

New Castle County Property Reassessment and Tax Billing

Frequently Asked Questions

*****Updated September 18, 2025*****

On August 12, 2025, the Delaware General Assembly passed legislation that impacts New Castle County property and school taxes for the 2025 tax year, allowing school districts to revise their tax rates and split them into different residential and non-residential rates. Legislation also provided the County with the ability to create payment plans, extend tax deadlines, and issue refunds for overpayments.

As a result of these changes, New Castle County is issuing revised tax bills and extending the deadline to pay property and school taxes from September 30, 2025 to **November 30, 2025**.

Please see below for information regarding the next steps:

1. Do taxpayers need to do anything to receive a new tax bill?

- No. A second school tax bill will be issued and mailed to all parcel owners once the bills have been generated and are available.
 - i. The second bill will only reflect the amount of the adjustment created due to the new split school tax rate.
 - ii. All allowable exemptions have already been calculated as part of the initial tax billing in July.
- If you are receiving a credit, an insert will be included in your revised bill with instructions.
- Please monitor your mail for correspondence from the County.
 - i. Mortgage companies will continue to receive tax bills as part of the County's process for taxpayers who escrow their taxes. For full transparency, the County will be sending invoices to all tax parcels regardless of whether you escrow your taxes or not.

2. What do I do if I already paid my County property and school tax bill?

- The amount you paid will be credited against the second bill.
 - i. If you have a credit, the amount will be posted to your account.
 - ii. You may request a refund if the credit balance is \$50 or more.
 - iii. Refunds will be provided to the entity or individual who paid the tax bill.
 - iv. Instructions for refunds will be provided after the revised bills are calculated.
 - v. The County will work with mortgage companies to return the credit to the taxpayers' escrow account.

3. I haven't paid my initial tax bill yet. What do I do?

- Your current tax obligation is the combination of both the initial July tax billing and the forthcoming second tax billing. Both bills should be read in conjunction with one another to determine your full tax obligation. Any balance outstanding from the first bill in July will carry over to the second bill, reflecting the total amount due.

4. Is every school district in the County going to do this, or just some?

- Appoquinimink, Brandywine, Christina, Colonial, Red Clay, and NCC Vo-Tech all have individual authority to re-establish tax rates for their respective districts this tax year and have chosen to split their rates between residential and non-residential properties. The County is solely the billing and collections administrator for the school districts and does not have input into, nor is able to direct, their rate-setting process. However, the County will send out revised bills on the districts' behalf as directed by the General Assembly.

5. When can I expect to receive a revised or second tax bill?

- There are a lot of moving parts to issue a second school tax bill. Some of those parts are managed by those outside of New Castle County government. The County's goal is to have the new bills available in mid-October, but we are relying on assistance from vendors to help us meet this timeline.

6. When do I have to pay my bill?

- The General Assembly passed legislation that extends the deadline to November 30, 2025.

7. Are appeals officially closed to challenge assessments? Is there a possibility they will reopen?

- The appeal window to challenge a property's assessment for the 2025-2026 tax year is closed. Under Delaware law, the annual deadline to file an appeal for the upcoming year is March 14th.
- This appeal window will not reopen until January 2026 and will apply to the 2026-2027 tax year.

8. How can taxpayers learn more about payment plan options?

- The County will release a special payment arrangement form to help guide everyone through the process. Once the October bills are issued, that form will be available to help educate all on the process.

9. Will revised or second bills be added to Parcel Search? Especially for those who have escrows with mortgage companies?

- The County is working through this technicality to add the revised bills.
- The original bill sent in July ("2025A") will not be removed and the County anticipates adding the second bill as "2025A1".

10. Will the revised bill indicate it is a "revised bill"?

- Yes, the revised bill will state "REVISED TAX BILLING".

11. Who qualifies for the payment plan due to economic hardship following the reassessment?

- Owners of residential property who occupy the home. A taxpayer that is in good standing with New Castle County (i.e., they are not delinquent on any other payment(s) owed to the County) that experienced an increase in residential property tax liability of no less than \$50 when compared to the amount invoiced by the County in the prior tax year. In addition, per HB241, a residential property may enter a payment arrangement for school taxes if their school tax liability increased by \$300 or more compared to the prior year's school tax bill.

12. When can I apply for a payment arrangement?

- New Castle County is working as quickly as possible to develop an online application form. The County will provide an update on this timeline and the application soon.
- Since the County is rebilling for school district taxes, the County will not be able to entertain payment arrangements for school taxes until the revised school tax bills are generated in October.

13. What does “abate” penalties mean?

- It means to “remove” penalties that have been assessed against a specific tax billing.

14. Are there any late fees or penalties to the payment plan?

- HB241 states that no late fees, interest, or penalties may be assessed to a taxpayer who enters into and complies with a school tax payment plan. This legislation also reduces late payment penalties for school taxes in New Castle County to 1% per month.

ASSESSMENT APPEALS

1. I did not file an appeal form before the March 2025 deadline; can I still appeal my property's assessed value for the 2025-2026 tax bill?

- No. If you did not file an appeal with the New Castle County Board of Assessment Review (“BOAR”) by March 31, 2025, you may not challenge your property’s assessment for this year’s annual tax bill. You may file an appeal of the property’s assessment in future years by submitting the appropriate appeal form to the County by March 14th of each year. (The County made a one-time extension of the usual March 14th deadline until March 31st for the 2025-2026 tax year. Please do not consider March 31st as the assessment appeal deadline for future years.)

2. What happens after an appeal is filed?

- The New Castle County Assessment Office will analyze the information submitted on your appeal form and then contact you regarding three possible paths:
 - i. **If the Assessment Office believes that the County’s assessed value for your parcel is incorrect:** Assessment Office will contact you (usually by phone) to discuss what it believes to be the parcel’s correct value. This value may be the value indicated by you on your appeal form or another value in between your value and the current value established by Assessment. If you reach an agreement on a new assessed value with an Assessment representative, then both the Assessment Office and you would sign a stipulation for that new, decreased value, and your appeal would be considered closed.
 - ii. **If the information or documents you submit with your appeal form do not meet the requirements established by the BOAR or under Delaware law:** You will receive a letter by mail or email (as you have indicated as your preference on your appeal form) stating that your appeal is deficient and informing you what additional or corrected information or documents you need to produce to cure the identified deficiencies. You will be given 10 days to produce the required information or documents. You must include with your appeal form competent evidence of substantial overvaluation of your parcel’s assessed value.
 - iii. **If the Assessment Office believes that the County’s value for your parcel is correct:** You will receive a written notice of hearing stating the date, time, place, and manner of your hearing to present your evidence to the BOAR or an appeal referee designated to hold a hearing on behalf of and make a recommendation to the BOAR.

3. Who can represent the property owner at an assessment appeal hearing?

- The people who may represent the owner at an appeal hearing are:
 - i. If the owner is an individual, the owner; or
 - ii. If the owner is a business entity (e.g., a corporation or partnership), an employee of that entity; or
 - iii. An attorney licensed to practice in Delaware (or an out-of-state attorney who has formally requested to practice law in Delaware pursuant to the Rules of the Supreme Court of the State of Delaware).

APPEALS THAT PROCEED WITH A REFEREE HEARING:

1. What is an appeal “referee”?

- Delaware law authorizes New Castle County to appoint individual referees to hear property assessment appeals. To process the anticipated volume of filed appeals, independent referees have been hired by the County to hold hearings and provide unbiased recommendations to the BOAR as to whether a particular assessment is correct or not. Referees will serve as neutral hearing officers and must have a legal background and/or demonstrated experience and knowledge of real estate valuation.

2. What does a referee do?

- A referee hears your case and makes a recommendation to the BOAR as to the proper valuation of your property.

3. Do I have to appear at the hearing before a referee?

- No. The BOAR Rules do not require you to attend a hearing before a referee. If you choose to not attend, the referee will base their recommendation only on your appeal form (including any evidence you submitted) and any materials submitted by the Assessment Office in support of the County’s assessment. While you do not need to attend the referee hearing, please be aware that an Assessment Office representative may appear at the hearing to provide evidence, including expert testimony, on the County’s behalf.

4. What happens at the referee hearing if I attend?

- You will have 15 minutes to present your evidence and argument in support of a lower assessment to the referee. An Assessment Office representative or the referee may, respectively, cross-examine or ask you questions about the evidence you have presented. You have the burden of presenting competent evidence of substantial overvaluation of your property’s assessed value. If you satisfy that burden of proof, the Assessment Office also may present evidence and argument but is not required to do so. If the representative presents evidence, you have the opportunity to cross-examine them about that evidence. Following the presentation of all evidence, the Assessment Office representative and you may each make a short closing statement to the referee. The referee will maintain a written summary record of your appeal, and the final recommendation the referee submits to the BOAR will be sent to you by mail or email, depending on your stated preference for receiving notice.

5. Can I submit new or different written evidence at my appeal hearing before a referee?

- No. The only evidence you may present at your hearing is the evidence included with your original appeal form. Oral testimony is permitted at the hearing; however, you cannot discuss evidence that was not disclosed on your appeal form or a proper

supplement (such as an appraisal report that was not complete when you filed your appeal but has since been prepared and submitted to the Assessment Office).

6. What happens after the referee hearing?

- You will receive the referee's written recommendation to the BOAR by mail or email and you will be provided with the date and time when the BOAR will consider the recommendation and decide your appeal.

7. What happens at the BOAR hearing if I had a referee hearing?

- The BOAR will consider the referee's recommendation regarding your appeal during a public hearing and **will not consider any further evidence or testimony from you or the Assessment Office at that hearing**. You may, but are not required to, attend this hearing in person. The BOAR will determine if your assessment is correct on the basis of the record of the appeal hearing and the referee's written recommendation and will issue a written decision that will be mailed to you.

8. What do I do if I don't agree with the BOAR's decision?

- You may appeal the BOAR's decision to the Delaware Superior Court within 30 days of the date the written decision is mailed to you.

**APPEALS THAT PROCEED DIRECTLY TO THE BOAR
(WITHOUT A REFEREE HEARING AND RECOMMENDATION):**

1. Why would my appeal be heard by the full BOAR rather than by a referee first?

- The Assessment Office anticipates scheduling all nonresidential (i.e., commercial and industrial) appeals in a hearing before the full BOAR and not before an appeal referee using the procedures outlined above under the “APPEALS THAT PROCEED WITH A REFEREE HEARING” heading. This is because nonresidential appeals are generally more sophisticated and involve greater volumes of written evidence and oral testimony by both parties to the hearing. It is also within the Assessment Office’s discretion to schedule more complex residential appeals before the full BOAR rather than before a referee first.

2. Do I have to appear at the hearing before the BOAR?

- Yes. If you do not appear at the hearing, your appeal is considered abandoned. The BOAR will deny your appeal.

3. Can I submit new or different written evidence at my appeal hearing?

- No. The only evidence you may present at your hearing before the BOAR is the evidence included with your original appeal form. Oral testimony is permitted at the hearing; however, you cannot discuss evidence that was not disclosed on your appeal form or a proper supplement (such as an appraisal report that was not yet complete when you filed your appeal but has since been prepared and submitted to the Assessment Office).

4. What happens at the BOAR hearing?

- The BOAR will hear evidence and argument from you and from the Assessment Office. You have the burden of proving substantial overvaluation of your property’s assessed value. You will present your evidence and argument. The Assessment Office also may present evidence and argument but is not required to do so. If Assessment presents evidence, you will be able to cross-examine any witness presented by Assessment. In most cases, the BOAR will vote on your appeal at the conclusion of the hearing and then will issue a written decision.

5. What do I do if I don’t agree with the BOAR’s decision?

- You may appeal the BOAR’s decision to the Delaware Superior Court within 30 days of the date the written decision is mailed to you.

ALL APPEALS:

1. How long will it take for my appeal to be heard?

- Over 5,200 appeals were filed by New Castle County property owners for the 2025-2026 tax year. Appeals are currently underway and actively being scheduled. It will take several months for the BOAR to resolve all appeals.

2. What if the appeal of my 2025 annual assessment isn't resolved by the November 30, 2025 deadline for paying my July 1, 2025 - June 30, 2026 tax bill?

- You may pay the tax due on your property's current assessment, and if your assessment appeal reduces the assessed value of your property, your tax overpayment may be refunded if the total overpayment (County and school taxes) is \$50 or more. If the total overpayment is less than \$50, New Castle County may elect to refund the overpayment or apply it as a credit to offset any subsequent tax or sewer service obligation billed to your property. You will be credited with interest on the overpayment at the rate of 1% per year (beginning on the date which New Castle County received your tax payment).
- If you choose not to pay any of the school tax due, you will be assessed a penalty of 1% of the charge, plus an additional 1% penalty on the first of every month thereafter. If your appeal is successful, the penalty associated with the amount of the reduction will be removed.
- You may pay the tax due on the portion of your property's assessment that you do not dispute. If your appeal reduces the assessed value to that value, there will be no penalties and no credit. If you need assistance in determining the amount to pay associated with the undisputed value, please contact the Treasury Division at **(302) 395-5340** or Treasury@newcastlede.gov.

3. How do I know the results of my formal appeal?

- New Castle County is currently in the formal appeal process. If it is determined that your appeal is going to a hearing, hearing notices for formal appeals received by the County prior to the deadline will continue to be sent out over the coming months. You will be notified directly of the results afterwards.
- Formal appeals received by the County prior to the deadline could also result in the following:
 - The appeal is deemed deficient, and the customer will receive a deficiency notice informing them what the deficiency is and a date by which they must remedy it.
 - The Assessor believes that the actual value is lower than the reassessment amount and the customer will be contacted with an offer to stipulate to that value. If the customer agrees, the appeal is resolved by a signed stipulation. If the customer does not agree, then a hearing is scheduled.

What do I do if I have questions that are not answered by this FAQ?

If you have additional questions that are not answered in this update, please call our Constituent Affairs Office at **(302) 395-5114** or call the specific school district if this is regarding the amount of your school taxes.

The contact information for each district is below:

Appoquinimink School District, 302-376-4120
Brandywine School District, 302-793-5000
Christina School District, 302-552-2600
Colonial School District, 302-323-2700
New Castle County Vocational Technical School District, 302-995-8020
Polytech School District, 302-697-2170
Red Clay Consolidated School District, 302-552-3725
Smyrna School District, 302-653-8585