



SPONSOR: Sen. Ennis & Sen. Wilson & Rep. Carson & Rep. Bush &  
Rep. Dorsey Walker  
Sens. Bonini, Lawson; Reps. Collins, Gray, Yearick

DELAWARE STATE SENATE  
151st GENERAL ASSEMBLY

SENATE BILL NO. 248

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO COUNTIES, COUNTY TAXES, AND  
TAXATION OF STRUCTURES USED FOR AGRICULTURAL, HORTICULTURAL, OR FOREST USE

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

1           Section 1. Amend § 8335, Chapter 83, Title 9 of the Delaware Code by making deletions as shown by strike  
2 through and insertions as shown by underline as follows:

3           ~~(e) All structures which are located on land in agricultural, horticultural or forest use and the farmhouse and the~~  
4 ~~land on which the farmhouse is located, together with the additional land used in connection therewith, shall be valued,~~  
5 ~~assessed and taxed by the same standards, methods and procedures as other taxable structures and other land in the taxing~~  
6 ~~district.~~

7           (c) No structures which are used for agricultural, horticultural, or forest use, including but not limited to barns,  
8 silos, and chicken houses, shall be valued, assessed, or taxed; but farmhouse(s) and other structures and improvements not  
9 used for agricultural, horticultural, or forest use, shall be valued, assessed, and taxed by the same standards, methods, and  
10 procedures as other taxable structures and other land in the taxing district. The effective date of subsection (c) shall be when  
11 ongoing assessment re-evaluations are instituted.

SYNOPSIS

This bill excludes structures used for agricultural, horticultural, or forest use from valuation, assessment, and  
taxation of property.

Author: Senator Ennis