

CHAPTER 19
FORMERLY
HOUSE BILL NO. 58

AN ACT TO AMEND TITLE 14 OF THE DELAWARE CODE RELATING TO THE POWER OF NEW CASTLE COUNTY VOCATIONAL TECHNICAL DISTRICT TO LEVY TAXES FOR SCHOOL PURPOSES.

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

Section 1. Amend § 2601, Title 14 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 2601. Power of county vocational high school districts and county vocational-technical school districts to levy taxes for school purposes.

(a) Any county vocational-technical high school district or county vocational-technical center district may, in addition to the amounts appropriated to it by the General Assembly, levy and collect additional taxes for school purposes upon the assessed value of real estate in such district, as determined and fixed for county taxation purposes, however:

(1) The amount to be raised by taxation shall not exceed 20.97 cents on each \$100 value of real property in Sussex County for the tax year 2008, 22.23 cents for 2009, and 23.50 cents for 2010 and all years thereafter.

(2) The amount to be raised by taxation shall not exceed 14 cents on each \$100 of value of real property in Kent County for the tax year 1993 and all years thereafter.

~~(3) The amount to be raised by taxation shall not exceed 13 cents on each \$100 of the value of real property in New Castle County for the tax year 1982 and shall not exceed 14 cents on each \$100 of the value of real property in New Castle County for the tax year 1983 and all tax years thereafter.~~

(3) The amount to be raised by taxation shall not exceed 15 cents on each \$100 of the value of real property in New Castle County for the tax years 2015 and 2016, shall not exceed 16 cents on each \$100 of real property in New Castle County for the tax years 2017 and 2018, shall not exceed 17 cents on each \$100 of real property in New Castle County for the tax years 2019 and 2020, and shall not exceed 20 cents on each \$100 of real property in New Castle County for the tax year 2021 and all tax years thereafter.

~~(4) (b)~~ Any county vocational-technical high school district, or county vocational-technical center district, shall not charge tuition to cover the cost of vocational-technical education for nonresident pupils and shall not, in formulating admission policy, give preference to any applicant for admission based on the residence of such applicant.

~~(b) (c)~~ In the event a general reassessment of all real estate in the county changes the total assessed valuation of a county vocational-technical high school district or a county vocational-technical center, the board of education of such district shall calculate a new tax rate which, at its maximum, would realize no more than 10 percent increase in actual revenue over the revenue derived by real estate tax levied in the fiscal year immediately preceding such reassessed real estate valuation.

~~(c) (d)~~ The provisions of subsection (a) of this section to the contrary notwithstanding, a vocational-technical school district which is required to provide a local share for a school construction project may establish a countywide tax sufficient to pay the principal and interest on the bonds for the local share of the project.

Section 2. In the event the Government of New Castle County conducts a general reassessment of all real estate within New Castle County, the deletion of the existing version of § 2601(a)(3) of Title 14 and the insertion of the new version of § 2601(a)(3) of Title 14 by this Act shall expire on the effective date of the reassessment for computing New Castle County property taxes. The Secretary of the Board of Education of the New Castle County Vocational Technical School District shall notify the Registrar of Regulations of the fulfillment of this contingency and the Registrar of Regulations shall publish notice of its fulfillment in the monthly Register of Regulations.

Approved May 28, 2015