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Ortega, Romer, Ross Levin, Kamela Smith, Snyder-Hall,  
K. Williams

DELAWARE STATE SENATE  
153rd GENERAL ASSEMBLY

SENATE SUBSTITUTE NO. 1  
FOR  
SENATE BILL NO. 202

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO COUNTY PROPERTY TAX DATA.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

1 Section 1. Amend Chapter 86, Title 9 of the Delaware Code by making deletions as shown by strike through and  
2 insertions as shown by underline as follows:

3 § 8619. Quarterly property tax reporting; New Castle County.

4 (a) Beginning September 30, 2025, and collecting data starting with the quarter beginning July 1, 2025, the tax  
5 collecting authority of New Castle County shall prepare a report not later than 30 days after March 31, June 30, September  
6 30, and December 31 of each year containing all of the following information for each reporting quarter:

7 (1) Each property parcel enrolled in a tax payment plan, including all of the following:

8 a. The parcel identification number.

9 b. The parcel classification.

10 c. The total amount of taxes owed under the payment plan.

11 d. Whether the property owner is current or delinquent with the payment plan.

12 (2) Data relating to property assessment appeals, including all of the following:

13 a. The number of property assessment appeals filed, itemized by zip code.

14 b. The number of successful appeals.

15 c. The number of dismissed appeals.

16 (3) For each property parcel for which a realty transfer tax return is filed, the amount of the full  
17 consideration listed and the assessed value, itemized by zip code.

18                   (4) The total amount of property tax revenue collected and distributed to each school district within the  
19                   county, itemized by school district.

20                   (b) Beginning September 30, 2025, and collecting data starting with the quarter beginning July 1, 2025, the tax  
21                   collecting authority of New Castle County may include within the report required under subsection (a) of this section each  
22                   property parcel that has a tax lien against the property parcel, including all of the following:

23                   (1) The parcel identification number.

24                   (2) The parcel classification.

25                   (3) The amount of the lien.

26                   (4) The date the lien was filed.

27                   (c) The tax collecting authority of New Castle County shall submit the report prepared under subsection (a) of this  
28                   section to all of the following:

29                   (1) The President Pro Tempore and Secretary of the Senate, for distribution to all Senators.

30                   (2) The Speaker and the Chief Clerk of the House of Representatives, for distribution to all  
31                   Representatives.

32                   (3) The Governor.

33                   (4) The Director of the Office of Management and Budget.

34                   (5) The Secretary of the Department of Finance.

35                   (6) The Director and Librarian of the Division of Legislative Services.

36                   Section 2. This Act expires on January 1, 2028, unless terminated sooner or extended by the General Assembly.

#### SYNOPSIS

This Act is a substitute for and differs from Senate Bill No. 202 by requiring only New Castle County to prepare and submit reports on a quarterly basis. The substitute bill also replaces language of the original bill that referenced property parcels “sold” and their “purchased value” with more precise terms consistent with language used on the realty transfer tax return such as “consideration.”

Author: Senator Hoffner