



MAYOR AND COUNCIL

1 COUNCIL RESOLUTION NO. 2011-12

2 BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL
3 MET:

4 That the Mayor and Council have determined that the Charter of the City of Dover should be
5 amended by increasing the length of time between valuation and assessment of real property from
6 every three years to every five years. Therefore, the Mayor and Council of the City of Dover
7 respectfully request the General Assembly of the State of Delaware to amend Article IV - Financial
8 Affairs, Section 47 - General assessment; levy on utility property, of its Charter, which amendments,
9 if adopted by the General Assembly, would be as follows:

10 **CITY OF DOVER CHARTER - ARTICLE IV - FINANCIAL AFFAIRS**

11 **Section 47 - General assessment; levy on utility property**

12 Sec. 47. - General assessment; levy on utility property.

13 The city shall cause to be made a true, just, and impartial valuation and assessment of all real
14 property within the city, locating each parcel of real property by street and number or other
15 description. ~~The valuation and assessment shall be made every three years by an~~ *The* assessor
16 or assessors ~~who~~ shall be ~~elected~~ *appointed* by the council at its annual meeting by majority vote
17 thereof. Before entering upon the duties of office, an assessor shall be sworn or affirmed by the
18 mayor to perform the duties of the assessor's office with fidelity and without favor or partiality.

19 Whenever council shall direct, as set forth in chapter 102 ~~- taxation, article I - in general,~~ section
20 102-1 ~~- valuation and assessment,~~ of the Dover Code of Ordinances, all real property in the City of
21 Dover shall be ~~re~~assessed by an outside ~~appraiser~~ *mass appraisal company* chosen by Council
22 ~~every three years.~~ *The mass appraisal company shall be licensed to conduct business in the State*
23 *of Delaware and the City of Dover and shall employ appraisers who are recognized by the*
24 *Delaware Division of Professional Regulations.* This assessment shall be in lieu of the valuation
25 and assessment made by ~~an~~ *the* assessor ~~or assessors~~ *elected* *appointed* by council as described
26 hereinabove and in lieu of the assessor's duties described hereinabove.

27 ~~In addition to the annual assessment,~~ *t* *The* assessor or assessors shall include supplemental

28 assessments made annually for the purposes of (1) adding property not included in the last
29 assessment or (2) increasing or decreasing the assessment value of property which was included in
30 the last annual assessment.

31 The annual assessment date for all real property shall be January 1st of each year. The assessment
32 of all property shall be at its true value in money as of the assessment date. True value in money shall
33 be the fair market value.

34 The general assessment shall be set down by the assessor or assessors in two (2) or more copies, as
35 the council shall direct, and shall be delivered to the council as soon as made. The council shall, on
36 the first day of April of each year, cause a copy of the general assessment to be posted in two public
37 places in the city for ten days. The assessor shall notify the public of an appeal deadline of 30 days
38 from the date of general assessment posting.

39 The council may direct that appeals from any assessment be heard by a committee, known as the
40 board of assessment appeals, of not less than three members appointed by the council. The board of
41 assessment appeals shall sit at a stated place and time to hear the appeals of all taxpayers dissatisfied
42 with the assessment of their properties, shall collect such information as they consider proper and
43 necessary, and shall report their findings.

44 Notice of the place and time that the board of assessment appeals will sit to hear appeals shall be
45 posted with the general assessment in two public places for a period of ten days. Notice of the
46 posting of the copies of the general assessment and of the place and time of the meetings of the board
47 of assessment appeals shall be published in at least one issue of a newspaper published in the city.

48 The assessment as revised and adjusted by the board of assessment appeals or superior court shall
49 be the basis for the levy and collection of taxes for the city.

50 The council shall have the right to levy and collect taxes on gas mains, telephone, telegraph,
51 communications systems, or trolley poles or other erection of like character within the limits of the
52 city, together with the wires thereon strung; and to this end the council may at any time direct the
53 same to be included in or added to the general assessment.

54 Nothing contained in this section shall be deemed or held to invalidate or otherwise effect any
55 assessment made prior to the approval of this section or any tax levied thereunder.

56 ADOPTED: NOVEMBER 28, 2011

57 S:\RESOLUTIONS & PROCLAMATIONS\2011\ADOPTED\Res. No. 2011-12 - Packet to GA - Valuation and Assessment\Res. No. 2011-12 - Request to GA - General Assessment - Revaluations
58 - ADOPTED 11-28-2011 w Markup.wpd



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CITY OF DOVER CHARTER - ARTICLE IV - FINANCIAL AFFAIRS

Section 47 - General assessment; levy on utility property

Sec. 47. - General assessment; levy on utility property.

The city shall cause to be made a true, just, and impartial valuation and assessment of all real property within the city, locating each parcel of real property by street and number or other description. The assessor or assessors shall be appointed by the council at its annual meeting by majority vote thereof. Before entering upon the duties of office, an assessor shall be sworn or affirmed by the mayor to perform the duties of the assessor's office with fidelity and without favor or partiality.

Whenever council shall direct, as set forth in chapter 102 - taxation, article I - in general, section 102-1 - valuation and assessment, of the Dover Code of Ordinances, all real property in the City of Dover shall be reassessed by an outside mass appraisal company chosen by Council. The mass appraisal company shall be licensed to conduct business in the State of Delaware and the City of Dover and shall employ appraisers who are recognized by the Delaware Division of Professional Regulations. This assessment shall be in lieu of the valuation and assessment made by the assessor or assessors appointed by council as described hereinabove and in lieu of the assessor's duties described hereinabove.

The assessor or assessors shall include supplemental assessments made annually for the purposes of (1) adding property not included in the last assessment or (2) increasing or decreasing the assessment value of property which was included in the last annual assessment.

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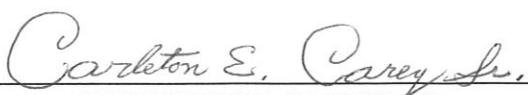
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CARLETON E. CAREY, SR.
MAYOR


THOMAS J. LEARY
COUNCIL PRESIDENT