



Town of Bellefonte, Delaware

**Ordinance 2026-02 – Adopting the Updated New Castle County Property Tax Assessments**

**WHEREAS**, Title 22, Section 1101 of the Delaware Code authorizes the Town of Bellefonte (“the Town”), via the Town Commission, to elect to use the land and improvement assessments and supplementary assessments for property the New Castle County Board of Assessment Review for all property located within the corporate limits of the Town in lieu of making the Town’s own independent valuation and assessment; and

**WHEREAS**, the Town has previously used New Castle County’s assessments in lieu of incurring the time and expense of conducting the Town’s own valuation and assessment; and

**WHEREAS**, in 2025, New Castle County completed its first total reassessment since approximately 1974; and

**WHEREAS**, Title 22, Section 1105 of the Delaware Code calls for a municipality like the Town to a compute a tax rate so as to provide the same tax revenue as was levied during the prior fiscal year, with that rate known as the “rolled-back rate,” and then identify the degree to which the new tax rate exceeds the rolled-back rate in its ordinance establishing the new property tax rate upon total reassessment; and

**WHEREAS**, the Town will address the tax rate separately and in conjunction with its budget processes leading up to the new budget taking effect on July 1, 2026;

**NOW, THEREFORE, BE IT ORDAINED**, by Bellefonte Town Commission, having met in a duly noticed meeting with a quorum present and voting where public comment was offered, making the express finding that the provisions of this Ordinance enhance and promote the health, safety, and welfare of the Town, as follows:

Section 1. For the upcoming 2026-2027 fiscal year, the Town elects to adopt the updated New Castle County property tax assessments and supplementary assessments. This adoption shall continue year to year until revoked by ordinance adopted by the Town Commission.

Section 2. The Secretary is directed to publish notice of this election at least once a week for 2 weeks prior to March 1, 2026, in at least one newspaper in the Town.

Section 3. In the event any existing Ordinances, parts of Ordinances, Resolutions or parts of Resolutions are in conflict herewith, the provisions of this Ordinance shall control.

Section 4. If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decisions shall not affect the validity of the remaining portions of this Ordinance.

First Reading Date: 2/9/26  
[Signature]  
President, Bellefonte Town Commission

Approved date: 2/9/26  
2/9/26  
Date

Attest: [Signature]  
Secretary, Bellefonte Town Commission

2-9-26  
Date