

Sec. 102-4. - Omitted real property assessments.

(a)

Definition: Omitted assessment. Land or improvements not valued and assessed or included on the assessment rolls or billed due to, but not limited to, the following reasons: computer error, clerical errors, conversion of software or records; missing building permits, failure to issue temporary and final certificates, errors in the preparation of the annual and supplemental tax rolls and billing by any employee or contractor working for the city.

(b)

Collection of taxes. The failure to receive a bill or receive an accurate bill does not relieve the taxpayer of the obligation to pay taxes. The city assessor shall cause for the collection of any and all taxes due for the respective years or any supplemental tax periods that may result from omitted assessments. The omitted assessments shall be applicable and consistent with and shall apply to every assessment of taxes for the previous year or years and to the collection of the taxes.

(c)

Periods covered, and penalties. Errors that cause an inaccurate assessment or billing can be corrected and the correction shall be applied. Every such omitted assessment shall be collected retroactively for a period of ten years, in addition to the current tax year, prior to the discovery by the city assessor of omitted assessments. The city shall add a penalty of one and one-half percent per month for each respective month not assessed unless it is evident that there was no prior knowledge of the omitted assessment by the property owner.

(d)

Notice; required. The city assessor shall give notice of any proposed omitted assessment of any real property for any previous tax year or years or supplemental tax periods, to all persons liable to the tax. The notice shall contain a general description, according to Kent County Property Identification Numbering system (PIN), of the real estate and state the year or years for which the real estate is liable to assessment, the name or names of the person or persons liable to assessments or reassessments, according to the legal owners of record on file with the Kent County Recorder of Deeds, and further the value of the assessment. Notice of "omitted assessments" shall be by certified mail, return receipt requested and regular United States postal mail service within 30 days of discovery of any omitted assessment.

(e)

Appeal. Appeals for omitted assessment shall be the same as general and supplemental assessments appeals.

(Ord. of 9-10-2007)