



NEW CASTLE COUNTY COUNCIL SPECIAL COUNCIL MEETING

March 5, 2025
12:30 PM

VIRTUAL ZOOM WEBINAR MEETING* &
LOUIS L. REDDING CITY/COUNTY BUILDING
1ST FLOOR COUNCIL CHAMBERS
800 N. FRENCH STREET, WILMINGTON, DE 19801**

AGENDA

A. Call to Order

- Roll Call

B. Introduction of Ordinances

°25-020: TO EXTEND THE DEADLINES RELATED TO REASSESSMENT PERMISSIBLE
UNDER 9 DEL. C. § 1371F(d)
Prime Sponsor(s): Mr. Smiley

C. Public Comment/Other

D. Motion to Adjourn

AGENDA POSTED: February 26, 2025

*The agenda is posted (7) seven days in advance of the scheduled meeting in compliance with 29 *Del. C.* Section 10004(e)(2). The meeting may go into Executive Session to address issues that arise at the time of the meeting.

**Under Title 29, Section 10006A of *Delaware Code*, New Castle County Council is holding this meeting as a

telephone and video conference, utilizing **zoom** Webinar. In addition, this meeting is open to the public in Council Chambers (800 N. French Street, Wilmington, DE 19801). The link to join the meeting via computer, smart device, or smart phone is : <https://zoom.us/j/377322142> You may also call into the meeting (audio) using the following call in numbers: 1-312-626-6799 or +1-646-558-8656 or +1-346-248-7799 or +1-669-900-9128 or +1-253-215-8782 or +1-301-715-8592. Then enter the Webinar ID: 377 322 142. If you do not have a good connection with one, please try the others. Additional information regarding phone functionality during the meeting is available at: <https://support.zoom.us/hc/en-us/articles/360029527911-Live-Training-Webinars>

Meeting materials, including a meeting agenda, legislation to be addressed during the meeting, and other materials related to the meeting are electronically accessible at <https://www.nccde.org/2351/Agendas-and-Minutes> Members of the public joining the meeting may be provided an opportunity to make comments in real time. A comment period will be administered by a moderator to ensure everyone may have an opportunity to comment.

If permitted to comment, you will not be able to speak until called upon by the moderator. For those appearing virtually, there are functions in the program that allow you to do this. Please see the link in the previous paragraph.

Prime Sponsor(s): Mr. Smiley
Requested by: Finance
Date of introduction: March 5, 2025

ORDINANCE NO. 25-020

**TO EXTEND THE DEADLINES RELATED TO REASSESSMENT
PERMISSIBLE UNDER 9 DEL. C. § 1371F(d)**

1 **WHEREAS**, the County has undertaken a reassessment of real property values to
2 ensure fair and equitable taxation; and
3

4 **WHEREAS**, property owners must be given a reasonable opportunity to review
5 their new assessments, consider their implications, and determine whether to file an
6 appeal; and
7

8 **WHEREAS**, 9 *Del. C.* § 8311 provides that property owners unsatisfied with the
9 assessed value attributed to their property may file an appeal to the Board of
10 Assessment Review for New Castle County by filing a written appeal by March 14 with
11 the Board on such forms as the Board requires; and
12

13 **WHEREAS**, the current deadline for filing appeals may not provide sufficient time
14 for homeowners to gather necessary documentation, consult with professionals, and
15 make informed decisions regarding their assessments; and
16

17 **WHEREAS**, 9 *Del. C.* § 1371F(d) provides that, for any fiscal year in which
18 County Council proposes to implement a general reassessment of property, County
19 Council may by ordinance extend by not more than 30 days the assessment appeal
20 deadline set forth in 9 *Del. C.* § 8311; and
21

22 **WHEREAS**, extending the appeal filing deadline from March 14 to March 31 will
23 afford property owners additional time to process the information related to their
24 assessments and take appropriate action; and
25

26 **WHEREAS**, providing this additional time promotes transparency, due process,
27 and public confidence in the reassessment and appeal process; and
28

29 **WHEREAS**, 9 *Del. C.* § 1132(f) establishes April 1 as the deadline for the
30 operating budget and the proposed revenue and operating ordinances to be submitted to
31 County Council; and
32

33 **WHEREAS**, 9 *Del. C.* § 1155(b) requires County Council to enact the operating
34 budget ordinance by June 1; and
35

36 **WHEREAS**, 9 *Del. C.* § 1371F(d) provides that, for any fiscal year in which
37 County Council proposes to implement a general reassessment of property, County
38 Council may by ordinance extend by not more than 30 days the deadline for any other
39 requirements relating to the implementation of the general reassessment; and

40 **WHEREAS**, extending the deadline for filing assessment appeals necessitates
41 extending these budget deadlines that rely on the ability to determine the amount of the
42 tax base on which the tax rate is determined; and
43

44 **WHEREAS**, it is not possible to extend the deadline for filing assessment appeals
45 beyond March 31 and still meet the extended budget deadlines, nor does the Delaware
46 Code allow County Council to extend the budget deadlines further to accommodate an
47 extension of the appeal deadline beyond March 31; and
48

49 **WHEREAS**, it also is necessary to extend the February 15, 2025 deadline
50 established in 9 *Del. C.* § 1371F(a) for the Office of Finance to present to the Board of
51 Assessment Review a copy of the assessment roll for the year; and
52

53 **WHEREAS**, it is in the best interest of the County and its residents to ensure that
54 all property owners have a fair and adequate opportunity to challenge their assessments
55 when warranted and to allow the budget process to be completed in a manner that
56 achieves the goal of a revenue-neutral reassessment.
57

58 **NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**
59

60 **Section 1.** The appeal filing deadline of March 14, 2025, as set forth in 9 *Del. C.* §
61 8311, regarding the appeals of property assessments is extended through March 31,
62 2025. Any annual appeal filed in 2025 may be supplemented up to the March 31, 2025
63 deadline.
64

65 **Section 2.** The February 15, 2025 deadline, as set forth in 9 *Del. C.* § 1371F(a),
66 for the Office of Finance to present to the Board of Assessment Review a copy of the
67 assessment roll for the year is extended until March 17, 2025.
68

69 **Section 3.** The April 1, 2025 deadline for submitting the operating budget and the
70 proposed revenue and operating ordinances to County Council, as set forth in 9 *Del. C.* §
71 1132(f), is extended until May 1, 2025.
72

73 **Section 4.** The June 1, 2025 deadline for County Council to enact the operating
74 budget ordinance is extended until June 30, 2025.
75

76 **Section 5.** The provisions of this Ordinance identified above in Section 2 only
77 shall be **retroactively** effective to February 15, 2025.
78

79 **Section 6.** The provisions of this Ordinance, excluding the provisions set forth at
80 Sections 2 and 5, shall be effective immediately upon adoption thereof by New Castle
81 County Council and approval of the County Executive.

Adopted by County Council
of New Castle County on:

Monique Williams-Johns
President of County Council
of New Castle County

Approved on:

Marcus Henry
County Executive
of New Castle County

SYNOPSIS: This Ordinance, if approved, extends from March 14, 2025 until March 31, 2025 the deadline for property owners to file an appeal with the Board of Assessment Review to challenge the reassessment value established for their property. This Ordinance also **retroactively** extends the February 15, 2025 deadline for the Office of Finance to present the assessment roll to the Board of Assessment Review to March 17, 2025. Further, this Ordinance extends from April 1, 2025 until May 1, 2025 the deadline for the operating budget and the proposed revenue and operating ordinances to be submitted to County Council. Finally, this Ordinance extends from June 1, 2025 until June 30, 2025 the deadline for County Council to enact the operating budget ordinance.

FISCAL NOTE: This Ordinance, if approved, has no discernible fiscal impact.