



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Delaware (DE) Summary Calendar
General Information	General Information
Lien Date:	January 1
Assessment Notice Date:	Varies locally
Valuation Methodology:	Fair market value
State websites:	http://revenue.delaware.gov/
How often is the reassessment:	Varies locally; Kent County last reassessment was June 1, 1987; New Castle County last reassessment was 1983; Sussex County last reassessment was 1987; and Dover City reassessment rotates.
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	N/A
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	No specific statutory provisions.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	
air	
water	
Personal Property Information	Personal Property Information
Taxable:	No
Assessment Ratios:	N/A
Personal Property Rendition Due:	N/A
Extension allowed (length and how file):	N/A
File Rendition With:	N/A
Inventory Taxable:	N/A
raw materials	N/A
work in progress	N/A
finished goods	N/A
Freeport Exemption:	N/A
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	N/A
Licensed Motor Vehicles Reported on Rendition:	N/A
Unlicensed Motor Vehicles Taxable:	N/A
Unlicensed Motor Vehicles Reported on Rendition:	N/A
Leased Equipment Taxable:	N/A
Software Taxable:	N/A
Abatements/Exemptions:	N/A
Intangible Property Taxable:	N/A



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Omitted Personal Property:	N/A
Construction Work in Progress Taxable:	N/A
Pollution Control Taxable:	N/A
air	N/A
water	N/A
Relevant citations for landmark property tax decisions:	N/A
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	September 30
Discounts	Delaware's General Statutes do not offer discounts for early payments; however, some cities/towns may offer discounts through special acts or charters.
Payment Options	
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	If the Board or Department of Finance propose to increase an assessment, taxpayer must be given ten day notice.
Appeal Deadlines (received or postmarked):	Kent County is January 31st; Sussex County is March 1; New Castle is March 15; and Dover City deadline will be on the notice if applicable.