



**153rd GENERAL ASSEMBLY  
FISCAL NOTE**

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**BILL:** HOUSE BILL NO. 462  
**SPONSOR:** Representative K. Williams  
**DESCRIPTION:** AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO SCHOOL TAXES.

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**Assumptions:**

1. This Act becomes effective upon signature of the Governor.
2. This Act amends code to allow school districts entirely within New Castle County to use different tax rates for residential and non-residential properties, with the following conditions:
  - a. A non-residential tax rate may be no more than 1.85 times the district's residential tax rate.
  - b. A vocational-technical school district may not use different rates for residential and non-residential properties.
3. The loss of local school revenue can be estimated by multiplying the reduction of the non-residential property tax rate by the assessed value of non-residential properties within each district.

District	Non-Residential Rate Reduction	Loss of Local School Revenue
Appoquinimink School District	0.086	\$1,677,473
Christina School District	0.072	\$6,081,399
New Castle Vocational-Technical School District	0.023	\$5,584,404

4. For this estimate, tax rates and the assessed value of non-residential properties are assumed to remain constant through Fiscal Year 2029 as the next reassessment is not required until 2030.

**Cost:**

**Loss of Local School Revenue**

**Fiscal Year 2027:** \$13,343,276  
**Fiscal Year 2028:** \$13,343,276  
**Fiscal Year 2029:** \$13,343,276

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