Wilmington, Delaware
May 22, 2025

#0055

Sponsor:

Council Member Willauer

WHEREAS, pursuant to Related Laws 4-101, the Board of Assessment of the City of Wilmington ("BOA") is vested with the exclusive and independent authority to determine the assessments of taxable real property in the City; and

WHEREAS, the BOA is charged with making "good, fair, equal, faithful and complete assessments of property in the City"; and

WHEREAS, pursuant to City Charter § 6-109(a), the Department of Finance prepares property tax bills based on assessments certified to the Department of Finance by the BOA; and

WHEREAS, for Fiscal Year 2026, the BOA adopted and certified the recently completed reassessment conducted by New Castle County through Tyler Technologies; and

WHEREAS, the recent reassessment by New Castle County was the first reassessment since 1983, and was conducted as a result of a settlement of litigation in the Delaware Court of Chancery regarding Delaware's tax system; and

WHEREAS, the Delaware Court of Chancery determined that the existing assessments did not represent the "true value in money" as required by State law, and were not uniform as required by the Delaware Constitution's Uniformity Clause; and

WHEREAS, Tyler Technologies conducted a mass appraisal of nearly 215,000 parcels on New Castle County's property tax roll, which includes properties located in the City; and

WHEREAS, in page 36 of a report published by Tyler Technologies on April 24, 2025, entitled "*Mass Appraisal of Real Property 2025 Reassessment*", [1] disparities in the reassessment for properties in the City (Zone 3) compared to 6 other zones in New Castle County are identified; and

WHEREAS, the disparities in reassessments for the City could result in abrupt and destabilizing tax increases for vulnerable households, potentially accelerating displacement and exacerbating housing insecurity.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WILMINGTON, that the reassessment values of properties in the City from the mass appraisal conducted by Tyler Technologies should not be adopted by the City as they admittedly do not meet well-established industry standards.

BE IT FURTHER RESOLVED, that Wilmington City Council urges the Board of Assessment to withdraw its certification of the recently completed reassessment values conducted by New Castle County through Tyler Technologies.

BE IT FURTHER RESOLVED, that Wilmington City Council urges the Board of Assessment to take immediate action to certify assessment values for taxable real properties in the City that reflect current fair market values and otherwise comply with constitutional and statutory requirements for tax equity and uniformity.

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[1] https://www.newcastlede.gov/DocumentCenter/View/59019/Tyler-Mass-Appraisal-Report-for-New-Castle-County_final

Passed by City Council,

ATTEST: ___________________________
City Clerk

SYNOPSIS: This resolution is being presented by City Council for Council's review and approval. The City's Board of Assessment is vested with the exclusive authority to determine the assessments of taxable real property in the City. For Fiscal Year 2026, the Board of Assessment adopted the recently completed reassessment done by New Castle County through Tyler Technologies. The reassessment values for property in the City are disproportionately high in comparison to the reassessed values of property outside the City and also fail to meet industry standards. This resolution urges the Board of Assessment to withdraw its certification and adopt assessed values for property in the City which meet industry standards and do not result in disproportional assessment values.