



## Kent County Levy Court

Assessment Division

555 Bay Road, Dover, DE 19901

(302) 744 – 2401 / Fax: (302) 736 - 2271

Office Hours: 8:00am-5:00pm Monday-Friday

### 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 as soon as possible after the school districts have set their tax rates; typically, bills are mailed in early August. The entire annual tax is due by September 30; however, under certain circumstances, the tax may be paid in installments. Tax bills are generated by the office of the Receiver of Taxes, 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 in Kent County, which is June 1, 1987, using building construction costs and land values prevailing as of that date. The taxable assessment is obtained by multiplying the 1987 market value by 60 percent (0.60). The ad valorem tax is calculated by multiplying the taxable assessment 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. Assessments 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 assessments as a basis for their own tax levies. Other than this, there is no relationship between County and municipal assessment programs.

**Q Is there a way to convert the Assessment office's 1987 market values into current market values, or vice-versa?**

**A** No. There is no factor, ratio, or formula that would enable a direct derivation of one value from the other.

**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 Regulation. You may wish to confirm an appraiser's licensure status before engaging his or her services.

**Q Since I cannot use current market value as a means of determining whether my assessment is accurate, how can I make such a determination?**  
A Your attention should be directed primarily to the accuracy of the *information* the Assessment office uses to value your property. Value-influencing physical attributes of the property, such as square feet of living area in structures, square footage and finish level of basements, and bathroom or fixture count, should be checked carefully for completeness and accuracy. Many of these data can be found online by accessing the property information system from the County's web site; to obtain additional details not found in this source, contact the Assessment office directly.

**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 property 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 paid tax. While the Assessment office strives to achieve 100 percent accuracy in determining assessments, it cannot guarantee such accuracy. *Delaware law places the burden of assuring the accuracy of the information used to determine an assessment ultimately upon 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 After I confirm the accuracy of my assessment, how can I verify whether it is fair and equitable in relation to the assessments of similar properties in the County?**

You might compare the assessment of your property with the assessments of similar properties in your neighborhood or general area. The most useful index for comparison is usually the amount of assessment per square foot of living area or useful area of the principal structure. When making such comparisons, you must consider the effect the differences

**A** among the properties will have on the assessment. These might include the presence of outbuildings, different land areas, story height differences, etc. The more similar the comparable properties are to your property, the more reliable those comparisons will be as indicators of an equitable assessment.

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

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

**A** 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.

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

All appeals must be in writing. Appeals of the annual assessment must be received in the assessment office by January 31 in order to affect taxes for the next tax year, which begins

**A** June 1. Appeals of supplemental (quarterly) assessment increases 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.

**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?**

Yes. Persons 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. The following requirements must be met:

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- a. The applicant must have been a resident of the State of Delaware for the five years immediately preceding the tax year for which an exemption is sought. This requirement is waived for veterans who are 100% disabled as a result of their military service.
- b. Title to the property for which the exemption is sought must be in the name of the applicant, or the applicant and the applicant's spouse, or a revocable grantor trust, as reflected in the official records of the County.
- c. The applicant(s) must have resided in the property as their principal place of residence for one year immediately preceding the tax year for which an exemption is sought. This requirement is waived for veterans who are 100% disabled as a result of their military service.
- d. Total adjusted gross annual income of a single applicant shall not exceed \$16,000. Combined total adjusted gross annual income of an applicant and spouse residing together in the same residence shall not exceed \$22,000.
- e. Application and subsequent verification forms must be received completed, by the Board of Assessment, no later than April 30 prior to the tax year for which the exemption is sought.
- f. Social security, railroad retirement tier I and income related directly to a disability are excluded from adjusted gross income.
- g. No application shall be approved unless all taxes, user fees, sewer service charges, I&E liens and all other taxes and fees then due to or collectible by Kent County have been paid in full by the application submission deadline date

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

**A**

Yes, in order to maintain our records and review income limits required for the exemptions, you must re-apply 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.

**Q Are general exemptions from the property tax available?**

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 homeowners' associations. An exemption application form can be mailed or faxed or you may download it from the County's web site. As the form requires a signature, it must be returned to the Assessment office by fax or mail.

**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 faxed or mailed to you or you may download it from the County's web site. As the form requires a signature, it must be returned to the Assessment office by fax or mail.

**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?**

Yes. However, any research project, or other assistance requiring more than 15 minutes of staff time, must be performed based on a prior agreement. In order to cover the costs to the

**A** public of such research, the Assessment office charges \$15.00 per hour of staff time required to complete the project. Please contact the Assessment office at 302-744-2401 for further information.