

SPONSOR: Rep. Brady & Sen. Paradee Reps. Baumbach, Bolden, Seigfried, Viola

HOUSE OF REPRESENTATIVES 150th GENERAL ASSEMBLY

HOUSE BILL NO. 36

AN ACT TO AMEND TITLE 22 AND TITLE 25 OF THE DELAWARE CODE RELATING TO LIENS REGARDING REAL ESTATE ASSESSMENT TAXES.

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

- 1 Section 1. Amend § 112, Title 22 of the Delaware Code by making deletions as shown by strike through and
- 2 insertions as shown by underline as follows:
- 3 § 112. Fees and costs in all proceedings to collect real estate assessment taxes and taxes, water and sewer service
- 4 charges charges, or liens under Chapter 29 of Title 25.
- 5 (a) The fees and costs to be assessed and collected in all proceedings to collect real estate assessment taxes and
- 6 taxes, water and sewer service charges charges, or liens under Chapter 29 of Title 25 due and owed to the municipality,
- 7 where not otherwise provided for, shall be are as follows:
- 8 (1) Filing practipe \$1.10 \$1.10.
- 9 (2) Issuing monition and copy $\frac{2.75}{2.75}$
- 10 (3) Issuing alias or pluries, monition and copy <u>\$2.75</u> <u>\$2.75</u>.
- 11 (4) Writ of venditioni exponas $\frac{2.25}{2.25}$
- 12 (5) Filing any petition in Superior Court under this subchapter \$1.00 \$1.00.
- 13 (6) Cost of paying money into Superior Court <u>\$1.00</u> <u>\$1.00</u>.
- 14 (7) Costs of paying money out of Superior Court for each check drawn \$1.00 \$1.00.
- 15 (b) In addition to the fees set forth in <u>under</u> subsection (a) of this section, city council may provide by ordinance
- 16 for fees and costs, including without limitation, attorneys' fees, to be assessed and collected in any proceedings to collect
- 17 real estate assessment taxes and taxes, water and sewer system charges charges, or liens under Chapter 29 of Title 25 due
- 18 and owed to the municipality.

- 19 Section 2. Amend § 2901, Title 25 of the Delaware Code by making deletions as shown by strike through and
- 20 insertions as shown by underline as follows and redesignating accordingly:
- 21 § 2901. Lien of taxes and other charges; Notice of Lien.
- 22 (a)(1) Except as otherwise provided, "lien" or "liens" as used in this section shall arise whenever the following
- 23 charges, as defined in this section, are levied or imposed by the State or any political subdivision thereof (including the
- 24 Levy Court or county council of any county, any united, consolidated or incorporated school district, or any incorporated
- 25 town or city in this State) and such charges become due:
- 26 (2) A lien listed in this section is deemed to be a tax lien or special assessment on the parcel of real property that is
- 27 the subject of the notice or order, and the amount of the lien may be collected in the same manner as other tax liens or
- 28 special assessments, including a proceeding under a writ of monition.

SYNOPSIS

This Act authorizes a county or municipality to treat an unpaid lien as a tax lien against the property subject to the lien and collect the lien in the same manner as other tax liens, including a proceeding under a writ of monition. This Act also makes technical corrections to conform existing law to the standards of the Delaware Legislative Drafting Manual.