

Delaware Real Estate Law Update

Friday, March 20, 2026

Delaware's New Subpoena Power for Non-Residential Property Assessments

On March 12, 2026, Governor Matt Meyer signed [Senate Bill 230](#) into law, granting Delaware's three counties significant new investigative authority in property assessment matters. Board of assessments and county finance offices are now able to issue subpoenas to obtain testimony and documents relating to the assessed value of non-residential property when income or cost comparison approaches are used to determine or contest the property's assessed value. Objections and exceptions to subpoenas issued under this provision will be handled by the Superior Court and in accordance with the procedures and standards for adjudicating administrative subpoenas. If a properly served recipient fails to respond to the county's subpoena, the county may seek enforcement in Superior Court to compel compliance. All information produced in response to the county's subpoena is treated as confidential and not subject to FOIA requests. The information collected may only be used for assessment, valuation, or any proceeding related to assessment or valuation under Delaware Title 9 Chapter 83. Owners of non-residential properties and those in possession of relevant income or cost approach information should anticipate more frequent and formal information requests in connection with assessment determinations and appeals.

