

LAWS OF DELAWARE
VOLUME 84
CHAPTER 379
152nd GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 418

AN ACT TO AMEND THE CHARTER OF THE TOWN OF LAUREL RELATING TO COLLECTION OF ANNUAL TAXES AND ENUMERATION OF POWERS.

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 28(e) of the Charter of the Town of Laurel by making deletions as shown by strike through and insertions as shown by underline as follows:

(e) Commencing with the 2005-2006 tax year, on all taxes paid on or before September 30th of each year, the Town Manager shall deduct one percent (1%) from the amount of said taxes assessed against the real property of said person. On all taxes paid after September 30th of each year but before November 1st of each year, there shall be no abatement or deduction. On all taxes paid on or after November 1st of each year, there shall be added a penalty of ~~three percent (3%)~~ five percent (5%) per annum for each month or fraction thereof such taxes shall remain unpaid, said penalty to be effective on the first day of October, and the said penalty shall be collected in the same manner as the original amount of the tax. The Town Council shall have the power to make just allowances for delinquencies in the collection of taxes. All taxes unpaid on November 1st of each year shall be considered delinquent. In effecting a collection of any delinquent tax, the Town Council may impose collection charges in addition to the above penalties, as the same may change from time to time, not to exceed the reasonable costs of collection, including reasonable attorneys' fees, court costs and sale costs. The Town Council may by resolution passed at least 30 days prior to the commencement of any fiscal tax year subsequent to the 2005-2006 fiscal tax year delete, increase or modify in any manner, including as to amounts and effective dates, the discount, abatement or deduction previously granted to owners of real estate, including improvements, located within the Town of Laurel. The Town Council may also delete, increase or modify in any manner, including as to amounts and effective dates, penalties or late charges assessed against real estate including improvements subsequent to the 2005-2006 fiscal tax year, in the same manner as specified above with respect to discounts, abatements or deductions. 75 Del. Laws, c. 47

Section 2. Amend Section 30(a)(27) of the Charter of the Town of Laurel by making deletions as shown by strike through and insertions as shown by underline as follows:

(27) To provide for the punishment of a violation of any ordinance of the Town by fine or imprisonment, or both, not exceeding ~~Five Hundred Dollars (\$500)~~ Two Thousand Five Hundred Dollars (\$2,500.00) per offense, or sixty (60) days imprisonment, or both. Nothing contained herein shall prohibit the Town from also assessing a charge, which may be levied as a tax, against anyone or any property in violation of any ordinance in an amount equal to the full sum expended by the Town pursuant to the Town's valid and permitted exercise of rights to remedy a condition in violation of this Charter or the ordinances of the Town.

Approved August 29, 2024