



## MAYOR AND COUNCIL

### COUNCIL RESOLUTION NO. 2009-02

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

That the Mayor and Council have determined that the Charter of the City of Dover, Article IV - Financial Affairs, Section 47 - General assessment; levy on utility property, should be amended by eliminating the requirement that the assessor be a freeholder; increase the time for appeal from fourteen (14) days to thirty (30) days; and to change the title and makeup of the appeals committee. Therefore, the Mayor and Council respectfully request the General Assembly of the State of Delaware to amend its Charter, which amendment if adopted by the General Assembly would be as follows:

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 valuation and assessment shall be made every three years by an assessor or assessors who shall be elected 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 the City Ordinance Section 102-1, all real property in the City of Dover shall be assessed by an outside appraiser chosen by Council every three (3) years. This assessment shall be in lieu of the valuation and assessment made by an assessor elected by Council as described hereinabove and in lieu of the assessor's duties described hereinabove.

In addition to the annual assessment, 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.

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

The general assessment shall be set down by the assessor or assessors in two (2) or more copies, as the Council shall direct, and shall be delivered to the Council as soon as made. The Council shall, on the first day of April of each year, cause a copy of the general assessment to be posted in two (2) public places in the city for ten (10) days. The assessor shall notify the public of an appeal deadline of thirty (30) days from the date of general assessment posting.

The Council may direct that appeals from any assessment be heard by a committee, known as the Board of Assessment Appeals, of not less than three (3) members appointed by the Council. The Board of Assessment Appeals shall sit at a stated place and time to hear the appeals of all taxpayers dissatisfied with the assessment of their properties, shall collect such information as they consider proper and necessary, and shall report their findings

Notice of the place and time that the Board of Assessment Appeals will sit to hear appeals shall be posted with the general assessment in two (2) public places for a period of ten (10) days. Notice of the posting of the copies of the general assessment and of the place and time of the meetings of the Board of Assessment Appeals shall be published in at least one issue of a newspaper published in the city.

The assessment as revised and adjusted by the Board of Assessment Appeals or Superior Court shall be the basis for the levy and collection of taxes for the city.

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

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

BE IT FURTHER RESOLVED That the Mayor and Council have determined that the Charter of the City of Dover, Article IV - Financial Affairs, Section 49A - Assessment, payment, and collection of taxes for new construction, should be amended to allow the assessor to value property once construction permits are issued, rather than waiting for occupancy and; eliminate supplemental billings for new construction valued at less than \$25,000. Therefore, the Mayor and Council respectfully request the General Assembly of the State of Delaware to amend its Charter, which amendment if adopted by the General Assembly would be as follows:

Sec. 49A. Assessment, payment, and collection of taxes for new construction.

In the event that the mayor and council of the City of Dover desire to collect and levy taxes on newly constructed property not taxed by virtue of the city's annual assessment, the city may enact an ordinance to do so provided that: At the beginning of each quarter of each year, there shall be an increase in the valuation and assessment of all newly constructed real property within the city, locating each parcel

of real property by street and number or other description. Property shall be deemed to be newly constructed when the city permits occupancy and use (Certificate of Occupancy) or when new construction is being used or occupied for its intended purpose. The said valuation and assessment shall be made by an assessor or assessors who shall be elected by council in accordance with the provisions set forth in Section 47 of this Charter.

The aforementioned assessment shall be during the months of January, April, July, and October of each year. Any new construction with an added value of \$25,000 or less shall not be realized until the next annual assessment roll. The property owner may appeal any assessment for new construction in accordance with Section 47 of this Charter.

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

All taxes shall be paid to the collector of taxes. Said taxes shall be paid within thirty (30) days of billing and those taxes not paid shall accrue a penalty in the amount of one and one-half (1½) percent per month. For every tax that is not paid as prescribed herein, the tax collector shall have all the powers conferred upon or vested in the Receiver of Taxes and County Treasurer for Kent County.

The council shall have the authority to allow errors and delinquents in the assessment.

The provisions of 9 Del. C. § 8705 and 25 Del. C. §§ 2901 through 2905, as they may from time to time be amended, shall be deemed and held to apply to all taxes laid and imposed upon the provisions of this Charter.

ADOPTED: JANUARY 26, 2009

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KENNETH L. HOGAN  
COUNCIL PRESIDENT

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CARLETON E. CAREY, SR.  
MAYOR

SYNOPSIS

This amendment would codify the recommendations of the IAAO audit and Council actions of 2007 by eliminating the requirement that the assessor be a freeholder; increase the time for appeal from fourteen (14) days to thirty (30) days; change the title and makeup of the appeals committee; allow the assessor to value property once construction permits are issued, rather than waiting for occupancy and; eliminate supplemental billings for new construction valued at less than \$25,000.

Actions History

Jan 12, 2009 - Introduced in Legislative, Finance, and Administration Committee

January 27, 2009

Sponsor: \_\_\_\_\_

House of Representatives  
145<sup>th</sup> General Assembly  
House Bill No. \_\_\_\_\_

AN ACT TO AMEND THE CHARTER OF THE CITY OF DOVER BEING  
CHAPTER 175, VOLUME 75 OF THE LAWS OF DELAWARE, AS AMENDED,  
REGARDING TAX ASSESSMENT AND APPEALS

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds of all members elected to each House concurring therein):

Section 1. Amend Section 47 of Chapter 175, Volume 75, Laws of Delaware, by deleting Section 47 of Article IV in its entirety and inserting in lieu thereof the following:

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 valuation and assessment shall be made every three years by an assessor or assessors who shall be elected 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 the City Ordinance Section 102-1, all real property in the City of Dover shall be assessed by an outside appraiser chosen by Council every three (3) years. This assessment shall be in lieu of the valuation and assessment made by an assessor elected by Council as described hereinabove and in lieu of the assessor's duties described hereinabove.

In addition to the annual assessment, 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.

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

The general assessment shall be set down by the assessor or assessors in two (2) or more copies, as the Council shall direct, and shall be delivered to the Council as soon as made. The Council shall, on the first day of April of each year, cause a copy of the

general assessment to be posted in two (2) public places in the city for ten (10) days. The assessor shall notify the public of an appeal deadline of thirty (30) days from the date of general assessment posting.

The Council may direct that appeals from any assessment be heard by a committee, known as the Board of Assessment Appeals, of not less than three (3) members appointed by the Council. The Board of Assessment Appeals shall sit at a stated place and time to hear the appeals of all taxpayers dissatisfied with the assessment of their properties, shall collect such information as they consider proper and necessary, and shall report their findings

Notice of the place and time that the Board of Assessment Appeals will sit to hear appeals shall be posted with the general assessment in two (2) public places for a period of ten (10) days. Notice of the posting of the copies of the general assessment and of the place and time of the meetings of the Board of Assessment Appeals shall be published in at least one issue of a newspaper published in the city.

The assessment as revised and adjusted by the Board of Assessment Appeals or Superior Court shall be the basis for the levy and collection of taxes for the city.

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

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

Section 2. Amend Section 49A of Chapter 175, Volume 75, Laws of Delaware, by deleting Section 49A of Article IV in its entirety and inserting in lieu thereof the following:

Sec. 49A. Assessment, payment, and collection of taxes for new construction.

In the event that the mayor and council of the City of Dover desire to collect and levy taxes on newly constructed property not taxed by virtue of the city's annual assessment, the city may enact an ordinance to do so provided that: At the beginning of each quarter of each year, there shall be an increase in the valuation and assessment of all newly constructed real property within the city, locating each parcel of real property by street and number or other description. Property shall be deemed to be newly constructed when the city permits occupancy and use (Certificate of Occupancy) or when new construction is being used or occupied for its intended purpose. The said valuation and assessment shall be made by an assessor or assessors who shall be elected by council in accordance with the provisions set forth in Section 47 of this Charter.

The aforementioned assessment shall be during the months of January, April, July, and October of each year. Any new construction with an added value of \$25,000 or less shall not be realized until the next annual assessment roll. The property owner may appeal any assessment for new construction in accordance with Section 47 of this Charter.

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

All taxes shall be paid to the collector of taxes. Said taxes shall be paid within thirty (30) days of billing and those taxes not paid shall accrue a penalty in the amount of one and one-half (1½) percent per month. For every tax that is not paid as prescribed herein, the tax collector shall have all the powers conferred upon or vested in the Receiver of Taxes and County Treasurer for Kent County.

The council shall have the authority to allow errors and delinquents in the assessment.

The provisions of 9 Del. C. § 8705 and 25 Del. C. §§ 2901 through 2905, as they may from time to time be amended, shall be deemed and held to apply to all taxes laid and imposed upon the provisions of this Charter.

Section 3. This Act shall be effective upon its enactment in accordance with law.

SYNOPSIS

This act would eliminate the requirement that the assessor be a freeholder; increase the time for appeal from fourteen (14) days to thirty (30) days; change the title and makeup of the appeals committee; allow the assessor to value property once construction permits are issued, rather than waiting for occupancy and; eliminate supplemental billings for new construction valued at less than \$25,000.

2 Article IV - Financial Affairs, Section 47 - General assessment; levy on utility property and  
3 Section 49A - Assessment, payment, and collection of taxes for new construction.

4 Sec. 47. General assessment; levy on utility property. *(Change #s 6, 8, 9, 14)*

5 The City shall cause to be made a true, just, and impartial valuation and assessment of all real  
6 property within the city, locating each parcel of real property by street and number or other  
7 description. The valuation and assessment shall be made every three years by an assessor or  
8 assessors who shall be elected by the Council at its annual meeting by majority vote thereof. ~~An~~  
9 ~~assessor must be a freeholder within the corporate limits of the city.~~ Before entering upon the  
10 duties of office, an assessor shall be sworn or affirmed by the Mayor to perform the duties of the  
11 assessor's office with fidelity and without favor or partiality.

12 Whenever Council shall direct, ~~as set forth in the City Ordinance Section 102-1,~~ all real property  
13 in the City of Dover shall be assessed by ~~a certified independent an~~ outside appraiser chosen by  
14 Council ~~every three (3) years.~~ This assessment shall be in lieu of the valuation and assessment  
15 made by ~~a freeholder an~~ assessor elected by Council as described hereinabove and in lieu of the  
16 assessor's duties described hereinabove.

17 In addition to ~~an the annual~~ assessment ~~every three years,~~ the assessor or assessors shall include  
18 supplemental assessments made annually for the purposes of (1) adding property not included in the  
19 last assessment or (2) increasing or decreasing the assessment value of property which was included  
20 in the last ~~general annual~~ assessment.

21 ~~The assessment made every three years and any supplemental assessments made annually shall~~  
22 ~~be made prior to the first day of May in any given year and shall be known as the general~~  
23 ~~assessment.~~

24 The annual assessment date for all real property shall be January 1<sup>st</sup> of each year. The  
25 assessment of all property shall be at its true value in money as of the assessment date. True  
26 value in money shall be the fair market value.

27 The general assessment shall be set down by the assessor or assessors in two (2) or more copies, as  
28 the Council shall direct, and shall be delivered to the Council as soon as made. The Council shall,  
29 ~~prior to the fifteenth day of May on the first day of April~~ of each year, cause a copy of the  
30 general assessment to be posted in two (2) public places in the city for ten (10) days. The assessor  
31 shall notify the public of an appeal deadline of thirty (30) days from the date of general  
32 assessment posting.

33 The Council may direct that appeals from any ~~general~~ assessment be heard by a committee, known  
34 as the Board of Assessment Appeals, of not less than three (3) ~~Council~~ members appointed by the  
35 Council ~~president.~~ The ~~committee of Council members~~ Board of Assessment Appeals shall sit  
36 at a stated place and time to hear the appeals of all taxpayers dissatisfied with the assessment of their  
37 properties, shall collect such information as they consider proper and necessary, and shall report their  
38 findings ~~and recommendations to a meeting of the full Council. At the meeting of the full~~  
39 ~~Council the recommendations of the committee shall be received, together with such other~~

40 ~~information as the Council shall permit or require, and the appeal of each dissatisfied taxpayer~~  
41 ~~shall be heard. The Council shall have full power to correct, revise, alter, add to, deduct, and~~  
42 ~~take from the general assessment. The decision of a majority of the Council members elected~~  
43 ~~shall be final and conclusive. A Council member may not vote on his or her own appeal.~~

44 Notice of the place and time that ~~a committee of Council members~~ the **Board of Assessment**  
45 **Appeals** will sit to hear appeals ~~and of the place and time that the full Council will sit to act on~~  
46 ~~such appeals~~ shall be posted with the general assessment in two (2) public places for a period of ten  
47 (10) days. Notice of the posting of the copies of the general assessment and of the place and time of  
48 the meetings of the ~~committee of Council members~~ **Board of Assessment Appeals** ~~and of the full~~  
49 ~~Council to hear appeals~~ shall be published in at least one issue of a newspaper published in the city.

50 The assessment as revised and adjusted by the ~~Council~~ **Board of Assessment Appeals or Superior**  
51 **Court** shall be the basis for the levy and collection of taxes for the city.

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

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

58 Sec. 49A. Assessment, payment, and collection of taxes for new construction. **(Change #s 4, 5, 7)**

59 In the event that the mayor and council of the City of Dover desire to collect and levy taxes on newly  
60 constructed property not taxed by virtue of the city's annual assessment, the city may enact an  
61 ordinance to do so provided that: At the beginning of each quarter of each year, there shall be ~~a true,~~  
62 ~~just, and impartial~~ **an increase in the** valuation and assessment of all newly constructed real  
63 property within the city, locating each parcel of real property by street and number or other  
64 description. Property shall be deemed to be newly constructed when the city permits occupancy and  
65 use **(Certificate of Occupancy) or when new construction is being used or occupied for its**  
66 **intended purpose.** The said valuation and assessment shall be made by an assessor or assessors  
67 who shall be elected by council in accordance with the provisions set forth in Section 47 of this  
68 Charter.

69 The aforementioned assessment shall be during the months of January, April, July, and October of  
70 each year. ~~The aforementioned assessment shall be deemed a general assessment for all~~  
71 ~~property with new construction.~~ **Any new construction with an added value of \$25,000 or less**  
72 **shall not be realized until the next annual assessment roll.** The ~~council~~ **property owner** may  
73 ~~direct~~ appeals ~~from~~ any ~~general~~ assessment for new construction in accordance with Section 47 of  
74 this Charter.

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

77 All taxes shall be paid to the collector of taxes. Said taxes shall be paid within thirty (30) days of  
78 billing and those taxes not paid shall accrue a penalty in the amount of one and one-half (1½) percent  
79 per month. For every tax that is not paid as prescribed herein, the tax collector shall have all the  
80 powers conferred upon or vested in the Receiver of Taxes and County Treasurer for Kent County.

81 The council shall have the authority to allow errors and delinquents in the assessment.

82 The provisions of 9 Del. C. § 8705 and 25 Del. C. §§ 2901 through 2905, as they may from time to  
83 time be amended, shall be deemed and held to apply to all taxes laid and imposed upon the  
84 provisions of this Charter.