

## CITY OF DOVER ORDINANCE #2011-02

### BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL MET:

That Chapter 102 - Taxation, Article IV - Abatement of Real Estate Taxes, be amended by inserting a new Section 102-117 - Construction of new facility, as follows:

#### **Sec. 102-117. Construction of new facility.**

(a) *Tax abatement benefit.* During the construction of a new facility or an expanded facility, meaning after the issuance of a building permit and prior to the issuance of a Certificate of Occupancy, improvements less than one hundred percent (100%) complete by January 1 shall be eligible for an abatement of City real estate taxes.

(b) *Application. Eligibility.*

(1) Separate application under this subsection shall be submitted to the Office of the Assessor pursuant to the requirements of section 102-114 (a) no later than thirty days after notice of eligibility is issued.

(2) Applicants must certify that they are in good standing pursuant to section 1-13 of the City Code. All construction must be active at the time of application.

(c) *Limitation on applicability.*

(1) Abatement under this subsection may not exceed a period of 12 months.

(2) Notwithstanding other provisions of this subsection, the abatement period may, at the discretion of the Assessor, be extended for a period not to exceed an additional 12 months for good cause shown. Good cause includes, but is not limited to, increase in the scope of the project, acts of nature, and, as long as no party with control of the new facility is at fault, fire or vandalism. Abandonment of a project shall not be considered good cause.

(d) *Right to appeal.* Any aggrieved taxpayer shall have the right to appeal the decision of the Assessor to the City Council. Appeals must be filed with the Council not more than ten (10) days after the date the written decision of the Assessor is issued.

ADOPTED: FEBRUARY 14, 2011

#### **SYNOPSIS**

This ordinance will provide for application for abatement of taxes, if the eligibility requirements outlined in subsection (b) are met.

#### Actions History

February 14, 2011 - Public Hearing/Final Reading - Council

January 24, 2011 - First Reading - Council

January 10, 2011 - Considered by Legislative, Finance, and Administration Committee