113,392,804	17,692,516	510,154,726
Kent County					
Caesar Rodney	2,602,987	9,323,404	4,673,807	1,640,846	18,241,044
Capital	7,220,759	15,667,685	7,084,518	1,146,003	31,118,965
Lake Forest	481,910	5,268,671	1,707,867	827,478	8,285,926
Milford	1,264,580	8,886,749	2,832,329	276,305	13,259,963
Smyrna	1,634,866	10,641,115	2,963,538	1,124,343	16,363,862
Total Kent County	13,205,102	49,787,624	19,262,059	5,014,975	87,269,760
Sussex County					
Cape Henlopen	9,640,494	25,782,393	18,595,969	1,416,078	55,434,934
Delmar	91,101	1,174,616	1,276,721	187,319	2,729,757
Indian River	5,885,802	42,260,904	9,011,631	612,077	57,770,414
Laurel	1,782,015	2,138,401	1,409,888	411,436	5,741,740
Seaford	682,365	6,017,637	1,926,522	502,495	9,129,019
Woodbridge	1,156,146	3,667,578	1,701,706	360,739	6,886,169
Total Sussex County	19,237,923	81,041,529	33,922,437	3,490,144	137,692,033
Total State	63,516,900	478,824,684	166,577,300	26,197,635	735,116,519
Vocational Districts					
New Castle	3,887,971	29,907,470	0	0	33,795,441
Polytech	800,725	5,441,231	0	48,062	6,290,018
Sussex	780,579	10,342,671	0	222,465	11,345,715
Total	5,469,275	45,691,372	0	270,527	51,431,174
Total State - All Districts	68,986,175	524,516,056	166,577,300	26,468,162	786,547,693
Percentage	8.77	66.69	21.18	3.37	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
2021-22

District	Assessed Valuation 2021-22	Assessment To Sales Ratio(a)	Full Valuation 2021-22
New Castle County			
Appoquinimink	2,518,920,495	0.267	9,434,159,157
NCC Tax District	17,419,392,694		61,216,759,081
Brandywine	3,429,497,562	0.274	12,516,414,460
Christina	5,558,039,604	0.293	18,969,418,444
Colonial	3,075,593,875	0.292	10,532,855,736
Red Clay	5,356,261,653	0.279	19,198,070,441
Total New Castle County	19,938,313,189		70,650,918,238
Kent County			
Caesar Rodney	964,069,100	0.201	4,796,363,682
Capital	1,362,407,400	0.220	6,192,760,909
Lake Forest	545,470,200	0.194	2,811,702,062
Milford(KC)(b)	282,512,100	0.211	1,338,919,905
Milford(SC)(b)	176,119,543	0.078	2,257,942,859
Smyrna(NCC)(c)	116,325,070	0.260	447,404,115
Smyrna(KC)(c)	715,208,900	0.195	3,667,737,949
Total Kent County	4,162,112,313		21,512,831,481
Sussex County			
Cape Henlopen	1,395,151,127	0.070	19,930,730,386
Delmar	60,976,249	0.078	781,746,782
Indian River	1,784,481,401	0.075	23,793,085,347
Laurel	131,030,529	0.077	1,701,695,182
Seaford	219,621,805	0.085	2,583,785,941
Woodbridge(KC)(d)	38,570,300	0.207	186,329,952
Woodbridge(SC)(d)	135,514,093	0.077	1,759,923,286
Total Sussex County	3,765,345,504		50,737,296,876
 Total State	 27,865,771,006		 142,901,046,595
Vocational Districts			
NCCVT	19,938,313,189		70,650,918,238
Polytech(KC)(e)	3,908,238,000		18,993,814,458
Polytech(NCC)(e)	116,325,070		447,404,115
Sussex	3,902,894,747		52,808,909,783
Total	27,865,771,006		142,901,046,595

(a) Assessment-to-Sales Ratio Used in FY22 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
2020-21 to 2021-22

District	Debt Service			Current Expense			Tuition			Match			Total Levies		
	20-21	21-22	Change	20-21	21-22	Change	20-21	21-22	Change	20-21	21-22	Change	20-21	21-22	Change
New Castle County															
Appoquinimink	0.3471	0.3671	0.0200	1.3680	1.3680	0.0000	0.6816	0.7016	0.0200	0.1034	0.1037	0.0003	2.5001	2.5404	0.0403
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	0.0932	0.0780	-0.0152	1.5920	1.6420	0.0500	0.7150	0.7450	0.0300	0.0700	0.1110	0.0410	2.4702	2.5760	0.1058
Colonial	0.1450	0.1200	-0.0250	1.1180	1.1180	0.0000	0.3720	0.3720	0.0000	0.0900	0.0950	0.0050	1.7250	1.7050	-0.0200
Red Clay	0.1100	0.1200	0.0100	1.1080	1.1080	0.0000	0.5370	0.5270	-0.0100	0.0850	0.0750	-0.0100	1.8400	1.8300	-0.0100
Kent County															
Caesar Rodney	0.2700	0.2700	0.0000	0.9500	0.9500	0.0000	0.4548	0.4848	0.0300	0.1602	0.1702	0.0100	1.8350	1.8750	0.0400
Capital	0.5161	0.5300	0.0139	1.1200	1.1500	0.0300	0.4250	0.5200	0.0950	0.1286	0.0841	-0.0445	2.1897	2.2841	0.0944
Lake Forest	0.0808	0.0808	0.0000	0.9508	0.9508	0.0000	0.4189	0.3131	-0.1058	0.1328	0.1517	0.0189	1.5833	1.4964	-0.0869
Milford(KC)(b)	0.1680	0.1621	-0.0059	1.1390	1.1390	0.0000	0.3766	0.3630	-0.0136	0.0328	0.0354	0.0026	1.7164	1.6995	-0.0169
Milford(SC)(b)	0.4747	0.4580	-0.0167	3.2188	3.2188	0.0000	1.0644	1.0259	-0.0385	0.0927	0.1001	0.0074	4.8506	4.8028	-0.0478
Smyrna(NCC)(c)	0.1888	0.1610	-0.0278	0.7932	1.0485	0.2553	0.2705	0.2918	0.0213	0.1096	0.1107	0.0011	1.3621	1.6120	0.2499
Smyrna(KC)(c)	0.2373	0.2024	-0.0349	0.9968	1.3173	0.3205	0.3399	0.3669	0.0270	0.1378	0.1392	0.0014	1.7118	2.0258	0.3140
Sussex County															
Cape Henlopen	0.6910	0.6910	0.0000	1.8480	1.8480	0.0000	1.3500	1.3329	-0.0171	0.0986	0.1015	0.0029	3.9876	3.9734	-0.0142
Delmar	0.1681	0.1328	-0.0353	1.8710	1.8710	0.0000	1.8710	2.0938	0.2228	0.3266	0.3072	-0.0194	4.2367	4.4048	0.1681
Indian River	0.1961	0.3168	0.1207	2.3500	2.3500	0.0000	0.4650	0.5050	0.0400	0.0430	0.0343	-0.0087	3.0541	3.2061	0.1520
Laurel	1.4500	1.3600	-0.0900	1.5000	1.5000	0.0000	1.0990	1.0760	-0.0230	0.3540	0.3140	-0.0400	4.4030	4.2500	-0.1530
Seaford	0.4838	0.3107	-0.1731	2.7400	2.7400	0.0000	1.0331	0.8772	-0.1559	0.3386	0.2288	-0.1098	4.5955	4.1567	-0.4388
Woodbridge(KC)(d)	0.2590	0.2500	-0.0090	0.9840	0.9840	0.0000	0.3580	0.3680	0.0100	0.0790	0.0780	-0.0010	1.6800	1.6800	0.0000
Woodbridge(SC)(d)	0.8100	0.7820	-0.0280	2.3790	2.3790	0.0000	1.1200	1.1510	0.0310	0.2470	0.2440	-0.0030	4.5560	4.5560	0.0000
Vocational Districts															
New Castle	0.0210	0.0195	-0.0015	0.1500	0.1500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1710	0.1695	-0.0015
Polytech(KC)(e)	0.0206	0.0200	-0.0006	0.1359	0.1359	0.0000	0.0000	0.0000	0.0000	0.0013	0.0012	-0.0001	0.1578	0.1571	-0.0007
Polytech(NCC)(e)	0.0170	0.0164	-0.0006	0.1117	0.1117	0.0000	0.0000	0.0000	0.0000	0.0011	0.0010	-0.0001	0.1298	0.1291	-0.0007
Sussex	0.0216	0.0200	-0.0016	0.2350	0.2650	0.0300	0.0000	0.0000	0.0000	0.0057	0.0057	0.0000	0.2623	0.2907	0.0284

- (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
2017-18 to 2021-22

District	2017-18	2018-19	2019-20	2020-21	2021-22
New Castle County					
Appoquinimink	2,132,959,820	2,209,623,570	2,323,461,920	2,418,597,395	2,518,920,495
NCC Tax District	17,193,689,110	17,182,590,915	17,284,533,887	17,376,462,637	17,419,392,694
Brandywine	3,410,608,447	3,397,232,641	3,404,008,712	3,428,275,964	3,429,497,562
Christina	5,570,586,691	5,552,006,975	5,574,732,163	5,595,443,653	5,558,039,604
Colonial	2,915,531,296	2,941,610,191	2,991,022,806	3,030,246,756	3,075,593,875
Red Clay	5,296,962,676	5,291,741,108	5,314,770,206	5,322,496,264	5,356,261,653
Total	19,326,648,930	19,392,214,485	19,607,995,807	19,795,060,032	19,938,313,189
Kent County					
Caesar Rodney	888,916,600	903,058,300	927,711,100	943,488,200	964,069,100
Capital	1,297,910,000	1,311,814,500	1,339,902,600	1,352,161,200	1,362,407,400
Lake Forest	498,921,800	510,132,900	521,103,600	530,129,900	545,470,200
Milford	418,264,734	425,151,321	439,968,743	447,097,093	458,631,643
Smyrna	749,999,620	769,894,920	795,293,020	813,695,670	831,533,970
Total	3,854,012,754	3,920,051,941	4,023,979,063	4,086,572,063	4,162,112,313
Sussex County					
Cape Henlopen	1,215,819,911	1,247,572,902	1,299,323,252	1,341,900,027	1,395,151,127
Delmar	51,201,692	52,469,542	55,986,749	58,666,299	60,976,249
Indian River	1,546,089,254	1,592,284,251	1,680,720,776	1,729,902,326	1,784,481,401
Laurel	122,305,008	123,320,378	127,011,346	129,106,046	131,030,529
Seaford	209,210,051	211,024,882	213,787,855	216,756,805	219,621,805
Woodbridge	161,362,902	164,959,313	168,877,009	171,117,793	174,084,393
Total	3,305,988,818	3,391,631,268	3,545,706,987	3,647,449,296	3,765,345,504
Total State	26,486,650,502	26,703,897,694	27,177,681,857	27,529,081,391	27,865,771,006

Table 6
 Combined Tax Rates on Assessed Valuation of Real Estate
 (Rates per \$100 of Assessed Value)
 2021-22

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.3671	1.3680	0.7016	0.1037	2.5404
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)	0.0780	1.6420	0.7450	0.1110	2.5760
Colonial (a)	0.1200	1.1180	0.3720	0.0950	1.7050
Red Clay (a)	0.1200	1.1080	0.5270	0.0750	1.8300
Kent County					
Caesar Rodney	0.2700	0.9671	0.4848	0.1702	1.8921
Capital	0.5300	1.1500	0.5200	0.0841	2.2841
Lake Forest	0.0883	0.9659	0.3131	0.1517	1.5190
Milford (KC) (b)	0.1621	1.1390	0.3630	0.0354	1.6995
Milford (SC) (b)	0.4580	3.2188	1.0259	0.1001	4.8028
Smyrna (NCC) (c)	0.1610	1.0485	0.2918	0.1107	1.6120
Smyrna (KC) (c)	0.2024	1.3173	0.3669	0.1392	2.0258
Sussex County					
Cape Henlopen	0.6910	1.8480	1.3329	0.1015	3.9734
Delmar	0.1494	1.9264	2.0938	0.3072	4.4768
Indian River	0.3298	2.3682	0.5050	0.0343	3.2373
Laurel	1.3600	1.6320	1.0760	0.3140	4.3820
Seaford	0.3107	2.7400	0.8772	0.2288	4.1567
Woodbridge (KC) (d)	0.2500	0.9946	0.3680	0.0780	1.6906
Woodbridge (SC) (d)	0.7820	2.4233	1.1510	0.2440	4.6003
Vocational Districts					
New Castle County	0.0195	0.1500	0.0000	0.0000	0.1695
Polytech (KC) (e)	0.0200	0.1359	0.0000	0.0012	0.1571
Polytech (NCC) (e)	0.0164	0.1117	0.0000	0.0010	0.1291
Sussex County	0.0200	0.2650	0.0000	0.0057	0.2907

- (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)
 2021-22

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.0980	0.3653	0.1873	0.0277	0.6783
NCC Tax District	0.0000	0.1332	0.0000	0.0000	0.1332
Brandywine (a)	0.0589	0.3757	0.1170	0.0158	0.5674
Christina (a)	0.0229	0.4811	0.2183	0.0325	0.7548
Colonial (a)	0.0350	0.3265	0.1086	0.0277	0.4978
Red Clay (a)	0.0335	0.3091	0.1470	0.0209	0.5105
Kent County					
Caesar Rodney	0.0543	0.1944	0.0974	0.0342	0.3803
Capital	0.1166	0.2530	0.1144	0.0185	0.5025
Lake Forest	0.0171	0.1874	0.0607	0.0294	0.2946
Milford	0.0352	0.2471	0.0787	0.0077	0.3687
Smyrna	0.0397	0.2586	0.0720	0.0273	0.3976
Sussex County					
Cape Henlopen	0.0484	0.1294	0.0933	0.0071	0.2782
Delmar	0.0117	0.1503	0.1633	0.0240	0.3493
Indian River	0.0247	0.1776	0.0379	0.0026	0.2428
Laurel	0.1047	0.1257	0.0829	0.0242	0.3375
Seaford	0.0264	0.2329	0.0746	0.0194	0.3533
Woodbridge	0.0594	0.1884	0.0874	0.0185	0.3537
Vocational Districts					
New Castle County	0.0055	0.0423	0.0000	0.0000	0.0478
Polytech	0.0041	0.0280	0.0000	0.0002	0.0323
Sussex County	0.0015	0.0196	0.0000	0.0004	0.0215

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