**149th GENERAL ASSEMBLY**
**FISCAL NOTE**

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|---|---|
| **BILL:** | **HOUSE BILL NO. 416** |
| **AS AMENDED BY:** | **HA 2** |
| **SPONSOR:** | **Representative Ramone** |
| **DESCRIPTION:** | **AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO COUNTY TAXES.** |

## Assumptions:

1. This Act becomes effective upon signing by the Governor.

2. This Act adds four (4) community-owned and community maintained, non-profit swimming pools within New Castle county to Title 9, Section § 8106, providing property and school tax exempt status.

3. Fiscal impact assumes an average of the past three years of school taxes due for each of the five community owned pools, as provided by New Castle County school tax invoices (tax years 2015, 2016, and 2017).

   Impacted School Districts include:

   | | |
   |---|---|
   | Brandywine: | ($4,010) |
   | Christina: | ($6,116) |

4. Assumes no change in school tax rates for FY 2019-2021.

## Revenue Loss: School Districts

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|---|---|
| Fiscal Year 2019: | $10,126 |
| Fiscal Year 2020: | $10,126 |
| Fiscal Year 2021: | $10,126 |

Prepared by Art Jenkins
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