

CHAPTER 302
FORMERLY
HOUSE BILL NO. 322

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO THE ASSESSMENT OF PROPERTY.

WHEREAS, Sussex County is the only county required by Delaware Code to have its Board of Assessment Review sit for appeals for a minimum time period of 15 days in March each year; and

WHEREAS, it is the intent of the General Assembly to specifically give the government of Sussex County the authority to administer the Board of Assessment appeals process;

NOW, THEREFORE:

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

Section 1. Amend § 7004(j), Chapter 70, Title 9, Delaware Code by making deletions as shown by strikethrough and by making insertions as shown by underlining to read as follows:

(j) Assessment of property. -- In the performance of the 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 February 15 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. During the month of March, the Board of Assessment Review shall ~~sit for not less than 15 days during which it shall review the assessment roll,~~ hear appeals from property owners who believe that their property is improperly assessed, and make determinations of corrections or additions to the assessment roll that may be necessary. Assessment appeals shall be scheduled by contacting the Sussex County Assessment Division for an appointment in March of each year.

Approved July 05, 2012