



SPONSOR: Sen. Henry & Rep. Mitchell

DELAWARE STATE SENATE
149th GENERAL ASSEMBLY

SENATE BILL NO. 160

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO THE NEW CASTLE COUNTY BOARD OF ASSESSMENT REVIEW.

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

Section 1. Amend § 1317, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1317. Board of Assessment Review.

~~County Council, by ordinance, shall provide for the Board of Assessment Review. The Board of Assessment Review shall consist of 7 members. The County Council shall appoint 6 members from council districts 1 or 7, 2 or 8, 3 or 9, 4 or 10, 5 or 11, or 6 or 12 who shall be residents and freeholders of the districts from which appointed, and who shall serve for terms of 6 years, provided that the terms of the original members shall be established in such a manner that 1 shall expire each year. The County Executive, with the advice and consent of the County Council, shall appoint 1 member who shall be chairperson and who shall serve at the pleasure of the County Executive. No member shall forfeit his or her office by virtue of lack of continued residence in the district from which appointed if the potential disqualification shall arise solely from a change in the boundaries of a councilmanic district. Each member shall be entitled to compensation determined by the County Council.~~

The New Castle County Council, by ordinance, shall establish the Board of Assessment Review.

(1) The Board of Assessment Review consists of 9 members, as follows:

a. Eight individuals appointed by the County Council, subject to the following:

1. Each individual must be a resident and freeholder of the County.

2. Each individual appointed or reappointed after [the effective date of this Act] is appointed for a term of 4 years.

b. One individual appointed by the County Executive with the advice and consent of the County Council, who serves at the pleasure of the County Executive.

c. The member appointed under paragraph (1)b. shall be the Chair.

(2) Each member is entitled to remuneration as determined by the County Council.

Section 2. Amend § 1318, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1318. Functions of Board of Assessment Review.

The Board shall perform all of the following functions:

(1) Hear appeals from any property owner who alleges that the property owner's property has been improperly assessed for purposes of ~~taxation~~; taxation.

(2) Following the hearing of any property owner and, in the light of the facts produced at such hearing, determine whether the assessment is correct. If the Board should find that the assessment is greater than it should be, the Board shall order the Chief Financial Officer to reduce the assessment and the Chief Financial Officer shall thereupon reduce the assessment to the adjusted amount established by the ~~Board~~; Board.

(3) Review the methods by which the general manager of the Department of ~~Land-Use-Finance~~ Finance has established the assessments and the results thereof as reflected by the assessment roll. If the Board should find that the procedures used by the general manager of the Department of ~~Land-Use-Finance~~ Finance require improvement in order to make more equitable and effective the assessment procedure, the Board shall make such recommendations as it deems proper to the general manager of the Department of ~~Land-Use-Finance~~ Finance and file a copy thereof with the Clerk of the County ~~Council~~; Council.

(4) Prepare such rules and regulations for its operation as it deems appropriate.

Section 3. Amend § 1319, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1319. Appointment and duties of additional Board members and referees.

~~(a) The County Council may by ordinance expand the Board of Assessment Review by adding 6 additional members who shall serve for a term of 1 year. The County Council shall appoint 1 member from each of council districts not represented on the Board pursuant to § 1317 of this title who shall be residents and freeholders of the districts from which appointed. No member shall forfeit his or her office by virtue of lack of continued residence in the district from which appointed if the potential disqualification shall arise solely from a change in the boundaries of a council district.~~ [Repealed].

(b) The County Council ~~may by ordinance~~ may, by ordinance, authorize appointment of referees to hear appeals of property assessments. The general manager of the Department of ~~Land-Use-Finance~~ Finance shall appoint, with the advice and consent of the County Council, such referees as are authorized by ordinance. Referees appointed ~~hereunder shall~~ under this section must be members of the Bar of the State.

(c) Appeals may be heard by panels of 3 or more members of the Board or by the referees individually when the referees are so authorized pursuant to subsection (b) of this section. The panel or the referee shall submit a recommendation to the Board which shall determine whether the assessment is correct based upon the record of the appeal hearing and the recommendation of the panel or the referee.

(d) Referees ~~shall~~ must be paid as provided by the County Council.

Section 4. Amend § 1321, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1321. General provisions relating to assessment.

It is the intent of this subchapter that in New Castle County, the Department of Finance shall perform all of the functions assigned to the Board of Assessment, except for the functions specifically assigned to the Board of Assessment Review by § 1320 of this title.

Section 5. Amend § 1322, Title 9 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 1322. Assessment of property.

(a) In the performance of the functions relating to the assessment of property, the Department of Finance shall exercise the assessment functions assigned to the Board of Assessment prior to May 26, 1965. 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 of Finance shall determine the form of the assessment roll and shall not be bound by provisions of law in effect prior to May 26, 1965, as to form. The County Council of New Castle County shall by ordinance establish the dates during which appeals from assessments of the Department of ~~Land Use~~ Finance to the Board of Assessment Review may be heard.

(b) Not later than April 30 of each year, the Department of ~~Land Use~~ Finance shall certify to the Chief Financial Officer a true and correct assessment roll for the year. Not later than May 31 of each year, the general manager of the Department of ~~Land Use~~ Finance shall certify to the County Council the total value of all property in the County and the total value of all property which has been assessed and is subject to taxation.

(c) The Department of Finance shall determine by rule, the form, number of ~~copies~~ copies, and other details concerning the keeping of records relating to assessment of real property and improvements thereupon. The Department of Finance shall develop a suitable system for the identification of all real property within the County, both that which is subject to taxation and that which is exempt from taxation. Such system ~~shall~~ must be in a form ~~which~~ that readily permits the subdivision of property, or the reassembly of property, without loss of control thereof for purposes of assessment.

(d) Notwithstanding any provision of this title, for any fiscal year in which the County Council of New Castle County proposes to implement a general reassessment of property, the County Council may by ordinance establish appropriate and reasonable time periods for the filing of exemption applications; submission, ~~inspection~~- inspection, and certification of assessment rolls; notices of assessments; appeals from such assessments; and any other requirements relating to the implementation of the general reassessment. ~~In no case, however, shall the~~ The County Council may not extend any such period more than 30 days beyond that otherwise established in this title. This authorization ~~shall apply~~ applies only to the fiscal year in which the general reassessment is implemented. In each fiscal year thereafter, the procedures specified in this title ~~shall~~ must be followed.

SYNOPSIS

This Act revises and improves the New Castle County Board of Assessment Review ("Board") by making revisions that are the result of practical lessons learned over the years of the Board's operation.

The specific changes are as follows:

1. Increases the total number of Board members from 7 to 9 members, to increase the total pool of experienced subject matter experts on the Board and improve the already high quality of decisions made by the Board.
2. Revises the residency requirement for Board membership to encompass all of New Castle County instead of specific council districts, thereby increasing the pool of talented applicants who can be considered for selection to the Board. With this change, appointments can be made based upon the applicant's competency and expertise without being limited by where the applicant resides in the County.
3. Decreases the term of appointments for Board members appointed or reappointed after enactment of this Act from 6 years to 4 years to encourage greater participation on the Board. The current 6 year term discourages potential applicants.
4. Removes the requirement regarding the length of terms for the original Board members because it is no longer necessary. The Board was established in 1953.
5. Changes references to the Department of Finance to accurately reflect the current organization and responsibilities of New Castle County departments.

This Act also makes technical corrections to conform existing law to the standards of the Delaware Legislative Drafting Manual.

Author: Senator Henry