



SPONSOR: Rep. Romer

HOUSE OF REPRESENTATIVES
153rd GENERAL ASSEMBLY

HOUSE CONCURRENT RESOLUTION

ESTABLISHING A STATEWIDE PROPERTY ASSESSMENT WORKING GROUP TO PRODUCE
RECOMMENDATIONS TO ESTABLISH STATE STANDARDS GOVERNING PROPERTY ASSESSMENT
PRACTICES IN DELAWARE.

1 WHEREAS, a fair and predictable property tax system is essential for maintaining the long-term fiscal stability of
2 the state's communities and for funding the school districts, counties, and local governments that provide the essential
3 services upon which residents rely; and

4 WHEREAS, in 2024 and 2025, Delaware's counties completed general property reassessments, the first such
5 countywide reassessments in decades, following a court-approved settlement concerning longstanding property tax
6 inequities; and

7 WHEREAS, the experience of Delaware's previous reassessment has demonstrated the importance of consistently
8 meeting internationally recognized quality benchmarks that reflect the professional standards of accuracy and uniformity on
9 which public trust in the property tax system depends; and

10 WHEREAS, the International Association of Assessing Officers ("IAAO") is the internationally recognized
11 authority on mass appraisal practice and publishes consensus standards, including the *Standard on Mass Appraisal of Real*
12 *Property* (2013), the *Standard on Ratio Studies* (2013), and the *Standard on Property Tax Policy* (2020), that, together with
13 the Uniform Standards of Professional Appraisal Practice ("USPAP") Standards 5 and 6, constitute the prevailing
14 professional benchmarks for assessment accuracy, uniformity, transparency, and administrative practice in mass appraisal;
15 and

16 WHEREAS, many states have incorporated provisions of the IAAO Standard on Mass Appraisal of Real Property
17 and the IAAO Standard on Ratio Studies into their statutory or regulatory framework for property assessment, providing
18 models that Delaware can draw on in establishing its own quality benchmarks; and

19 WHEREAS, the IAAO *Standard on Ratio Studies* provides internationally recognized statistical measures,
20 including median, coefficient of dispersion ("COD"), price-related differential ("PRD"), and price-related bias ("PRB"), for
21 evaluating the accuracy and uniformity of mass appraisal results, and the consistent application of such measures provides a
22 basis for assessing the quality of reassessment outcomes; and

23 WHEREAS, the State has an interest in ensuring that future certifications of County assessment rolls are
24 conditioned upon demonstrated compliance with state-adopted quality benchmarks, including median ratio, COD, PRD,
25 and PRB measures consistent with the IAAO Standard on Ratio Studies, to ensure that certified rolls meet established
26 standards of accuracy and uniformity before taking effect; and

27 WHEREAS, property assessment is a County function, and this Resolution recognizes the independent authority
28 of New Castle, Kent, and Sussex Counties to manage their respective assessment offices and fiscal calendars; and

29 WHEREAS, the State also recognizes that, because mass appraisal requires complete and accurate data, effective
30 valuation models, and proper management of resources, it is incumbent upon the State to establish guidelines that promote
31 those requirements consistently across the three Counties, without diminishing the local autonomy of any County in
32 carrying out its property assessment responsibilities; and

33 WHEREAS, Delawareans deserve government officials' best efforts to promote fairness and accuracy at all levels
34 of government, utilizing practical solutions to identify and solve problems in the property reassessment process.

35 NOW, THEREFORE: BE IT RESOLVED

36 BE IT RESOLVED by the House of Representatives of the 153rd General Assembly, the Senate concurring
37 therein, that the State, in collaboration with the Counties, shall convene a statewide Property Assessment Working Group
38 (“Working Group”) within 60 days of the adoption of this Resolution.

39 BE IT FURTHER RESOLVED that the Working Group shall include all of the following voting members, or a
40 designee selected by a member serving by virtue of position:

41 (1) A Senator from the majority caucus, appointed by the President Pro Tempore, who shall serve as co-chair
42 of the Working Group.

43 (2) A Representative from the majority caucus, appointed by the Speaker of the House, who shall serve as co-
44 chair of the Working Group.

45 (3) A Senator from the minority caucus, appointed by the President Pro Tempore.

46 (4) A Representative from the minority caucus, appointed by the Speaker of the House.

47 (5) A representative of the Sussex County Assessment Office, appointed by the Speaker of the House.

48 (6) A representative of the Kent County Assessment Office, appointed by the Speaker of the House.

49 (7) A representative of the New Castle County Assessment Office, appointed by the Speaker of the House.

50 (8) The Secretary of Finance.

51 (9) A member of the Delaware Small Business Chamber, appointed by the President Pro Tempore.

52 (10) One taxpayer advocate, appointed by the President Pro Tempore.

53 (11) At least one, but no more than 3 members who hold 1 or more of the following credentials, appointed by
54 the Speaker of the House:

- 55 a. An appraisal professional holding IAAO professional designations.
- 56 b. An appraisal professional holding USPAP professional designations.
- 57 c. A land planning professional, with expertise in Geographic Information System (GIS).

58 BE IT FURTHER RESOLVED, that at the request of the co-chairs, the Speaker of the House may appoint
59 additional voting members that bring a skill-set or viewpoint that the co-chairs feel would benefit the working group.

60 BE IT FURTHER RESOLVED that the co-chairs of the Working Group are responsible for guiding the
61 administration of the Working Group by doing all of the following:

62 (1) Notifying individuals of their selection to serve on the Working Group, and setting a date, time, and place
63 for the initial organizational meeting.

64 (2) Setting a date, time, and place for the initial organizational meeting. The initial meeting must be held no
65 later than 30 days after all appointments have been made.

66 (3) Supervising the preparation and distribution of meeting notices, agendas, minutes, correspondence, and
67 reports of the Working Group.

68 (4) Sending to the President Pro Tempore of the Senate, the Speaker of the House of Representatives, and the
69 Director of the Division of Research of Legislative Council, after the first meeting of the Working Group, a list of the
70 members of the Working Group and the person who appointed them.

71 (5) Providing meeting notices, agendas, and minutes to the Director of Legislative Services.

72 (6) Ensuring that draft legislation for a 2027 Property Tax Package from the Working Group are submitted to
73 the President Pro Tempore of the Senate and the Speaker of the House of Representatives, with copies to all members
74 of the General Assembly, the Governor, and the Director and Librarian of the Division of Legislative Services

75 BE IT FURTHER RESOLVED that the Speaker of the House of Representatives or President Pro Tempore of the
76 Senate may remove that appointing authority's member for gross inefficiency, misfeasance, nonfeasance, malfeasance, or
77 neglect of duty in office. A member is deemed in neglect of duty if the member is absent from 3 consecutive Working
78 Group meetings. A member who is deemed in neglect of duty is considered to have resigned.

79 BE IT FURTHER RESOLVED as follows:

80 (1) The Working Group is a public body for purposes of Chapter 100 of Title 29.

81 (2) A quorum of the Working Group is a majority of its voting members.

82 (3) Official action by the Working Group at a meeting, including approval of recommendations for draft
83 legislation, requires the approval of a quorum of the members of the Working Group.

84 (4) The Working Group may adopt procedural rules necessary for its operation.

85 BE IT FURTHER RESOLVED that in developing its recommendations, the Working Group shall examine the
86 statutory and regulatory frameworks of states that have adopted IAAO standards, to inform Delaware's own quality
87 benchmarks and operational requirements.

88 BE IT FURTHER RESOLVED that the explicit intent of this Working Group is to produce recommendations,
89 ready for introduction in the 154th General Assembly, by the end of the six-month period following its convening. These
90 recommendations shall establish State standards governing property assessment practices in Delaware in the following four
91 areas, consistent with IAAO and USPAP standards:

92 (1) **Methodological Standards** — establishing requirements for how property data is collected and
93 maintained and what valuation methods are used, consistent with the IAAO *Standard on Mass Appraisal of Real*
94 *Property*, Sections 3 and 4, and USPAP Standards 5 and 6.

95 (2) **Quality Standards** — establishing requirements for ratio studies, performance benchmarks, model
96 testing, and quality assurance, including the use of recognized statistical measures such as median, coefficient of
97 dispersion (COD), price-related differential (PRD), and price-related bias (PRB), and procedures conditioning the
98 certification of County assessment rolls upon demonstrated compliance with state-adopted benchmarks based on those
99 measures, consistent with the IAAO *Standard on Ratio Studies* and the IAAO *Standard on Mass Appraisal of Real*
100 *Property*, Section 5.

101 (3) **Administrative Capacity and Governance** — establishing recommendations for staff levels, data
102 processing support, contracting for reappraisals, benefit-cost evaluation, space requirements, independent third-party
103 ratio review, and other managerial considerations, consistent with the IAAO *Standard on Mass Appraisal of Real*
104 *Property*, Section 6, and the IAAO *Standard on Property Tax Policy*.

105 (4) **Taxpayer Notification, Transparency, and Appeals** — establishing requirements for cost-free public
106 access to the specific data and methodology used to determine each property's assessed value (including property
107 characteristics, market data, model variables, neighborhood and zone designations, and comparable properties), plain-
108 language notice requirements, procedures for correcting inequitable assessments between countywide reassessments,
109 and accessible appeal processes, consistent with the IAAO *Standard on Public Relations* and the IAAO *Standard on*
110 *Property Tax Policy*.

111 The Working Group's deliverables shall be in the form of draft legislative text suitable for introduction,
112 accompanied by a brief plain-language summary of each draft bill's purpose and operative provisions.

113 BE IT FURTHER RESOLVED that this body reaffirms that New Castle, Kent, and Sussex Counties shall
114 maintain independent authority over their respective assessment departments and reassessment schedules to meet their
115 unique economic and fiscal needs, while participating in these collaborative efforts to improve transparency and technical
116 consistency. Nothing in this Resolution, nor in any legislation produced by the Working Group, shall be construed to
117 transfer assessment authority from the Counties to the State.

SYNOPSIS

This House Concurrent Resolution establishes a statewide Property Assessment Working Group ("Working Group") to examine the statutory and regulatory frameworks for states that have adopted IAAO standards to inform Delaware's own quality benchmarks and operational requirements. The Working Group shall produce recommendations, ready for introduction in the 154th General Assembly, to establish State standards governing property assessment practices in Delaware.