

LAWS OF DELAWARE  
VOLUME 85  
CHAPTER 131  
153rd GENERAL ASSEMBLY  
FORMERLY  
SENATE BILL NO. 204

AN ACT TO AMEND TITLE 22 OF THE DELAWARE CODE RELATING TO MUNICIPAL TAX RATES BASED ON PROPERTY CLASSIFICATION.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds of all members elected to each house thereof concurring therein):

Section 1. Amend Chapter 11, Title 22 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1107. Tax Rates.

(a) A municipality may establish, by local law or ordinance, a different tax rate for each of the following:

(1) Residential real property.

(2) Nonresidential real property.

(b) Tax rates established under subsection (a) of this section must be uniform for all property in the same classification, as required under § 1 of Article VIII of the Delaware Constitution.

Approved August 12, 2025