



SPONSOR: Rep. Schwartzkopf & Sen. Lopez
Reps. Baumbach, Collins, Dukes, Osienski, D. Short,
Smyk, Vanderwende, Yearick; Sens. Ennis, Hocker,
S. McBride, Pettyjohn, Sokola, Wilson

HOUSE OF REPRESENTATIVES
151st GENERAL ASSEMBLY

HOUSE BILL NO. 170

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO COUNTY TAXES.

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

1 Section 1. Amend Chapter 81, Title 9 of the Delaware Code by making deletions as shown by strike through and
2 insertions as shown by underline as follows:

3 § 8102. Transfers of real property subject to county taxation.

4 (c) Any funds realized by a county pursuant to this section shall be segregated from the county's general fund and
5 the funds, and all interest thereon, shall be expended solely for the capital and operating costs of public safety services,
6 economic development programs, public works services, capital projects and improvements, infrastructure projects and
7 improvements, ~~and debt reduction, and assessments of real property as provided for in § 8101 of this Chapter.~~

8 Section 2. Amend Chapter 13, Title 9 of the Delaware Code by making deletions as shown by strike through and
9 insertions as shown by underline as follows:

10 § 1319. Appointment and duties of additional Board members and referees.

11 (b) The County Council may, by ordinance, authorize appointment of referees to hear appeals of property
12 assessments. The general manager of the Department of Finance shall appoint, with the advice and consent of the County
13 Council, such referees as are authorized by ordinance. Referees appointed under this section must ~~be members of the Bar of~~
14 ~~the State~~ possess sufficient qualifications concerning the valuation of real property as determined by County Council.

SYNOPSIS

This Act allows counties to use Realty Transfer Tax funds to pay expenses related to assessments and reassessments of real property and associated improvements. Further, it permits New Castle County to expand potential referees of tax assessment appeals beyond members of the Bar of the State of Delaware.