

# Understanding Supplemental (Quarterly) Tax Bills

## Message from the City of Dover

In order to provide some guidance in understanding how your supplemental tax bill is calculated, we created this brochure.

Please do not hesitate to contact us regarding any questions that you may have. We are here to guide you through the process.

Please note:

If you do not agree with your new assessed value please contact the Tax Assessor’s Office for appeals instructions within 30 days of the bill date.

### **Reasons**

Supplemental tax bills, also known as quarterly bills are generated on October 1, January 1 and April 1 of each year.

Supplemental bills are generated for the following reasons:

- New Construction
- Annexation
- Re-Zoning
- Building Permits

In July of each year, the annual real estate tax bills are generated.

If there is one of the above mentioned reasons, a one time supplemental bill will be issued for either, October 1, January 1 or April 1.

Due dates are as follows:

January 31, April 30 or October 31st, dependant upon the date in which your supplemental tax bill is received. Please see your bill for specific date.

### **October Supplemental Bill**

In October of each year the supplemental bill is generated for the added assessment for one of the previously mentioned reasons. This bill will cover 3/4 of the year, October 1 through June 30th of the following year.

Example of billing:

July 1 annual bill issued on land (L) only

$$\begin{array}{r} L= \$80,000.00 \\ \times \quad .0033 \text{ (tax rate)} \\ \hline \$ \quad 264.00 \end{array}$$

Certificate of occupancy is issued for new construction prior to October 1st on the same property.

L= \$80,000 (Land)  
B=\$120,000 (Building)  
TV= \$200,000 (Total Value)

Since the land value was taxed on July 1 for the full year we will only be taxing for the new added value of \$120,000 for 3/4 of the year.

\$120,000	Total Value	\$396.00
<u>X .0333</u>	Tax Rate	<u>X .75%</u>
\$ 396.00	Yearly Taxes	<u>\$297.00</u> this will be the amount due by October 31

### January/April Billings

#### Example of January Supplemental Bill:

July 01, annual bill issued on land only: L \$80,000 X .0033(tax rate) = \$264.00 due by July 31

Certificate of Occupancy is issued for new construction prior to January 01 on the same property:

L = \$ 80,000  
B = \$120,000  
\$200,000 Total Value

Since the land value was taxed on July 01 for the full year, we will only be taxing for the new added value of \$120,000 for 1/2 of the year, April1 through June 30.

B = \$120,000 X .0033 = \$396.00 X .50% = \$198.00  
(Amount due for the January supplemental bill)

#### April supplemental Billing example:

July 01, annual bill issued on land only: L \$80,000 X .0033(tax rate) = \$264.00 due by July 31

Certificate of Occupancy is issued for new construction prior to April 01 on the same property:

L = \$ 80,000  
B = \$120,000  
\$200,000 Total Value

Since the land value was taxed on July 01 for the full year; we will only be taxing for the new added value of \$120,000 for 1/4 of the year, April 1 through June30.

B = \$120,000 X .0033 = \$396.00 X .025 = \$99.00 (Amount due for April billing)

**Assessor's Office**  
**P.O. Box 7100**  
**Dover, DE 19903**  
**Phone: (302)736-7022**