



An Open Letter to Kent County Property Owners Revised: July 11, 2024

This is an update of our earlier open letter regarding the reassessment of properties in Kent County and the upcoming property tax year. Let's start by covering some familiar ground.

We know some residents find our name confusing. The Levy Court is the County government serving Kent County. Our name dates back to nearly a century before the American Revolution and reflects our responsibility to levy taxes. A great deal has changed since 1683, but we're still in the tax collection business.

As we've explained before, a Delaware court declared our existing property tax assessment system unconstitutional. We joined our sister Counties of Sussex and New Castle in fighting a long legal battle but lost. All three Counties were forced to conduct a reassessment of properties. This is the first in Kent County since 1987.

After a tremendous amount of work, the reassessment is done. The old system used 60 percent of the 1987 value of a property. New assessments are based on fair market value as of July 1, 2023, a data-driven, formula-based calculation of what a property is worth.

Did you increase taxes?

No, we did not. We expect to collect about the same amount in property taxes next year as we did this year, even though the amount of taxes collected from each property owner will be different.

Last year's tax rate was 36 cents per \$100 of assessed value. To avoid collecting more taxes, we are lowering the new rate to **5.72 cents (\$0.0572) per \$100 of assessed value** effective June 1, 2024. The new tax rate is lower because the assessed values are higher.

A couple of important points... **this is just the rate for your County taxes.** It does not include a School District tax which is, by far, the largest item on most property tax bills. This does not change the fees that may appear on your tax bill for streetlights, trash & recycling,

or stormwater (depending on where you live). This is not the rate for your library tax district. The County property tax rate only applies to County taxes.

But will my taxes go up?

From the beginning, we said about a third of property owners would pay a little more in taxes, a third would pay a little less, and a third would stay about the same. We're still crunching numbers, but we think that projection will hold. The driving factor isn't the tax rate; it's the assessed value of a property.

If you want to know what your new County property tax bill will be, you can use this handy [calculator](#).

If you want to know how much you paid in County property taxes last year, you can follow this link to our [PRIDE](#) system. You can look up properties by owner name or street address. Every property record has a "Billing" tab that will show you last year's property tax bill.

My assessment is too high/too low!

Working closely with a private vendor (the same company doing the reassessments for Sussex and New Castle), we reviewed valuations of over 89,000 parcels in Kent County. We sent data mailers to every property owner to update property information. After receiving an updated assessed value, every property owner had the chance to go through an informal review to request changes. Where we found inaccurate information, our staff made corrections. Any property owner unhappy with the outcome of an informal review had the opportunity for a preliminary hearing. Anyone who walked away from the informal hearing unhappy could file an appeal with the Board of Assessment Review. From there, the next step in the appeal process is Superior Court.

That is a long way of saying that the process provided multiple opportunities for property owners to make a case about their assessed value. We understand that some property owners may pay a little more in County taxes than last year. Some will pay less. One of the most common reasons for an above-average increase in assessed value is that some information didn't make it into the tax rolls until now. We found additions and other improvements that were never recorded. It is important to remember that for every person in Kent County paying a dollar more in property taxes, there's someone paying a dollar less.

What about my neighbor?

We get that question a lot. With property tax information online, we know some property owners will look at valuations throughout their neighborhood. It's important to remember that an assessment isn't an appraisal. There are some improvements like solar panels or irrigation systems that are not included in an assessment but may be part of a formal appraisal. A listing isn't the same as a sale, and all final sales are different. Some buyers get a great deal. Others pay above market for a wide range of reasons.

Tyler (the company we worked with on the reassessment) used the same methodology for every residential property and a different (but consistent) approach for every commercial and industrial property. We're going to continue collecting information and updating data until the next reassessment in five years. We remain committed to using the most accurate information possible to ensure the tax system is equitable.

About taxes.

We're going to repeat what we said in our last open letter. We are very proud of our record of fiscal responsibility. The Levy Court has only increased taxes just three times since 1989: In 1991, 2009, and last year. During that same period, we cut the property tax rate four times. We are responsible for collecting taxes, but the County tax is only a small part of your property tax bill.

We get it. No one likes to pay taxes, but that's how we fund the critical services we provide to County residents. Comparatively speaking, our property tax rate is low. For readers who don't want to bother following the links, we put together a small chart of assessed values and county taxes:

Property Value	County Tax
\$ 200,000	\$ 114.40
\$ 250,000	\$ 143.00
\$ 300,000	\$ 171.60
\$ 350,000	\$ 200.20
\$ 400,000	\$ 228.80
\$ 450,000	\$ 257.40
\$ 500,000	\$ 286.00

For the services the Kent County Levy Court provides, we think the amount of taxes we collect represents a tremendous value to residents. We hope you agree.

If you have any questions about your assessed value, you can reach our Assessments Office at 302-744-2401. We won't be able to answer specific tax billing questions until after tax bills are mailed in August. There will be contact information on your tax bill.

Levy Court Commissioners