

Property Taxable Assessment Data

	Residential	Non-Residential	Total
New Castle County			
Appoquinimink	2,206,552,955	409,295,548	2,615,848,503
NCC Tax District (e)	11,125,580,711	6,523,485,516	17,649,066,227
Brandywine(f)	2,336,764,022	1,109,099,166	3,445,863,188
Christina(f)	3,165,403,664	2,432,041,380	5,597,445,044
Colonial(f)	1,640,342,862	1,495,893,909	3,136,236,771
Red Clay(f)	3,983,070,163	1,486,451,061	5,469,521,224
Total New Castle County	13,332,133,666	6,932,781,064	20,264,914,730
Kent County			
Caesar Rodney	840,578,600	156,383,000	996,961,600
Capital	788,264,600	586,903,700	1,375,168,300
Lake Forest	465,457,900	92,679,300	558,137,200
Milford(KC)(a)	183,439,800	106,371,100	289,810,900
Milford(SC)(a) (g)	149,898,305	32,494,138	182,392,443
Smyrna(NCC)(b)	85,488,170	30,836,900	116,325,070
Smyrna(KC)(b)	622,744,200	119,044,900	741,789,100
Total Kent County	3,135,871,575	1,124,713,038	4,260,584,613
Sussex County			
Cape Henlopen (g)	1,308,598,798	150,559,229	1,459,158,027
Delmar (g)	40,382,800	21,302,949	61,685,749
Indian River (g)	1,604,554,112	246,454,456	1,851,008,568
Laurel (g)	91,787,191	41,107,905	132,895,096
Seaford (g)	150,353,805	72,202,950	222,556,755
Woodbridge(KC)(c)	33,070,500	5,691,600	38,762,100
Woodbridge(SC)(c) (g)	88,814,537	50,354,821	139,169,358
Total Sussex County	3,317,561,743	587,673,910	3,905,235,653
Total State	19,785,566,984	8,645,168,012	28,430,734,996
Vocational Districts			
New Castle	13,332,133,666	6,932,781,064	20,264,914,730
Polytech(KC)(d)	2,933,555,600	1,067,073,600	4,000,629,200
Polytech(NCC)(d)	85,488,170	30,836,900	116,325,070
Sussex	3,434,389,548	614,476,448	4,048,865,996
Total	19,785,566,984	8,645,168,012	28,430,734,996
New Castle County including Smyrna	13,417,621,836	6,963,617,964	20,381,239,800

Table 1
 District Assessment, Number of Capitations and Authorized Tax Rates
 For Debt Service, Current Expense, Tuition, Match and Total Levies
 2022-23

District	Assessed Valuation of Real Estate	Number Of Capitations	Debt Service		Current Expense			Tuition		Match		Total Levies		
			Tax Rate	Levy Per Cap	Residential Tax Rate	Non- Residential	Levy Per Cap	Tax Rate	Levy Per Cap	Tax Rate	Levy Per Cap	Residential Rate	Non- Residential	Levy Per Cap
New Castle County														
Appoquinimink	2,615,848,503		0.3671		1.3680	1.3680		0.7116		0.1366		2.5833	2.5833	
NCC Tax District (e)	17,649,066,227		0.0000		0.4680	0.4680				0.0000		0.4680	0.4680	
Brandywine(f)	3,445,863,188		0.2150		1.3710	1.3710		0.4270		0.0575		2.0705	2.0705	
Christina(f)	5,597,445,044		0.0730		1.6920	1.6920		0.7740		0.1240		2.6630	2.6630	
Colonial(f)	3,136,236,771		0.1000		1.1180	1.1180		0.3450		0.1420		1.7050	1.7050	
Red Clay(f)	5,469,521,224		0.1200		1.1080	1.1080		0.5270		0.0750		1.8300	1.8300	
Total New Castle County	20,264,914,730													
Kent County														
Caesar Rodney	996,961,600	14,024	0.2500		0.9500	0.9500	12.00	0.5248		0.1702		1.8950	1.8950	12.00
Capital	1,375,168,300		0.5300		1.1900	1.1900		0.5700		0.0991		2.3891	2.3891	
Lake Forest	558,137,200	8,572	0.0496	5.00	0.9508	0.9508	10.00	0.4499		0.1619		1.6122	1.6122	15.00
Milford(KC)(a)	289,810,900		0.1363		1.1390	1.1390		0.3514		0.0348		1.6615	1.6615	
Milford(SC)(a) (g)	182,392,443		0.3852		3.2188	3.2188		0.9933		0.0984		4.6957	4.6957	
Smyrna(NCC)(b)	116,325,070		0.1592		1.0485	1.0485		0.2841		0.1606		1.6524	1.6524	
Smyrna(KC)(b)	741,789,100		0.2001		1.3173	1.3173		0.3572		0.2020		2.0766	2.0766	
Total Kent County	4,260,584,613													
Sussex County														
Cape Henlopen (g)	1,459,158,027		0.6910		1.9980	1.9980		1.1739		0.1093		3.9722	3.9722	
Delmar (g)	61,685,749	3,426	0.1477	3.00	1.8710	1.8710	10.00	1.5486		0.47800		4.04530	4.0453	13.00
Indian River (g)	1,851,008,568	51,743	0.3950	5.00	2.3500	2.3500	7.00	0.5045		0.0334		3.2829	3.2829	12.00
Laurel (g)	132,895,096	7,321	1.3400		1.5000	1.5000	24.30	1.0980		0.3098		4.2478	4.2478	24.30
Seaford (g)	222,556,755		0.3554		2.7400	2.7400		0.7681		0.2288		4.0923	4.0923	
Woodbridge(KC)(c)	38,762,100	492	0.2360		0.9840	0.9840	8.82	0.3840		0.0760		1.6800	1.6800	8.82
Woodbridge(SC)(c) (g)	139,169,358	7,006	0.7370		2.3790	2.3790	8.82	1.2030		0.2370		4.5560	4.5560	8.82
Total Sussex County	3,905,235,653													
Total State	28,430,734,996													
Vocational Districts														
New Castle	20,264,914,730		0.0240		0.1500	0.1500				0.0000		0.1740	0.1740	
Polytech(KC)(d)	4,000,629,200		0.0197		0.1359	0.1359				0.0013		0.1569	0.1569	
Polytech(NCC)(d)	116,325,070		0.0156		0.1081	0.1081				0.0010		0.1247	0.1247	
Sussex	4,048,865,996		0.0550		0.2750	0.2750				0.0057		0.3357	0.3357	
Total	28,430,734,996													

(a) Milford: Separate tax rates in Kent and Sussex Counties.

(b) Smyrna: Separate tax rates in New Castle and Kent Counties.

(c) Woodbridge: Separate tax rates in Kent and Sussex Counties.

(d) Polytech: Separate tax rates in New Castle and Kent Counties.

(e) New Castle County Tax District collects current expense

taxes for these four districts as specified in Title 14, Delaware Code.

(f) Brandywine, Christina, Colonial and Red Clay: all have additional tax rates since the 1981 changes to Delaware Code through successful referenda.

(g) Sussex County districts' residential property assessment values reflect exclusion of residential exceptions as reported by Sussex County Council.

NOTE: New Castle County Assessment as of 7/7/22; Kent County Assessment as of 6/27/22; and Sussex County Assessment as of 6/30/22.

NOTE: Tax rates are per \$100 of assessed value

Table 2
Estimated Amount of Tax Collectible for Debt Service, Current Expense, Tuition and Match
2022-23

District	Debt Service	Current Expense	Tuition	Match	Total Amount
New Castle County					
Appoquinimink	9,602,780	35,784,808	18,614,378	3,573,249	67,575,215
NCC Tax District	0	82,597,630	0	0	82,597,630
Brandywine(a)	7,408,606	47,242,784	14,713,836	1,981,371	71,346,597
Christina(a)	4,086,135	94,708,770	43,324,225	6,940,832	149,059,962
Colonial(a)	3,136,237	35,063,127	10,820,017	4,453,456	53,472,837
Red Clay(a)	6,563,425	60,602,295	28,824,377	4,102,141	100,092,238
Total New Castle County	30,797,183	355,999,414	116,296,833	21,051,049	524,144,479
Kent County					
Caesar Rodney	2,492,404	9,639,423	5,232,054	1,696,829	19,060,710
Capital	7,288,392	16,364,503	7,838,459	1,362,792	32,854,146
Lake Forest	319,696	5,392,488	2,511,059	903,624	9,126,867
Milford	1,097,588	9,171,794	2,830,100	280,328	13,379,810
Smyrna	1,669,510	10,991,256	2,980,150	1,685,232	17,326,148
Total Kent County	12,867,590	51,559,464	21,391,822	5,928,805	91,747,681
Sussex County					
Cape Henlopen	10,082,782	29,153,977	17,129,056	1,594,860	57,960,675
Delmar	101,388	1,188,400	955,266	294,858	2,539,912
Indian River	7,570,199	43,860,902	9,338,338	618,237	61,387,676
Laurel	1,780,794	2,171,327	1,459,188	411,709	5,823,018
Seaford	790,967	6,098,055	1,709,458	509,210	9,107,690
Woodbridge	1,117,157	3,758,390	1,823,054	359,291	7,057,892
Total Sussex County	21,443,287	86,231,051	32,414,360	3,788,165	143,876,863
Total State					
	65,108,060	493,789,929	170,103,015	30,768,019	759,769,023
Vocational Districts					
New Castle	4,863,580	30,397,372	0	0	35,260,952
Polytech	806,271	5,562,602	0	53,171	6,422,044
Sussex	2,226,876	11,134,381	0	230,785	13,592,042
Total	7,896,727	47,094,355	0	283,956	55,275,038
Total State - All Districts	73,004,787	540,884,284	170,103,015	31,051,975	815,044,061
Percentage	8.96	66.36	20.87	3.81	100.0

(a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.

Table 3
Assessed and Full Valuation of Real Estate
2022-23

District	Assessed Valuation 2022-23	Assessment To Sales Ratio(a)	Full Valuation 2022-23
New Castle County			
Appoquinimink	2,615,848,503	0.250	10,463,394,012
NCC Tax District	17,649,066,227		70,532,211,289
Brandywine	3,445,863,188	0.245	14,064,747,706
Christina	5,597,445,044	0.259	21,611,756,927
Colonial	3,136,236,771	0.254	12,347,388,862
Red Clay	5,469,521,224	0.243	22,508,317,794
Total New Castle County	20,264,914,730	0.249	80,995,605,301
Kent County			
Caesar Rodney	996,961,600	0.182	5,477,810,989
Capital	1,375,168,300	0.193	7,125,224,352
Lake Forest	558,137,200	0.174	3,207,685,057
Milford(KC)(b)	289,810,900	0.183	1,583,666,120
Milford(SC)(b)	182,392,443	0.071	2,568,907,648
Smyrna(NCC)(c)	116,325,070	0.237	490,823,080
Smyrna(KC)(c)	741,789,100	0.174	4,263,155,747
Total Kent County	4,260,584,613		24,717,272,993
Sussex County			
Cape Henlopen	1,459,158,027	0.066	22,108,454,955
Delmar	61,685,749	0.078	790,842,936
Indian River	1,851,008,568	0.071	26,070,543,211
Laurel	132,895,096	0.073	1,820,480,767
Seaford	222,556,755	0.077	2,890,347,468
Woodbridge(KC)(d)	38,762,100	0.160	242,263,125
Woodbridge(SC)(d)	139,169,358	0.072	1,932,907,750
Total Sussex County	3,905,235,653		55,855,840,212
Total State	28,430,734,996		161,568,718,506
Vocational Districts			
NCCVT	20,264,914,730		80,995,605,301
Polytech(KC)(e)	4,000,629,200		21,899,805,390
Polytech(NCC)(e)	116,325,070		490,823,080
Sussex	4,048,865,996		58,182,484,735
Total	28,430,734,996		161,568,718,506

(a) Assessment-to-Sales Ratio Used in FY23 Equalization Formula

(b) Milford: Separate Assessment to Sales Ratios in Kent and Sussex Counties.

(c) Smyrna: Separate Assessment to Sales Ratios in New Castle and Kent Counties

(d) Woodbridge: Separate Assessment to Sales Ratios in Kent and Sussex Counties.

(e) Polytech: Separate Assessment to Sales Ratios in New Castle and Kent Counties.

Table 4
Comparison of Residential Real Estate Tax Rates
2021-22 to 2022-23

District	Debt Service			Current Expense			Tuition			Match			Total Levies		
	21-22	22-23	Change	21-22	22-23	Change	21-22	22-23	Change	21-22	22-23	Change	21-22	22-23	Change
New Castle County															
Appoquinimink	0.3671	0.3671	0.0000	1.3680	1.3680	0.0000	0.7016	0.7116	0.0100	0.1037	0.1366	0.0329	2.5404	2.5833	0.0429
NCC Tax District(a)	0.0000	0.0000	0.0000	0.4680	0.4680	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.4680	0.4680	0.0000
Brandywine	0.2150	0.2150	0.0000	1.3710	1.3710	0.0000	0.4270	0.4270	0.0000	0.0575	0.0575	0.0000	2.0705	2.0705	0.0000
Christina	0.0780	0.0730	-0.0050	1.6420	1.6920	0.0500	0.7450	0.7740	0.0290	0.1110	0.1240	0.0130	2.5760	2.6630	0.0870
Colonial	0.1200	0.1000	-0.0200	1.1180	1.1180	0.0000	0.3720	0.3450	-0.0270	0.0950	0.1420	0.0470	1.7050	1.7050	0.0000
Red Clay	0.1200	0.1200	0.0000	1.1080	1.1080	0.0000	0.5270	0.5270	0.0000	0.0750	0.0750	0.0000	1.8300	1.8300	0.0000
Kent County															
Caesar Rodney	0.2700	0.2500	-0.0200	0.9500	0.9500	0.0000	0.4848	0.5248	0.0400	0.1702	0.1702	0.0000	1.8750	1.8950	0.0200
Capital	0.5300	0.5300	0.0000	1.1500	1.1900	0.0400	0.5200	0.5700	0.0500	0.0841	0.0991	0.0150	2.2841	2.3891	0.1050
Lake Forest	0.0808	0.0496	-0.0312	0.9508	0.9508	0.0000	0.3131	0.4499	0.1368	0.1517	0.1619	0.0102	1.4964	1.6122	0.1158
Milford(KC)(b)	0.1621	0.1363	-0.0258	1.1390	1.1390	0.0000	0.3630	0.3514	-0.0116	0.0354	0.0348	-0.0006	1.6995	1.6615	-0.0380
Milford(SC)(b)	0.4580	0.3852	-0.0728	3.2188	3.2188	0.0000	1.0259	0.9933	-0.0326	0.1001	0.0984	-0.0017	4.8028	4.6957	-0.1071
Smyrna(NCC)(c)	0.1610	0.1592	-0.0018	1.0485	1.0485	0.0000	0.2918	0.2841	-0.0077	0.1107	0.1606	0.0499	1.6120	1.6524	0.0404
Smyrna(KC)(c)	0.2024	0.2001	-0.0023	1.3173	1.3173	0.0000	0.3669	0.3572	-0.0097	0.1392	0.2020	0.0628	2.0258	2.0766	0.0508
Sussex County															
Cape Henlopen	0.6910	0.6910	0.0000	1.8480	1.9980	0.1500	1.3329	1.1739	-0.1590	0.1015	0.1093	0.0078	3.9734	3.9722	-0.0012
Delmar	0.1328	0.1477	0.0149	1.8710	1.8710	0.0000	2.0938	1.5486	-0.5452	0.3072	0.4780	0.1708	4.4048	4.0453	-0.3595
Indian River	0.3168	0.3950	0.0782	2.3500	2.3500	0.0000	0.5050	0.5045	-0.0005	0.0343	0.0334	-0.0009	3.2061	3.2829	0.0768
Laurel	1.3600	1.3400	-0.0200	1.5000	1.5000	0.0000	1.0760	1.0980	0.0220	0.3140	0.3098	-0.0042	4.2500	4.2478	-0.0022
Seaford	0.3107	0.3554	0.0447	2.7400	2.7400	0.0000	0.8772	0.7681	-0.1091	0.2288	0.2288	0.0000	4.1567	4.0923	-0.0644
Woodbridge(KC)(d)	0.2500	0.2360	-0.0140	0.9840	0.9840	0.0000	0.3680	0.3840	0.0160	0.0780	0.0760	-0.0020	1.6800	1.6800	0.0000
Woodbridge(SC)(d)	0.7820	0.7370	-0.0450	2.3790	2.3790	0.0000	1.1510	1.2030	0.0520	0.2440	0.2370	-0.0070	4.5560	4.5560	0.0000
Vocational Districts															
New Castle	0.0195	0.0240	0.0045	0.1500	0.1500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.1695	0.1740	0.0045
Polytech(KC)(e)	0.0200	0.0197	-0.0003	0.1359	0.1359	0.0000	0.0000	0.0000	0.0000	0.0012	0.0013	0.0001	0.1571	0.1569	-0.0002
Polytech(NCC)(e)	0.0164	0.0156	-0.0008	0.1117	0.1081	-0.0036	0.0000	0.0000	0.0000	0.0010	0.0010	0.0000	0.1291	0.1247	-0.0044
Sussex	0.0200	0.0550	0.0350	0.2650	0.2750	0.0100	0.0000	0.0000	0.0000	0.0057	0.0057	0.0000	0.2907	0.3357	0.0450

(a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.

(b) Milford: Separate Assessment to Sales Ratios in Kent and Sussex Counties.

(c) Smyrna: Separate Assessment to Sales Ratios in New Castle and Kent Counties

(d) Woodbridge: Separate Assessment to Sales Ratios in Kent and Sussex Counties.

(e) Polytech: Separate Assessment to Sales Ratios in New Castle and Kent Counties.

Table 5
Assessed Valuation of Real Estate
2018-19 to 2022-23

District	2018-19	2019-20	2020-21	2021-22	2022-23
New Castle County					
Appoquinimink	2,209,623,570	2,323,461,920	2,418,597,395	2,518,920,495	2,615,848,503
NCC Tax District	17,182,590,915	17,284,533,887	17,376,462,637	17,419,392,694	17,649,066,227
Brandywine	3,397,232,641	3,404,008,712	3,428,275,964	3,429,497,562	3,445,863,188
Christina	5,552,006,975	5,574,732,163	5,595,443,653	5,558,039,604	5,597,445,044
Colonial	2,941,610,191	2,991,022,806	3,030,246,756	3,075,593,875	3,136,236,771
Red Clay	5,291,741,108	5,314,770,206	5,322,496,264	5,356,261,653	5,469,521,224
Total	19,392,214,485	19,607,995,807	19,795,060,032	19,938,313,189	20,264,914,730
Kent County					
Caesar Rodney	903,058,300	927,711,100	943,488,200	964,069,100	996,961,600
Capital	1,311,814,500	1,339,902,600	1,352,161,200	1,362,407,400	1,375,168,300
Lake Forest	510,132,900	521,103,600	530,129,900	545,470,200	558,137,200
Milford	425,151,321	439,968,743	447,097,093	458,631,643	472,203,343
Smyrna	769,894,920	795,293,020	813,695,670	831,533,970	858,114,170
Total	3,920,051,941	4,023,979,063	4,086,572,063	4,162,112,313	4,260,584,613
Sussex County					
Cape Henlopen	1,247,572,902	1,299,323,252	1,341,900,027	1,395,151,127	1,459,158,027
Delmar	52,469,542	55,986,749	58,666,299	60,976,249	61,685,749
Indian River	1,592,284,251	1,680,720,776	1,729,902,326	1,784,481,401	1,851,008,568
Laurel	123,320,378	127,011,346	129,106,046	131,030,529	132,895,096
Seaford	211,024,882	213,787,855	216,756,805	219,621,805	222,556,755
Woodbridge	164,959,313	168,877,009	171,117,793	174,084,393	177,931,458
Total	3,391,631,268	3,545,706,987	3,647,449,296	3,765,345,504	3,905,235,653
Total State	26,703,897,694	27,177,681,857	27,529,081,391	27,865,771,006	28,430,734,996

Table 6
 Combined Tax Rates on Assessed Valuation of Real Estate
 (Rates per \$100 of Assessed Value)
 2022-23

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.3671	1.3680	0.7116	0.1366	2.5833
NCC Tax District	0.0000	0.4680	0.0000	0.0000	0.4680
Brandywine (a)	0.2150	1.3710	0.4270	0.0575	2.0705
Christina (a)	0.0730	1.6920	0.7740	0.1240	2.6630
Colonial (a)	0.1000	1.1180	0.3450	0.1420	1.7050
Red Clay (a)	0.1200	1.1080	0.5270	0.0750	1.8300
Kent County					
Caesar Rodney	0.2500	0.9669	0.5248	0.1702	1.9119
Capital	0.5300	1.1900	0.5700	0.0991	2.3891
Lake Forest	0.0573	0.9662	0.4499	0.1619	1.6353
Milford (KC) (b)	0.1363	1.1390	0.3514	0.0348	1.6615
Milford (SC) (b)	0.3852	3.2188	0.9933	0.0984	4.6957
Smyrna (NCC) (c)	0.1592	1.0485	0.2841	0.1606	1.6524
Smyrna (KC) (c)	0.2001	1.3173	0.3572	0.2020	2.0766
Sussex County					
Cape Henlopen	0.6910	1.9980	1.1739	0.1093	3.9722
Delmar	0.1644	1.9265	1.5486	0.4780	4.1175
Indian River	0.4090	2.3696	0.5045	0.0334	3.3165
Laurel	1.3400	1.6339	1.0980	0.3098	4.3817
Seaford	0.3554	2.7400	0.7681	0.2288	4.0923
Woodbridge (KC) (d)	0.2360	0.9952	0.3840	0.0760	1.6912
Woodbridge (SC) (d)	0.7370	2.4234	1.2030	0.2370	4.6004
Vocational Districts					
New Castle County	0.0240	0.1500	0.0000	0.0000	0.1740
Polytech (KC) (e)	0.0197	0.1359	0.0000	0.0013	0.1569
Polytech (NCC) (e)	0.0156	0.1081	0.0000	0.0010	0.1247
Sussex County	0.0550	0.2750	0.0000	0.0057	0.3357

- (a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.
 (b) Milford: Separate Assessment to Sales Ratios in Kent and Sussex Counties.
 (c) Smyrna: Separate Assessment to Sales Ratios in New Castle and Kent Counties
 (d) Woodbridge: Separate Assessment to Sales Ratios in Kent and Sussex Counties.
 (e) Polytech: Separate Assessment to Sales Ratios in New Castle and Kent Counties.

Table 7
 Combined Tax Rates on Full Valuation of Real Estate
 (Rates per \$100 of Full Value)
 2022-23

District	Debt Service	Current Expense	Tuition	Match	Total
New Castle County					
Appoquinimink	0.0918	0.3420	0.1779	0.0341	0.6458
NCC Tax District	0.0000	0.1171	0.0000	0.0000	0.1171
Brandywine (a)	0.0527	0.3359	0.1046	0.0141	0.5073
Christina (a)	0.0189	0.4382	0.2005	0.0321	0.6897
Colonial (a)	0.0254	0.2840	0.0876	0.0361	0.4331
Red Clay (a)	0.0292	0.2692	0.1281	0.0182	0.4447
Kent County					
Caesar Rodney	0.0455	0.1760	0.0955	0.0310	0.3480
Capital	0.1023	0.2297	0.1100	0.0191	0.4611
Lake Forest	0.0100	0.1681	0.0783	0.0282	0.2846
Milford	0.0264	0.2209	0.0682	0.0068	0.3223
Smyrna	0.0351	0.2312	0.0627	0.0354	0.3644
Sussex County					
Cape Henlopen	0.0456	0.1319	0.0775	0.0072	0.2622
Delmar	0.0128	0.1503	0.1208	0.0373	0.3212
Indian River	0.0290	0.1682	0.0358	0.0024	0.2354
Laurel	0.0978	0.1193	0.0802	0.0226	0.3199
Seaford	0.0274	0.2110	0.0591	0.0176	0.3151
Woodbridge	0.0514	0.1728	0.0838	0.0165	0.3245
Vocational Districts					
New Castle County	0.0060	0.0375	0.0000	0.0000	0.0435
Polytech	0.0036	0.0248	0.0000	0.0002	0.0286
Sussex County	0.0038	0.0191	0.0000	0.0004	0.0233

(a) The New Castle County Tax District collects current expense taxes as specified in Title 14, Delaware Code for these four districts.