



SPONSOR: Rep. D. Short & Sen. Richardson

HOUSE OF REPRESENTATIVES
149th GENERAL ASSEMBLY

HOUSE BILL NO. 418

AN ACT TO AMEND THE CHARTER OF THE CITY OF SEAFORD.

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

1 Section 1. Amend Section 27(D) of the Charter of the City of Seaford by making insertions as shown by
2 underlining and deletions as shown by a strike through as follows:

3 Section 27(D) All taxes assessed upon any real estate and unpaid after the first day of September shall constitute a
4 first lien against all real estate and personal property of the delinquent taxpayer situated within the limits of the City of
5 Seaford. In the case of a life estate, the interest of the life tenant shall first be liable for the payment of any taxes so
6 assessed. All capitation or taxes assessed and laid against any resident of the City shall also become a first lien against all
7 real estate and all personal property of the delinquent taxpayer situated within the City and shall remain a lien for ten (10)
8 years from the date of assessment. Whenever the personal property of the taxable is sufficient to pay the delinquent taxes,
9 the City Manager, in the name of the City of Seaford, may institute suit legal action before ~~any Justice of Peace within the~~
10 ~~said City, or before the Alderman of the said City, or in the Court of Common Pleas in and for Sussex County, or in the~~
11 ~~Superior Court of the State of Delaware,~~ any court of competent jurisdiction, for the recovery of the unpaid tax in an action
12 of debt, and upon judgment obtained, may sue out writs of execution as in case of other judgments recovered. ~~before a~~
13 ~~Justice of Peace or in the Court of Common Pleas or in the Superior Court as the case may be.~~

14 Section 2. Amend Section 27(J) of the Charter of the City of Seaford by making insertions as shown by
15 underlining and deletions as shown by strike through as follows:

16 Section 27(J) No sale shall be approved by the Superior Court if the owner be ready at Court to pay the taxes,
17 penalty, and costs, and no deed shall be made until the expiration of ~~one (1) year from the date of the sale~~ the period
18 identified in 9 Del. C. §8729, within which time the owner, his heirs, executors or assigns, shall have the power to redeem
19 the lands ~~on~~ by payment to the purchaser, his personal representatives or assigns, of the ~~costs, the amount of the purchase~~
20 ~~price money~~ and twenty percent (20%) interest thereon and the expense of having the deed prepared along with all other
21 costs incurred from the sale.

SYNOPSIS

Section 1 provides that unpaid taxes shall become first liens against property of the owner for a period of ten (10) years from the date of the assessment.

Section 2 reduces the term upon which a homeowner, heir, executors and assigns can redeem property sold at a sheriff sale from one (1) year to 60 days from the date the sale is approved by a Court of law to make the language consistent with Title 9, Section 8729 of the Delaware Code.