

City of Wilmington Tax Rates Fiscal Year 2027

WAGE TAX

Base: Individual gross earned income of City residents.
Individual gross earned income of non-City residents working within the City limits.

Rate: 1.25% (as set by Delaware General Assembly).

NET PROFIT TAX

Base: Net profit of sole proprietors and partnerships within the City limits.

Rate: 1.25% (as set by Delaware General Assembly).

PROPERTY TAX

Base: 100% of the assessed value of land and buildings within City limits, net of exemptions. Assessed property values are provided by New Castle County. The most recent reassessment was performed in FY 2025 and took effect in FY 2026.

Rate: Residential: 3.7413 mills (\$3.7413 per \$1,000 of assessed value).
Non-residential: 5.8276 mills (\$5.8276 per \$1,000 of assessed value).

HEAD TAX

Base: Number of employees per month for businesses with 6 or more employees.

Rate: \$15.00 per employee per month on the total number of employees minus 5 (e.g., business with 20 employees is assessed on 15 employees).

REAL ESTATE TRANSFER TAX

Base: Selling price of Real Estate assessed at time of settlement.

Rate: 1.50%.

FRANCHISE TAX

Base: Gross receipts from sales of electricity and cable television service within the City.

Rate: 2.0% on electrical service.
5.0% on cable television service.

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NATURAL GAS TAX

Base: Gross receipts from sales of natural gas within the City.

Rate: 2.0% on natural gas.

LODGING TAX

Base: Rent collected for any room or rooms in a hotel, motel, or tourist home (as defined by Title 30 of the Delaware Code) that are within the City limits.

Rate: 2.0% of rent.