

LAWS OF DELAWARE  
VOLUME 85  
CHAPTER 31  
153rd GENERAL ASSEMBLY  
FORMERLY  
HOUSE BILL NO. 159

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 the district, except any of the following:

(3) Real estate exempt from taxation under a county ordinance adopted on or before January 1, 1998, granting, clarifying, or expanding any exemption from county taxation. Upon a county-wide reassessment under § 8306(b) of Title 9, a county shall, by subsequent county ordinance, modify these exemption amounts.

Approved June 13, 2025