

CHAPTER 41  
FORMERLY  
HOUSE BILL NO. 59

AN ACT TO AMEND VOLUME 57, CHAPTER 504, LAWS OF DELAWARE, AS AMENDED, ENTITLED "AN ACT TO INCORPORATE THE TOWN OF HENLOPEN ACRES", SECTIONS 21, 21.A, 22, AND 23, TO UPDATE THE PROCEDURE FOR ASSESSMENT AND APPEAL OF TAXES.

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 § 21. Assessment of taxes, of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking said section in its entirety and substituting in lieu thereof the following:

§ 21. Assessment of taxes.

(a)

(1) The Commissioners may, by resolution, adopt as the annual assessment for the Town of Henlopen Acres, the assessment for real estate and improvements located thereon as compiled by the Board of Assessment of Sussex County, or, in the alternative, the Commissioners or the Board of Assessment, if appointed as set forth in this Charter, may, by May 1 prior to the beginning of the next fiscal year, make a just, true and impartial annual valuation or assessment of all real estate and improvements located thereon located within The Town of Henlopen Acres.

(2) In making such assessment, the rules and exemptions now applicable by law to the making of a County assessment of property shall be applicable insofar as consistent with the provisions of this Charter.

(3) All real estate shall be described with sufficient particularity to be identified. Real estate shall be assessed to the owner or owners if he or they be known. If the owner or owners of real estate cannot be found or ascertained, it may be assessed to "Owner Unknown." A mistake in the name of the owner or owners or a wrong name or an assessment to "Owner Unknown," shall not affect the validity of the assessment of any municipal tax or assessment based thereon; provided, however, the assessment shall specify the last record owner or owners thereof as the same shall appear from the records in the Office of the Recorder of Deeds, in and for Sussex County.

(b) The Board of Assessment, after making such annual assessment, shall, prior to the end of the fiscal year, deliver to the Commissioners of The Town of Henlopen Acres a list containing the names of all persons assessed and the amount of assessment against each. They shall also deliver at such time as many copies of said list as the Commissioners shall direct.

(c) The annual assessment shall distinguish the real and personal assessment of each person and shall also be arranged so that the land and the improvements thereon shall appear in separate columns or spaces. In making this assessment, the Board shall make its valuation accordingly.

(d) The real property of the several members of the Board of Assessment shall be assessed by the Commissioners of The Town of Henlopen Acres.

(e)

(1) Except if the Commissioners adopt the assessment compiled by Sussex County, immediately upon making the annual assessment list or receiving it from the Board of Assessment, the Commissioners shall cause a full and complete copy of the same, containing the amount assessed to each taxable to be posted in a public place in The Town of Henlopen Acres and there it shall remain for a period of at least ten (10) days for the information of and examination by all concerned. Appended thereto shall be posted a notice advertising to all concerned that upon a certain day mentioned therein and not earlier than ten (10) days

after the date of posting of the true and correct copy of the annual assessment list and notices that, at a meeting in June of the Commissioners, the Commissioners will hold a court of appeals at which time and place they shall hear appeals from the said annual assessment. There shall also be published in a newspaper of general circulation within the Town, not later than ten (10) days prior to the appeals hearing, a notice that the annual assessment list and the notice of the appeal date have been posted at Town Hall or other designated public place. The decision of the Commissioners sitting as the Board of Appeals shall be final and conclusive and said Commissioners shall revise and complete said assessment at this sitting. No member of the Commissioners shall sit upon his own appeal but the same shall be heard and determined by the other Commissioners.

(2) The members of the Board of Assessment shall be present on the day fixed for hearing appeals and shall furnish to the Commissioners such information and answer such questions as the Commissioners may require in respect to any assessment for which an appeal has been taken. The Commissioners shall have the authority to enforce the attendance of the Board of Assessment by appropriate process.

(3) Pending determination of the appeal, the property owner may either pay the tax imposed by the assessment and, if on appeal the assessment is reduced, the property owner shall be entitled to a refund of the taxes which he has overpaid plus interest thereof at the rate of 1½% per month for each month or fraction thereof from the date of payment or the property owner may decline to pay the tax imposed by the assessment in which case interest and penalty shall accrue at the rate of 1½% per month for each month or fraction thereof that the taxes remain unpaid from the expiration of 30 days following the date such taxes become delinquent pursuant to Section 23 of this Charter.

(4) All taxes imposed by the assessment list and paid more than 30 days following the date that notice is published by the Board of Assessment or posted as provided in this section shall be delinquent.

Section 2. Amend § 21.A. Supplemental assessments, Subsection (b), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking said subsection in its entirety and substituting in lieu thereof the following:

(b) The supplemental assessment list shall be prepared quarterly by the Commissioners of Henlopen Acres or the Board of Assessment, if appointed as set forth in this Charter, and the first such supplemental assessment shall be certified to the Commissioners on August 1, the second on November 1, the third on February 1, and the fourth on May 1 of each year.

Section 3. Amend § 21.A. Supplemental assessments, Subsection (e), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking from the first sentence of said section the phrase “between the hours of one o’clock in the afternoon, prevailing time, and two o’clock in the afternoon, prevailing time”.

Section 4. Amend § 21.A. Supplemental assessments, Subsection (e), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking from said Subsection the sentence “Such notice shall appear at least once a week for two consecutive weeks in a newspaper of general circulation in the Town” and substituting in lieu thereof the sentence:

“There shall be published in a newspaper of general circulation within the Town, not later than ten (10) days prior to the appeals hearing, a notice that the supplemental assessment list and the notice of the appeal date have been posted at Town Hall or another designated public place.”

Section 5. Amend § 21.A. Supplemental assessments, Subsection (f), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking from said section the words “One Percent” where they appear and substituting in lieu thereof the words “One and One Half Percent,” and by striking from said section the number “1%” where it appears and substituting in lieu thereof number “1½%”.

Section 6. Amend § 21.A. Supplemental assessments, Subsection (g), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking from said section the words “One Percent” where they appear and substituting in lieu thereof the words “One and One Half Percent,” and by striking from said section the number “1%” where it appears and substituting in lieu thereof number “1½%”.

Section 7. Amend § 22. Levy of annual taxes, Subsection (a), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking from the beginning of said subsection the phrase “At the regular meeting in June” substituting in lieu thereof the phrase “At a meeting in June”.

Section 8. Amend § 22. Levy of annual taxes, Subsection (d), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by striking from the first sentence thereof the phrase “Immediately after the first regular meeting in June of each and every year” substituting in lieu thereof the phrase “Immediately after the meeting at which the Commissioners determine, assess, and/or levy taxes, rates, and fees,”.

Section 9. Amend § 23. Collection of annual taxes, Subsection (b), of the Charter of the Town of Henlopen Acres, Chapter 504, Volume 57, Laws of Delaware, as amended, by adding to the end thereof before the period the clause: “, provided that the lien for such town taxes shall remain a lien for a period of ten (10) years from the date of the certification of the annual assessment to the Commissioners”

Approved June 16, 2009