

LAWS OF DELAWARE  
VOLUME 85  
CHAPTER 230  
153rd GENERAL ASSEMBLY  
FORMERLY  
SENATE BILL NO. 206

AN ACT TO AMEND CHAPTER 135 OF VOLUME 85 OF THE LAWS OF DELAWARE RELATING TO THE DEADLINE FOR PAYMENT OF PROPERTY TAX BILLS FOR THE 2025-2026 TAX YEAR.

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

Section 1. Amend Section 1, Chapter 135, Volume 85 of the Laws of Delaware by making deletions as shown by strike through and insertions as shown by underline as follows:

Section 1. Notwithstanding any provision of law to the contrary, on enactment of this Act:

(3) Upon receipt of a new warrant under paragraph (2) of this Act, New Castle County shall supplement any tax bill already issued to taxpayers in that district for the 2025-2026 tax year and adjust initial billing using the new local school tax rates set by the district. New Castle County shall extend the deadline for payment of property tax bills for the 2025-2026 tax year that are supplemented or adjusted under this Act to ~~November 30, 2025~~. December 31, 2025.

Approved November 14, 2025