

FAST FACTS

1. On August 12, 2025, the Delaware General Assembly passed [legislation](#) impacting New Castle County school and property taxes for the 2025-2026 tax year. Specifically, the local school districts were permitted to reset the tax rates it each first set in July 2025 and “split” into different residential and non-residential rates.
2. Your County and School Property Tax Bill includes:
 - a. The County portion of your tax obligation (which is typically about 19% of your bill) that did NOT change since the July 2025 bill that you received.
 - b. Your School District (typically about 81% of your bill) and, if applicable, Delaware City Community Park District portion of your tax obligation, **which has changed.**
3. Because of these changes, New Castle County reissued Property and School Tax bills in late November 2025.
4. Payment for these reissued bills is due **[December 31, 2025](#)**. If you have any questions or wish to discuss eligibility for a payment plan or refund, contact our Treasury Office at 302-395-5340 at any time and we can help.
5. This document seeks to provide the most up-to-date information regarding common questions about the the property tax reassessment and billing process. It also provides contact information for questions that may not be answered in this document.

HELPFUL COUNTY CONTACT INFORMATION

New Castle County Treasury Office, 302-395-5340
New Castle County Constituent Services, 302-395-5114
New Castle County Assessment Office, 302-395-5220

NEW CASTLE COUNTY SCHOOL DISTRICT CONTACT INFORMATION

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

HOW ARE YOUR PROPERTY TAXES USED

While New Castle County collects both Property and School taxes, the School portion of your tax bill (typically about 81% of your bill) is given directly to the State's Treasurer's Office, which then disburses the funds to the applicable school district. The school district can use these funds for school operations and other school-related needs. New Castle County does not have any ability or authority to use the School taxes it collects on the districts' behalf.

New Castle County uses the County portion, and only the County portion (typically about 19% of your total bill), of the tax bill to fund services such as police, paramedics, park maintenance, youth programming, and library operations, for example.

FREQUENTLY ASKED QUESTIONS

1. When are my taxes due?

- a. As required by [Senate Bill 206](#), school and property taxes will now be due on December 31, 2025.

2. When will I receive my revised tax bill?

- a. Now that the Delaware Supreme Court has issued a final determination in a case that challenged the school districts' ability to use different tax rates for residential and non-residential properties, New Castle County is able to reissue revised school tax bills accounting for that distinction. Revised bills were mailed to property owners and mortgage companies on November 24-28, 2025. Please note: this is the date bills are mailed, not the date they arrive in your mailbox.

- b. You can now also see your revised bill online in [Parcel Search](#).

3. My mortgage company pays my School and Property taxes. Do they know a new tax bill has been sent?

- a. New Castle County has been in constant communication with mortgage companies since the General Assembly offered school districts the option of using different tax rates this tax year for residential and non-residential properties, and these companies are aware the County mailed revised school and property tax bills on November 24-28, 2025. The mortgage companies are also aware of the new December 31, 2025 due date for school and property tax payments. A mortgage company typically takes three weeks to pay a property owner's tax bill after receiving it. Questions on how a property owner's mortgage company may handle payments and escrow for each particular property is best directed to the mortgage company itself.

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

- a. No. A revised tax bill will be automatically issued. Please monitor your mail for correspondence from the County, as tax bills were mailed between November 24-28, 2025. You can also see your revised bill online in [Parcel Search](#).

5. What do I do if I already paid my July tax bill?

- a. The amount you previously paid will be credited against the second bill.
- b. If you have a credit, the amount will be posted to your account. You may request a [refund](#) if the credit balance is \$50 or more. *Please note that refunds are issued to the original payee. If your mortgage company pays your school and property taxes and is owed a refund, we will refund the mortgage company directly.*
- c. You do not need to request a refund if your mortgage company pays your taxes for you, as the County is working directly with the mortgage companies to refund your previous overpayment.
- d. If you pay your School and Property taxes directly to New Castle County and are owed a refund, you may request a refund if the balance of your previous overpayment is over \$50. As the alternative, you may have your credit offset against your 2026 sewer bill. If you choose not to request a refund or have your credit applied to your 2026 sewer bill, your previous

overpayment will remain as a credit on your County account and offset future tax bills.

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

- a. Your current tax obligation is the combination of both the initial July tax billing and the revised November 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 will carry over to the second bill, reflecting the total amount due on the first page of your November tax bill.

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

- a. New Castle County is committed to helping as many residents as possible. [A link to request a payment plan can be found here.](#) A residential taxpayer may enter into a payment plan for taxes due for their primary residence, and when the plan is completed as arranged will have all late penalties waived for the 2025-2026 annual tax bill.

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

- a. Owners of residential property who occupy the home and 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 may qualify for a written installment payment plan. In addition, per state legislation passed in August 2025, a residential property taxpayer may enter into a payment arrangement for school taxes if their school tax liability increased by \$300 or more compared to the prior tax year's school tax bill. [The link to request a payment plan can be found here.](#)

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

- a. No late fees, interest, or penalties will be assessed against a residential taxpayer who enters into and complies with a school tax payment plan. Recent state legislation also reduces late payment penalties for school taxes in New Castle County to 1% per month.

10. I think my property was classified for tax purposes incorrectly. How can I change this?

- a. New Castle County classifies all properties as residential or non-residential for tax billing purposes. Within each of these classifications, properties can be classified as residential, farmland, except residential

and exempt farmland if residential. Properties can be classified as apartment, commercial, exempt commercial, industrial or utility if non-residential. If you believe your property has been classified incorrectly, there are two ways to formally request a classification change:

- i. A property owner can complete [this form](#) and return by email to TaxClassificationChallenge@newcastlede.gov; or
- ii. A property owner can email TaxClassificationChallenge@newcastlede.gov with the property's parcel number or postal address, the reason why the challenged classification is factually erroneous, and a requested remedy. A certified assessor will review the information and provide a response within 60 days.

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

- a. The appeal window to challenge a property's assessment for the 2025-2026 tax year is closed. The next opportunity to file a formal appeal challenging a property's assessed value will be after January 1, 2026, and the deadline to file will be March 14, 2026. But, if any taxpayer (residential or non-residential) believes that their property's tax classification is incorrect due to a factual error regarding the physical characteristics of the taxpayer's property (such as square footage, number of bedrooms, condition, etc.), they may seek a correction to that error [online](#), or by contacting the County's Assessment Office at assessment@newcastlede.gov or 302-395-5520 regardless of whether that taxpayer previously filed a timely appeal for the 2025-2026 tax year.

12. If I filed my appeal after the due date, but I think I have a good reason, may I submit that reason for consideration to the BOAR to consider it as on time?

- a. No. There is no ability or authority to extend the deadline, regardless of the circumstance.

13. Shouldn't we just revert back to prior assessed values (which were effective as of July 1, 1983) since this assessment process is so confusing?

- a. Returning to calculate taxes on 1983 assessed values in New Castle County would repeat the unconstitutional actions that prompted all three of Delaware's counties to reassess property in the first place.

- b. In addition to violating the Court of Chancery's decision and the subsequent resolutions reached between the County and the plaintiffs in a recent case, returning to 1983 values would likely cause valuation disparities and violate the Uniformity Clause of the Delaware Constitution. It would also conflict with several sections of Titles 9 and 14 of the Delaware Code.
- c. Operationally, it would destabilize the County's and the local school districts' budgets and operations. Delaware law aims to correct errors in assessed value, offering multiple avenues for taxpayers to contest valuations and classifications. Taxpayers were offered to participate in an informal appeal process in November and December 2024 (administered by the County's third-party reassessment vendor) and can utilize the statutory assessment appeal process (which includes the right to appeal a decision to the Delaware Superior Court). Taxpayers can also request corrections or challenge classifications through available administrative remedies. Reverting to 1983 values is legally unsupportable and ignores the substantial administrative remedies available to address property owners' concerns about assessed values or tax liabilities.

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

- a. 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.