

Wilmington, Delaware
December 11, 2025

#0155 **WHEREAS**, the City of Wilmington seeks to assist and protect low-to-moderate income,
Sponsor: long-term homeowners in this City to not be at risk of having to leave their homes due to rising
Council property taxes resulting from increased development; and
Member
Willauer **WHEREAS**, on June 15, 2023, Wilmington City Council passed Ordinance 23-015, *An*
Co-Sponsors: *Ordinance to Amend Chapter 44 of the City Code to Provide a Property Tax Abatement for*
Low-to-Moderate Income, Long-Term Homeowners; and
Council
Members **WHEREAS**, Ordinance No. 23-015 established that low-to-moderate income, long-term
Owens city homeowners would be eligible for a partial property tax abatement following a 50 percent
Darby or more property tax increase on their primary residence as a result of reassessment; and

 WHEREAS, Ordinance No. 23-015 established that the partial abatement would pause
qualified homeowners' tax obligations at the pre-assessment amount as long as the property
owner met program eligibility requirements; and

 WHEREAS, to qualify for the program, the property owner's combined household
income must be less than or equal to 80% of Wilmington's annual median income based on
the most recent or current U.S. Decennial and/or American Survey Data; and

 WHEREAS, applications for this abatement were to be made by the primary property
owner(s) on forms to be furnished by the Department of Finance; and

 WHEREAS, according to Ordinance 23-015, the primary property owner(s) were to
"furnish the information to be executed in the manner required on such forms, and such forms
and information shall be filed with the Department of Finance no later than 90 days after their
increased property taxes had been paid as required" under Section 44-32 of City Code; and

WHEREAS, the City issued its property tax bills for FY2026, which were due on Friday, October 31, 2025.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WILMINGTON that the Wilmington City Council urges the City of Wilmington to implement Ordinance 23-015, *An Ordinance to Amend Chapter 44 of the City Code to Provide a Property Tax Exemption for Low-to-Moderate Income, Long-Term Homeowners Following a 50 Percent or More Property Tax Increase on Their Primary Residence for the FY2026 Tax Year*.

BE IT FURTHER RESOLVED Ordinance 23-015 is an important tool to protect low-to-moderate income, long-term homeowners from rising property taxes resulting from increased development.

Passed by City Council,

ATTEST: _____
City Clerk

SYNOPSIS: This Resolution urges the City of Wilmington to implement Ord. # 23-015: An Ordinance to Amend Chapter 44 of the City Code to Provide a Property Tax Exemption for Low-to-Moderate Income, Long-Term Homeowners Following a 50 Percent or More Property Tax Increase on Their Primary Residence for the FY2026 Tax Year.