

# **Types of Tax Districts**

and potential for use to fund drainage and  
beach projects

# Types of Tax Districts

- Specifically authorized in Delaware Code - e.g. sewer districts, trash collection, street lights
- Special Development Districts - authorized to fund storm drainage, culverts, other infrastructure
- Tax Ditch - can be created by petition of residents to protect land from flooding

# Special Development Districts

- Currently only New Castle County and Wilmington can create them.
- Towns can have their charters changed to all them to establish SDDs. Would require action by General Assembly to change the charter.
- Giving Kent and/or Sussex Counties the authority to establish SDD's would require change to 9 Del Code Chapter 33.

# Tax Ditch

- Created by a petition of residents to Superior Court of the county in which all, or the major portion of the land, is located.
- Petition goes through the board of supervisors of the soil conservation district.
- Investigation and Hearings.