



Delaware Property Tax Appeal Checklist

Deadlines, process, and what to gather — 2026

If your home's assessed value is higher than what it would realistically sell for, you may be overpaying — and Delaware lets you appeal. Use this checklist to file correctly and on time.

Delaware at a glance

Appeal deadline	Set per county — New Castle: March 14; Kent: last working day in January (Jan 30, 2026, 5pm, no postmark); Sussex: March 15
Effective tax rate	0.54% (about \$1,768/yr on a \$352,000 home)
Assessment basis	100% of market value
Appeals heard by	County Board of Assessment Review !' Superior Court

March–May is the HEARING window, not a filing window, and it is statutory only for Kent and Sussex. New Castle accepts appeals January 1 – March 14 (9 Del. C. §8311(a), 'prior to March 15'); its board sets its own schedule and hears appeals year-round. Kent's deadline is the last working day in January at 5:00 p.m. and a postmark is NOT accepted — the county warns that reassessment years and the year following may shift it. Sussex closes March 15 at 4:30 p.m., also no postmark. All three counties recently completed court-ordered reassessments, so confirm the current year's date with your county before relying on it. Deadlines and forms vary by county — always confirm with your local county assessment office before filing.

Step-by-step checklist

- ☐ **Find your assessment notice.** Note the assessed value and your parcel / account number.
- ☐ **Estimate your home's real market value.** Pull 3–5 recent comparable sales of similar nearby homes.
- ☐ **Check if you're over-assessed.** If assessed value is higher than market value, you likely have a case — use the free calculator at propertytaxedge.com.
- ☐ **Gather your evidence.** Comparable sales, photos of condition issues, repair estimates, and an appraisal if you have one.
- ☐ Review assessment from county assessment office
- ☐ File appeal with County Board of Assessment Review
- ☐ Attend hearing
- ☐ Appeal to Superior Court if needed
- ☐ **After the decision.** Accept the reduction, or pursue the next level of appeal if warranted. A win can lower your bill for years.

Exemptions that may lower your bill

- **Homestead:** Senior School Property Tax Relief: up to \$500 credit for 65+
- **Senior / other relief:** Senior School Property Tax Relief Program for 65+ homeowners

Evidence that wins appeals

- 3–5 comparable sales lower than your assessed value
- Photos of needed repairs, damage, or condition problems
- Contractor repair estimates
- Independent appraisal (the strongest single piece of evidence)

Free tools at propertytaxedge.com

Over-assessment calculator · appeal letter templates · county deadlines · find a licensed consultant

This checklist is general information, not legal advice. Deadlines, forms, and fees vary by county/jurisdiction and can change — always confirm with your local county assessment office or appeal board before filing. © 2026 Exitus Strategies LLC, operating as Property Tax Edge.