

Wilmington, Delaware  
December 11, 2025

**#0155**

**Sponsor:**

**Council  
Member  
Willauer**

**WHEREAS**, the City of Wilmington seeks to assist and protect low-to-moderate income, long-term homeowners in this City to not be at risk of having to leave their homes due to rising property taxes resulting from increased development; and

**WHEREAS**, on June 15, 2023, Wilmington City Council passed Ordinance 23-015, *An Ordinance to Amend Chapter 44 of the City Code to Provide a Property Tax Abatement for Low-to-Moderate Income, Long-Term Homeowners*; and

**WHEREAS**, Ordinance No. 23-015 established that low-to-moderate income, long-term city homeowners would be eligible for a partial property tax abatement following a 50 percent 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.