

CHAPTER 142
FORMERLY
HOUSE BILL NO. 169
AS AMENDED BY
HOUSE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO KENT COUNTY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend Title 9 of the Delaware Code by deleting Chapter 82 in its entirety.

Section 2. Amend Title 9 of the Delaware Code by adding a new § 4125 to read as follows:

“§ 4125. Board of Assessment Review.

(a) Levy Court, by ordinance, shall establish a Board of Assessment Review. The Board of Assessment Review shall consist of 7 members. The Levy Court shall appoint one member from each of the Levy Court Districts. The term and residency requirements of each member shall be determined by Levy Court. Levy Court shall provide compensation in the amount not to exceed \$100 per meeting for members and \$125 per meeting for the chairperson. Furthermore, Levy Court shall provide for the filling of vacancies on the Board of Assessment Review.

(b) The Board of Assessment Review shall perform all functions as established by Levy Court through ordinance and as otherwise provided in this title.”

Section 3. Amend § 4124, Title 9 of the Delaware Code by redesignating current subsections “(b), (c) and (d)” therein as subsections “(c), (d) and (e)”, respectively, and inserting a new subsection (b) therein to read as follows:

“(b) Assessment of property. – The Department of Finance shall assess all property subject to taxation by the County and maintain appropriate records. In the performance of its functions relating to the assessment of property, the Department of Finance shall exercise the assessment functions heretofore assigned to the Board of Assessment. To this end, not later than April 1 of each year, the Department of Finance shall prepare and present to the Board of Assessment Review a copy of the assessment roll for the year. The Department shall determine the form of the assessment roll and shall not be bound by provisions of law heretofore in effect as to form. The Board of Assessment Review or its representatives shall sit in its offices during each secular day from April 1 through April 15 of each year to hear appeals and make additions, alterations or corrections to the assessment that may be necessary. After the closing of the hearings, the settlement of all appeals, and the adjustment of the assessment lists, the Board of Assessment Review shall certify to the Department of Finance a true and correct assessment roll for the year. Not later than May 1 of each year, the Director of Finance shall certify to the county government the total value of all property in the County and the total value of all property which has been assessed and is subject to taxation.

The Department of Finance shall determine by rule, the form, number of copies, and other details concerning the keeping of records relating to assessment of real property and improvements thereupon. The Department of Finance shall develop a suitable system for the identification of all real property within the County, both that which is subject to taxation and that which is exempt from taxation. Such system shall be in a form which readily permits the subdivision of property or the reassembly of property without loss of control thereof for purposes of assessment.”

Section 4. Amend § 8301, Title 9 of the Delaware Code by deleting subsection (a) therein in its entirety and substituting in lieu thereof the following:

“(a) The procedure in Kent County shall be as provided in Chapter 41 of this title.”

Section 5. Amend § 8310(a)(2), Title 9 of the Delaware Code by deleting the language “of Assessments”.

Section 6. Amend § 8311(b), Title 9 of the Delaware Code by inserting the word “Review” after the word “Assessment” and before the word “for”.

Section 7. Amend § 8313, Title 9 of the Delaware Code by deleting the language “the Board of Assessment of Kent County or”.

Section 8. Amend § 8313, Title 9 of the Delaware Code by inserting the language “, Kent County” after the words “New Castle County” and before the words “or Sussex”.

Section 9. Amend § 8314(a), Title 9 of the Delaware Code by inserting the language “, Kent County” after the words “New Castle County” and before the words “or Sussex”.

Section 10. Amend § 8317, Title 9 of the Delaware Code by inserting the language “, the Department of Finance in Kent County” after the words “Sussex County” and before the word “and”.

Section 11. Amend § 8322, Title 9 of the Delaware Code by inserting the language “or Kent County” after the words “Sussex County” and before the words “or Department”.

Section 12. Amend § 8325, Title 9 of the Delaware Code by inserting the language “and Kent County” after the words “Sussex County” and before the comma [,].

Section 13. Amend § 8327, Title 9 of the Delaware Code by inserting immediately after the phrase “New Castle County” as it appears each time therein the language “, Kent County”.

Section 14. This bill shall become effective on the second Tuesday in January 2013. On such date, the previous Board of Assessment of Kent County shall no longer exist.

Approved July 25, 2011