



PROPOSED ORDINANCE #2026-09

1 BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN
2 COUNCIL MET:

3
4 That Chapter 102 – Taxation, Article I – In General, Section 102-1 – Valuation and assessment,
5 be amended by inserting the text indicated in bold, blue, italics, and deleting the text indicated in
6 red strikeout as follows:

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8 Sec. 102-1. – Valuation and assessment.

9
10 Section 47 of the Charter provides that an impartial valuation and assessment of all real property
11 within the city may be conducted by the city assessor or assessors. The council may also direct
12 that, in lieu of the assessment and valuation by the city assessor, a reassessment and revaluation
13 may be done by Kent County Levy Court, the assessor or assessors, or an outside mass appraisal
14 company or a consortium of appraisers chosen by the council. Such contractor and tax office staff
15 will be under the supervision of the city manager or his/her designee.

16
17 Commencing with the Fiscal Year 2026 City re-assessment values from the 2020 assessment will
18 be used to calculate the 2025 tax bills, starting in Fiscal Year ~~2027~~ 2028 the City will use the Kent
19 County values which will be reassessed in Fiscal Year 2029 and every 5 years after, unless
20 otherwise directed, the revaluation and reassessment of all real property may be conducted, under
21 the supervision of the assessor or in conjunction with the assessor and/or the city manager or
22 his/her designee, by an outside mass appraisal company or a consortium or appraisers chosen by
23 the council or by Kent County Levy Court. The mass appraisal company or consortium of
24 appraisers shall be licensed to conduct business in the State of Delaware and the City of Dover and
25 shall employ appraisers who are licensed by the Delaware Division of Professional Regulations.
26 All property shall be valued as to its status; as of its ownership; as of its current market value as
27 of the January 1 assessment date, and shall reflect fair market value.

28
29 ADOPTED: *

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31 **SYNOPSIS**

32 This amendment will allow staff to begin adopting Kent County’s tax values starting in Fiscal Year 2028.

33
34 (SPONSORS:)

35 Action History

- 36 06/08/2026 – Scheduled for Final Reading – City Council
- 37 05/11/2026 – First Reading – City Council
- 38 04/28/2026 – Introduction – Council Committee of the Whole/ Legislative, Finance, and Administration
- 39 Committee