

LAWS OF DELAWARE
VOLUME 83
CHAPTER 456
151st GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 402

AN ACT TO AMEND THE CHARTER OF THE CITY OF MILFORD.

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 Article VII of the Charter of the City of Milford by making deletions as shown by strike through and insertions as shown by underline as follows:

Article VII. Taxation, Assessors and Assessment of Taxes

~~7.01~~– 7.01 General Assessment of Real Property.

~~Every 10 years, there shall be made a general assessment which shall be a true, just and impartial valuation and assessment of all the real property within the limits of the City.~~

(a) A general assessment of real property which shall be a true and impartial valuation of all property within the limits of the City shall occur:

1. Every 10 years or concurrently with the real property reassessments conducted by Sussex County for those properties located within the City and Sussex County and the real property reassessments conducted by Kent County for those properties located within the City and Kent County.

(b) In lieu of conducting its own reassessment of real property, the City shall have the option of adopting the reassessments conducted by Sussex County and Kent County.

(c) Notwithstanding subparagraph 7.01(a) and (b), if in the sole determination of the City Manager it is in the best interest of the City, a reassessment of real property shall be conducted in accordance with the procedures set forth in Article VII of the Milford City Charter.

~~7.05~~– 7.05 Public Notice

The City Council shall, prior to a given date set by resolution in each year, cause a copy of the General Assessment as adjusted by the supplemental assessment as made in said year, to be posted in 2 public places in the City for a period of 10 days. Attached to said copies shall be a notice of the ~~day~~ date, hour and place that the City Council will sit as a Board of Revision and Appeal; and the notice of the posting of the copies of the assessment and the places where the same are posted and of the day, hour and place when the City Council will sit as a Board of Revision and Appeal shall be published on the City website and in at least 1 issue of a newspaper circulated in the City at least 10 days before the meeting. Provided, however, if the notice states the General or Supplemental Assessment is made in accordance with an assessed value obtained from either Kent County or Sussex County, the appeal must be taken to the County where the property is located in accordance with 9 Del.C. Chapter 83.

~~7.06~~– 7.06 Corrections and Revisions of Assessments.

At the time and place designated in the notice aforesaid, the City Council shall sit as a Board of Revision and Appeal to correct and revise the assessment, and to hear appeals concerning the same, unless such appeal is to be heard by the proper County. ~~They~~ City Council shall have full power and authority to alter, revise, add to and take from the said assessment. The decision of a majority of the City Council shall be final and conclusive; and no member of Council shall sit on his or her own appeal.

~~7.07~~– 7.07 Revised Assessment.

The assessment, as revised and adjusted by the City Council or the property County, shall be the basis for the levy and collection of the taxes for the City. If any property owner fails or neglects to perfect his or her appeal to the Board of Revision and Appeal or to the proper County, he or she shall be liable for the tax for such year as shown by the assessment lists.

Approved October 10, 2022