



151st GENERAL ASSEMBLY  
FISCAL NOTE

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**BILL:** HOUSE BILL NO. 217  
**SPONSOR:** Representative Bush  
**DESCRIPTION:** AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO TAX EXEMPT NOT-FOR-PROFIT ORGANIZATIONS.

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**Assumptions:**

1. This Act becomes effective upon signature of the Governor.
2. This Act will add God's Way Ministries, Inc. to the list of not-for-profit organizations exempt from real property taxation.
3. Per Kent County, God's Way Ministries, Inc. is assessed property taxes for both the Capital School District and the Polytech School District. Under this Act, the school districts would no longer collect property taxes from God's Way Ministries, Inc. Annually, God's Way Ministries is assessed approximately \$1,683 in taxes for Capital School District and \$133 for Polytech School District.
4. Per Sussex County, God's Way Ministries, Inc. is considered a tax-exempt organization and is not assessed taxes for school districts in Sussex County.

**Cost:** **Local School District Revenue Loss**  
**Fiscal Year 2022:** \$1,816 (\$1,683 to Capital School District + \$133 to Polytech School District)  
**Fiscal Year 2023:** \$1,816 (\$1,683 to Capital School District + \$133 to Polytech School District)  
**Fiscal Year 2024:** \$1,816 (\$1,683 to Capital School District + \$133 to Polytech School District)

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