

LAWS OF DELAWARE
VOLUME 84
CHAPTER 492
152nd GENERAL ASSEMBLY
FORMERLY
HOUSE BILL NO. 414

AN ACT TO AMEND THE CHARTER OF THE TOWN OF FRANKFORD RELATING TO TAXATION.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE (Two-thirds of all members elected to each house thereof concurring therein):

AMEND Section 15 of the Charter of the Town of Frankford by making deletions as shown by strike through and insertions as shown by underline as follows:

Section 1

Section 15. TAXATION

(A) Levy of Annual Taxes

(1) Prior to July 1, of each year, after receiving the assessments of property situated in the Town as established by the Sussex County Board of Assessment, the Town Council shall determine, to their best judgment and knowledge, the total amount necessary to be raised by the Town to meet all fixed and anticipated expenses and obligations of the Town including reasonable and appropriate reserves, for the then current fiscal years as set forth in the Town Budget for such year plus a reasonable amount to cover unanticipated expenses and emergencies.

(2) They shall then proceed to determine, in their sole discretion, from which sources of the authorized revenues of the Town the amount so determined by them shall be raised and, within the limits prescribed by this charter with respect to any such source, the amount to be raised from each such source.

(3) They shall then proceed to determine, assess, fix and/or levy:

(1) The rate of tax on real estate per one hundred dollars (\$100.00) of assessed value; and/or

(2) The rate of tax on improvements on owned real estate per one hundred dollars (\$100.00) of assessed value; and the value located on land under a lease, which said lease has been recorded in the Office of the Recorder of Deeds, in and for Sussex County; and/or

(3) The amount of personal or per capita tax upon each qualified voter; and/or

(4) The rate or rates to be charged for furnishing services of a public nature: and/or

(5) The fees or rates to be charged in respect of any other authorized source of revenue sufficient in their best judgment and estimation to realize the amount to be raised from each such source determined by them to be used.

(4) Prior to July 1 of each and every year the Town Council shall make, or cause to be made, a full, true and correct annual tax list showing the amount of tax levied against each taxable thereon from sources mentioned above. This list shall be known as the annual Tax List of the Town of Frankford. In addition to the information contained as to the rate of tax upon real estate per \$100 of assessed value thereof.

(5) The Councilmen shall cause to be delivered to the Town Clerk a duplicate of said annual tax list, and the Town Clerk shall immediately proceed to collect the same as hereinafter provided.

(6) The Council shall also have the right to levy and collect taxes upon all telephone, telegraph, power poles, or other erections of like character erected within the limits of the Town, together with the wires and appliances thereto or thereon attached, that are now assessable and taxable, and to this end, may at any time direct the same to be included in or added to the Town Assessment. In case the owner or lessee of such poles or erections shall refuse or neglect to pay the taxes that may be levied thereon, the said taxes may be collected by the Collector of Taxes as in case of other taxes and the Council shall have authority to cause the same to be removed.

(7) Nothing contained in this Charter shall be construed to effect or impair in any way the validity of any tax, fee, assessment, or other charge lawfully levied, assessed, or due the Town of Frankford under existing laws in reference to said Town and the same are hereby declared to be valid, binding and vested in the Town of Frankford.

(B) Taxation of Real Estate Transfers

(1) The Town Council of the Town of Frankford, in addition to all other powers conferred upon it by this Act, shall have the power and authority by ordinance or ordinances to levy, assess and collect or provide for the levying, assessment and collection of such taxes as shall be determined by the Town Council to be paid by the transferor or transferee upon the transfer of real property or any interest in real property situate within the corporate limits of the Town of Frankford, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers

occur; provided, however, that no tax shall be levied upon an organization exempted from ad valorem real estate taxes.

(2) No ordinance or ordinances providing for a tax on the transfer of real property or any interest in real property authorized under this Subsection shall become effective unless it receives an affirmative vote of two-thirds (2/3) of all the elected members of the Town Council of the Town of Frankford. If the taxing power authority granted under this Subsection shall be exercised by way of a stamp affixed to a document presented for recording, the Recorder of Deeds, in and for Sussex County, shall not receive for record any document subject to such tax unless stamps are affixed thereto.

(3) The Town Council of the Town of Frankford may adopt an ordinance or ordinances to provide for the effective administration, regulation and collection of an tax adopted pursuant to the provisions of this Subsection.

(4) No tax levied under this Subsection shall exceed one and a half percent (1.5%) ~~one percent (1%)~~ of the sale price (including the value of any assumed mortgage or mortgages) or of the fair market value of the real property so transferred; provided, however, that no tax shall be imposed upon an organization which is exempted from ad valorem taxes. The provisions of Section 5401 and Section 5403, Chapter 54, Title 30, Delaware Code, shall be applicable to any realty transfer tax imposed pursuant to this Act.

(5) The Town Council may provide by Ordinance for the collection of such tax by the Recorder of Deeds, in and for Sussex County, or such other agent as may be appointed by the Commissioners and shall prescribe in such Ordinance the charge that will be paid for such collection of such realty transfer tax authorized by this Subsection. [67 Del. Laws, c. 98](#)

Approved October 9, 2024