



SPONSOR: Rep. Morrison & Sen. Hoffner  
Reps. Burns, Chukwuocha, Dukes, Harris, Hensley,  
Minor-Brown, Romer, Michael Smith, Snyder-Hall,  
Spiegelman, K. Williams; Sens. Cruce, Huxtable,  
Lockman, Mantzavinos, Townsend

HOUSE OF REPRESENTATIVES  
153rd GENERAL ASSEMBLY

HOUSE CONCURRENT RESOLUTION NO. 151  
AS AMENDED BY  
HOUSE AMENDMENT NO. 1

HOUSE CONCURRENT RESOLUTION ESTABLISHING A WORKING GROUP TO EXAMINE LONG-TERM  
PROPERTY TAX RELIEF AND MODERNIZATION STRATEGIES FOLLOWING STATEWIDE REASSESSMENT.

WHEREAS, Delaware's property tax system serves as a critical source of revenue for school districts, counties, municipalities, and other local governments that provide essential public services; and

WHEREAS, following countywide reassessments completed in 2024 and 2025, many Delaware property owners experienced substantial changes in assessed value and corresponding changes in property tax liability; and

WHEREAS, reassessment has highlighted longstanding policy questions regarding the fairness, predictability, transparency, and long-term sustainability of Delaware's property tax structure, particularly as it relates to owner-occupied residential properties, seniors, fixed-income residents, renters, small businesses, agricultural land, and other property classifications; and

WHEREAS, many states utilize targeted property tax relief mechanisms, including homestead exemptions, circuit breaker programs, assessment caps, deferral programs, and differentiated tax treatment for residential, commercial, agricultural, and seasonal or vacation properties, to moderate the impact of reassessment and promote tax fairness; and

WHEREAS, circuit breaker programs utilized in numerous states provide income-based relief when property taxes exceed a defined percentage of household income, thereby protecting homeowners and renters from disproportionate tax burdens while preserving local government revenue stability; and

WHEREAS, homestead exemption programs in many states reduce the taxable assessed value of a primary residence and are designed to promote owner occupancy, neighborhood stability, and long-term housing affordability; and

WHEREAS, many states also employ differing assessment and taxation approaches for residential, commercial, industrial, agricultural, rental, and seasonal properties, allowing policymakers to align tax policy with broader economic, housing, and community stability goals; and

WHEREAS, Delaware currently relies upon a relatively limited statewide framework for property tax relief and property tax stabilization compared to many peer states, creating an opportunity to evaluate whether additional taxpayer protections or modernization measures should be considered; and

WHEREAS, the State has an interest in ensuring that any future reforms balance taxpayer protections, housing affordability, economic competitiveness, school district stability, local government fiscal integrity, and constitutional uniformity requirements; and

WHEREAS, any recommendations regarding long-term property tax policy should be developed collaboratively with counties, school districts, municipalities, taxpayers, finance professionals, economists, housing advocates, and other stakeholders to ensure a comprehensive and data-driven approach.

NOW, THEREFORE:

BE IT RESOLVED by the House of Representatives of the 153rd General Assembly, the Senate concurring therein, that the State shall convene a Property Tax Relief and Modernization Working Group (“Working Group”) within 60 days of the adoption of this Resolution.

BE IT FURTHER RESOLVED that the Working Group shall consist of the following members, or a designee selected by a member serving by virtue of position:

(1) A Senator from the majority caucus, appointed by the President Pro Tempore, who shall serve as co-chair of the Working Group.

(2) A Representative from the majority caucus, appointed by the Speaker of the House, who shall serve as co-chair of the Working Group.

(3) A Senator from the minority caucus, appointed by the President Pro Tempore.

(4) A Representative from the minority caucus, appointed by the Speaker of the House.

(5) The County Administrator for Sussex County.

(6) The County Administrator for Kent County.

(7) The County Executive for New Castle County.

(8) The Secretary of Finance.

(9) The Director of the Office of Management and Budget.

(10) The President of the Delaware Chief School Officers Association.

(11) The President of the Delaware Association of School Business Officials.

(12) A representative of the City of Wilmington, appointed by the Speaker of the House.

(13) A representative of the Delaware League of Local Governments, appointed by the President Pro Tempore.

(14) A taxpayer advocate, appointed by the Speaker of the House.

(15) The Director of the Delaware State Housing Authority.

(16) A representative of the small business community, appointed by the President Pro Tempore.

(17) An individual with expertise in tax policy and/or economics, appointed by the Speaker of the House.

BE IT FURTHER RESOLVED, that at the request of the co-chairs, the Speaker of the House may appoint additional voting members that bring a skill-set or viewpoint that the co-chairs feel would benefit the working group.

BE IT FURTHER RESOLVED that the co-chairs of the Working Group are responsible for guiding the administration of the Working Group by doing all of the following:

(1) Notifying individuals of their selection to serve on the Working Group.

(2) Setting a date, time, and place for the initial organizational meeting. The initial meeting must be held no later than 30 days after all appointments have been made.

(3) Supervising the preparation and distribution of meeting notices, agendas, minutes, correspondence, and reports of the Working Group.

(4) After the first meeting of the Working Group, sending to the President Pro Tempore of the Senate, the Speaker of the House of Representatives, and the Director of the Division of Legislative Services, a list of the members of the Working Group and the person who appointed them.

(5) Providing meeting notices, agendas, and minutes to the Director of Legislative Services.

(6) Ensuring that findings and recommendations of the Working Group are submitted to the President Pro Tempore of the Senate and the Speaker of the House of Representatives, with copies to all members of the General Assembly, the Governor, the Director and the Librarian of the Division of Legislative Services, and the Delaware Public Archives.

BE IT FURTHER RESOLVED that the Working Group shall review and evaluate property tax relief and stabilization strategies utilized in other states, including neighboring and peer states, and develop recommendations for potential implementation in Delaware.

BE IT FURTHER RESOLVED that the Working Group shall specifically examine the following policy areas:

(1) Homestead Exemptions and Owner-Occupancy Relief: Reviewing potential statewide and local-option homestead exemption models, including fixed-dollar and percentage-based exemptions, enhanced relief for seniors, and policies intended to support long-term owner occupancy and neighborhood stability.

(2) Circuit Breaker and Income-Based Property Tax Relief Programs: Evaluating whether Delaware should establish programs that provide relief when property tax burdens exceed a defined percentage of household income, including consideration of eligibility standards, renter participation, refund structures, and coordination with existing relief programs.

(3) Property Reclassification and Differential Tax Treatment: Assessing whether Delaware should consider to allow differentiated tax treatment among residential, commercial, industrial, agricultural, rental, seasonal, vacation, and other categories of property for assessment or taxation purposes, including the potential impacts on tax equity, housing affordability, economic competitiveness, and local revenues.

(4) Assessment Growth Limitations and Taxpayer Stability Mechanisms: Studying approaches used in other states to reduce sudden increases in taxable assessed value or annual tax liability, including phase-ins, assessment caps, acquisition-value systems, and other stabilization measures.

(5) School Tax Equity and Local Government Fiscal Stability: Analyzing how potential property tax relief measures could affect school district funding, referendum requirements, municipal and county revenues, and constitutional standards relating to uniform taxation.

(6) Administrative and Data Requirements: Identifying the staffing, technology, implementation timelines, fraud prevention safeguards, and data infrastructure necessary to administer potential modernization and relief programs effectively.

(7) Housing Affordability and Economic Impact: Considering the broader effects of property taxation on housing affordability, senior retention, renters, small businesses, neighborhood stability, and statewide economic competitiveness.

(8) Tax Deferral and Payment Flexibility Programs: Reviewing approaches utilized in other states to allow eligible homeowners, particularly seniors and fixed-income residents, to defer, phase, or otherwise structure property tax payments while maintaining local revenue stability.

(9) Transition to Uniform Tax Structures. Evaluating whether Delaware should establish a long-term framework to transition toward uniform property tax rates across property classes, including phased implementation schedules, taxpayer protections, revenue neutrality considerations, and coordination with homestead exemptions, circuit breaker programs, assessment limitations, and other relief mechanisms.

BE IT FURTHER RESOLVED that the Working Group shall consider both statewide standards and local-option frameworks, recognizing the differing economic conditions and fiscal structures of New Castle, Kent, and Sussex Counties and Delaware's municipalities and school districts.

BE IT FURTHER RESOLVED that the Working Group shall produce findings and recommendations, including draft legislative language where appropriate, for consideration by the 154th General Assembly within six months of its convening.

BE IT FURTHER RESOLVED that nothing in this Resolution shall be construed to mandate the adoption of any specific property tax structure or to diminish the independent taxing authority of counties, municipalities, or school districts under Delaware law.