



LAWS OF DELAWARE
VOLUME 85
CHAPTER 409
153rd GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 461

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

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

Section 1. Amend § 1916, Title 14 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1916. Tax collection warrant and assessment list; tax rate after general reassessment.

(c) Notwithstanding the provisions of ~~subsection (d) of this section, this chapter and § 2601 of this title,~~ the school board of any district within New Castle County shall, no later than October 22, 2026, deliver its ~~warrant, with a duplicate of the assessment list,~~ warrant for the 2026-2027 tax year to the receiver of taxes and county treasurer of the county or counties where the district is located. The rate set under this subsection may be reset to incorporate the most recent assessment list provided by New Castle County. However, the rate set under this section may not increase the projected operating revenue of a school district, except any increase approved by referendum but not yet received and for a percentage that is equal to the 5-year average growth rate in taxable property as reported by New Castle County. In the event a school district within New Castle County experiences a shortfall of local school funds as a result of this subsection for the 2026-2027 school tax year, the school district may request, and the State shall advance, monies from State Division I funds.

Section 2. This Act expires on March 31, 2027, unless otherwise provided by a subsequent act of the General Assembly.

Approved July 23, 2026