Delaware Counties

State Summary of Transportation Funding and Finance

## **Transportation and Financial Authority:**

Counties have authority to:

• Levy real property taxes.

• Although counties do not have sweeping powers to set up special taxing districts, they do have some authority: for example, New Castle County may set up a special development district, while Kent County and Sussex County may create sewer and water districts to pay for such services.

• Levy a tax on the transfer of real estate within unincorporated parts of the county at a rate no greater than 1.5 percent of the value of the property.

Counties do not have authority to:

• Levy a sales tax. (Neither state or counties levy a sales tax).

• Levy franchise taxes or fees.

Mandated/Authorized Transportation Services:

• Counties may plan, acquire land for, construct, maintain, and improve roads throughout the county

• New Castle and Kent Counties may establish separate commissions specifically for highway maintenance and administration, while Sussex County may delegate the same authority to a planning and zoning commission.

• All counties are empowered to provide street lighting on public roads and may levy a tax to fund street lights.

## **Funding Sources for County Transportation Projects:**

## **Challenges in Funding and Financing Transportation Projects:**

## **Innovative Solutions to Funding and Financing Challenges**