

CHAPTER 247
FORMERLY
HOUSE BILL NO. 294
AS AMENDED BY
SENATE AMENDMENT NO. 1

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO THE KENT COUNTY COMPTROLLER, KENT COUNTY RECEIVER OF TAXES AND COUNTY TREASURER, AND GOVERNMENT OF KENT COUNTY.

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

Section 1. Amend Chapter 41, Title 9 of the Delaware Code by adding a new § 4123 to read as follows:

“§ 4123. Department of Finance

(a) Department of Finance, General

There shall be a Department of Finance under the direction of the County Administrator which shall be responsible for the administration of the budgeting, accounting, purchasing, treasury, and other financial affairs of Kent County.

(b) Director of Finance

The Director of Finance shall be the head of the Department of Finance. The Levy Court shall appoint the Director of Finance and fix his or her compensation.”.

Section 3. Amend Chapter 41, Title 9 of the Delaware Code by adding a new §4125 to read as follows:

“§ 4125 Receiver of Taxes and County Treasurer Functions

(a) Functions

The Department of Finance shall perform all of the functions heretofore assigned to the Receiver of Taxes and County Treasurer under this title.

(b) Collection of Taxes

The Department of Finance shall be responsible for the collection of all taxes, whether current or delinquent, and to that end shall perform all of the responsibilities with respect to collection and enforcement of collection vested prior to the enactment of this act in the Receiver of Taxes and County Treasurer. To this end, the Department of Finance shall be entitled to the use of and shall be responsible for the application of all processes of law available prior to the enactment of this act to the Receiver of Taxes and County Treasurer, provided that the Department shall not be required to make any routine reports to the Levy Court concerning the collection of taxes other than a monthly statement in appropriate summary form and the annual report.

(c) Records of Tax Delinquencies

The Department of Finance shall maintain a suitable record of the payment or nonpayment of taxes with respect to each parcel of real property in the County. Not later than 60 days after the close of each fiscal year, the Department shall prepare a summary of the outstanding taxes which have been levied and not collected for each of the preceding two years or for such longer period as the Levy Court shall prescribe. Such summary shall be fully supported by detailed records of delinquent taxes.

(d) Collection of Taxes Other Than Those Upon Real Estate

The Department of Finance shall perform all responsibilities heretofore assigned to any office, department, or board of Kent County in the assessment and collection and enforcement of capitation taxes and any other taxes heretofore levied in Kent County.”.

Section 5. Any reference in the Delaware Code or any other law of this State to the Receiver of Taxes and County Treasurer for Kent County shall be construed to mean the Department of Finance of Kent County as created by Section 1. of this Act.

Section 7. Amend Chapter 84, Title 9 of the Delaware Code by striking sections 8401, 8402, 8403, 8404, 8406, and 8407.

Section 9. The effective date of Section 3., Section 5., and Section 7. of this Act shall be the date on which the term of the present Kent County Receiver of Taxes and County Treasurer shall expire, or on the occasion of such person’s death, retirement, or removal from office for cause, whichever situation may first occur. Prior to the expiration of that term, the Kent County Receiver of Taxes and County Treasurer shall continue to hold office and perform, under the direction and control of the Department of Finance, the functions assigned to the Kent County Receiver of Taxes and County Treasurer by law prior to enactment of this statute.

Approved April 27, 2010