

LAWS OF DELAWARE
VOLUME 84
CHAPTER 415
152nd GENERAL ASSEMBLY
FORMERLY
SENATE BILL NO. 78

AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO SCHOOL PROPERTY TAX EXEMPTIONS.

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

Section 1. Amend § 1902, Title 14 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1902. Power of district to levy taxes for school purposes.

(a) Any district may, in addition to the amounts apportioned to it by the Department of Education or appropriated to it by the General Assembly, levy and collect additional taxes for school purposes upon the assessed value of all taxable real estate in ~~such district~~ the district, ~~except real estate exempt from taxation under:~~ any of the following:

(1) ~~State law;~~ Real estate exempt from taxation under other law of this State.

(2) ~~A~~ Real estate exempt from taxation under a county ordinance adopted ~~prior to~~ before June 26, 1995, exempting property for the purpose of attracting or expanding a for-profit ~~business;~~ and business.

(3) ~~A~~ Real estate exempt from taxation under a county ordinance adopted on or before January 1, 1998, granting, ~~clarifying~~ clarifying, or expanding any exemption from county taxation.

(4) Real estate owned by Todmorden Foundation and used for the purposes of affordable housing.

Approved September 19, 2024