



SPONSOR: Rep. Lynn & Rep. Bennett & Rep. Spiegelman &  
Sen. Lawson & Sen. Bonini  
Sens. Ennis, Pettyjohn, Wilson

HOUSE OF REPRESENTATIVES  
150th GENERAL ASSEMBLY

HOUSE BILL NO. 178

AN ACT TO AMEND TITLE 9 AND TITLE 25 OF THE DELAWARE CODE RELATING TO LIENS FOR TAXES  
ASSESSED AGAINST REAL PROPERTY.

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

1           Section 1. Amend § 2903, Title 25 of the Delaware Code by making deletions as shown by strike through and  
2     insertions as shown by underline as follows:

3           § 2903. Duration of lien.

4           (a) In New Castle ~~County~~ County, all taxes assessed against real estate shall continue a lien against the real estate  
5     within the County for 10 years from July 1 of the year for which the taxes were levied, but if the real estate remains the  
6     property of the person who was the owner at the time it was assessed, the lien shall continue until the tax is collected.

7           (b) In Kent and Sussex ~~Counties~~ Counties, the lien for county taxes shall be as provided for under § 8705 of Title  
8     9, and state the lien for State taxes shall remain a lien for the period of 2 years from July 1 of the year in which such tax has  
9     been imposed and no longer, and the lien for school taxes shall remain a lien for the period of 2 years from August 10 of the  
10    year in which the tax has been imposed and no longer, ~~and~~ and, unless a period greater than 10 years is provided by a  
11    municipality's charter, the lien for town or municipal taxes shall remain a lien for the period of ~~2 years~~ 10 years from the  
12    date prescribed by the charter of the town or city for the delivery of the duplicate of the town or city to the collector thereof  
13    and no longer. The collectors, in collecting taxes out of real estate upon which they are a lien under the provisions of § 2901  
14    of this title, shall proceed in the manner prescribed by law for the collection of taxes out of real estate.

15          Section 2. Amend § 8705, Title 9 of the Delaware Code by making deletions as shown by strike through and  
16     insertions as shown by underline as follows:

17          § 8705. Lien of taxes.

18          (a) All taxes assessed against real estate by New Castle County shall continue a lien against such real estate for 10  
19     years from July 1 of the year for which the taxes were levied, but if the real estate remains the property of the person who  
20     was the owner at the time that it was assessed, then the lien shall continue until the tax is collected.

21 (b) All taxes assessed against real estate by Sussex County shall continue a lien against such real estate for 10  
22 years from ~~May 1~~ July 1 of the year for which the taxes were levied, but if the real estate remains the property of the person  
23 who was the owner at the time that it was assessed, then the lien shall continue until the tax is collected. The lien of taxes  
24 shall have priority over all other liens.

25 (c) The priority of such liens in any of the 3 counties shall be as given in Title 25.

26 (d) All taxes assessed against real estate by Kent County shall continue a lien against such real estate for 10 years  
27 from July 1 of the year for which the taxes were levied, but if the real estate remains the property of the person who was the  
28 owner at the time that it was assessed, then the lien shall continue until the tax is collected. The lien of taxes shall have  
29 priority over all other liens.

#### SYNOPSIS

This Act reconciles discrepancies between § 8705 of Title 9 of the Delaware Code and § 2903 of Title 25 of the Delaware Code, clarifying that all taxes assessed against real estate by Kent or Sussex Counties are governed by § 8705 of Title 9 and that the date on which Sussex County considers a tax delinquent is July 1.

The Act also clarifies that the duration of a lien for municipal taxes for a municipalities in Kent and Sussex Counties is 10 years unless a period greater than 10 years is provided for in the municipality's charter.