

ORDINANCE NO. 355

**AN ORDINANCE REPEALING A PORTION OF OCEAN VIEW CODE
CHAPTER 5, ASSESSMENTS, AND AUTHORIZING THE TOWN COUNCIL
TO ELECT ASSESSMENT METHODS,
APPOINT A BOARD OF ASSESSMENT, ETC.**

WHEREAS, Title 22 of the Delaware Code § 2001, provides that every municipality shall only have the power to impose, levy, assess or collect a tax as expressly authorized in its charter or as set forth in Title 22; and

WHEREAS, Title 22 of the Delaware Code § 1101 states, “Any municipal corporation in this State (hereinafter referred to as "municipality") may by ordinance elect to use the assessments and supplementary assessments for property in the municipality as established annually or quarterly by the board of assessment or board of assessment review in which such municipality is located, subject to statutory judicial appeals, as the assessment roll of such municipality for municipal taxation.”; and

WHEREAS, the Ocean View Charter, at § 3.112, provides a method for the assessment of real property subject to taxation, preparation of assessment lists, appeals and corrections, and for a Board of Assessment; and

WHEREAS, the Town Council of the Town of Ocean View desires to return to the method of property assessments set out in the Charter rather than continue with Sussex County Assessments for the valuation of real property for taxation purposes in Ocean View.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE TOWN
COUNCIL OF THE TOWN OF OCEAN VIEW:**

Section 1. Amend Chapter 5, Assessments, as it appears in the Code by deleting those portions set out in [brackets] in entirety and substituting in lieu thereof those matters underlined as follows:

Chapter 5
ASSESSMENTS

§ 5-1. Adoption of Sussex County Assessments.

The Town Council [shall] may by resolution elect to use the assessments of Sussex County for any or all property located within the corporate limits of the Town of Ocean View. The assessed values established by Sussex County for the then-current tax year and each year thereafter shall be conclusive for purposes of levying Town taxes and the Town Council shall not hear appeals regarding same.

§ 5-2. Adoption of Town Assessments.

The Town Council may by resolution elect to use the assessment process provided for in the Town Charter and is authorized to take all appropriate actions to give effect to such election.

§ 5-3. Board of Assessments.

If the Town Council shall elect to use the assessment process provided for in the Town Charter, it shall appoint at any regular or special meeting of the Town Council three residents of the Town of Ocean View who shall be members of the Board of Assessment. The members of the Board of Assessment shall be appointed for terms of one year.

§ 5-4. Powers of Board.

- A. The Board shall hear appeals from any property owner who alleges that his property has been improperly assessed for purposes of taxation; and

B. Following the hearing of any property owner, and in the light of facts produced at such hearing, the Board shall determine whether the assessment is correct. Should the Board find that the assessment is incorrect, the Board shall order the assessment corrected to the adjusted amount established by the Board.

§ 5-5. Board Compensation.

The members of the Board of Assessment shall receive such per diem compensation for days that the Board is in session as the Town Council shall determine.

§ 5-6. Appeals.

Nothing herein shall be construed as limiting the right of a property owner to appeal to the courts in connection with the assessment of his property for taxation as provided by law.

Section 2. This ordinance shall become effective upon its adoption by a majority of all members of the Town Council of the Town of Ocean View.



TOWN OF OCEAN VIEW

By: *Walter...*
Mayor

Attest: *Norma M. Schwartz*
Town Clerk

First Reading: 10/9/18

Second Reading: 11/13/18

Adopted: 11/13/18