

Property Taxable Assessment Data

	Residential	Non-Residential	Total
New Castle County			
Appoquinimink	2,301,840,367	418,680,753	2,720,521,120
NCC Tax District (e)	11,193,936,386	6,548,254,566	17,742,190,952
Brandywine(f)	2,345,866,839	1,129,800,396	3,475,667,235
Christina(f)	3,196,699,442	2,427,272,520	5,623,971,962
Colonial(f)	1,648,896,930	1,497,273,809	3,146,170,739
Red Clay(f)	4,002,473,175	1,493,907,841	5,496,381,016
Total New Castle County	13,495,776,753	6,966,935,319	20,462,712,072
Kent County			
Caesar Rodney	851,385,000	157,170,600	1,008,555,600
Capital	804,834,300	588,717,200	1,393,551,500
Lake Forest	477,320,000	93,736,400	571,056,400
Milford(KC)(a)	187,714,800	106,396,500	294,111,300
Milford(SC)(a) (g)	153,103,425	33,447,623	186,551,048
Smyrna(NCC)(b)	86,002,370	31,323,300	117,325,670
Smyrna(KC)(b)	638,130,000	124,524,300	762,654,300
Total Kent County	3,198,489,895	1,135,315,923	4,333,805,818
Sussex County			
Cape Henlopen (g)	1,372,403,598	156,478,929	1,528,882,527
Delmar (g)	41,219,550	21,992,049	63,211,599
Indian River (g)	1,663,773,237	253,005,270	1,916,778,507
Laurel (g)	93,741,691	41,196,555	134,938,246
Seaford (g)	153,395,755	72,825,110	226,220,865
Woodbridge(KC)(c)	33,470,400	5,676,600	39,147,000
Woodbridge(SC)(c) (g)	93,986,254	51,316,521	145,302,775
Total Sussex County	3,451,990,485	602,491,034	4,054,481,519
Total State	20,146,257,133	8,704,742,276	28,850,999,409
Vocational Districts			
New Castle	13,495,776,753	6,966,935,319	20,462,712,072
Polytech(KC)(d)	2,992,854,500	1,076,221,600	4,069,076,100
Polytech(NCC)(d)	86,002,370	31,323,300	117,325,670
Sussex	3,571,623,510	630,262,057	4,201,885,567
Total	20,146,257,133	8,704,742,276	28,850,999,409
New Castle County including Smyrna	13,581,779,123	6,998,258,619	20,580,037,742

Table 1
 District Assessment, Number of Capitations and Authorized Tax Rates
 For Debt Service, Current Expense, Tuition, Match and Total Levies
 2023-24

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	2,720,521,120		0.3671		1.3680	1.3680		0.7516		0.1108		2.5975	2.5975	
NCC Tax District (e)	17,742,190,952		0.0000		0.4680	0.4680				0.0000		0.4680	0.4680	
Brandywine(f)	3,475,667,235		0.1750		1.3710	1.3710		0.4470		0.0575		2.0505	2.0505	
Christina(f)	5,623,971,962		0.0680		1.6920	1.6920		0.8450		0.1070		2.7120	2.7120	
Colonial(f)	3,146,170,739		0.0700		1.1180	1.1180		0.3100		0.1000		1.5980	1.5980	
Red Clay(f)	5,496,381,016		0.1300		1.1080	1.1080		0.5270		0.0650		1.8300	1.8300	
Total New Castle County	20,462,712,072													
Kent County														
Caesar Rodney	1,008,555,600	13,920	0.2200		0.9500	0.9500	12.00	0.6148		0.1902		1.9750	1.9750	12.00
Capital	1,393,551,500		0.5300		1.2400	1.2400		0.5900		0.0644		2.4244	2.4244	
Lake Forest	571,056,400	8,576	0.0496	5.00	1.1398	1.1398	10.00	0.4499		0.1619		1.8012	1.8012	15.00
Milford(KC)(a)	294,111,300		0.2570		1.1390	1.1390		0.2203		0.0340		1.6503	1.6503	
Milford(SC)(a) (g)	186,551,048		0.7263		3.2188	3.2188		0.6225		0.0962		4.6638	4.6638	
Smyrna(NCC)(b)	117,325,670		0.2251		1.0485	1.0485		0.2720		0.1294		1.6750	1.6750	
Smyrna(KC)(b)	762,654,300		0.2830		1.3173	1.3173		0.3419		0.1626		2.1048	2.1048	
Total Kent County	4,333,805,818													
Sussex County														
Cape Henlopen (g)	1,528,882,527		0.6910		1.9980	1.9980		1.2038		0.1354		4.0282	4.0282	
Delmar (g)	63,211,599	3,467	0.1433	3.00	1.8710	1.8710	10.00	1.7621		0.3000		4.0764	4.0764	13.00
Indian River (g)	1,916,778,507	55,880	0.2993	5.00	2.3500	2.3500	7.00	0.5514		0.0333		3.2340	3.2340	12.00
Laurel (g)	134,938,246	7,468	1.3200		1.5000	1.5000	24.30	1.6430		0.4490		4.9120	4.9120	24.30
Seaford (g)	226,220,865		0.3307		2.7400	2.7400		0.8211		0.2097		4.1015	4.1015	
Woodbridge(KC)(c)	39,147,000	485	0.1970		0.9840	0.9840	8.82	0.5410		0.0860		1.8080	1.8080	8.82
Woodbridge(SC)(c) (g)	145,302,775	7,082	0.6030		2.3790	2.3790	8.82	1.6560		0.2650		4.9030	4.9030	8.82
Total Sussex County	4,054,481,519													
Total State	28,850,999,409													
Vocational Districts														
New Castle	20,462,712,072		0.0240		0.1500	0.1500				0.0000		0.1740	0.1740	
Polytech(KC)(d)	4,069,076,100		0.0192		0.1386	0.1386				0.0013		0.1591	0.1591	
Polytech(NCC)(d)	117,325,670		0.0158		0.1139	0.1139				0.0011		0.1308	0.1308	
Sussex	4,201,885,567		0.1607		0.2850	0.2850				0.0057		0.4514	0.4514	
Total	28,850,999,409													

- (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 7/5/23; Kent County Assessment as of 6/30/23; and Sussex County Assessment as of 6/30/23.

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

Table 2
 Estimated Amount of Tax Collectible for Debt Service, Current Expense, Tuition and Match
 2023-24

District	Debt Service	Current Expense	Tuition	Match	Total Amount
New Castle County					
Appoquinimink	9,987,033	37,216,729	20,447,437	3,014,337	70,665,536
NCC Tax District	0	83,033,454	0	0	83,033,454
Brandywine(a)	6,082,418	47,651,398	15,536,233	1,998,509	71,268,558
Christina(a)	3,824,301	95,157,606	47,522,563	6,017,650	152,522,120
Colonial(a)	2,202,320	35,174,189	9,753,129	3,146,171	50,275,809
Red Clay(a)	7,145,295	60,899,902	28,965,928	3,572,648	100,583,773
Total New Castle County	29,241,367	359,133,278	122,225,290	17,749,315	528,349,250
Kent County					
Caesar Rodney	2,218,822	9,748,318	6,200,600	1,918,273	20,086,013
Capital	7,385,823	17,280,039	8,221,954	897,447	33,785,263
Lake Forest	326,124	6,594,661	2,569,183	924,540	10,414,508
Milford	2,110,786	9,354,633	1,809,207	279,460	13,554,086
Smyrna	2,422,412	11,276,605	2,926,641	1,391,895	18,017,553
Total Kent County	14,463,967	54,254,256	21,727,585	5,411,615	95,857,423
Sussex County					
Cape Henlopen	10,564,578	30,547,073	18,404,688	2,070,107	61,586,446
Delmar	100,983	1,217,359	1,113,852	189,635	2,621,829
Indian River	6,016,318	45,435,455	10,569,117	638,287	62,659,177
Laurel	1,781,185	2,205,546	2,217,035	605,873	6,809,639
Seaford	748,112	6,198,452	1,857,500	474,385	9,278,449
Woodbridge	953,295	3,908,700	2,617,999	418,719	7,898,713
Total Sussex County	20,164,471	89,512,585	36,780,191	4,397,006	150,854,253
Total State	63,869,805	502,900,119	180,733,066	27,557,936	775,060,926
Vocational Districts					
New Castle	4,911,051	30,694,068	0	0	35,605,119
Polytech	799,800	5,773,373	0	54,189	6,627,362
Sussex	6,752,430	11,975,374	0	239,507	18,967,311
Total	12,463,281	48,442,815	0	293,696	61,199,792
Total State - All Districts	76,333,086	551,342,934	180,733,066	27,851,632	836,260,718
Percentage	9.13	65.93	21.61	3.33	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
2023-24

District	Assessed Valuation 2023-24	Assessment To Sales Ratio(a)	Full Valuation 2023-24
New Castle County			
Appoquinimink	2,720,521,120	0.217	12,536,963,687
NCC Tax District	17,742,190,952		79,623,294,102
Brandywine	3,475,667,235	0.218	15,943,427,683
Christina	5,623,971,962	0.227	24,775,206,881
Colonial	3,146,170,739	0.226	13,921,109,465
Red Clay	5,496,381,016	0.220	24,983,550,073
Total New Castle County	20,462,712,072	0.249	92,160,257,789
Kent County			
Caesar Rodney	1,008,555,600	0.198	5,093,715,152
Capital	1,393,551,500	0.230	6,058,919,565
Lake Forest	571,056,400	0.194	2,943,589,691
Milford(KC)(b)	294,111,300	0.219	1,342,973,973
Milford(SC)(b)	186,551,048	0.063	2,961,127,746
Smyrna(NCC)(c)	117,325,670	0.194	604,771,495
Smyrna(KC)(c)	762,654,300	0.201	3,794,300,000
Total Kent County	4,333,805,818		22,799,397,622
Sussex County			
Cape Henlopen	1,528,882,527	0.055	27,797,864,127
Delmar	63,211,599	0.068	929,582,338
Indian River	1,916,778,507	0.064	29,949,664,172
Laurel	134,938,246	0.068	1,984,385,971
Seaford	226,220,865	0.069	3,278,563,261
Woodbridge(KC)(d)	39,147,000	0.196	199,729,592
Woodbridge(SC)(d)	145,302,775	0.063	2,306,393,254
Total Sussex County	4,054,481,519		66,446,182,715
Total State	28,850,999,409		181,405,838,126
Vocational Districts			
NCCVT	20,462,712,072		92,160,257,789
Polytech(KC)(e)	4,069,076,100		19,433,227,973
Polytech(NCC)(e)	117,325,670		604,771,495
Sussex	4,201,885,567		69,207,580,869
Total	28,850,999,409		181,405,838,126

(a) Assessment-to-Sales Ratio Used in FY23 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
2022-23 to 2023-24

District	Debt Service			Current Expense			Tuition			Match			Total Levies		
	22-23	23-24	Change	22-23	23-24	Change	22-23	23-24	Change	22-23	23-24	Change	22-23	23-24	Change
New Castle County															
Appoquinimink	0.3671	0.3671	0.0000	1.3680	1.3680	0.0000	0.7116	0.7516	0.0400	0.1366	0.1108	-0.0258	2.5833	2.5975	0.0142
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	0.1750	-0.0400	1.3710	1.3710	0.0000	0.4270	0.4470	0.0200	0.0575	0.0575	0.0000	2.0705	2.0505	-0.0200
Christina	0.0730	0.0680	-0.0050	1.6920	1.6920	0.0000	0.7740	0.8450	0.0710	0.1240	0.1070	-0.0170	2.6630	2.7120	0.0490
Colonial	0.1000	0.0700	-0.0300	1.1180	1.1180	0.0000	0.3450	0.3100	-0.0350	0.1420	0.1000	-0.0420	1.7050	1.5980	-0.1070
Red Clay	0.1200	0.1300	0.0100	1.1080	1.1080	0.0000	0.5270	0.5270	0.0000	0.0750	0.0650	-0.0100	1.8300	1.8300	0.0000
Kent County															
Caesar Rodney	0.2500	0.2200	-0.0300	0.9500	0.9500	0.0000	0.5248	0.6148	0.0900	0.1702	0.1902	0.0200	1.8950	1.9750	0.0800
Capital	0.5300	0.5300	0.0000	1.1900	1.2400	0.0500	0.5700	0.5900	0.0200	0.0991	0.0644	-0.0347	2.3891	2.4244	0.0353
Lake Forest	0.0496	0.0496	0.0000	0.9508	1.1398	0.1890	0.4499	0.4499	0.0000	0.1619	0.1619	0.0000	1.6122	1.8012	0.1890
Milford(KC)(b)	0.1363	0.2570	0.1207	1.1390	1.1390	0.0000	0.3514	0.2203	-0.1311	0.0348	0.0340	-0.0008	1.6615	1.6503	-0.0112
Milford(SC)(b)	0.3852	0.7263	0.3411	3.2188	3.2188	0.0000	0.9933	0.6225	-0.3708	0.0984	0.0962	-0.0022	4.6957	4.6638	-0.0319
Smyrna(NCC)(c)	0.1592	0.2251	0.0659	1.0485	1.0485	0.0000	0.2841	0.2720	-0.0121	0.1606	0.1294	-0.0312	1.6524	1.6750	0.0226
Smyrna(KC)(c)	0.2001	0.2830	0.0829	1.3173	1.3173	0.0000	0.3572	0.3419	-0.0153	0.2020	0.1626	-0.0394	2.0766	2.1048	0.0282
Sussex County															
Cape Henlopen	0.6910	0.6910	0.0000	1.9980	1.9980	0.0000	1.1739	1.2038	0.0299	0.1093	0.1354	0.0261	3.9722	4.0282	0.0560
Delmar	0.1477	0.1433	-0.0044	1.8710	1.8710	0.0000	1.5486	1.7621	0.2135	0.4780	0.3000	-0.1780	4.0453	4.0764	0.0311
Indian River	0.3950	0.2993	-0.0957	2.3500	2.3500	0.0000	0.5045	0.5514	0.0469	0.0334	0.0333	-0.0001	3.2829	3.2340	-0.0489
Laurel	1.3400	1.3200	-0.0200	1.5000	1.5000	0.0000	1.0980	1.6430	0.5450	0.3098	0.4490	0.1392	4.2478	4.9120	0.6642
Seaford	0.3554	0.3307	-0.0247	2.7400	2.7400	0.0000	0.7681	0.8211	0.0530	0.2288	0.2097	-0.0191	4.0923	4.1015	0.0092
Woodbridge(KC)(d)	0.2360	0.1970	-0.0390	0.9840	0.9840	0.0000	0.3840	0.5410	0.1570	0.0760	0.0860	0.0100	1.6800	1.8080	0.1280
Woodbridge(SC)(d)	0.7370	0.6030	-0.1340	2.3790	2.3790	0.0000	1.2030	1.6560	0.4530	0.2370	0.2650	0.0280	4.5560	4.9030	0.3470
Vocational Districts															
New Castle	0.0240	0.0240	0.0000	0.1500	0.1500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1740	0.1740	0.0000
Polytech(KC)(e)	0.0197	0.0192	-0.0005	0.1359	0.1386	0.0027	0.0000	0.0000	0.0000	0.0013	0.0013	0.0000	0.1569	0.1591	0.0022
Polytech(NCC)(e)	0.0156	0.0158	0.0002	0.1081	0.1139	0.0058	0.0000	0.0000	0.0000	0.0010	0.0011	0.0001	0.1247	0.1308	0.0061
Sussex	0.0550	0.1607	0.1057	0.2750	0.2850	0.0100	0.0000	0.0000	0.0000	0.0057	0.0057	0.0000	0.3357	0.4514	0.1157

(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
2019-20 to 2023-24

District	2019-20	2020-21	2021-22	2022-23	2023-24
New Castle County					
Appoquinimink	2,323,461,920	2,418,597,395	2,518,920,495	2,615,848,503	2,720,521,120
NCC Tax District	17,284,533,887	17,376,462,637	17,419,392,694	17,649,066,227	17,742,190,952
Brandywine	3,404,008,712	3,428,275,964	3,429,497,562	3,445,863,188	3,475,667,235
Christina	5,574,732,163	5,595,443,653	5,558,039,604	5,597,445,044	5,623,971,962
Colonial	2,991,022,806	3,030,246,756	3,075,593,875	3,136,236,771	3,146,170,739
Red Clay	5,314,770,206	5,322,496,264	5,356,261,653	5,469,521,224	5,496,381,016
Total	19,607,995,807	19,795,060,032	19,938,313,189	20,264,914,730	20,462,712,072
Kent County					
Caesar Rodney	927,711,100	943,488,200	964,069,100	996,961,600	1,008,555,600
Capital	1,339,902,600	1,352,161,200	1,362,407,400	1,375,168,300	1,393,551,500
Lake Forest	521,103,600	530,129,900	545,470,200	558,137,200	571,056,400
Milford	439,968,743	447,097,093	458,631,643	472,203,343	480,662,348
Smyrna	795,293,020	813,695,670	831,533,970	858,114,170	879,979,970
Total	4,023,979,063	4,086,572,063	4,162,112,313	4,260,584,613	4,333,805,818
Sussex County					
Cape Henlopen	1,299,323,252	1,341,900,027	1,395,151,127	1,459,158,027	1,528,882,527
Delmar	55,986,749	58,666,299	60,976,249	61,685,749	63,211,599
Indian River	1,680,720,776	1,729,902,326	1,784,481,401	1,851,008,568	1,916,778,507
Laurel	127,011,346	129,106,046	131,030,529	132,895,096	134,938,246
Seaford	213,787,855	216,756,805	219,621,805	222,556,755	226,220,865
Woodbridge	168,877,009	171,117,793	174,084,393	177,931,458	184,449,775
Total	3,545,706,987	3,647,449,296	3,765,345,504	3,905,235,653	4,054,481,519
Total State	27,177,681,857	27,529,081,391	27,865,771,006	28,430,734,996	28,850,999,409

Table 6
 Combined Tax Rates on Assessed Valuation of Real Estate
 (Rates per \$100 of Assessed Value)
 2023-24

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.3671	1.3680	0.7516	0.1108	2.5975
NCC Tax District	0.0000	0.4680	0.0000	0.0000	0.4680
Brandywine (a)	0.1750	1.3710	0.4470	0.0575	2.0505
Christina (a)	0.0680	1.6920	0.8450	0.1070	2.7120
Colonial (a)	0.0700	1.1180	0.3100	0.1000	1.5980
Red Clay (a)	0.1300	1.1080	0.5270	0.0650	1.8300
Kent County					
Caesar Rodney	0.2200	0.9666	0.6148	0.1902	1.9916
Capital	0.5300	1.2400	0.5900	0.0644	2.4244
Lake Forest	0.0571	1.1548	0.4499	0.1619	1.8237
Milford (KC) (b)	0.2570	1.1390	0.2203	0.0340	1.6503
Milford (SC) (b)	0.7263	3.2188	0.6225	0.0962	4.6638
Smyrna (NCC) (c)	0.2251	1.0485	0.2720	0.1294	1.6750
Smyrna (KC) (c)	0.2830	1.3173	0.3419	0.1626	2.1048
Sussex County					
Cape Henlopen	0.6910	1.9980	1.2038	0.1354	4.0282
Delmar	0.1598	1.9258	1.7621	0.3000	4.1477
Indian River	0.3139	2.3704	0.5514	0.0333	3.2690
Laurel	1.3200	1.6345	1.6430	0.4490	5.0465
Seaford	0.3307	2.7400	0.8211	0.2097	4.1015
Woodbridge (KC) (d)	0.1970	0.9949	0.5410	0.0860	1.8189
Woodbridge (SC) (d)	0.6030	2.4220	1.6560	0.2650	4.9460
Vocational Districts					
New Castle County	0.0240	0.1500	0.0000	0.0000	0.1740
Polytech (KC) (e)	0.0192	0.1386	0.0000	0.0013	0.1591
Polytech (NCC) (e)	0.0158	0.1139	0.0000	0.0011	0.1308
Sussex County	0.1607	0.2850	0.0000	0.0057	0.4514

- (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)
 2023-24

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.0797	0.2969	0.1631	0.0240	0.5637
NCC Tax District	0.0000	0.1043	0.0000	0.0000	0.1043
Brandywine (a)	0.0382	0.2989	0.0974	0.0125	0.4470
Christina (a)	0.0154	0.3841	0.1918	0.0243	0.6156
Colonial (a)	0.0158	0.2527	0.0701	0.0226	0.3612
Red Clay (a)	0.0286	0.2438	0.1159	0.0143	0.4026
Kent County					
Caesar Rodney	0.0436	0.1914	0.1217	0.0377	0.3944
Capital	0.1219	0.2852	0.1357	0.0148	0.5576
Lake Forest	0.0111	0.2240	0.0873	0.0314	0.3538
Milford	0.0490	0.2173	0.0420	0.0065	0.3148
Smyrna	0.0551	0.2563	0.0665	0.0316	0.4095
Sussex County					
Cape Henlopen	0.0380	0.1099	0.0662	0.0074	0.2215
Delmar	0.0109	0.1310	0.1198	0.0204	0.2821
Indian River	0.0201	0.1517	0.0353	0.0021	0.2092
Laurel	0.0898	0.1111	0.1117	0.0305	0.3431
Seaford	0.0228	0.1891	0.0567	0.0145	0.2831
Woodbridge	0.0380	0.1560	0.1045	0.0167	0.3152
Vocational Districts					
New Castle County	0.0053	0.0333	0.0000	0.0000	0.0386
Polytech	0.0040	0.0288	0.0000	0.0003	0.0331
Sussex County	0.0098	0.0173	0.0000	0.0003	0.0274

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