

FAST FACTS

1. This document will help taxpayers understand the new revised property and school tax bills uploaded to [Parcel Search](#) by November 24, 2025.
2. The County portion of your tax obligation did NOT change since the July 2025 bill that you received.
3. Your School District and, if applicable, Delaware City Park Tax District portion of your tax obligation has changed since July 2025, as now allowed by state law.
4. The total amount due is on the front page of your bill and due by December 31, 2025.
5. If your mortgage company administrates your property and school tax payments, we are working with them directly and they have received the revised tax bills.
6. Our Treasury Office can help you understand tax obligation calculations at any time. Please call (302) 395-5340 and we can assist you.
7. 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.

How to read your revised tax bill

The revised bills do not have the usual look to them due to adjustments to the school tax rates that the districts were permitted to implement in August. In addition, in some cases, properties may not have an electronic bill available to view on [Parcel Search](#) (or may not have a bill image available yet). These cases include:

- Properties that have had changes in their assessment valuation due to successful appeals. All these accounts require manual bills to be created and mailed directly from the New Castle County Government Center, and manual bills cannot yet be uploaded to [Parcel Search](#).
- Properties that required changes to their property classification for tax billing purposes (i.e., residential to non-residential, and vice versa). Approximately 1,400 accounts will be mailed a separate, additional insert pertaining to the account's corrected property classification. These bill images are available on [Parcel Search](#), but revised bills have not been mailed to customers yet.

On the front page of your bill, the portion below the dotted line shows the amount due as of the date of the bill. In the example below, the taxpayer's total

New Castle County
Revised Property Tax Bill - Residential
FAQ Updated as of 11/25/25

amount due is \$1,572.12, and payment is due on or before December 31, 2025.

Please return this portion with your payment.


NEW CASTLE COUNTY

LOCAL SCHOOL, COUNTY, AND OTHER TAXES AND FEES
New Castle County, Delaware
For Fiscal Year 07/01/2025 - 06/30/2026

Make check payable to NEW CASTLE COUNTY
Mail to PO Box 782888, Philadelphia, PA 19178-2888

CHECK BOX FOR CHANGE OF ADDRESS

ACCOUNT NUMBER:	[REDACTED]
AMOUNT DUE:	\$1,572.12
DUE DATE:	12/31/2025

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[REDACTED ADDRESS]

The County's tax billing (under the "County and Other Taxes and Fees" portion of the front of your bill) has not changed since it issued bills in July 2025. In August, HB242 was signed into law, which permitted the school districts in New Castle County to create separate residential and non-residential tax rates. Therefore, the only adjustments from the July bill to the November bill are to the "Local School District Taxes State of Delaware" portion of your bill. The dollar amount included as your property's "Total School District Taxes Due" reflects adjustments made to the tax rates used by your local School District (and the NCC Vo-Tech district). Additionally, for taxpayers with property located in the Delaware City Park Tax District, a revised "Park" tax has been applied to your bill.

- If you have specific questions on the school tax portion of your bill, please contact your local school district or NCC Vo-Tech, as New Castle County is only the billing administrator for school taxes. School district tax rates are included for reference further below this FAQ.
 - 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 Vo-Tech 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

New Castle County
 Revised Property Tax Bill - Residential
 FAQ Updated as of 11/25/25

- Reminder: HB242 passed by the General Assembly on August 12, permitted the school districts in New Castle County to create a residential and non-residential rate.
- Any mortgage (escrow) payment questions should be referred to your mortgage company.
- If you have questions on how to pay your taxes, enter a payment plan or request a [refund](#), please go to www.newcastlede.gov or contact NCC Treasury at 302-395-5340.
- **For residential property owners:**
 - The revised residential “bills” were processed on an expedited basis outside of NCC’s normal billing process and could only reflect the outstanding amounts due from the July bill or credits that were applied following the County’s school districts decision to adjust their tax rates.
 - Please use [Parcel Search](#) to access the July 2025 and the November 2025 revised bill under the “View Tax and Sewer Bills” tab:
<https://www3.newcastlede.gov/parcel/search/default.aspx>.
 - Under the gray section, “County and Other Taxes and Fees,” it will show any remaining tax balance (“Total Taxes and Fees Due”) as of the date of the November bill.
 - This balance (if any) carries to the bottom and is added to the “Total Taxes and Fees Due” amount.
 - A small portion of property owners who reside within the Delaware City Park Tax District will also see an adjustment within this box.
 - If you paid your County and Other Taxes and Fees, no amount owed will be carried over.

COUNTY AND OTHER TAXES AND FEES								
For inquiries concerning your County tax bill, please call (302) 395-5340 For inquiries concerning any "Land USE Fees" listed below, please call (302) 395-5040								
	<u>Tax</u>	<u>Taxable Assessment</u>	<u>X</u>	<u>Rate/\$100 Assessment</u>	<u>X</u>	<u>%</u>	<u>=</u>	<u>Current Amount</u>
Total Current Tax Prior Balance Penalty TOTAL COUNTY AND OTHER ITEMS DUE								355.04

- Under the “Local School Taxes State of Delaware” portion, the revised bill will show the difference between the July 2025 bill and the revised November 2025 bill. Your specific school district will be reflected on your bill. The example below reflects a parcel located in the Christina School District.
 - It will show a negative balance if you are receiving a credit, or a reduction of your tax liability.
 - **The school property tax details are not based on the total school district tax rate; they are based on the differences between the July 2025 and August 2025 revised school property rates.**

LOCAL SCHOOL DISTRICT TAXES STATE OF DELAWARE					
School tax rates are set by your school district and are collected by New Castle County as required by State law. For inquiries concerning your school tax rates, please call -School: 302-552-2600 Vocational: 302-995-8020					
					
	<u>School District</u>	<u>Taxable Assessment</u>	X	<u>Rate/\$100 Assessment</u>	X % = <u>Current Amount</u>
	CHRISTINA REVISED				-344.48
	Votech Revised				-10.26
<hr/>					
	Total Current Tax				-354.74
	Prior Balance				
	Penalty				
	TOTAL SCHOOL DISTRICT TAXES DUE				1,217.08
TOTAL TAXES AND FEES DUE					\$1,572.12

- “Total Current Tax” is the total amount the “Local School Taxes State of Delaware” increased or decreased. It decreased in this example, providing a credit of \$354.74, bringing the total school district taxes due to \$1,217.08.
- The “Prior Balance” section will be blank, and any amount due from the July 2025 billing will be rolled into the “Total School District Taxes Due.”
- The “Penalty” section will be blank, as the 2025 taxes are not due until December 31, 2025. However, if there is a penalty amount listed, it is from tax year 2024 or before and remains on the account.
- The “Total School District Taxes Due” is the amount due now based on the adjusted school rates.
- The “Total Taxes and Fees Due” is the total County and School amounts combined that must be paid by December 31, 2025.
- The November 2025 revised bills reflect the difference between the taxes calculated using the current **revised** school tax rate (approved by the school districts in August) and the taxes calculated using the prior **original** school tax rate (previously

approved by the school districts and reflected in the July 2025 bill). The School District Property tax rate table is as follows:

SCHOOL DISTRICT REVISED 2025A	ORIGINAL		REVISED		DIFFERENCE (ON NOVEMBER BILL)	
	RATE PER \$100		RATE PER \$100		RATE PER \$100	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
TRS1 - BRANDYWINE	\$ 0.66610	\$ 0.66610	\$ 0.56090	\$ 1.03820	\$ (0.10520)	\$ 0.37210
TRS2 - RED CLAY	\$ 0.67190	\$ 0.67190	\$ 0.59179	\$ 0.99237	\$ (0.08011)	\$ 0.32047
TRS3 - CHRISTINA	\$ 0.79970	\$ 0.79970	\$ 0.61499	\$ 1.21023	\$ (0.18471)	\$ 0.41053
TRS4 - COLONIAL	\$ 0.55170	\$ 0.55170	\$ 0.45230	\$ 0.74294	\$ (0.09940)	\$ 0.19124
TRS5 - APPOQUINIMINK	\$ 0.63750	\$ 0.63750	\$ 0.57692	\$ 1.15378	\$ (0.06058)	\$ 0.51628
NCC VO TECH	\$ 0.04310	\$ 0.04310	\$ 0.03760	\$ 0.06080	\$ (0.00550)	\$ 0.01770

- On the front page of the revised bill, the portion below the dotted line shows the amount due as of the date of the bill. To see the breakdowns, please compare the July 2025 bill to the revised November 2025 bill.

RESIDENTIAL PAYMENT PLAN

To qualify for a [payment plan](#) due to economic hardship, residential property owners must:

- Occupy the home;
- Be in good standing with New Castle County (i.e., the taxpayer does not owe any taxes, fines, or sewer service charges collectible by the County, or is not in default of a previously approved tax payment plan); and
- Have an increased county tax liability of \$50 or more compared to last year's bill; or
- Have an increased school tax liability of \$300 or more compared to last year's bill.

This [payment plan](#) will add two more tax due dates and break the tax liability into thirds. In an approved payment plan, the first payment would be due December 31, the second on February 27, 2026, and the final due on April 30, 2026.

The payment arrangement form can be found on the County [website](#), or by calling (302) 395-5340 to request a copy.

REFUNDS

- If you have a credit, the amount will be posted to your account.

- If earlier this year you paid your taxes directly to New Castle County, you may be due a refund. You may request a refund if your credit is over \$50. As an alternative, you may have your credit offset against your 2026 sewer bill. If you do nothing, your overpayment will remain as a credit on your County account and offset future tax bills.
- A refund of under \$50 will be automatically applied to your account.
- If your mortgage company pays your taxes and is owed a refund, we will refund the mortgage company directly. **You do not need to request a refund if your mortgage company pays your taxes for you, as we will be working directly with the mortgage companies to refund your overpayment.**
- A link to request a refund is on the County's [website](#). Please note that refunds are issued to the original payee.
- For assistance with any of the refund process, or to ask any questions related to tax billing, please call our Treasury customer service team at (302) 395-5340.

APPEALS

- If you are awaiting an update on the status of your appeal, and your tax bill was not adjusted, you have three options relating to your 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, the amount of your tax overpayment can be refunded.
 - If you choose not to pay any of the tax due by the December 31, 2025 deadline, 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.