

House and Senate Democratic leadership announced the formation of bipartisan Special Committees to investigate the recent statewide property reassessment and consider additional legislative action to improve the process and offer targeted tax relief. The Committees will hold a series of public hearings this fall to examine several topics, including probing the property valuation methodologies used by Tyler Technologies during Delaware's first-in-two-generations reassessments. They will meet jointly in accordance with the following tentative schedule:

Hearing #1: Tuesday September 30, 2025, at 9:30am

Topics: **The Recent Reassessment**

- What happened at County level?
- What was Tyler Technology's methodology, for both residential property and non-residential properties?
- How did information flow across levels of government?
- What flags were in place for unusual valuations?
- What was the appeals process, and what options do Delawareans have now?
- Preliminary update on the implementation of emergency legislation passed on August 12.

Hearing #2: Week of October 6, 2025

Topic: **What might future reassessments and tax structures look like?**

- What reassessment processes and structures do other states and jurisdictions use?
- Discuss potential for different tax rates based on property type (residential, commercial, agricultural, industrial).
- Discuss potential for different tax rates based on size within categories (small vs. large business, small vs. large agricultural). Discuss different housing categories (homeowners, small rentals, large rentals, manufactured homes, second homes).
- Drill down on county capacity to adopt differentiated categories or tax rates within categories.
- Update on the implementation of August 12 legislation.

Hearing #3: Week of October 20, 2025

Topics: **Delawareans and their property taxes**

- What other considerations might drive changes to Delaware's property tax framework?

- What programs are in place to protect Delawareans experiencing economic hardship or on fixed income?
- How do these programs compare to other states' offerings?
- What updates to property-tax exemptions should occur given the first-in-40-years reassessment?
- Update on implementation of August 12 legislation.

Hearing #4: Week of November 3, 2025

Topics: **Reassessments and Education Funding**

- How does ongoing property reassessment relate to education funding with Delaware's current funding system and to the legal settlement in the Court of Chancery case that sparked the 2024 reassessment?
- Discuss the work of Delaware's Public Education Funding Commission and others to identify optimal coordination of efforts relating to education funding.

Each meeting will take place in the Senate Chamber in Legislative Hall. All meetings will be open to the public and will be livestreamed at legis.delaware.gov. Additional details about the committee membership, the hearing schedule, and opportunities for public engagement will be announced in the coming days.

Press Release: [Legislative Leaders Announce Formation of Special Committees to Investigate Property Reassessment - House Democrats](#)

[ADVISORY: First Special Committee Hearing on Property Reassessment Scheduled for September 30 - House Democrats](#)