

CHAPTER 98  
FORMERLY  
SENATE BILL NO. 97

AN ACT TO AMEND THE CHARTER OF THE TOWN OF SMYRNA.

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

Section 1. Amend the Charter of the Town of Smyrna as amended, by making deletions as shown by strike through and insertions as shown by underline as follows:

8.3 Annual Budget. The Town Council shall annually, at or before the first regular Town Council meeting in December of each year, adopt a budget, which shall include the real property tax rate per \$100 of assessed value, for the upcoming fiscal year.

9.7 Assessment Appeals

9.7.2. Appeals Day Annual Assessment List. The Council may direct that appeals from any annual assessment be heard by a committee of ~~not less~~ no fewer than two (2) nor more than three (3) Council-members appointed by the Town Council. The committee of Council-members shall sit at the 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 and recommendations, together with such other information as the Council shall permit or require, to the full Council at its next ensuing meeting, at which time the appeal of each dissatisfied taxpayer shall be heard. At least one member of the Board of Assessment shall be present on the day and time fixed for hearing appeals and shall furnish to the Town Council such information and answer such questions as the Town Council may require in respect to any assessment for which an appeal has been taken. The Town Council shall have the authority to enforce the attendance of at least one member of the Board of Assessment by appropriate process. No member of the Town Council shall sit on his/her own appeal, but the same shall be heard and determined by the other members of the Town Council. The Town Council shall have full power and authority to alter, revise, add to, and take from the said assessment. The decision of a majority of the Council shall be final and conclusive.

Upon completion of the appeal process under this section, the Town Council shall at that meeting or at the next ensuing regular meeting, adopt a resolution approving the final assessment list (including any and all charges, costs, or other assessments owed to the Town and added to the assessment list under section 9.5), ~~and setting the tax rate per \$100 of assessed value.~~

9.7.3 Supplemental Assessment Appeals. Whenever the Board of Assessment prepares a quarterly supplemental assessment list under §9.4.1(b), it shall deliver such list to the Town Manager. Immediately upon receiving such supplemental assessment list from the Board of Assessment, the Town Manager shall cause a full and complete copy thereof, containing the amount assessed to each taxable on such supplemental assessment list to be mailed, certified mail, return receipt requested, to each taxable on the supplemental assessment list at their last address as shown on the Town's tax records. Such mailing shall also include a notice that any taxable on said supplemental assessment list may request, in writing, an appeal to the Town Council concerning such supplemental assessment, such written request to be received at the Town Office within 14 days of the date that the notice is mailed.

In the event that any taxable so noticed timely submits a written request for an appeal, the Town Manager shall notify the Town Council, and the Town Council may direct that such appeals may be heard by a committee of not less than two (2) nor more than three council-members appointed by the Town Council. The Town Manager shall provide any taxable requesting such an appeal with written notice of date, place, and time when the committee of council-members shall sit to hear such appeal; provided however, that such notice of the appeal hearing shall be mailed not less than 14 days prior to the date set for the hearing, certified mail return receipt requested.

Such appeals and all proceedings and actions taken pursuant to and in consequence of such appeal, shall be subject to and governed by the same provisions set out in §9.7.2 pertaining to appeals from the annual assessments, except that upon completion of the appeal process, the Council shall adopt a resolution approving the final

supplemental assessment list, ~~and the tax rate as previously set by the Town Council at the conclusion of the annual assessment appeal process shall remain in effect.~~

#### 11. Collection of Taxes

11.1 Collection by Town Manager. The Town Manager shall, as soon as the Town Council shall have ~~set the tax rate pursuant to § 9.7.2;~~ adopted the resolution approving the final assessment list pursuant to § 9.7.2 or the resolution approving the final supplemental assessment list pursuant to § 9.7.3 (as applicable), proceed at once to collect the taxes so levied.

11.3 Due Date; Deposit. All taxes shall be deemed levied, and shall be due and payable at and from the time the ~~tax rate is set~~ resolution approving the final assessment list is adopted under § 9.7.2 or the resolution approving the final supplemental assessment list is adopted under § 9.7.3 (as applicable). All taxes, when and as collected by the Town Manager, shall be paid to or deposited to the credit of the Town of Smyrna, in such financial institutions as directed by the Town Council.

11.5 Discount for Prompt Payment; Penalty for Late Payment; Collection Fee. To all taxes paid on or before July 1st next following the levy, there ~~shall~~ may be applied a discount as established, from time to time, by resolution of the Town Council. On all taxes paid on or after September 30th of each year, there shall be added a penalty to be determined by Council for each month or fraction thereof such taxes shall remain unpaid, said penalty to be effective on the thirtieth day of September, and said penalty shall be collected in the same manner as the original amount of the tax. The Town Council shall have the power to make just allowances for delinquencies in the collection of taxes. All taxes unpaid on September 30th of each year shall be considered delinquent. In effecting a collection of any delinquent tax, the Town Council may impose a collection charge reasonably calculated to recover the costs of collection, including all court costs, sale costs, reasonable and necessary out-of-pocket expenses, and reasonable attorneys fees incurred by the Town in such collection proceedings.

Approved July 15, 2015