

CHAPTER 383
FORMERLY
HOUSE BILL NO. 313

AN ACT TO AMEND THE CHARTER OF THE CITY OF REHOBOTH BEACH RELATING TO 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 Section 22 of the Charter of the City of Rehoboth Beach by making insertions as shown by underline and deletions as shown by strikethrough as follows:

Board of Assessment

Section 22.

~~a. The Board of Assessment shall be appointed by The Commissioners of Rehoboth Beach for an indefinite term. The Board of Assessment shall consist of three members all of whom shall be over the age of twenty one years, bona fide residents of The City of Rehoboth Beach and freeholders of The City.~~

~~e. They shall be sworn or affirmed by the Mayor of the City of Rehoboth Beach, or by a Justice of the Peace, to perform their duties with fidelity and without favor. It shall be their duty to make a fair and impartial assessment of property and persons subject to taxation situated within the City and to perform such other duties in reference thereto as shall be prescribed, from time to time, by The Commissioners of Rehoboth Beach.~~

~~d. The Compensation to be by them received for the performance of their duties and the hiring of employees to assist them in the performance of their duties shall be fixed by and subject to the approval of The Commissioners of Rehoboth Beach.~~

~~e. From and after the passage of this Charter until such time as the next annual organization meeting shall have been held, the members of the present Board of Assessment are hereby appointed to and shall constitute said Board of Assessment, at which time their terms and the term of each of them shall expire and their successors shall be appointed.~~

Tax Assessor

Section 22.

a. The Commissioners of Rehoboth Beach shall appoint a qualified person or firm to serve as Tax Assessor. Such person or firm shall serve until a new person or firm has been duly appointed by the Commissioners.

b. No person or firm shall be appointed as the Tax Assessor of the City of Rehoboth Beach who is not fully qualified under the regulations and Code of the State of Delaware to perform real estate tax assessments.

c. It shall be the Tax Assessor's duty to make a fair and impartial assessment of property subject to taxation situated within the City and to perform such other duties in reference thereto as shall be prescribed, from time to time, by The Commissioners of Rehoboth Beach.

Section 2. Amend Section 23 of the Charter of the City of Rehoboth Beach by making insertions as shown by underline and deletions as shown by strikethrough as follows:

Assessment of Taxes

Section 23.

a. The ~~Board of Assessment~~ Tax Assessor shall, prior to the first Monday in March, make a just, true and impartial annual valuation or assessment of all real estate and of all improvements having a valuation of at least One Thousand Dollars (\$1,000.00) located on land which has been leased under a valid lease for a term of at least ten (10) years and which lease has been recorded in the Office of the Recorder of Deeds, in and for Sussex County, located within The City of Rehoboth Beach. In making such assessment, the rules and exemptions now applicable by law to the making of the County Assessment of persons and properties shall be applicable insofar as consistent with the provisions of this Charter. All real estate and all improvements located on land under a valid lease, as aforesaid, 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. All improvements located on land under a valid lease, as aforesaid, shall be assessed to the leaseholder. 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, 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 of Sussex County at Georgetown, Delaware.

b. ~~The Board of Assessment shall also make a personal assessment of all the male and female citizens of the City above the age of twenty one years. They shall also make a personal assessment against all person or persons residing within the limits of the City whether he be an owner of said real estate or not; said personal assessment shall be determined by The Commissioners and certified to the Board of Assessment. Said personal assessment or per-capita tax, in the case of both resident and non resident real estate owner, shall be in addition to the assessment levied on the real estate so owned by and assessed against them.~~ The Tax Assessor shall in a timely manner send by first-class mail a written notice to any property owner whose assessment is changed indicating the new valuation placed thereon.

c. ~~The Board of Assessment~~ Tax Assessor, after making such annual assessment, shall, on the first Monday of March, aforesaid, deliver to The Commissioners of Rehoboth Beach a list containing the names of all persons assessed and the amount of the assessment against each. They shall also deliver at such time as many copies of said list as The Commissioners shall direct.

d. The annual assessment list shall ~~distinguish the real and personal assessment of each person and shall also be arranged so that the~~ assessment of land, the improvements thereon, and the per capita assessment shall and any improvements located on lands under lease as defined herein appear in separate columns ~~of or~~ spaces. ~~In making its assessment, the Board shall make its valuation accordingly.~~ All assessments of value made by the Tax Assessor shall be made accordingly.

e. ~~The real property of the several members of the Board of Assessment shall be assessed by The Commissioners of Rehoboth Beach. Any real property owned in whole or in part by a Tax Assessor or a member of a Tax Assessor's immediate family, if an individual, shall be assessed by the Commissioners of Rehoboth Beach. Any real property owned in whole or in part by an owner or employee of the Tax Assessor or a member of their immediate family, if a firm, shall be assessed by the Commissioners of Rehoboth Beach.~~

f. Immediately upon receiving the annual assessment list from the ~~Board of Assessment~~ Tax Assessor, the Commissioners of Rehoboth Beach shall cause a full and complete alphabetically arranged copy of the same, containing the amount assessed to each taxable to be ~~hung posted in a public place~~ City Hall in the City of Rehoboth Beach, and there it shall remain for a period of at least ten days for the ~~inspection~~ information of and examination by all concerned. Appended thereto and also in five or more public places in said City shall be posted notices advising all concerned that ~~an appeal may be taken by any taxable by filing a notice of appeal within ten days after the date of posting of the true and correct copy of the annual assessment list and notices with the City Manager of the City of Rehoboth Beach~~ any property owner or leaseholder who desires to appeal their assessment shall file an appeal, in writing, with the City Manager of the City of Rehoboth Beach stating the reason or reasons therefor not later than a certain day mentioned therein which date shall not be earlier than ten days after the date of posting the true and correct copy of the annual assessment list.

g. ~~shall sit at the first regular meeting~~ At the first regular meeting of the Commissioners of the City of Rehoboth Beach following the expiration of the said ten day period and time set for filing an appeal, the Commissioners of Rehoboth Beach will fix a time and date ~~not earlier then ten days nor later than twenty days following said regular meeting at which time~~ when the Commissioners of Rehoboth Beach will sit as a ~~Court~~ Board of Appeals to hear appeals ~~taken from the said annual assessment~~ timely filed in writing taken from the said annual assessment as determined by the Tax Assessor. Any person taking an appeal before the Commissioners of the City of Rehoboth Beach sitting as a Board of Appeals may appear in person or may be represented by any third party who has written authorization to so appear. The decision of the Commissioners of Rehoboth Beach sitting as a ~~Court~~ Board of Appeals shall be final and conclusive unless an appeal is taken to the Superior Court of the State of Delaware, in and for Sussex County, within ten days from the date of the said hearing, and the Commissioners of Rehoboth Beach shall revise and complete said assessment at this sitting.

h. No Commissioner shall sit as a member of the Board of Appeals upon his own appeal, but the same appeal by any Commissioner of the City of Rehoboth Beach shall be heard and determined by the other Commissioners members of the Board of Appeals in the same manner as hereinbefore provided.

~~g. i. All the members of the Board of Assessment~~ The Tax Assessor 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 from which an appeal has been taken. The Commissioners shall have authority to enforce ~~their~~ the attendance of the Tax Assessor by appropriate process.

Section 3. Amend the Charter of the City of Rehoboth Beach by adding a new Section 23A by making insertions as shown by underline as follows:

Supplemental Assessment

Section 23A.

a. In addition to the annual assessment provided for herein, the City Manager may, at the City Manager's option, direct the Tax Assessor to prepare a quarterly supplemental list for the purpose of adding property not included on the last assessment or increasing the assessed value of property which was included on the last assessment. The supplemental list may be used to correct errors on the prior assessment rolls and to remove or modify any exemption from taxation applicable to property in the City.

b. Such supplemental list shall be prepared quarterly in each tax year. The first such supplemental list shall be certified on July 1 of each year; the second on October 1 of each year; the third on January 1 of each year; and the fourth on April 1 of each year.

c. On the date of certification of a supplemental list, the property owners listed thereon shall be liable to pay taxes equal to the assessed value of the property multiplied by the tax rates for the then current tax year applicable to the property, reduced by 25% where the property is listed on the second supplemental assessment roll; by 50% where the property is listed on the third supplemental assessment roll; and by 75% where the property is listed on the fourth supplemental assessment roll; and the amount of such tax shall be and remain a lien on such property from the time of its certification. In the collection of said taxes, before the first day of the second month after certification, there shall be no penalty. On all taxes paid after the first day of the second month after certification, a penalty at the rate of one and one-half percent (1½%) shall be added until the same shall have been paid. All taxes unpaid after the first day of the second month after certification shall be considered delinquent. In effecting collection of any delinquent tax, the Commissioners of the City of Rehoboth Beach may impose a collection charge not to exceed eighteen percent (18%) of the amount of the tax and any penalty imposed thereon.

d. Appeals shall be made to the Board of Appeals as provided in Sections 23(f) through (i). In no case shall the supplemental assessment procedure be employed to impose taxes retroactively.

Section 4. Amend Section 24 of the Charter of the City of Rehoboth Beach by making insertions as shown by underline and deletions as shown by strikethrough as follows:

Levy of Annual Taxes

Section 24.

a. At the regular meeting in June, after having revised and completed the assessment, The Commissioners shall determine, to their best judgment and knowledge, the total amount necessary to be raised by The City to meet all fixed and anticipated expenses and obligations of The City, including reasonable and appropriate reserve, for the then current fiscal year as set forth in the City Budget for such year plus a reasonable amount to cover unanticipated expenses and emergencies.

b. ~~They~~ The Commissioners shall then proceed to determine, in their sole discretion, from which sources of the authorized revenues of the City the amount so determined by them shall be raised and, within the limits prescribed by this Charter with respect to any such source, the amount to be raised from each such source. ~~They~~ The Commissioners shall then proceed to determine, assess, fix and/or levy:

~~a. 1. The~~ the rate of tax on real estate including improvements thereon per One Hundred (\$100.00) of assessed value and the rate of tax on improvements per One Hundred (\$100.00) of assessed value located on land

under a lease for a period of at least ten (10) years which said lease has been recorded in the Office of the Recorder of Deeds, in and for Sussex County; and/or

~~b. the amount of personal or per capita tax upon each qualified voter; and/or~~

e. 2. the rate of tax upon all poles, constructions, erections, wires and appliances more particularly mentioned, or intended so to be in sub-Section 29(a)(~~33~~ 32) of this Charter, as amended; and/or

~~d.~~ 3. the several license fees to be charged for carrying on or conducting of the several businesses, professions or occupations more particularly mentioned, or intended so to be, in sub-Section 29(a)(33) of this Charter, as amended; and/or

e. 4. the several rates to be ~~charged~~charged for furnishing water service, sewer service, electric service, gas service, ~~and/or the like by the City~~ garbage and refuse collection; and/or

~~f.~~ 5. the fees or rates to be charged in respect of any other authorized source of revenue sufficient in their best judgment and estimation to realize the amount to be raised from each such source determined by them to be used, as aforesaid: Provided, however, that sources ~~d, e, and f~~ 3, 4 and 5 aforementioned, may be determined, fixed, assessed, levied and/or altered or changed upon other than a fiscal year basis and at any other regular or special meeting of The Commissioners as they in their own proper discretion shall determine.

c. Immediately after ~~the first regular~~ their regular meeting in June of each and every year, The Commissioners shall make, or cause to be made, a full, true and correct annual tax list showing the amount of tax levied against each taxable thereon from sources ~~a, b, and e,~~ 1 and 2 abovementioned. This list shall be known as the annual ~~tax~~ tax list of the City of Rehoboth Beach. In addition to the information contained in the assessment list, it shall likewise contain information as to the rate of tax upon real estate per \$100 of assessed value thereof.

d. The Commissioners shall cause to be delivered to the City Manager a duplicate of said annual tax list, and the City Manager shall immediately proceed to collect the same as hereinafter provided.

e. Nothing contained in this Charter shall be construed to effect or impair in any way the validity of any tax, fee, assessment or other charge lawfully levied, assessed, or due the City of Rehoboth Beach under existing laws in reference to said City and the same are hereby declared to be valid, binding and vested in the City of Rehoboth Beach created hereby.

Section 5. Amend Section 25 of the Charter of the City of Rehoboth Beach by making insertions as shown by underline and deletions as shown by strikethrough as follows:

Collection of Annual Taxes

Section 25.

a. The City Manager, as soon as The Commissioners shall have placed in his or her hands the duplicate annual tax list, shall proceed at once to collect the taxes on said duplicate list.

b. All taxes so laid or imposed by The Commissioners of Rehoboth Beach in such annual tax list, shall be and constitute a lien upon all the real estate together with improvements located thereon and a lien upon any improvements located on land under lease, as defined herein, of the taxable ~~and upon any improvements located on land under a lease for an original period of at least ten (10) years which said lease has been recorded in the office of the Recorder of Deeds, in and for Sussex County, for a period of ten (10) years,~~ against or upon whom such taxes are laid or imposed, of which such taxable was seized or possessed, at any time after such taxes shall have been levied and imposed, that is situated in The City of Rehoboth Beach. In the case of a life estate, the interest of the life tenant shall first be liable for the payment of any taxes so levied. Such lien shall have preference and priority to all other such liens on real estate or upon improvements located on land under lease, ~~as aforesaid,~~ as prescribed herein created or suffered by said taxable although such other lien or liens be of a date prior to the time of the attaching of such lien for taxes; provided that the lien for such City taxes shall remain a lien for a period of ten years from the date upon which the Commissioners shall deliver unto the City Manager the tax list therefor. If such real estate, or improvements located on land under lease as defined herein, remains the property of such person or persons who owned it at the time the tax was laid, then the lien shall not be extinguished until the tax is collected.

c. All taxes, when and as collected by the City Manager shall be paid to ~~the Treasurer of Rehoboth~~ or deposited to the credit of the City in a banking institution approved by the Commissioners, and all taxes shall be due and payable at and from the time of the delivery of the tax list to the City Manager.

d. ~~The City Manager shall, by public notice, posted in at least five (5) of the most public places in said City designate some place in the City of Rehoboth Beach where he will sit at least one day in each week during the months of July and August, in each year, for the purpose of receiving taxes~~ All taxes shall be payable at the City Office of the City of Rehoboth Beach during regular business hours of that office.

e. ~~On all taxes paid on or after the first day of September next succeeding the delivery of the annual duplicate tax list to the City Manager, there shall be added for each month or part thereof interest in an amount computed on a monthly rate of one and one half percent per month. In the collection of said taxes, the City Manager shall neither deduct nor abate any amount from the tax assessment. On all taxes remaining unpaid on and after the first day of September next following the mailing of the original tax statement, there shall be added a penalty of one and one-half percent (1½%) per month for each month or part thereof such taxes shall remain unpaid, said penalty to be effective on the first day of September, and said penalty shall be collected in the same manner as the original amount of the tax. The Commissioners shall have the power to make just allowances for delinquencies in the collection of taxes. All taxes unpaid on and after the first day of September shall be considered delinquent. In effecting collection of any delinquent tax, The Commissioners may impose a collection charge not to exceed eighteen percent (18%) of the amount of the tax, and any interest or penalty imposed thereon.~~

f. ~~On the same day of the month of the second year following the delivery of the duplicate annual tax list to the City Manager, the City Manager shall make full, final and complete settlement with the Treasurer and Commissioners. The settlement shall take place on that day in the room in which The Commissioners hold their meetings. At such settlement, The Commissioners shall allow to the City Manager all taxes which shall have been impossible to collect by reason of errors in the assessment list, delinquencies or otherwise. No allowances shall be made for the default of neglect or delay of the City Manager. The settlement shall be final and conclusive and no other allowances, in any form, shall be made to the City Manager by The Commissioner. Upon the conclusion of the settlement, the City Manager shall forthwith pay over to the Treasurer of the City the aggregate amount of the taxes found to be due the City. Upon his failure or neglect to do so, it shall be the duty of The Commissioners to proceed to collect the same from the City Manager and/or his surety. Default by the City Manager to the City in any sum, shall, ipso facto, vacate his office; provided, however, that The Commissioners, for good cause shown, shall have the power to extend the time for settlement by the City Manager for a period of not exceeding six months.~~

g. ~~If the City Manager shall be unable, within one year of the date of the delivery of the duplicate annual tax list to him, to collect the tax of any taxable, he is authorized and empowered, having first paid the amount thereof to the Treasurer of Rehoboth, to collect such tax from such taxable for his own use and benefit by any of the processes of law herein prescribed, within the space of one further year; the said further year to commence upon the day above specified as the day of settlement between him and the Commissioners of Rehoboth Beach. After such additional year has elapsed, the said tax shall be extinguished unless the lien of the same shall not have been extinguished.~~

Section 6. Amend Section 26 of the Charter of the City of Rehoboth Beach by making insertions as shown by underline and deletions as shown by strikethrough as follows:

~~Scrap Assessment For Sewers~~

Section 26.

[Reserved]

a. ~~All things done, or actions taken, or all assessments levied in accordance with and under and by virtue of the powers vested in The Commissioners of Rehoboth Beach in accordance with the provisions of Chapter 119, Volume 38, Laws of Delaware, are hereby declared to remain in full force and virtue and nothing contained in this Charter shall be construed to affect, in any way, the validity thereof.~~

b. ~~From and after the passage of this Charter and at such time as a City Manager shall have been appointed by The Commissioners of Rehoboth Beach and shall have qualified to perform the duties of that office, the City Manager shall have general administrative supervision and control of the said sewer system and sewage~~

~~treatment plant as constructed in the City. Likewise, at such time, he shall assume the duties imposed by Chapter 119, of Volume 38, Laws of Delaware, upon the Treasurer of the City of Rehoboth Beach in respect to the collection of all assessments that shall remain due and unpaid. He shall also have all the powers granted by that Chapter unto the Treasurer of the Town of Rehoboth Beach in respect thereto and all acts and things done by him by virtue hereof shall be as valid and as binding as though done by the Treasurer. The provisions of this Section of the Charter shall not, in any way, be considered to impair the validity of any act or thing done by the Treasurer of the City of Rehoboth Beach in respect thereto prior to the date that the City Manager shall undertake the performance thereof. The City Manager shall proceed to collect said special assessment for sewers in the manner provided by the aforesaid Chapter 119, Volume 38, Laws of Delaware, and shall have all powers in respect to the collection thereof as are hereinafter granted unto him in respect to the collection of any other taxes or charges due the City.~~

~~e. All sums paid to the City Manager on account of such assessment shall be by him paid to the Treasurer of the Commissioners of Rehoboth Beach within forty eight hours of their receipt. The Treasurer upon the receipt thereof, from the City Manager, shall deposit the same within forty eight hours in some banking institution in Sussex County or elsewhere in Delaware as a "Sinking Fund for Sewers", which shall be kept entirely separate and distinct from any other funds handled by the Treasurer. All such amounts thus received shall form a "Sinking Fund", and shall only be paid out for the purpose of indebtedness incurred for building such sewers and sewage treatment plant thereby authorized, for the payment of interest thereon as it becomes due, and for retiring the Bonds in accordance with the provisions of Chapter 119, Volume 38, Laws of Delaware.~~

~~d. So long as any "Rehoboth Sewer Bonds" or the interest thereon, as provided for in Section 23 of Chapter 119, Volume 38, Laws of Delaware, remains outstanding, due and unpaid and so long as sufficient funds be not available in the "Sinking Fund for Sewers" to pay off such outstanding, due and unpaid Bonds and interest thereon, the City Manager shall, at the end of each and every calendar year, cause a survey to be made of all properties now assessable and taxable within the corporate limits of the City of Rehoboth Beach.~~

~~e. From such survey the City Manager shall determine:~~

~~(1) The entire area of the floors including the floor of the cellar or basement of all new buildings to be drained, constructed during any such calendar year upon any property or properties theretofore assessed upon the sole basis of the lineal feet thereof abutting on any street or streets, highway or highways, lane or lanes, alley or alleys, in which sewers have been constructed under the provisions of Chapter 119, Volume 38, Laws of Delaware~~

~~(2) The increased area of the floors including the floor of the cellar or basement of building or buildings to be drained; which increased area was created by virtue of repairs and additions made during any such calendar year to such building or buildings theretofore constructed upon any property in the Town of Rehoboth and assessed in accordance with the provisions of Chapter 119, Volume 38, Laws of Delaware, and the rules and regulations of The Commissioners of Rehoboth Beach adopted in pursuance thereof of any old buildings razed or removed by the owner or owners theretofore to make way for such new building or buildings; provided, such old building or buildings so razed or removed shall have been assessed in accordance with the provisions of Chapter 119, Volume 38, Laws of Delaware~~

~~(4) The entire area of the floors including the floor of the cellar or basement of all buildings theretofore determined to be non-assessable by The Commissioners by virtue of their use, or otherwise, which shall, by virtue of a change in the use thereof, or otherwise, in the judgment of The Commissioners exercised in accordance with the provisions of Chapter 119, Volume 38, Laws of Delaware, be deemed to have become assessable under the provisions thereof.~~

~~(5) The lineal feet of all properties within the City of Rehoboth Beach abutting on any street or streets, highway or highways, lane or lanes, alley or alleys, in which sewers have been constructed under the provision of that Act and which theretofore had been determined to be non-assessable by The Commissioners, by virtue of their use, or otherwise, which shall, by virtue of a change in the use thereof, or otherwise, in the judgment of The Commissioners, exercised in accordance with the provisions of Chapter 119, Volume 38, Laws of Delaware, be deemed to have become assessable under the provisions thereof.~~

~~f. On or before the regular monthly meeting of The Commissioners to be held in the month of February of each and every year, the City Manager shall prepare and deliver unto The Commissioners, a complete list of all the properties to be thus assessed as a scrap sewer assessment. Said list, and as many copies thereof as shall be required by The Commissioners, shall show the name of the owner or owners of the property or properties to be affected thereby; provided, that, no error or mistake in regards to the name of an owner shall be held to invalidate any assessment so made and it shall be sufficient if the name of the last owner, as shown by the records in the Office of the Recorder of Deeds, in and for Sussex County, at Georgetown, Delaware, appears on such assessment list; a description locating the property to be assessed thereunder; the lineal feet of each property abutting upon street or streets, highway or highways, lane or lanes, alley or alleys, in which sewers are built and which is to be subject to a scrap assessment; the square footage of floor area which is to be assessed under said scrap assessment; the rate of assessment per lineal foot, which shall be and is hereby fixed at forty (40c) cents per lineal foot; the rate of assessment per square foot of floor area, which shall be and is hereby fixed at two and one quarter (2-1/4c) cents per square foot; and the total amount to be assessed against such property or properties under such scrap assessment.~~

~~g. Immediately upon the receipt of such list, The Commissioners shall cause a copy thereof to be exhibited in some public place within the City for one week and a notice of such exhibit shall be advertised in the local newspaper in at least two successive issues thereof, and the said notice shall also state a time and place, when and where, the said Commissioners shall sit to hear any and all objections which may be made against such scrap sewer assessments as set forth in the aforesaid list. The time of such meeting shall be not less than one week nor more than two weeks after the date of the last issue of said notice. The said Commissioners shall sit on the evening of the day appointed in said notice from 8 P. M. until 10 P. M., and may adjourn from night to night and shall hear all objections which may have been made to such scrap assessment list and shall make such alteration and corrections in said list as said Commissioners may deem proper; provided, such alterations and correction shall be in compliance with this Charter and in compliance with the provisions of Chapter 119, Volume 38, Laws of Delaware.~~

~~h. After having heard such objections, and after having made such alterations and corrections, The Commissioners shall cause to be exhibited, for at least one week following the date of the last meeting as aforesaid, a copy of the said scrap sewer assessment list as thus altered and corrected.~~

~~i. After the said scrap sewer assessment list, altered and corrected as aforesaid, shall have been exhibited for one full week, the said list shall be certified to by the said Commissioners as correct and the several amounts shown upon such altered and corrected list, as having been assessed against the properties assessed therein, shall be liens upon the respective properties upon which such assessment is made, and such liens, shall have priority over any liens, encumbrances or conveyances except tax liens and prior liens of a like nature for public improvement.~~

~~j. Immediately after certifying said list, The Commissioners shall cause a duplicate thereof to be delivered to the City Manager, who shall immediately prepare statements of such assessments against each property so assessed and shall mail, or deliver, or cause to be delivered, such statements to the party or parties whose name or names appear as the owner of said property. If mailed to the last known address of such party, it shall be full and sufficient notice of such assessment for the purposes of this Charter.~~

~~k. All sums paid on account of such scrap sewer assessments shall be paid to the City Manager of Rehoboth who shall give his receipt therefor, and all such sums shall be by him delivered, within forty eight hours of their receipt, to the Treasurer of the City of Rehoboth Beach, who shall deposit them in some banking institution and they shall be subjected to the same rules and regulations in respect to the "Sinking Fund for Sewers".~~

~~l. All scrap sewer assessments so made shall be due upon the date of the certifying by The Commissioners as to the correctness of the same, and, if paid in full within sixty (60) days after the date of such certifying, a discount of five (5%) per centum shall be allowed from the amount of such assessment and shall be accepted by the City Manager of Rehoboth, as in full payment and release of the lien of such assessment. Upon all payments made after sixty (60) days of the date of certifying as aforesaid, the full amounts of the assessment shall be paid with interest at the rate of six (6%) per centum per annum, computed from the date of certifying as aforesaid, and the said interest so computed shall be added to the amount of the assessment.~~

~~m. Any property owner at his, her or its discretion to be expressed in writing to the said The Commissioners within sixty days after the certifying of the scrap sewer assessment as aforesaid, may pay the said scrap sewer assessment in five equal installments, together with interest on the unpaid balance from the date of certifying said scrap sewer assessment; the first installment to be due and payable within sixty (60) days from the date of certifying as aforesaid, and each subsequent installment with accrued interest to be due and payable on the first day of July each year thereafter. Any property owner may have the right at any installment period to pay the balance due on his, her or its scrap sewer assessment in full.~~

~~n. In all cases where the property owner does not elect to pay in installments, or, having elected to pay in installments, fails to pay the first installment in sixty (60) days after the date of certifying, as aforesaid, he, she or it shall be held to waive the right to pay in installments, and the entire scrap sewer assessment, together with accrued interest from the date of certifying, as aforesaid, shall immediately thereafter become due and payable. If the property owner who has elected to pay in installments, fails to pay his, her or its scrap sewer assessment within sixty (60) days after the date of certifying as aforesaid, or makes default in the payment of any equal installment, or the accrued interest thereon, the whole of such assessment shall immediately become due and payable, and in such case it shall be the duty of, and The Commissioners are hereby directed to proceed forthwith to collect such assessment, and the accrued interest thereon in the manner hereafter to be provided for the collection of annual taxes and other charges due the City.~~

~~o. In respect to the collection of all amounts due under any such scrap sewer assessment, the City Manager shall have all the rights and power and shall proceed to collect the same in any of the manners provided for the collection of other taxes and charges due the City.~~

Section 7. Amend Section 27 of the Charter of the City of Rehoboth Beach by making insertions as shown by underline and deletions as shown by strikethrough as follows:

~~**Remedies, Powers And Methods For The Collection of Taxes, Assessments And Other Charges Due The City By The City Manager**~~ **Collection of Delinquent Taxes**

Section 27.

a. ~~A remedy by distress as now prescribed by law is hereby preserved to the City Manager for the collection of any taxes, assessments, license fees, warrants or other charges for which he may be responsible. Before exercising any of the powers hereinafter given for the collection of taxes, written notice of the amount due shall be sent to the taxable at his last known address.~~

b. ~~At any time after the delivery of the duplicate annual tax list or duplicate scrap sewer assessment list or warrant or any other list of charges due the City of Rehoboth Beach, the The City Manager, when any tax has become delinquent, may, in the name of The Commissioners the City of Rehoboth Beach institute suit before any Justice of the Peace or Court of the State of Delaware, in any of the Counties of the State, or before the Mayor of the City of Rehoboth Beach and for Sussex County, for the recovery of the unpaid tax assessment, license fee, or other charge, in an action of debt, and upon judgment obtained, may issue Writs of Execution as in case of other judgments recovered before a Justice of the Peace or other Court, as the case may be, provided however that, as to any personal property of the taxable in Sussex County levied upon by the Sheriff within sixty days after the writ of execution was delivered into his hands, the lien of judgment shall have priority over all other liens against such personal property created or suffered by the taxable, except such liens thereon which may have been created in respect to County Taxes, although such other liens be of date prior to the time of the attachment of the said tax liens to the personal property so levied upon.~~

e. ~~The said execution shall constitute a lien upon all the personal property of the taxable within the County where the judgment shall have been obtained, which by virtue of such execution shall be levied upon within thirty (30) days after the issuance thereof, and such lien shall have priority over all other liens against said personal property created or suffered by the taxable, except such liens thereon which may have been created in respect to County Taxes, although such other liens be of date prior to the time of the attachment of the said tax liens.~~

d. ~~Any time after the delivery of any such duplicate annual tax list, duplicate scrap assessment list or warrant, or other lists containing charges due the City, the City Manager may notify, in writing, the person, firm or~~

corporation by whom any taxable is employed that the tax, assessment, license fee, warrant, or other charge of said employee is due and unpaid. The notice shall be signed by the City Manager and shall contain the correct name of the taxable as it appears upon any such list, the amount of the tax, assessment or other charge due with penalties and interest added, if any. Thereupon it shall be the duty of the employer to take from the wage, salary or other money then due the taxable the amount of the tax, assessment, license fee, warrant, or other charge, together with penalties and interest added, if any owing, from the employee, and charge the same against him, and to pay the same to the City Manager within ten (10) days. The City Manager shall give to the employer a certificate of payment which shall be allowed in any suit or accounting between the employer and taxable. If the employer be notified as aforesaid and, having in his hands money belonging to the taxable, shall neglect or refuse to comply with the provisions hereof, such employer shall become personally liable for the amount of the tax, assessment, license fee, warrant, or other charges, together with penalties and interest due thereon, if any, of the persons as to whom notice was given, and the amount thereof may be recovered from such employer in an action of debt before any Justice of the Peace, or Court of State of Delaware, as aforesaid, or the Mayor of the City of Rehoboth Beach, as aforesaid. This process shall be deemed to be in the nature of a garnishment proceedings.

e. ~~The City Manager may make a complaint under oath before any Justice of the Peace with offices in the City of Rehoboth Beach or before the Mayor of the City of Rehoboth Beach, that the tax of any taxable is due and unpaid and that he has been unable to make collection of the tax, assessment, license fee, warrant or other charge by any of the methods for the recovery of taxes prescribed by this Charter, and thereupon a warrant shall be issued for the arrest of such taxable and if, after hearing it shall be found that the tax, assessment, license fee, warrant or other charge, of the person arrested is due and unpaid, and if the taxable shall thereon fail to pay the tax, assessment, license fee, warrant or other charge, together with accrued costs, he shall be committed to the jail of Sussex County, or City lock up, until the tax, assessment, license fee, warrant, penalty, cost and charges are paid, but, in no event, shall the term of his imprisonment exceed thirty (30) days.~~

f. ~~c. For the purpose of collecting the tax, assessment, license fee, warrant, or any other charge due The City from any taxable, Should the City Manager so elect, and without the necessity of first employing any or all of the other remedies herein provided the City Manager is authorized and empowered to sell the lands and tenements of the delinquent taxpayer taxable or the improvements of a taxable located on land under a valid lease for a term of at least ten (10) years which said lease is recorded in the Office of the Recorder of Deeds, in and for Sussex County, or the lands and tenements of a taxable, alienated, alienated by a delinquent taxpayer subsequent to the levy of the tax assessment, license fee, warrant, or other charge. by the following procedure:~~

~~g-~~The City Manager shall present in the name of the City of Rehoboth Beach to the Superior Court of the State of Delaware in and for Sussex County a petition in which shall be stated:

- ~~(1) The name of the taxable, assessee, license, or charges.~~
- ~~(2) The year for which the tax, assessment, license, or other charge was levied.~~
- ~~(3) The rate of the tax, assessment, license, or other charge.~~
- ~~(4) The total amount due.~~
- ~~(5) The date from which the penalty for non-payment, if any, shall commence and the rate of such penalty.~~
- ~~(6) A short description of the lands and tenements proposed to be sold sufficient to identify the same.~~
- ~~(7) A statement that a bill of said tax, assessment, license, or other charge has been mailed to the taxable at their last known post office address with return receipt requested by certified mail and postage prepaid, together with a notice that the City Manager would proceed to sell the lands and tenements of the taxable for payment of the tax assessment; that he will proceed to sell the lands and tenements of the taxable for the payment of the tax, assessment, license, or other charge due the City, and the date of such mailing.~~
- ~~(8) That it has been found impractical to attempt to collect the said tax, assessment, license, or other charge, by any other remedy hereinbefore provided. The petition shall be signed by the City Manager and shall be verified before a Notary Public.~~

~~h. d.~~ At least ten (10) days prior to the filing of any such petition, the City Manager shall deposit in the mail, in a sealed and stamped wrapper envelope and ~~requiring a return registry receipt~~, addressed to the taxable at his last known address requiring a registered receipt returnable, an itemized statement of the tax ~~due, assessment, license, warrant or other charge due the City~~, together with all penalties, collection charges, and costs then due thereon, together with a notice to the ~~taxable~~ delinquent taxpayer that he or she shall proceed to sell the lands and tenements of the taxable for the payment of the tax, ~~assessment, license, warrant or other charge due the City~~. The City Manager shall exhibit the return registry receipt to the Court by filing the same with the petition; provided, however, that if the taxpayer cannot be found, or if delivery is refused, it shall be sufficient for the City Manager to file with said petition the evidence that such statement has been mailed in accordance with this subsection and has been returned.

~~i. The petition shall be filed by the City Manager and shall be verified before a Notary Public.~~

~~j. e.~~ Upon the filing of the petition, the Prothonotary shall record the same in a properly indexed record of the Court and shall endorse upon said record of said petition, the following:

"This petition filed the day of -----A. D. -----(giving the day and year), ~~and the~~ The City Manager of the City of Rehoboth Beach ~~shall therefore~~ is hereby authorized to proceed to sell the lands and tenements herein mentioned or a sufficient part thereof, for the payment of the amount due".

~~Which~~ The endorsement shall be signed by the Prothonotary.

~~k. f.~~ The City Manager shall then proceed to advertise the lands and tenements of the taxable by posting handbills in at least five (5) public places in the City of Rehoboth Beach (one of which shall be posted on the premises) and publishing the notice of said sale in a newspaper published in Sussex County. The notice shall contain the day, hour and place of sale and a short description of the premises sufficient to identify the same. The notice shall be posted at least ten (10) days before the day fixed for sale and shall be published in the newspaper at least one week before the day of sale.

~~l. g.~~ Each sale of lands and tenements shall be returned to the Superior Court, aforesaid, at the ~~ensuing term next Motion Day~~ thereof following the sale, and ~~At the return of said sale~~ the Court shall inquire into the circumstances and either approve or set aside the sale. No sale shall be approved by the Court if the owner be ready at the Court to pay the taxes, ~~assessment, license fee, or other charge due the City~~, penalty, collection fees, and costs. ~~together with penalty, interest and costs, if any.~~ If it set aside the sale, the Court may order another sale and so on until the tax, ~~assessment, license fee, or other charge due~~ is collected. If the sale be approved, the City Manager making the sale shall make a deed to the purchaser which shall convey the right, title, and interest of the delinquent taxpayer or his alienee; provided, however, that no deed shall be delivered to the purchaser until the expiration of one year from the date of the sale within which time the taxpayer or his alienee, heirs, executors, administrators, or assigns, shall have the power to redeem the lands on payment to the purchaser, his personal representatives or assigns, the costs, the amount of the purchase price, plus twenty percent and the expense of having the deed prepared. All taxes assessed after the sale and before the delivery of the deed shall be paid by the purchaser at said sale who shall be reimbursed by the delinquent taxpayer in the event of redemption to which shall be added twenty percent thereon.

In the event the purchaser refuses to accept the same, or in the event he or she, their heirs or assigns, cannot be located within the State of Delaware, it shall be lawful for the owner, their heirs, executors, administrator, and assigns, to pay the redemption money to the City Manager of Rehoboth Beach and upon obtaining from him or her a receipt therefore, such receipt shall be considered for all intents and purposes a valid and lawful exercise of the power to redeem the land so sold.

In the event the lands have not been redeemed within the redemption year, the City Manager shall deliver to the purchaser, their heirs, executors, administrator, or assigns, a deed which shall convey the title of the taxable or assessee.

The petition, return and deed shall be presumptive evidence of the regularity of the proceeding.

~~m. If the sale shall be approved by the Court, then at the expiration of one year from the date of the sale (which shall be known as the redemption year) the City Manager shall make, execute and deliver a deed to the~~

~~purchaser, his heirs or assigns, which shall convey the title of the taxable, assessee, licensee, or charges or his alienee, as the case may be: provided, however, that within the redemption year, the owner, his heirs or assigns, shall have power to redeem the lands on payment of the cost, the amount of the purchase money and twenty per cent interest thereon to the purchaser, his heirs or assigns. If the Purchaser refuses to accept the same or in the event the purchaser, or his heirs or assigns, cannot be located within the State of Delaware, then, in either event, it shall be lawful for the owner, his heirs, executors or assigns, to pay the amount of the redemption money to the City Manager of the City of Rehoboth Beach and, upon taking from him a good and lawful receipt therefor, such receipt shall be considered for all intents and purposes as a valid and lawful exercise of the owner, his heirs, executors and assigns, of his or their power to redeem the land so sold.~~

~~n. h.~~ After satisfying the tax, assessment, license or other charge due and the cost and expenses of sale from the proceeds of the sale, the amount remaining ~~in the hands of the City Manager~~ shall be paid, ~~at once,~~ to the owner of the land. Should the owner of the land refuse to accept ~~the same~~ said residue, or the owner is unknown or cannot be found the amount remaining shall be deposited in some bank ~~in the City of Rehoboth Beach,~~ either to the credit of the owner, or in a manner by which the fund may be identified.

~~o. i.~~ In sales the sale of land for the payment of delinquent taxes, assessments, licenses or other charges due ~~the City of Rehoboth Beach,~~ the following costs shall be allowed, ~~which shall be deducted by the City Manager to be deducted~~ from the proceeds of the Sale, or chargeable against the owner, as the case may be, in the amount customarily charged:

~~(1) To the Prothonotary of the Court shall receive for filing and recording the petition the sum of \$1.00 and also the sum of \$1.50~~

~~(2) for~~ For filing and recording the Return of Sale;

~~(3) To the City Manager shall be entitled to receive the sum of \$5.00 for every sale of real estate made by him in the exercise of said powers for the enforcement of the payment of taxes, together with such additional sum as may be reasonable and proper for the service of Counsel in preparing such papers as may be necessary in premises, all of which shall be a part of the costs to be paid out of the purchase money realized out of the sale of said real estate sold for the taxes, assessment, license fee or other charge due the City.~~ for (1) preparing the Certificate, (2) making the sale of lands, (3) preparing and filing a return, (4) posting sale bills. In addition, the costs of printing handbills, the publication of the advertisement of sale in a newspaper, and the auctioneer's fee, if any, shall be chargeable as costs. The costs of the deed shall not be chargeable as costs, but shall be paid by the purchaser of the property of the delinquent taxpayer. The total of any Delaware transfer tax shall be paid by the purchaser of said lands at the tax sale.

~~p.~~ The cost of the deed shall not be chargeable as costs but shall be paid by the purchaser.

~~q. j.~~ If the owner of any lands and tenements against which a tax shall be levied and assessed shall be unknown, this fact shall be stated in the advertisement of sale and in the Petition to the Court.

~~r. k.~~ If any person is assessed for several parcels of land and tenements in the same assessment, the total of said taxes, assessments, and other charges due ~~the City,~~ may be collected from the sale of any part or portion of said lands and tenements: ~~provided, that land alienated by the taxable shall not be sold until other property of the taxable shall have been disposed of.~~

l. In the event of death, resignation or removal from office of the City Manager of the City of Rehoboth Beach before the proceedings for the sale of lands shall have been completed, their successor in office shall succeed to all of their powers, rights, and duties in respect to said sale. In the event of the death of the purchaser of said sale prior to their receiving a deed for the property purchased thereat, the person having right under them by consent, devise, assignment, or otherwise, may refer to the Superior Court of the State of Delaware, in and for Sussex County, a petition representing the facts and praying for an order authorizing and requiring the City Manager to execute and acknowledge a deed conveying to the petitioner the premises so sold, and thereupon the court may make such order touching the conveyance of the premises as shall be according to justice and equity.

m. The City Manager shall have the same right to require the aid or assistance of any person or persons in the performance of their duty of sale which the Sheriff of Sussex County now has by law or may hereafter have.

n. In addition to all other remedies, methods and authorities for the collection of taxes, The Commissioners may use the monition method for the collection of such taxes as established for Sussex County and authority is thereby established for them to do so.

Section 8. Amend Section 30 of the Charter of the City of Rehoboth Beach by making insertions as shown by underline and deletions as shown by strikethrough as follows:

Collection of Charges Due The City

Section 30.

a. In the collection of charges due the City including but not limited to rents, gross receipts taxes, water rentals, sewer service charges, electric bills, gas bills, license fees, tapping fees, front foot assessments, charges growing out of abatement of nuisances, laying out and repairing sidewalks paving, graveling, curbing, or any of them, or other charges due the City and authorized to be levied and charged against the owner or owners of property within the City, the collection thereof shall be under the supervision of the City Manager shall become a first lien against all real estate of the delinquent property owners situated within the City and such charges shall have preference and priority for a period of ten years from the date the charge became due and owing to all other liens on real estate created or suffered by the taxable and property owner, although such other lien or liens be of a date prior to the time for the attaching of such liens for such charges. ~~It shall be the duty of the City Manager to collect all such rentals, bills, fees and charges. He shall, in conjunction with the police force keep The Commissioners advised as to any and all failures or neglects to pay the same.~~

b. ~~In respect to the amount of any such water rentals, electric bills, gas bills, license fees, tapping fees, charges growing out of abatement of nuisances, laying out and repairing sidewalks, or other charges due the City and authorized to be levied and charged against the owner or owners of property within the City, and which owner or owners of property within the City shall have failed or neglected to pay the same within the time prescribed by the Provisions of this Charter, or a duly adopted Ordinance of said City and should the required procedure, if any there be, have been complied with as regards the imposition thereof against such owner or owners. The Commissioners shall issue a warrant to the City Manager directing him to collect the same against the person or persons, firm or firms, corporation or corporations from which it shall be due, together with interest from the due date and other charges attendant thereto. Thereafter, from the date of the issuance of any such warrant or warrants, the amount or amounts therein provided shall be and constitute liens upon the respective property or properties of such owner or owners upon which or for which any such rentals, bills, fees or other charges shall have been made and such liens shall, for a period of two years from the date of such warrant or warrants, have priority over any liens, encumbrances or conveyances except tax liens, general or special sewer assessment liens and prior liens of a like nature. The authorities, remedies, and powers available to the City Manager for the collection of such charges shall be the same as those set forth in this Charter for the collection of delinquent taxes.~~

e. ~~Upon the receipt of such warrant from The Commissioners, the City Manager shall have the same authorities, remedies and powers with respect to the collection of the same as hereinbefore provided in Section 27 of this Charter.~~

d. ~~Nothing contained in this Section shall be construed as a limitation upon The Commissioners of Rehoboth Beach to establish and fix fines, or terms of imprisonment, or other penalty, in a proper case, for neglects or failures nor shall any fines imposed by a judicial officer with reference to any such neglects so enrolled or failures be construed as being within the provisions hereof.~~

Approved August 01, 2014