



DEPARTMENT OF FINANCE DIVISION OF ASSESSMENT

Frequently Asked Questions:

Q: What are the dates of the tax year?

A: June 1 of the current year, to May 31 of the following year is the tax year for Kent County.

Q: When are tax bills mailed, and what is the due date for payment of the tax?

A: Tax bills are sent out as soon as possible after the school districts have set their tax rates; typically, bills are mailed by mid-August. The entire annual tax is due by September 30. Tax bills are generated by the Tax Office, not the Assessment Office.

Q: How are assessments determined?

A: All taxable parcels in the County are valued as of the date of the last reassessment, which is July 1, 2023. The ad valorem tax is calculated by multiplying the taxable value by the tax rate. The tax rate is determined in large part by the school district in which the property is located. Other taxing authorities include the County government and County library.

Q: Does the sale of a property trigger its reassessment?

A: No. Values are changed only in the event of 1) a countywide re-assessment 2) a change in the property which requires a new assessment 3) discovery of an error or omission in the property record or determination of the assessment, correction of which leads to a new assessment.

Q: Are County assessments affected by changes in municipal assessments?

A: No. Several municipalities use the County's values as a basis for their own tax levies. Other than this, there is no relationship between County and municipal assessment programs.

Q: How can I obtain a reliable estimate of the current market value of my property?

A: One possibility would be to hire a professional appraiser. In Delaware, any person offering real estate appraisal services to the public must be licensed or certified to perform such appraisals by the State of Delaware's Division of Professional Regulations. You may wish to confirm an appraiser's licensure status before engaging his or her services.



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Q: If the Assessment Office makes an error that causes me to pay more tax than I would have paid if the assessment were correct, will refunds of the “excess” tax paid be available?

A: County policy on tax refunds is determined by State law. The policy does not provide for refunds of paid taxes except under limited circumstances, for example tax paid while resolution of an appeal is in progress or paid as a result of a duplicate billing. An error in an assessment discovered after the expiration of the appeal period would not normally generate a refund of any tax paid. While the Assessment Office strives to achieve 100 percent accuracy in determining assessment, it cannot guarantee such accuracy. *Delaware law places the burden of assuring the accuracy of the information used to determine an assessment ultimately on the property owner.*

Q: Nevertheless, if I wish to apply for a refund of property taxes that I have paid, how may I do so?

A: The Assessment office does not have the authority to grant or deny requests for refunds of property taxes. State law provides that such requests must be made in writing to the Kent County Receiver of Taxes. See Levy Court [Policy 22-10](#) for more information on property tax refunds.

Q: Can't I just compare my tax bill to my neighbor or friend to determine fairness?

A: The amount charged to a property owner on the tax bill should not be used to determine assessment equity, as the amount of the bill may be affected by variations in school district tax rates, user fees and capitation taxes, and/or various exemptions and credits that are available to certain property owners under State law and County ordinance. Also, the tax may be affected by physical differences between your property and others that are most readily apparent when assessments, rather than taxes alone, are compared and analyzed.



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Q: When and how can I appeal the assessment placed on my property?

A: All appeals must be in writing. Appeals of the annual assessments must be received in the Assessment Office by January 31 at 5:00pm (or the last day of January, if the 31st falls on a weekend); postmark is not accepted, in order to affect taxes for the next tax year, which begins June 1. Appeals of supplemental (quarterly) assessment increase must be filed within 30 days of notification of the increase. Appeal forms can be obtained in the Assessment Office or can be downloaded from the County website. (Appeal Deadlines may change on Reassessment Years)

Q: Can I find Kent County assessment data online?

A: Yes. The County's property information system, which contains detailed information on valuation, assessment, ownership, etc., can be accessed through the County's website.

Q: Are exemptions available for the elderly and the disabled?

A: Yes, person's 65 years of age or older by May 31st and/or persons totally (100%) disabled, and able to document their total disability, may qualify to receive a reduction in the amount of their taxable assessment which would reduce or eliminate their property tax liability.

Please click on this link for the most up-to-date [application](#) for the requirements that must be met (requirements on first and second page of document)

Q: Do I have to file for the elderly or disability exemption every year?

A: Yes, to maintain our records and review income limits required for the exemptions, you must reapply every year.

Q: Can a property owned by husband and wife qualify for the elderly or disability exemption if only one has reached age 65, or only one is disabled?

A: Yes, if the applicant meets all requirements for the exemption.

Q: If a property is titled in the name of only the husband or only the wife, and the spouse not having title to the property applies for the elderly or disability exemption, can the property qualify for the exemption?

A: No. Title to the property for which the exemption is sought must be in the name of the applicant as reflected in the official records of the County.



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Q: Are general exemptions from the property tax available?

A: Yes. Delaware law provides for the complete exemption of 1) government property; 2) school property when used for educational purposes; 3) property owned by religious organizations when not held by way of investment; 4) property owned by charitable corporations when not held by way of investment and when the corporation was in existence as of July 14, 1988; and 5) parkland owned by civic organizations such as homeowner's associations. An exemption application form can be mailed; emailed or faxed to the Assessment Office. It does require a signature.

Q: Are tax abatements or exemptions available for industry?

A: Yes. Kent County, in conjunction with Kent Economic Partnership, Inc. administers a program which abates county government property taxes on a sliding scale over a ten-year period. The abatement is available to specified businesses and industries meeting certain financial investment and job creation requirements; it is also available to any business or industry meeting higher financial investment and job creation requirements. For further information, contact Kent Economic Partnership at 302-678-3028.

Q: Are tax abatements or exemptions available for agricultural land?

A: Yes. The Delaware Department of Agriculture, through its Delaware Agricultural Lands Preservation Foundation, administers the Agricultural Preservation District program and the Agricultural Conservation Easement program. In addition, when certain requirements are met, agricultural land (but not improvements) may be exempt from tax under the Farmland Assessment Act of 1968. For further information on the state agricultural preservation and easement programs, contact the Agricultural Lands Preservation Foundation at 302-698-4530; for information on the Farmland Assessment Act, contact the Assessment Office at 302-744-2401.

Q: Can I obtain an estimate of the property taxes that will be levied on a structure that has not been constructed yet?

A: Yes. The Assessment Office will provide an estimate of the tax. To obtain the estimate, you must 1) fill out and return to the Assessment Office the residential or commercial information and request form, as applicable, and 2) pay the fee of \$10.00. The form can be mailed to you, or you may download it from the County's website. As the form requires a signature, it must be returned to the Assessment Office by mail; email or in person.



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Q: Is there a way to obtain a tax estimate without paying the Assessment Office to provide it?

A: Yes. You may research the assessments of structures similar to yours and make your own estimate based on the comparable assessments you have identified.

Q: Will Assessment Office staff perform research for me?

A: Yes. Per FOIA guidelines.

The Freedom of Information Act (FOIA) is a law that gives a person the right to access information from governmental agencies. FOIA provides that any person has the right to obtain access to federal agency records, except for those which are protected from public disclosure by one of nine exemptions or by one of three special law enforcement record exclusions.

To request a FOIA from Kent County Levy Court, complete the Request for Public Records form provided on our website and either mail it to: Kent County Levy Court, Attn: Kelly Pitts, Public Information Officer, 555 Bay Road, Dover, Delaware 19901 or fax it to 302-736-2279. Additionally, FOIA request can be emailed to: PIO@kentcountyde.gov.

Please be sure to check the rest of the website for readily available information before placing your request.

[FIOA Request Form \(Printable\)\(PDF, 881KB\)](#)