

Property Taxable Assessment Data

	Residential	Non- Residential	Total
New Castle County			
Appoquinimink	13,423,935,000	1,939,768,100	15,363,703,100
Brandywine	12,650,859,200	3,537,119,000	16,187,978,200
Christina	17,427,372,600	8,388,309,900	25,815,682,500
Colonial	9,688,408,400	5,740,608,000	15,429,016,400
Red Clay	20,492,782,800	4,464,905,000	24,957,687,800
Total New Castle County	73,683,358,000	24,070,710,000	97,754,068,000
Kent County			
Caesar Rodney	5,720,969,100	932,539,900	6,653,509,000
Capital	5,210,160,800	2,746,562,400	7,956,723,200
Lake Forest	3,361,389,200	785,153,800	4,146,543,000
Milford(KC)(a)	1,298,600,900	639,215,900	1,937,816,800
Milford(SC)(a)	3,026,015,200	592,297,800	3,618,313,000
Smyrna(NCC)(b)	577,478,900	172,028,800	749,507,700
Smyrna(KC)(b)	4,662,801,900	738,237,200	5,401,039,100
Total Kent County	23,857,416,000	6,606,035,800	30,463,451,800
Sussex County			
Cape Henlopen	34,745,921,767	4,143,876,700	38,889,798,467
Delmar	705,008,500	351,805,100	1,056,813,600
Indian River	36,625,797,567	4,171,974,200	40,797,771,767
Laurel	1,613,455,034	593,238,600	2,206,693,634
Seaford	2,446,362,100	1,006,164,400	3,452,526,500
Woodbridge(KC)(c)	199,720,100	70,331,200	270,051,300
Woodbridge(SC)(c)	1,664,185,200	695,718,000	2,359,903,200
Total Sussex County	78,000,450,268	11,033,108,200	89,033,558,468
Total State	175,541,224,268	41,709,854,000	217,251,078,268
Vocational Districts			
New Castle	73,683,358,000	24,070,710,000	97,754,068,000
Polytech(KC)(d)	20,453,642,000	5,912,040,400	26,365,682,400
Polytech(NCC)(d)	577,478,900	172,028,800	749,507,700
Sussex	80,826,745,368	11,555,074,800	92,381,820,168
Total	175,541,224,268	41,709,854,000	217,251,078,268
New Castle County including Smyrna	74,260,836,900	24,242,738,800	98,503,575,700

- (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.

Table 1
District Assessment, Number of Capitations and Authorized Tax Rates
For Debt Service, Current Expense, Tuition, Match and Total Levies
2025-26

District	Assessed Valuation of	Number Of Capitations	Debt Service			Current Expense			Tuition			Match			Total Levies		
			Residential Tax Rate	Non- Residential Tax Rate	Levy Per Cap	Residential Tax Rate	Non- Residential Tax Rate	Levy Per Cap	Residential Tax Rate	Non- Residential Tax Rate	Levy Per Cap	Residential Tax Rate	Non- Residential Tax Rate	Levy Per Cap	Residential Tax Rate	Non- Residential Tax Rate	Levy Per Cap
New Castle County																	
Appoquinimink	15,363,703,100		0.06787	0.13574		0.32046	0.64087		0.15774	0.31546		0.03085	0.06171		0.57692	1.15378	
Brandywine(f)	16,187,978,200		0.0248	0.0459		0.4323	0.8000		0.0916	0.1696		0.0122	0.0227		0.5609	1.0382	
Christina(f)	25,815,682,500		0.00792	0.01558		0.43988	0.86564		0.15439	0.30382		0.01280	0.02519		0.61499	1.21023	
Colonial(f)	15,429,016,400		0.00721	0.01185		0.37521	0.61630		0.04923	0.08086		0.02065	0.03393		0.45230	0.74294	
Red Clay(f)	24,957,687,800		0.03855	0.06464		0.40366	0.67689		0.12805	0.21473		0.02153	0.03611		0.59179	0.99237	
Total New Castle County	97,754,068,000																
Kent County																	
Caesar Rodney	6,653,509,000	22,580	0.0265			0.1474	0.1474	12.00	0.0940			0.0381			0.3060	0.3060	12.00
Capital	7,956,723,200		0.0850			0.2409	0.2409		0.1584			0.0178			0.5021	0.5021	
Lake Forest	4,146,543,000	13,881	0.0070		5.00	0.1754	0.1754	10.00	0.0644			0.0227			0.2695	0.2695	15.00
Milford(KC)(a)	1,937,816,800		0.0347			0.1929	0.1929		0.0260			0.0097			0.2633	0.2633	
Milford(SC)(a) (e)	3,618,313,000		0.0369			0.1885	0.1885		0.0277			0.0103			0.2634	0.2634	
Smyrna(NCC)(b)	749,507,700		0.0406			0.1684	0.1684		0.0738			0.0222			0.3050	0.3050	
Smyrna(KC)(b)	5,401,039,100		0.0406			0.1919	0.1919		0.0738			0.0222			0.3285	0.3285	
Total Kent County	30,463,451,800																
Sussex County																	
Cape Henlopen (e)	38,889,798,467		0.0171			0.0910	0.0910		0.0522			0.0076			0.1679	0.1679	
Delmar (e)	1,056,813,600	3,626	0.0063		3.00	0.1279	0.1279	10.00	0.1572			0.0358			0.3272	0.3272	13.00
Indian River (e)	40,797,771,767	58,100	0.0120		5.00	0.1269	0.1269	7.00	0.0273			0.0041			0.1703	0.1703	12.00
Laurel (e)	2,206,693,634	7,606	0.0706			0.1057	0.1057	24.30	0.1012			0.0214			0.2989	0.2989	24.30
Seaford (e)	3,452,526,500		0.0228			0.1999	0.1999		0.0618			0.0259			0.3104	0.3104	
Woodbridge(KC)(c)	270,051,300	767	0.0154			0.1612	0.1612	8.82	0.0325			0.1074			0.3165	0.3165	8.82
Woodbridge(SC)(c) (e)	2,359,903,200	7,207	0.0211			0.1707	0.1707	8.82	0.0335			0.1138			0.3391	0.3391	8.82
Total Sussex County	89,033,558,468																
Total State	217,251,078,268																
Vocational Districts																	
New Castle	97,754,068,000		0.0052	0.0085		0.0324	0.0523					0.0000			0.0376	0.0608	
Polytech(KC)(d)	26,365,682,400		0.0030			0.0252	0.0252					0.0002			0.0284	0.0284	
Polytech(NCC)(d)	749,507,700		0.0030			0.0196	0.0196					0.0002			0.0228	0.0228	
Sussex	92,381,820,168		0.0075			0.0141	0.0141					0.0003			0.0219	0.0219	
Total	217,251,078,268																

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

(f) Pursuant to Section 32 of House Bill 230 of the 153rd General Assembly, and notwithstanding the provisions of 14 Del. C. § 1028(k), §1916, §1924, and §1925, beginning in Fiscal Year 2026, the Department of Education shall administer the New Castle County Tax District such that each district participating in the pool shall contribute an amount of revenue equivalent to its contribution in Fiscal Year 2025 and shall receive a distribution from the pooled revenue equal to the amount it received in Fiscal Year 2025. The allocations are shown in the table below:

School Districts	Contributions to the Pool	Disbursements from the Pool	FY25 Tax Pool Net Contributions and Disbursements
Brandywine	\$ 15,799,558.39	\$ 16,767,308.48	\$ 967,750.09
Christina	\$ 25,859,713.33	\$ 25,304,322.20	\$ (555,391.13)
Colonial	\$ 14,356,865.83	\$ 15,259,273.09	\$ 902,407.26
Red Clay	\$ 24,829,893.90	\$ 23,515,127.68	\$ (1,314,766.22)
Total	\$ 80,846,031.45	\$ 80,846,031.45	

NOTES: -These figures include the residential and non-residential split rates of the school districts in New Castle County.

-Kent County Assessment as of 6/13/25 and Sussex County Assessment as of 6/30/25.

-Tax rates are per \$100 of assessed value

-These figures include the Kent County and Sussex County Reassessments

-New Castle County Assessment figures were provided by the County as of 7/9/25 and have not been finalized yet. The appeals process could likely alter these figures.

Table 2
Estimated Amount of Tax Collectible for Debt Service, Current Expense, Tuition and Match
2025-26

District	Debt Service		Current Expense		Tuition		Match		Total
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Amount
New Castle County									
Appoquinimink	9,110,825	2,633,041	43,018,342	12,431,392	21,174,915	6,119,192	4,141,284	1,197,031	99,826,022
Brandywine	3,137,413	1,623,538	54,689,664	28,296,952	11,588,187	5,998,954	1,543,405	802,926	107,681,039
Christina	1,380,248	1,306,899	76,659,527	72,612,566	26,906,121	25,485,363	2,230,704	2,113,015	208,694,443
Colonial	698,534	680,262	36,351,877	35,379,367	4,769,603	4,641,856	2,000,656	1,947,788	86,469,943
Red Clay	7,899,968	2,886,115	82,721,167	30,222,495	26,241,008	9,587,491	4,412,096	1,612,277	165,582,617
Total New Castle County	22,226,988	9,129,855	293,440,577	178,942,772	90,679,834	51,832,856	14,328,145	7,673,037	668,254,064
	Residential/ Non-Residential		Residential/Non-Residential		Residential/Non-Residential		Residential/ Non-Residential		
Kent County	Residential		Residential		Residential		Residential		
Caesar Rodney	1,763,180		10,078,232		6,254,298		2,534,987		20,630,697
Capital	6,763,215		19,167,746		12,603,450		1,416,297		39,950,708
Lake Forest	359,663		7,411,846		2,670,374		941,265		11,383,148
Milford	2,007,580		10,558,569		1,506,105		560,654		14,632,908
Smyrna	2,497,122		11,626,765		4,539,104		1,365,421		20,028,412
Total Kent County	13,390,760		58,843,158		27,573,331		6,818,624		106,625,873
Sussex County									
Cape Henlopen	6,650,156		35,389,717		20,300,475		2,955,625		65,295,973
Delmar	77,457		1,387,925		1,661,311		378,339		3,505,032
Indian River	5,186,233		52,179,072		11,137,792		1,672,709		70,175,806
Laurel	1,557,926		2,517,301		2,233,174		472,232		6,780,633
Seaford	787,176		6,901,600		2,133,661		894,791		10,717,228
Woodbridge	539,527		4,534,008		878,334		2,975,605		8,927,474
Total Sussex County	14,798,475		102,909,623		38,344,747		9,349,301		165,402,146
Total State	50,416,223	9,129,855	455,193,358	178,942,772	156,597,912	51,832,856	30,496,070	7,673,037	940,282,083
Vocational Districts									
New Castle	3,831,535	2,046,010	23,873,408	12,588,981	0	0	0	0	42,339,934
Polytech	813,456		6,791,055		0		54,230		7,658,741
Sussex	6,928,637		13,025,837		0		277,145		20,231,619
Total	11,573,628	2,046,010	43,690,300	12,588,981	0	0	331,375		70,230,294
Total State - All Districts	61,989,851	11,175,865	498,883,658	191,531,753	156,597,912	51,832,856	30,827,445	7,673,037	1,010,512,377
Percentage	6.13	1.11	49.37	18.95	15.50	5.13	3.05	0.76	100.0

Table 3
Assessed and Full Valuation of Real Estate
2025-26

District	Assessed Valuation 2025-26	Assessment To Sales Ratio (a)	Full Valuation 2025-26
New Castle County			
Appoquinimink	15,363,703,100		15,363,703,100
Brandywine	16,187,978,200		16,187,978,200
Christina	25,815,682,500		25,815,682,500
Colonial	15,429,016,400		15,429,016,400
Red Clay	24,957,687,800		24,957,687,800
Total New Castle County	97,754,068,000		97,754,068,000
Kent County			
Caesar Rodney	6,653,509,000		6,653,509,000
Capital	7,956,723,200		7,956,723,200
Lake Forest	4,146,543,000		4,146,543,000
Milford(KC)(b)	1,937,816,800		1,937,816,800
Milford(SC)(b)	3,618,313,000		3,618,313,000
Smyrna(NCC)(c)	749,507,700		749,507,700
Smyrna(KC)(c)	5,401,039,100		5,401,039,100
Total Kent County	30,463,451,800		30,463,451,800
Sussex County			
Cape Henlopen	38,889,798,467		38,889,798,467
Delmar	1,056,813,600		1,056,813,600
Indian River	40,797,771,767		40,797,771,767
Laurel	2,206,693,634		2,206,693,634
Seaford	3,452,526,500		3,452,526,500
Woodbridge(KC)(d)	270,051,300		270,051,300
Woodbridge(SC)(d)	2,359,903,200		2,359,903,200
Total Sussex County	89,033,558,468		89,033,558,468
Total State	217,251,078,268		217,251,078,268
Vocational Districts			
NCCVT	97,754,068,000		97,754,068,000
Polytech(KC)(e)	26,365,682,400		26,365,682,400
Polytech(NCC)(e)	749,507,700		749,507,700
Sussex	92,381,820,168		92,381,820,168
Total	217,251,078,268		217,251,078,268

(a) An updated Assessment-to-Sales Ratio was not provided by the University of Delaware.

(b) Milford: Separate Assessed Valuations in Kent and Sussex Counties.

(c) Smyrna: Separate Assessed Valuations in New Castle and Kent Counties

(d) Woodbridge: Separate Assessed Valuations in Kent and Sussex Counties.

(e) Polytech: Separate Assessed Valuations in New Castle and Kent Counties.

Table 4
Comparison of Residential Real Estate Tax Rates
2024-25 to 2025-26

District	Debt Service						Current Expense						Tuition						Match						Total Levies					
	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change	24-25	25-26	Change
New Castle County	Residential			Non-Residential			Residential			Non-Residential			Residential			Non-Residential			Residential			Non-Residential			Residential			Non-Residential		
Appoquinimink	0.3971	0.06787	-0.3292	0.3971	0.13574	-0.26136	1.7670	0.3205	-1.4465	1.7670	0.64087	-1.12613	0.8316	0.1577	-0.67386	0.8316	0.31546	-0.51614	0.1497	0.0309	-0.11885	0.1497	0.06171	-0.08799	3.14540	0.57692	-2.56848	3.14540	1.15378	-1.99162
Brandywine	0.1450	0.02480	-0.1202	0.1450	0.04590	-0.09910	1.6210	0.4323	-1.1887	1.6210	0.80000	-0.82100	0.4770	0.0916	-0.38540	0.4770	0.16960	-0.30740	0.0575	0.0122	-0.04530	0.0575	0.02270	-0.03480	2.30050	0.56090	-1.73960	2.30050	1.03820	-1.26230
Christina	0.0667	0.00792	-0.0588	0.0667	0.01558	-0.05112	1.6920	0.4399	-1.2521	1.6920	0.86564	-0.82636	0.8903	0.1544	-0.73591	0.8903	0.30382	-0.58648	0.1070	0.0128	-0.09420	0.1070	0.02519	-0.08181	2.75600	0.61499	-2.14101	2.75600	1.21023	-1.54577
Colonial	0.0700	0.00721	-0.0628	0.0700	0.01185	-0.05815	1.3680	0.3752	-0.9928	1.3680	0.61630	-0.75170	0.2900	0.0492	-0.24077	0.2900	0.08086	-0.20914	0.1000	0.0207	-0.07935	0.1000	0.03393	-0.06607	1.82800	0.45230	-1.37570	1.82800	0.74294	-1.08506
Red Clay	0.1320	0.03855	-0.0935	0.1320	0.06464	-0.06736	1.4080	0.4037	-1.0043	1.4080	0.67689	-0.73111	0.5670	0.1281	-0.43895	0.5670	0.21473	-0.35227	0.0830	0.0215	-0.06147	0.0830	0.03611	-0.04689	2.19000	0.59179	-1.59821	2.19000	0.99237	-1.19763
Kent County	Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential			Residential/Non-Residential		
Caesar Rodney	0.0248	0.0265	0.0017				0.1474	0.1474	0.0000				0.1001	0.0940	-0.0061				0.0337	0.0381	0.0044				0.3060	0.3060	0.0000			
Capital	0.0953	0.0850	-0.0103				0.2409	0.2409	0.0000				0.1258	0.1584	0.0326				0.0216	0.0178	-0.0038				0.4836	0.5021	0.0185			
Lake Forest	0.0071	0.0070	-0.0001				0.1754	0.1754	0.0000				0.0644	0.0644	0.0000				0.0227	0.0227	0.0000				0.2696	0.2695	-0.0001			
Milford(KC)(a)	0.0499	0.0347	-0.0152				0.1929	0.1929	0.0000				0.0304	0.0260	-0.0044				0.0075	0.0097	0.0022				0.2807	0.2633	-0.0174			
Milford(SC)(a)	0.7028	0.0369	-0.6659				3.2188	0.1885	-3.0303				0.4278	0.0277	-0.4001				0.1062	0.0103	-0.0959				4.4556	0.2634	-4.1922			
Smyrna(NCC)(b)	0.1386	0.0406	-0.0980				1.0485	0.1684	-0.8801				0.1617	0.0738	-0.0879				0.0674	0.0222	-0.0452				1.4162	0.3050	-1.1112			
Smyrna(KC)(b)	0.0531	0.0406	-0.0125				0.1919	0.1919	0.0000				0.0620	0.0738	0.0118				0.0258	0.0222	-0.0036				0.3328	0.3285	-0.0043			
Sussex County																														
Cape Henlopen	0.6910	0.0171	-0.6739				1.9980	0.0910	-1.9070				1.2151	0.0522	-1.1629				0.1241	0.0076	-0.1165				4.0282	0.1679	-3.8603			
Delmar	0.1314	0.0063	-0.1251				1.8710	0.1279	-1.7431				1.8044	0.1572	-1.6472				0.3328	0.0358	-0.2970				4.1396	0.3272	-3.8124			
Indian River	0.2777	0.0120	-0.2657				2.3500	0.1269	-2.2231				0.5666	0.0273	-0.5393				0.0397	0.0041	-0.0356				3.2340	0.1703	-3.0637			
Laurel	1.2000	0.0706	-1.1294				1.5000	0.1057	-1.3943				1.1390	0.1012	-1.0378				0.3385	0.0214	-0.3171				4.1775	0.2989	-3.8786			
Seaford	0.3271	0.0228	-0.3043				2.7400	0.1999	-2.5401				0.7290	0.0618	-0.6672				0.3054	0.0259	-0.2795				4.1015	0.3104	-3.7911			
Woodbridge(KC)(c)	0.0366	0.0154	-0.0212				0.1612	0.1612	0.0000				0.1074	0.0325	-0.0749				0.0113	0.1074	0.0961				0.3165	0.3165	0.0000			
Woodbridge(SC)(c)	0.5832	0.0211	-0.5621				2.3790	0.1707	-2.2083				1.7099	0.0335	-1.6764				0.2309	0.1138	-0.1171				4.9030	0.3391	-4.5639			
Vocational Districts																														
New Castle	0.0450	0.0052	-0.0398	0.0450	0.0085	-0.0365	0.1650	0.0324	-0.1326	0.1650	0.0523	-0.1127	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.2100	0.0376	-0.1724	0.21000	0.06080	-0.14920
Polytech(KC)(d)	0.0029	0.0030	0.0001				0.0237	0.0252	0.0015				0.0000	0.0000	0.0000				0.0002	0.0002	0.0000				0.0268	0.0284	0.0016			
Polytech(NCC)(d)	0.0143	0.0030	-0.0113				0.1148	0.0196	-0.0952				0.0000	0.0000	0.0000				0.0010	0.0002	-0.0008				0.1301	0.0228	-0.1073			
Sussex	0.1550	0.0075	-0.1475				0.2950	0.0141	-0.2809				0.0000	0.0000	0.0000				0.0057	0.0003	-0.0054				0.4557	0.0219	-0.4338			

- (a) Milford: Separate Assessed Valuations in Kent and Sussex Counties.
(b) Smyrna: Separate Assessed Valuations in New Castle and Kent Counties
(c) Woodbridge: Separate Assessed Valuations in Kent and Sussex Counties.
(d) Polytech: Separate Assessed Valuations in New Castle and Kent Counties.

Table 5
Assessed Valuation of Real Estate
2021-22 to 2025-26

District	2021-22	2022-23	2023-24	2024-25	2025-26
New Castle County					
Appoquinimink	2,518,920,495	2,615,848,503	2,720,521,120	2,798,768,300	15,363,703,100
Brandywine	3,429,497,562	3,445,863,188	3,475,667,235	3,499,801,649	16,187,978,200
Christina	5,558,039,604	5,597,445,044	5,623,971,962	5,672,654,697	25,815,682,500
Colonial	3,075,593,875	3,136,236,771	3,146,170,739	3,165,073,035	15,429,016,400
Red Clay	5,356,261,653	5,469,521,224	5,496,381,016	5,466,899,804	24,957,687,800
Total	19,938,313,189	20,264,914,730	20,462,712,072	20,603,197,485	97,754,068,000
Kent County					
Caesar Rodney	964,069,100	996,961,600	1,008,555,600	6,554,407,000	6,653,509,000
Capital	1,362,407,400	1,375,168,300	1,393,551,500	7,911,860,000	7,956,723,200
Lake Forest	545,470,200	558,137,200	571,056,400	4,073,148,000	4,146,543,000
Milford	458,631,643	472,203,343	480,662,348	2,111,415,548	5,556,129,800
Smyrna	831,533,970	858,114,170	879,979,970	5,461,200,170	6,150,546,800
Total	4,162,112,313	4,260,584,613	4,333,805,818	26,112,030,718	30,463,451,800
Sussex County					
Cape Henlopen	1,395,151,127	1,459,158,027	1,528,882,527	1,592,279,177	38,889,798,467
Delmar	60,976,249	61,685,749	63,211,599	65,061,449	1,056,813,600
Indian River	1,784,481,401	1,851,008,568	1,916,778,507	1,981,032,516	40,797,771,767
Laurel	131,030,529	132,895,096	134,938,246	137,397,446	2,206,693,634
Seaford	219,621,805	222,556,755	226,220,865	229,377,065	3,452,526,500
Woodbridge	174,084,393	177,931,458	184,449,775	414,236,124	2,629,954,500
Total	3,765,345,504	3,905,235,653	4,054,481,519	4,419,383,777	89,033,558,468
Total State	27,865,771,006	28,430,734,996	28,850,999,409	51,134,611,980	217,251,078,268

Table 6
Combined Tax Rates on Assessed Valuation of Real Estate
(Rates per \$100 of Assessed Value)
2025-26

District	Debt Service		Current Expense		Tuition		Match		Total	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
New Castle County										
Appoquinimink	0.06787	0.13574	0.32046	0.64087	0.15774	0.31546	0.03085	0.06171	0.57692	1.15378
Brandywine	0.02480	0.04590	0.43230	0.80000	0.09160	0.16960	0.01220	0.02270	0.56090	1.03820
Christina	0.00792	0.01558	0.43988	0.86564	0.15439	0.30382	0.01280	0.02519	0.61499	1.21023
Colonial	0.00721	0.01185	0.37521	0.61630	0.04923	0.08086	0.02065	0.03393	0.45230	0.74294
Red Clay	0.03855	0.06464	0.40366	0.67689	0.12805	0.21473	0.02153	0.03611	0.59179	0.99237
Kent County										
Caesar Rodney	0.0265		0.1515		0.0940		0.0381		0.3101	
Capital	0.0850		0.2409		0.1584		0.0178		0.5021	
Lake Forest	0.0087		0.1787		0.0644		0.0227		0.2745	
Milford (KC) (a)	0.0347		0.1929		0.0260		0.0097		0.2633	
Milford (SC) (a)	0.0369		0.1885		0.0277		0.0103		0.2634	
Smyrna (NCC) (b)	0.0406		0.1684		0.0738		0.0222		0.3050	
Smyrna (KC) (b)	0.0406		0.1919		0.0738		0.0222		0.3285	
Sussex County										
Cape Henlopen	0.0171		0.0910		0.0522		0.0076		0.1679	
Delmar	0.0073		0.1313		0.1572		0.0358		0.3316	
Indian River	0.0127		0.1279		0.0273		0.0041		0.1720	
Laurel	0.0706		0.1141		0.1012		0.0214		0.3073	
Seaford	0.0228		0.1999		0.0618		0.0259		0.3104	
Woodbridge (KC) (c)	0.0154		0.1637		0.0325		0.1074		0.3190	
Woodbridge (SC) (c)	0.0211		0.1734		0.0335		0.1138		0.3418	
Vocational Districts										
New Castle County	0.0052	0.0085	0.0324	0.0523	0.0000	0.0000	0.0000	0.0000	0.0376	0.06080
Polytech (KC) (d)	0.0030		0.0252		0.0000		0.0002		0.0284	
Polytech (NCC) (d)	0.0030		0.0196		0.0000		0.0002		0.0228	
Sussex County	0.0075		0.0141		0.0000		0.0003		0.0219	

(a) Milford: Separate Assessed Valuations in Kent and Sussex Counties.

(b) Smyrna: Separate Assessed Valuations in New Castle and Kent Counties

(c) Woodbridge: Separate Assessed Valuations in Kent and Sussex Counties.

(d) Polytech: Separate Assessed Valuations in New Castle and Kent Counties.

Table 7

Combined Tax Rates on Full Valuation of Real Estate
(Rates per \$100 of Full Value)
2025-26

District	Debt Service		Current Expense		Tuition		Match		Total	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential Total	Non- Residential Total
New Castle County										
Appoquinimink	0.05930	0.01714	0.28000	0.08091	0.13782	0.03983	0.02695	0.00779	0.50407	0.14567
Brandywine	0.01938	0.01003	0.33784	0.17480	0.07159	0.03706	0.00953	0.00496	0.43834	0.22685
Christina	0.00535	0.00506	0.29695	0.28127	0.10422	0.09872	0.00864	0.00819	0.41516	0.39324
Colonial	0.00453	0.00441	0.23561	0.22930	0.03091	0.03009	0.01297	0.01262	0.28402	0.27642
Red Clay	0.03165	0.01156	0.33145	0.12109	0.10514	0.03841	0.01768	0.00646	0.48592	0.17752
Kent County	Residential/Non-Residential									
Caesar Rodney	0.0265		0.1515		0.0940		0.0381		0.3101	
Capital	0.0850		0.2409		0.1584		0.0178		0.5021	
Lake Forest	0.0087		0.1787		0.0644		0.0227		0.2745	
Milford	0.0361		0.1900		0.0271		0.0101		0.2633	
Smyrna	0.0406		0.1890		0.0738		0.0222		0.3256	
Sussex County										
Cape Henlopen	0.0171		0.0910		0.0522		0.0076		0.1679	
Delmar	0.0073		0.1313		0.1572		0.0358		0.3316	
Indian River	0.0127		0.1279		0.0273		0.0041		0.1720	
Laurel	0.0706		0.1141		0.1012		0.0214		0.3073	
Seaford	0.0228		0.1999		0.0618		0.0259		0.3104	
Woodbridge	0.0205		0.1724		0.0334		0.1131		0.3394	
Vocational Districts										
New Castle County	0.0039	0.0021	0.0244	0.0129	0.0000	0.0000	0.0000	0.0000	0.0283	0.0150
Polytech	0.0030		0.0250		0.0000		0.0002		0.0282	
Sussex County	0.0075		0.0141		0.0000		0.0003		0.0219	