



The League of Women Voters of Delaware Supports  
**proposals to institute statewide property tax reassessment  
and correct inequities in school funding**

Property tax reassessment and inequities in school funding were among the many recommendations contained within the recent report of the Wilmington Education Improvement Commission (WEIC).

**Property Tax Reassessment:** The need for property reassessment has been on the radar of the League for many years. Property in New Castle County has not been reassessed since 1983. In Kent and Sussex, no reassessment has been done since 1986 and 1974 respectively. Property values do not remain constant; thus, inequities arise.

The League completed a study documenting the need for property tax reassessment in 2010. It can be found at [http://www.lwvdelaware.org/files/reassessment\\_report\\_-\\_lwvde.pdf](http://www.lwvdelaware.org/files/reassessment_report_-_lwvde.pdf). While data in our study are somewhat out of date, the message is clear. The time has come for property tax reassessment – statewide!

**Inequities in School Funding:** The need for funding equity and equalization is also clear. **The formula currently used is so complex that it is virtually impossible to describe.** Scrutiny of the latest School District profiles, found on the Department of Education website, reveals the inequity. Some examples of the disparities are: Cape Henlopen School District: \$15,254 per student; Brandywine: \$14,961; Seaford: \$13,441; Indian River: \$12,687; Red Clay: \$12,495.

Clearly, a new funding allocation system is needed to eliminate these inequities. The system should consider the characteristics of the students in each district, factoring in the income level of the families and the presence of children with special educational needs, including *basic* needs, from pre-kindergarten through grade 12.

Reforming the process of allocating funds to the state's school districts is of course complex, but its need cannot be ignored – even while the State faces a budget shortfall. If the total pot of money available from the State to allocate to the schools is fixed, the way it is distributed must be adjusted to fix these disparities. Why should a student in one part of the state have an education lacking in the resources provided to students in another part of the state!

**Societal Perspective:** To ensure that Delaware's economic and social fabric remains strong, we must put aside narrow interests. We must educate all our children in the best way possible - to prepare our future leaders and to enable every child to live up to his and her potential.