NEW CASTLE COUNTY COUNCIL
ADMINISTRATIVE-FINANCE COMMITTEE MEETING
Co-Chair George Smiley, Seventh District
Co-Chair John Cartier, Eighth District

March 11, 2025
4:00 PM

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

REVISED AGENDA

A. Call To Order/Roll Call

B. Approval of Minutes

C. Review/Discussion of Resolution(s)

R25-043: APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER 06-064.002-41
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

R25-044: APPROVING THE REFUND OF TAX PAYMENT AND SEWER FEES PAID IN ERROR ON TAX PARCEL NUMBER 07-034.203-41
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

R25-045: APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER 10-006.000-32
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

R25-046: APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER 11-022.000-15
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

R25-047: TO AMEND NEW CASTLE COUNTY COUNCIL PROCEDURAL RULE 5 REGARDING COUNTY COUNCIL COMMITTEE CO-CHAIRS
Prime Sponsor(s): Mr. Smiley

D. Review/Discussion of Ordinance(s)

°25-019: AMENDING *NEW CASTLE COUNTY CODE* CHAPTER 2 (“ADMINISTRATION”), SECTION 2.02.110 (“COUNTY COUNCIL COMMITTEE CO-CHAIRS”) REGARDING COUNCIL COMMITTEES AND CHAIRS THEREOF
Prime Sponsor(s): Mr. Smiley

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

Prime Sponsor(s): Mr. Smiley
(This ordinance will be considered at the Special Council Meeting on 3/13/25)

E. New Castle County Grant Requests/Community Events

-3/11/25 Grant Matrix

F. Expense and Revenue Round Table

G. Other

-Presentation concerning changes to the Board of Assessment rules and appeal forms by Scott Wilcox, Bill Martin and staff from NCC Law and Finance Departments.

- Councilman Carter: Overview of ongoing federal activities on county budgets.

H. Public Comment

I. Adjournment

AGENDA POSTED: March 4, 2025
REVISED AGENDA POSTED: March 4, 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.
**The agenda was revised and posted (7) seven days in advance of the schedule meeting to add an additional ordinance to the agenda.

**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, Mr. Cartier
Requested by: Administration/Finance
Date of introduction: March 11, 2025

RESOLUTION NO. 25-043

APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER 06-064.002-41

WHEREAS, Concord Gallery, Inc. Tax Parcel Number 06-064.002-41 located in Council District 2 has submitted to County Council, through the Chief Financial Officer, an affidavit requesting a refund of taxes which they believe were paid in duplicate and which total more than $20,000; and

WHEREAS, the Chief Financial Officer has approved the payment of said refund in the amount of $154,302.10 on the grounds that said amount was a duplicate payment; and

WHEREAS, the Chief Financial Officer shall not, without the express approval of County Council by Resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001; and

NOW, THEREFORE, BE IT RESOLVED by and for the County Council of New Castle County, that New Castle County Council hereby authorizes the Chief Financial Officer to refund taxes paid in duplicate in the amount of $154,302.10 to Concord Gallery, Inc.

Adopted by County Council
of New Castle County on:

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

SYNOPSIS: This Resolution allows for the refund of a duplicate tax payment on Tax Parcel Number 06-064.002-41 totaling $154,302.10. According to *New Castle County Code* Article 3, §14.03.001.C, the Chief Financial Officer's authority to approve refunds is limited to $20,000.00 and pursuant to Article 3, §14.03.002.A, the Chief Financial Officer shall not "without the express approval of County Council by resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001."

FISCAL NOTE: This Resolution, if adopted, will authorize the refund of a duplicate tax payment in the amount of $154,302.10 paid in duplicate comprised of taxes.

Acknowledged by the Chief Financial Officer February 25, 2025.

Prime Sponsor(s): Mr. Smiley, Mr. Cartier
Requested by: Administration/Finance
Date of introduction: March 11, 2025

RESOLUTION NO. 25-044

APPROVING THE REFUND OF TAX PAYMENT AND SEWER FEES PAID IN ERROR ON TAX PARCEL NUMBER 07-034.203-41

WHEREAS, Delaware State Housing Authority Tax Parcel Number 07-034.203.41 located in Council District 2 has submitted to County Council, through the Chief Financial Officer, an affidavit requesting a refund of taxes and sewer fees which they believe were paid in error and which total more than $20,000; and

WHEREAS, the Chief Financial Officer has approved the payment of said refund in the amount of $45,183.19 in taxes and $1,861.90 in sewer fees on the grounds that Delaware State Housing Authority (DSHA) was misled by the previous property owner regarding the property's primary residence status, which resulted in the property not qualifying under DSHA program guidelines; adjustments have been made to remove the erroneous payments from the accounts and reset the amounts due, which included school taxes previously paid; and

WHEREAS, the Chief Financial Officer shall not, without the express approval of County Council by Resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001; and

NOW, THEREFORE, BE IT RESOLVED by and for the County Council of New Castle County, that New Castle County Council hereby authorizes the Chief Financial Officer to refund taxes and sewer fees paid in error in the amount of $47,045.09 to Delaware State Housing Authority.

Adopted by County Council
of New Castle County on:

____

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

SYNOPSIS: This Resolution allows for the refund of a tax payment and sewer fees paid in error on Tax Parcel Number 07-034.203-41 totaling $47,045.09. According to *New Castle County Code* Article 3, §14.03.001.C, the Chief Financial Officer's authority to approve refunds is limited to $20,000.00 and pursuant to Article 3, §14.03.002.A, the Chief Financial Officer shall not "without the express approval of County Council by resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001."

FISCAL NOTE: This Resolution, if adopted, will authorize the refund in the amount of $47,045.09 paid in error comprised of taxes and sewer fees.

Acknowledged by the Chief Financial Officer February 25, 2025.

Prime Sponsor(s): Mr. Smiley, Mr. Cartier
Requested by: Administration/Finance
Date of introduction: March 11, 2025

RESOLUTION NO. 25-045

APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER 10-006.000-32

WHEREAS, DRIP 2 LOT 5, LLC Tax Parcel Number 10-006.000-32 located in Council District 10 has submitted to County Council, through the Chief Financial Officer, an affidavit requesting a refund of taxes which they believe were paid in duplicate and which total more than $20,000; and

WHEREAS, the Chief Financial Officer has approved the payment of said refund in the amount of $65,256.35 on the grounds that said amount was a duplicate payment; and

WHEREAS, the Chief Financial Officer shall not, without the express approval of County Council by Resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001; and

NOW, THEREFORE, BE IT RESOLVED by and for the County Council of New Castle County, that New Castle County Council hereby authorizes the Chief Financial Officer to refund taxes paid in duplicate in the amount of $65,256.35 to DRIP 2 LOT 5, LLC.

Adopted by County Council
of New Castle County on:

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

SYNOPSIS: This Resolution allows for the refund of a duplicate tax payment on Tax Parcel Number 10-006.000-32 totaling $65,256.35. According to *New Castle County Code* Article 3, §14.03.001.C, the Chief Financial Officer's authority to approve refunds is limited to $20,000.00 and pursuant to Article 3, §14.03.002.A, the Chief Financial Officer shall not "without the express approval of County Council by resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001."

FISCAL NOTE: This Resolution, if adopted, will authorize the refund of a duplicate tax payment in the amount of $65,256.35 paid in duplicate comprised of taxes.

Acknowledged by the Chief Financial Officer February 25, 2025.

Prime Sponsor(s): Mr. Smiley, Mr. Cartier
Requested by: Administration/Finance
Date of introduction: March 11, 2025

RESOLUTION NO. 25-046

APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER 11-022.000-15

WHEREAS, LPC First State Holding Company, LP Tax Parcel Number 11-022.000-15 located in Council District 11 has submitted to County Council, through the Chief Financial Officer, an affidavit requesting a refund of taxes which they believe were paid in duplicate and which total more than $20,000; and

WHEREAS, the Chief Financial Officer has approved the payment of said refund in the amount of $27,963.21 on the grounds that said amount was a duplicate payment; and

WHEREAS, the Chief Financial Officer shall not, without the express approval of County Council by Resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001; and

NOW, THEREFORE, BE IT RESOLVED by and for the County Council of New Castle County, that New Castle County Council hereby authorizes the Chief Financial Officer to refund taxes paid in duplicate in the amount of $27,963.21 to LPC First State Holding Company, LP.

Adopted by County Council
of New Castle County on:

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

SYNOPSIS: This Resolution allows for the refund of a duplicate tax payment on Tax Parcel Number 11-022.000-15 totaling $27,963.21. According to *New Castle County Code* Article 3, §14.03.001.C, the Chief Financial Officer's authority to approve refunds is limited to $20,000.00 and pursuant to Article 3, §14.03.002.A, the Chief Financial Officer shall not "without the express approval of County Council by resolution, refund any payment as permitted in §14.03.001, received more than five (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the amount of the refund is not more than twenty thousand dollars ($20,000.00), in which case the Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001."

FISCAL NOTE: This Resolution, if adopted, will authorize the refund of a duplicate tax payment in the amount of $27,963.21 paid in duplicate comprised of taxes.

Acknowledged by the Chief Financial Officer February 25, 2025.

Prime Sponsor(s): Mr. Smiley
Date of introduction: March 11, 2025

RESOLUTION NO. 25-047

TO AMEND NEW CASTLE COUNTY COUNCIL PROCEDURAL RULE 5 REGARDING COUNTY COUNCIL COMMITTEE CO-CHAIRS

WHEREAS, from time to time, it becomes necessary to update and/or revise County Council's Procedural Rules; and

WHEREAS, New Castle County Code Section 2.02.110 was recently enacted, necessitating certain proposed updates to County Council's Procedural Rules.

NOW, THEREFORE, BE IT RESOLVED by and for the County Council of New Castle County that County Council hereby amends County Council Procedural Rule 5 by adding the material that is underscored and deleting the material that is stricken, as set forth below.

RULE NO. 5. COUNCIL COMMITTEE MEETINGS.

5.1. Composition.

…

5.1.2. Committee Chairpersons are appointed in accordance with the procedures established at *New Castle County Code* Section 2.02.110 ~~by the President subject to Council approval and shall~~ . Thereafter, the chairpersons are to be identified in writing to Council and the Administration. ~~The Council President and Committee Chairpersons shall work together to determine when the Committee will meet.~~

Adopted by County Council
of New Castle County on:

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

SYNOPSIS: The proposed revision aligns Council Rule 5.1.2 consistent with the procedure to elect chairpersons as set forth in *New Castle County Council Code* Section 2.02.110.

FISCAL NOTE: There is no discernible fiscal impact with the adoption of this resolution.

Prime Sponsor(s): Mr. Smiley
Date of introduction: February 25, 2025

ORDINANCE NO. 25-019

AMENDING *NEW CASTLE COUNTY CODE* CHAPTER 2 (“ADMINISTRATION”), SECTION 2.02.110 (“COUNTY COUNCIL COMMITTEE CO-CHAIRS”) REGARDING COUNCIL COMMITTEES AND CHAIRS THEREOF

WHEREAS, New Castle County Council recently enacted *New Castle County Code* Section 2.02.110 to provide greater clarity to the process for selecting Council committee co-chairs; and

WHEREAS, the proposed refinements to Section 2.02.110 will provide an even further responsive process to even better suit Council’s needs; and

WHEREAS, County Council has determined that the provisions of this Ordinance substantially advance and are reasonably and rationally related to legitimate government interests, including promoting the health, safety, and welfare of present and future inhabitants of New Castle County.

NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:

Section 1. *New Castle County Code* Chapter 2 (“Administration”), Section 2.02.110 (“County Council Committee Co-chairs”) is hereby amended by adding the material that is underscored and deleting the material with strikethroughs, as set forth below.

Sec. 2.02.110. - County Council committee co-chairs.

Committees, which includes subcommittees, of County Council shall include ~~two (2)~~ 2 positions which are reserved for ~~two (2)~~ 2 chairs, known as co-chairs, who shall be elected by a majority vote of Council. County Council shall elect the co-chairs for each Council committee under the following procedures:

A. Subject to the limitations that follow, committee co-chair positions are to be considered by Council following each general election, excepting a vacancy that may arise for any reason which, dependent on the timing the vacancy is created, may require a co-chair position to be filled prior to the next general election. Notwithstanding the above, Council may consider an appointment to a co-chair position prior to the next general election regardless of whether the basis for consideration is a challenge or a vacancy.

B. Within ~~sixty (60)~~ 20 calendar days following a general election, a vacancy arising or a challenge to a co-chair position, the Council President shall email all Council members providing at least ~~thirty (30)~~ 14 calendar days notice prior to the public meeting which is to be scheduled for purposes of Council considering committee co-chairs.

C. Council members interested in being considered for a committee co-chair position must submit their name and the committee they seek to co-chair via email to the Council President and all Council members at least ~~fourteen (14)~~ 10 calendar days prior to the meeting scheduled under subsection B. Each submission must be acknowledged via email by the Council President within ~~two (2)~~ 2 calendar days of receipt of each member's submission; failure to timely confirm receipt of an applicant's submission does not impact the validity of the application.

D. In situations where existing co-chairs of a committee have timely indicated via email to the Council President and all Council members their wishes to continue presiding over the committee and the co-chair positions have not been timely sought by another Council member, the Council President will confirm to all Council members via email that the co-chair positions have gone unchallenged. The Council President will thereafter prepare an independent ballot for these committee co-chair positions to be voted on by Council at the meeting scheduled under subsection B.

E. In addition to any ballot prepared pursuant to subsection D, for any committee where the number of candidates does not exceed the number of "open" co-chair positions, the Council President will prepare a ballot that, at minimum, identifies the name of each Council member who has timely indicated their interest to be a co-chair and the name of the applicable committee. A ballot may be prepared per individual committee or, as a matter of convenience, a single, omnibus ballot reflecting all applicable committees may be considered, at the discretion of Council. Notwithstanding the above, where a committee has more candidates than "open" co-chair positions, then that committee may not be included as part of an omnibus ballot and, instead, the co-chairs must be determined in a manner decided by Council pursuant to a single, stand-alone ballot for that specific committee.

F. The Council President shall email to all Council members a ballot or ballots, either omnibus or single, consistent with this Section, that identifies each Council member and the committee co-chair position they seek by no later than ~~seven (7)~~ 7 calendar days prior to the meeting at which the co-chair candidates will be considered by County Council. Ballots that are provided at this juncture are for notice purposes only, and will not be voted on until the public meeting.

G. Council will consider the candidates for committee co-chairs at the meeting scheduled under subsection B, subject to continuance to a later date at the discretion of Council, and may consider any necessary Rules of Procedure of Council not inconsistent with the above process.

Section 2. This Ordinance shall become effective immediately upon its adoption by County Council and approval by the County Executive, or as otherwise provided in 9 *Del. C.* § 1156.

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 further streamlines the process for election of committee co-chairs, including subcommittees, of New Castle County Council.

FISCAL NOTE: This Ordinance, if approved, will have no fiscal impact.

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)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:

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

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

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

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

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

Section 6. The provisions of this Ordinance, excluding the provisions set forth at Sections 2 and 5, shall be effective immediately upon adoption thereof by New Castle 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.

Grant Matrix
3/11/25

GRANT APPLICANT	AMOUNT REQUESTED / AMOUNT PROPOSED	INTENDED USE OF GRANT	Standard Accounting Practices/ Non-Discrimination Policy	PRIOR COUNCIL GRANTS IN CURRENT FISCAL YEAR	COUNCIL MEMBER
Loving Touch Animal Clinic	$2500/$2500	Funds will be used for their Pets in the Park event at Glasgow Park. The event will provide low-cost vaccinations for dogs and cats.	Yes/Yes	No	Tackett
Brandywine Conservancy & Museum of Art	$2500/$2500	Funds will used for the Proposed Greater Brandywine Valley National Heritage Area Feasibility Study.	Yes/Yes	No	Durham
Pike Creek Little League	$2500/$2500	Funds will be used to make improvements to all of their facilities (replace and repair fencing, update plumbing and electric at both concession stands, storage garage roof)	Yes/Yes	No	Sheldon

AMENDMENTS TO BOARD OF ASSESSMENT REVIEW RULES OF PROCEDURE

FORMER (2021 RULES)	CURRENT (2025 RULES)
➢ **Revised Article IV (Board Members)**	**Added language to recognize addition of three (3) alternates members.**
➢ **Revised Articles VI and VIII (Appeal Form and Data Req.)**	**Combined portions of Article VI and Article VIII - details application requirements**
➢ **Revised Article VI (Appeal Form and Data Req.)**	**Add a new provision of Article VI, 6(a) for this year's assessment only allowing submission of appraisal by June 16, 2025.**
➢ **Revised Article VII, added Section 1 (Meetings and Hearings)**	**Add to Board meeting requirements to recognize more frequent meeting than quarterly.**
➢ **Revised Article VII, added Section 2 (Meeting and Hearings)**	**Add language for quorum requirement to include alternates**
➢ **Revised Article VII, Section 3 (Meetings and Hearings)**	**Limits voting to nine (9) members.**
➢ **Revised Article VIII (Panels and Referees)**	**Moves old Article VII to Article VIII detailed panel or referee process.**

➢ **Revised Article IX (Formal Decisions)**	**Clarifies record of Board hearings**
➢ **Appendix I**	**Adds changes to Rules**
➢ **Appendix II**	**Summary of Hearings**

AMENDMENTS TO BOARD OF ASSESSMENT REVIEW RULES OF PROCEDURE

- **Article IV (Board Members)** - Recognized that the Board is made up of not only Nine (9) regular members but also three (3) alternate members.

- **New Article VI (Appeal Form and Data Requirements)**- Combined Section 4 of the current Article VI relating to the filing of appeals and appeal forms with the current Article VIII (Data Requirements) so to outline the appeal filing process before getting into the handling of appeals. The new Article VI is titled, appropriately, Appeal Forms and Data Requirements. The remainder of the current Article VI is now moved to VII and all further sections are move done.

    - **Section 6 (a) created a special rule for this year's assessment – due to the timing of the approval of the revised Rules and the appeal forms we are recommending the Board allow appellants who intend to rely upon an appraisal report but do not have it to submit with their appeal, until June 16, 2025 to submit the appraisal report to the Assessment Division. If the appellant needs additional time, the request will follow the normal rules which provide that the Chair can determine if there is good cause to allow the appellant additional time. If the appraisal is not submitted by June 16, 2025, or any extended period awarded, the Chair can then either extend the period or set the application for deficiency hearing. The recommended language is consistent with the current rules, then the extended time may not be more than one (1) years without a vote of a majority of the Board.**

- **New Article VII, Section 1 (Meetings and Hearing)**- Expanded the potential meeting dates for the Board from quarterly to at least quarterly. This gives the Board the ability to have more frequent meetings and accommodate periods when there are larger numbers of appeals such as during the reassessment.

- **New Article VII, Section 2 (Meetings and Hearing)**-- Allows a quorum to include regular members and alternate members and notes a quorum is not necessary for meetings held by panels or referees. It also limits the total number of members that may be considered for a meeting to nine (9) members.

- **New Article VII, Section 3 (Meetings and Hearing)** - States that no more than nine (9) members can vote on a motion now that there will be potentially 11 members with alternates.

- **New Article VIII (Panel and Referees)-** Details the process of hearings before panels or referees. Particularly, this section states that a decision of a panel or referee shall not be final but shall serve merely as a recommendation to the entire Board. The decision is then sent to the Board which shall consider only the appellant's appeal form (including any supplemental evidence submitted, any evidence presented by Assessment, and the recommendation of the panel or the referee, and shall not consider the introduction of further testimony or further evidence, in making its decision. The Board shall determine if the assessment is correct on the basis of the record on appeal hearing and the recommendation of the panel or the referee.

    - Add section 2(b) which adopted the abandonment provision found in Article VII, Section 6(d) but does not allow the panel or referee to abandoned. Instead, the panel or referee is required to issue a recommendation based upon the application and evidence presented by the Assessment Division.

- **Article IX (Formal Decisions)-** Identifies the record of the Board's hearing to be the written decision. This will negate the need to have the Court consider the transcript of a hearing when deciding an appeal.

- **Appendix I** - Applied many of the changes made to the Rules.

- **Appendix II** - Summary of the Hearing Record. In summary this document provides key information regarding the hearing such as property information, assessment values, recommendation, name of the hearing officer(s) and the Board's final decision.

BOARD OF ASSESSMENT REVIEW OF NEW CASTLE COUNTY RULES OF PROCEDURE

Article I. Authorization

The Board of Assessment Review of New Castle County (the "Board") is established and authorized under 9 *Del. C.* § 1371A.

Article II. Functions

Section 1. The Board shall hear timely and properly filed appeals from any property owner who alleges that their property has been improperly assessed for the purposes of taxation. The Board, based on the evidence presented at the appeal hearing, shall determine whether the assessment is correct. If the Board finds that the assessment is greater than it should be, the Board shall order the New Castle County Office of Finance, Assessment Division ("Assessment") to reduce the assessment to the amount established by the Board. The Board shall not increase any assessment established by Assessment.

Section 2. Pursuant to Section 14.06.1111 of the *New Castle County Code*, the Board shall hear timely and properly filed appeals from denials of applications of property tax exemptions subject to appeal to the Board under applicable Delaware law or the *New Castle County Code*.

Article III. Duties of Assessment

Assessment shall, at the direction of the Board, receive and docket all appeals, prepare and send all official correspondence of the Board, prepare and send all notices required by law and by these Rules, keep records of all official actions of the Board, and perform all duties required by law and these Rules. Assessment may utilize such employees and agents as it determines necessary to fulfill these duties.

Article IV. Board Members

Section 1. The Board shall consist of a Chairperson and eight (8) regular members, as well as three (3) alternate members, appointed in accordance with and serving terms as established by 9 *Del. C.* § 1371A.

Section 2. Any regular or alternate member of the Board whose term has expired shall hold over and continue in their office until a successor has been duly appointed.

Section 3. Any regular or alternate member of the Board who ceases to be a resident and freeholder of New Castle County shall resign from the Board within thirty (30) days following the termination of such Board member's residency or status as a freeholder of New Castle County.

Article V. Chairperson

Section 1. The Chairperson shall preside over all meetings of the Board, decide all points of order or procedure, and perform all duties required by law or these Rules.

Section 2. In the absence of the Chairperson, those members of the Board who are present shall designate a regular member to serve as Acting Chairperson, who shall preside and who may exercise all powers with which the Chairperson is vested by law or these Rules.

Section 3. The Chairperson shall be permitted to vote on any motion pending before the Board or a panel thereof.

Article VI. Appeal Form and Data Requirements

Section 1. Any person desiring to take an appeal before the Board shall, within the periods established by law or Assessment, complete an official form approved by the Board and provided by Assessment. The Board presently has forms permitting appeal of Residential, Non-Residential, and Farmland Assessment, as well as appeal of exemption removal or denial. Appeals of separate tax parcels shall be submitted on separate appeal forms. Appeals for separate tax parcels set forth on a single appeal form will not be considered.

Section 2. Unless otherwise directed by the Board or agreed to by Assessment, an appellant shall file one original copy of their appeal form and all supporting documentation with the Board on or before the date established by law by emailing the files to BOARAppeals@newcastlede.gov, or delivering them to the Office of Finance, Assessment Division, New Castle County Government Center, 87 Reads Way, New Castle, DE 19720, not later than 4:00PM. For purposes of this section, an appeal form shall be considered late if it is not electronically received in Assessment's inbox, or physically received in the offices of Assessment, by the aforesaid deadline, regardless of any postmark or other evidence of the date or time of the submission. Late appeal forms shall be received but shall not be docketed, processed, or scheduled for hearing until the next annual appeal period, and any reduction in assessment shall not become effective until the commencement of the next tax year.

Section 3. With respect to any appeal form that Assessment believes is deficient in that it does not contain competent evidence of substantial overvaluation, Assessment shall advise the appellant in writing of the deficiency and provide the appellant a period of at least ten (10) days for its correction, and further advise the appellant that if the deficiency is not corrected, that Assessment shall present that appeal to the Chairperson for designation as a deficient filing. Assessment shall not designate as deficient any appeal supported by an opinion providing a fair market value as of the date of the most recent reassessment base year that has been prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* ch. 40. After the expiration of the correction period provided by Assessment, if Assessment believes that the deficiency has not been cured, Assessment may notify the Board Chairperson of its determination that the appeal is deficient. If the Chairperson disagrees that the appeal is deficient, the appeal shall be scheduled for a hearing on the merits. If the Chairperson agrees that the appeal is deficient, the appeal will be scheduled for a hearing solely for the Board to vote on whether the appeal should be dismissed as deficient. If the Board determines the appeal is deficient, the appeal shall be denied.

Section 4.

(a) An appellant relying on the comparable sales approach may cite only comparable sales, not allegedly comparable assessments. Comparable sales to be cited or otherwise relied upon by the appellant at an appeal hearing must be identified with specificity in the appellant's appeal form, including any applicable valuation adjustments to those comparable sales. The appellant will not be permitted to testify concerning any comparable sale not listed on their appeal form.

(b) An appellant asserting that Assessment must consider any relevant factor affecting the value of a property must identify such factors on the appeal form. Factors not so identified shall be deemed waived by the appellant and shall not be considered by the Board.

(c) All appraisal reports presented by either an appellant or Assessment shall be prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* ch. 40. The Board will only consider an appraisal report prepared within one (1) year before the date of the most recent reassessment base year, or an appraisal report establishing a valuation as of the date of the most recent reassessment base year.

Section 5. An appellant shall not cite more than six (6) comparable sales on their appeal form or at the hearing. If an appellant's appeal form cites more than six (6) comparable sales, they will be permitted at the hearing to discuss only the first six (6) listed on the form. This limitation shall not apply to appraisal reports prepared pursuant to Article VI, Section 4 of these Rules.

Section 6.

(a) If the appellant wishes to rely upon an appraisal report at the appeal hearing, they must submit one copy of that report to Assessment with the appeal form, and additional copies upon request by the Board. The Chairperson may extend the period for submitting an appraisal report if the appellant shows good cause. If the appellant does not provide an appraisal report in the time granted by the Chairperson, the Chairperson may grant an additional extension or direct Assessment to schedule the appeal for a deficiency hearing. In no event shall the Chairperson extend the time for filing an appraisal report more than one (1) year after the appeal deadline without a vote of a majority of the members of the Board authorizing such extension.

Special rule only for appeals of the 2025 annual assessment filed by the March 14, 2025 deadline: If the appellant discloses on their appeal form that they intend to rely on an appraisal report that will not be complete by the March 14, 2025 appeal deadline, the appellant may submit the appraisal report by June 16, 2025. The Chairperson may extend the period for submitting an appraisal report if the appellant shows good cause. If the appellant does not provide an appraisal report by June 16, 2025 or any extended deadline granted by the Chairperson, the Chairperson may grant an additional extension or direct Assessment to schedule the appeal for a deficiency hearing. In no event shall the Chairperson extend the time for submitting an appraisal report more than one (1) year after the appeal deadline without a vote of a majority of the members of the Board authorizing such extension.

(b) If Assessment intends to rely upon an appraisal report or other expert opinion (other than that of an employee of Assessment), Assessment shall produce the report and identify such expert to the Board and the appellant at least twenty-one (21) days before the first scheduled date of the appeal hearing.

(c) The Board shall not permit the introduction of any appraisal report, or the evidence contained therein, unless the report has been previously provided as required under these Rules and the author of the report is present and available for cross-examination.

Section 7. Any appellant who files a timely appeal shall be provided a summary of these Rules of Procedure, substantially in the form set forth in Appendix I, outlining the legal standards applicable to assessment, the burdens of proof on assessment appeals, and the procedures followed by the Board.

Section 8.

(a) Any potential witness who may testify on the appellant's behalf shall be identified on the appellant's appeal form. If requested by the appellant either on the appeal form or at least thirty (30) days before the first scheduled date of the appeal hearing, Assessment shall identify all witnesses who may testify on its behalf at least twenty-one (21) days before the hearing. The Board shall not permit any witness to testify at the hearing unless previously identified as required under these Rules.

(b) An appellant may request that Assessment disclose each exhibit that it intends to present in its defense of the assessment. Such requests shall be made on the appeal form by checking a box on the form indicating that appellant seeks the production of Assessment's documents. Upon receipt of an appeal form indicating appellant's request for disclosure, Assessment shall make one copy of each exhibit available to the appellant at the New Castle County Government Center, during regular business hours, or by e-mail at least twenty-one (21) days before the hearing. The receipt of documents in compliance with these Rules shall not serve as the basis for a continuance. Until the Board has determined that the appellant has presented competent evidence of substantial overvaluation, the Board shall not consider, or permit the appellant to reference, Assessment's exhibits. Assessment shall not be required to disclose any exhibit it may submit as impeachment evidence during the appellant's case-in-chief. Disclosure shall not be required for a hearing on a deficient appeal held under Article VI, Section 3 of these Rules. Documents not disclosed in compliance with these Rules shall not be considered at any hearing.

Article VII. Meetings and Hearings

Section 1. The Board shall meet at some public and convenient place in New Castle County, at least on a quarterly basis during the months of January, April, July, and October, to hear assessment appeals on a schedule determined by it to be the most appropriate and efficient to handle appeals in a timely manner. At its regularly scheduled meetings, the Board shall also perform any other functions required by law or conduct any administrative business. Assessment shall publish in December the Board's tentative meeting schedule for the next calendar year. The Chairperson and Assessment, in conjunction, may schedule additional meetings as needed and may modify the Board's meeting or hearing schedule as needed. If there are no appeals to be heard or no other business before the Board, the Chairperson may cancel a scheduled meeting.

Section 2. A quorum of the Board is necessary to transact business at any meeting or hearing. A quorum shall consist of any five (5) regular or alternate members appointed to the Board, unless the Board has elected, in accordance with 9 *Del. C.* § 1371C(c) and Article VIII of these Rules, to hear appeals in panels of three (3) members or by authorized referees individually. For the purpose of determining the existence of a quorum, the Chairperson (or, if applicable under Article V, Section 2 of these Rules, the Acting Chairperson) shall be considered as a member. In no event shall more than nine (9) total members of the Board transact business as a Board other than at a meeting or portion of a meeting scheduled for training purposes only.

Section 3. The vote of a majority of the members present at any meeting or hearing of the Board shall be necessary to carry a motion. The right of the Chairperson to vote on a motion shall be as provided in Article V, Section 3 of these Rules. In no event shall more than nine (9) total members of the Board vote on a motion before the Board.

Section 4.

(a) No later than thirty (30) days before a scheduled hearing, each appellant and counsel or representative of record shall be notified by mail (or email, if the appellant has provided an email address for notice purposes) of the date, time, place, and manner of the hearing. The date of the mailing of the notice is the day of the giving of such notice, and notice shall be deemed received if mailed to the mailing address set forth on the appellant's appeal form. The date of emailing the notice is the day of giving notice and shall be deemed received if emailed to the email address the appellant provided for notice purposes.

(b) In addition to the notice to appellants required under subsection (a) of this section, Assessment shall, on behalf of the Board, give sufficient public notice of all meetings or hearings of the Board to comply with the provisions of the State Freedom of Information Act (29 *Del. C.* ch. 100).

Section 5. The procedure for evidentiary hearings before the Board shall be as follows:

(a) The Chairperson will read into the record a statement identifying the appellant, their property, and the amount of the assessment being appealed. The Chairperson shall also advise all parties of any time limitation applicable to the appeal hearing, in accordance with Section 7 of this Article.

(b) All witnesses who wish to testify before the Board shall testify under oath. Any form of attestation by which a witness signifies that they are bound in conscience to testify truthfully shall be sufficient. The Chairperson shall administer all oaths.

(c) The appellant shall present relevant evidence, including witness testimony and including any legally admissible documentation or other evidence, in support of a lower assessment, so long as such evidence was disclosed in the appellant's appeal form or any supplement thereto provided to Assessment at least twenty-one (21) days before the hearing. The Board shall not consider evidence that is not disclosed on the appellant's appeal form or any timely supplement permitted under these Rules. An appellant may supplement their appeal form only in response to a deficiency notice (in accordance with Article VI, Section 3 of these Rules) or when the appellant has indicated on their appeal form that an appraisal report would be forthcoming and the appellant submits it within any extended time granted.

(d) An Assessment representative may then cross-examine the appellant concerning the evidence presented.

(e) Board members may question the appellant on appellant's evidence.

(f) If the appellant has not presented any competent evidence of substantial overvaluation, consisting of techniques or methods which are generally considered acceptable in the financial or real property appraisal communities and otherwise admissible in court, the Board may, either on the motion of Assessment or a Board member, deny the appeal without receiving further testimony.

(g) If the appellant has presented competent evidence of substantial overvaluation, an Assessment representative may present evidence in support of the assessment of record or any lower value they believe accurately reflects the fair market value of the property as of the date of the County's most recent reassessment base year. Assessment shall not present any document during the hearing not previously provided to an appellant who previously made a timely request for the production of Assessment's documents on their appeal form, as provided for in these Rules.

(h) If an Assessment representative has presented evidence, the appellant shall have the opportunity to cross-examine them concerning that evidence.

(i) After cross-examination by the appellant, Board members may question the Assessment representative on Assessment's evidence.

(j) The appellant may then rebut any evidence presented by Assessment.

(k) Assessment will be given an opportunity to cross-examine the appellant on any rebuttal evidence.

(l) Upon the conclusion of the presentation of the evidence, the appellant and the Assessment representative may each make a short closing statement to the Board summarizing their positions but introducing no further evidence.

(m) The Board will consider and decide the appeal in the presence of the appellant and the Assessment representative. In reaching its decision, the Board may consider only competent evidence submitted at the appeal hearing. If the Board concludes that the appeal presents a novel issue of law, the Board may ask the Board's counsel to prepare a draft opinion to be considered at the next set of hearings. The Board's counsel shall provide notice to the appellant and Assessment of such hearing with a copy of the draft opinion. Either appellant or Assessment may request an opportunity to brief any issue of law identified by the Board as novel before the Board voting to adopt any decision.

Section 6.

(a) The appellant may appear on their own behalf or by counsel or other agent at the hearing; provided, however, that (i) an appellant that is an entity (*e.g.*, a corporation, limited liability company, or partnership) may not appear by an agent who is not either an attorney licensed to practice before the Delaware Supreme Court or an employee of that entity, and (ii) individuals may not be represented by a non-attorney advocate or representative. Attorneys who are not licensed to practice before the Delaware Supreme Court must comply with Delaware Supreme Court Rule 72, and all applications for admission must be filed with the Board through Assessment at least twenty-one (21) days before the first scheduled hearing at which the attorney intends to appear. All applications for admission under Supreme Court Rule 72 shall be considered and approved or denied by the Chairperson.

(b) An appellant may receive an administrative continuance of their hearing if, within five (5) business days of the date of the mailing or emailing of the notice of hearing (as provided in Article VII, Section 4(a) of these Rules), the appellant submits a continuance request in writing via certified mail to Assessment, or to Assessment at the following e-mail address: BOARappeals@newcastlede.gov.[1] If an appellant requests a continuance in said manner, Assessment shall administratively continue the appeal to a future hearing date. Only the first continuance request shall be permitted under this subsection. Any additional continuance request, or any continuance request that Assessment does not receive within five (5) business days of the date of the mailing or emailing of the notice of hearing, must comply with subsection (c) of this section.

(c) An appellant may seek a continuance that does not qualify for an administrative continuance as set forth in subsection (b) of this section. To do so, an appellant must, before the date and time scheduled for the hearing, provide a written request to Assessment setting forth extraordinary circumstances beyond the appellant's control that have resulted in their need for a continuance. Assessment shall submit the request to the Chairperson, along with its position on the request. If the Chairperson concludes that the appellant has established extraordinary circumstances that justify a continuance, the appeal hearing may be rescheduled to a future hearing date.

(d) If the appellant or their representative fails to appear at the appeal hearing within fifteen (15) minutes after the time scheduled, unless the appeal hearing has been continued, the appeal shall be deemed abandoned; provided, however, that an appellant is not required to attend the hearing during which the Board considers the appellant's appeal based on the recommendation of a referee or panel (as provided in Article VIII, Section 2 of these Rules).

(e) (i) Assessment may seek a continuance for cause (including, but not limited to, the unavailability of a witness) of a hearing that has been noticed. If feasible, Assessment will seek to obtain consent of the appellant to the continuance. If the appellant consents to the continuance in writing, Assessment may continue the appeal hearing without further procedure.

(ii) If the appellant does not consent (or Assessment is unable to timely determine appellant's position on the continuance request), Assessment may request the

[1] An automatic reply will be generated in response to an e-mail sent to this address. If an appellant does not receive an automatic reply, the appellant **must**, within two (2) business days, contact Assessment in person or by phone at (302) 395-5559. If Assessment is able to verify a timely continuance request, Assessment shall administratively continue the appeal.

continuance in writing through the Board's counsel. Counsel shall communicate that request to the Chairperson. The Chairperson shall engage in best efforts to promptly consider and respond to the continuance request of Assessment. Upon finding that sufficient cause has been shown, the Chairperson may grant Assessment's request for a continuance.

(f) Nothing in this section limits the right of the appellant or Assessment to seek a continuance of a hearing at the hearing for cause.

(g) Upon receiving the written consent of Assessment, a municipality in which a tax parcel is located and that relies upon the assessment of that tax parcel prepared by Assessment pursuant to 22 *Del. C.* ch. 11 may appear and be heard in defense of the assessment of such tax parcel. The municipality shall be subject to all provisions of these Rules applicable to Assessment. Assessment shall note that the assessment is being defended by the municipality on the hearing schedule issued pursuant to Article VII, Section 4 of these Rules.

Section 7. Unless additional time is requested by the appellant, Assessment, or a member of the Board, the appellant and Assessment shall each be limited to fifteen (15) minutes to present evidence and argument regarding the assessment of residential property when neither appellant nor Assessment present the opinion of an expert (including an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* ch. 40). In its discretion, the Board may establish time limits for all other appeal hearings. If the Board does establish such a time limit, it shall advise the appellant and Assessment of the limit at the time the appeal is noticed for hearing and shall equally divide the time allocated between the appellant and Assessment. The Board may, in the interests of justice, expand the time allocated to any party.

Section 8. If, as a result of delays experienced by the Board, an appellant's appeal cannot be heard within thirty (30) minutes after the time scheduled, the appellant shall be given a choice of waiting until the Board reaches their appeal docket or of receiving a continuance to the next available hearing date.

Section 9. All meetings, hearings, and proceedings of the Board, except executive sessions held for the purposes set forth in 29 *Del. C.* § 10004(b), shall be open to the public. A record of all public proceedings shall be maintained.

Article VIII. Panels and Referees

Section 1. The Board may, in accordance with 9 *Del. C.* § 1371C(c), elect to hear appeals in panels of three or more Board members.

Section 2. Whenever the Board has elected under 9 *Del. C.* § 1371C(c) to hear appeals in panels, or whenever County Council has elected under 9 *Del. C.* § 1371C(b) to appoint referees to individually hear appeals, all hearings shall conform to the procedures outlined in Article VII of these Rules, with the following exceptions:

(a) Any panel or referee shall maintain a summary record, substantially in the form set forth in Appendix II, of all proceedings before it.

(b) If the appellant or their representative fails to appear, the appeal is not deemed abandoned. Instead, the appellant only has waived their right to present testimony and cross-examine Assessment's witness. The panel or referee shall base its recommendation only on the appellant's appeal form and any exhibits or testimony submitted by Assessment.

(c) The decision of a panel or referee shall be issued in writing and sent to the appellant by mail (or email, if the appellant has provided an email address for notice purposes). The decision shall not be final but shall serve merely as a recommendation to the entire Board. At least ten (10) days before the Board hearing date, the appellant and their counsel or representative of record shall be advised of the date, time, place, and manner of the hearing at which the Board shall consider the recommendation and issue a final decision. The date of the mailing of the notice is the day of the giving of such notice, and notice shall be deemed received if mailed to the mailing address set forth on the appellant's appeal form. The date of emailing the notice is the day of giving notice and shall be deemed received if emailed to the email address the appellant provided for notice purposes.

(d) At a meeting called in conformity with all applicable notice requirements of State law, a quorum of the Board shall meet to consider all recommendations by panels and referees. At such meetings, which any interested members of the public may attend, the Board shall consider only the appellant's appeal form (including any supplemental evidence appellant presented to the panel or referee pursuant to Article VII, Section 5(c) of these Rules), any evidence presented by Assessment, and the recommendation of the panel or the referee, and shall not consider the introduction of further testimony or further evidence. The Board shall determine if the assessment is correct on the basis of the record of the appeal hearing and the recommendation of the panel or the referee.

Article IX. <u>Formal Decisions</u>

Following each appeal hearing, the Board shall forward to Assessment a brief written statement of its decision and the basis therefor. The Board's written statement shall be the Board's final decision on the appellant's appeal. Assessment shall, in accordance with the provisions of State law, mail a copy of that statement to the appellant or the representative who appeared on their behalf at any hearing.

Article X. <u>Reconsideration or Reargument</u>

<u>Section 1.</u> Applications for reconsideration or reargument are not favored and shall be considered only in cases of clear error of law or of fact. The Board will not consider an application that attempts merely to reargue matters already considered in the original hearing or to present additional evidence that, in the exercise of reasonable diligence, could have been presented at that hearing.

<u>Section 2.</u> An application for reconsideration or reargument shall be in writing and shall be filed with Assessment within ten (10) days after the date of the issuance of the Board's written decision. If an application for reconsideration or reargument is filed by Assessment, a copy of the application shall be served by mail on the appellant at the address set forth on their appeal form.

<u>Section 3.</u> No response shall be made to any application for reconsideration or reargument without the Board's direction. The Board shall not grant any such application without first directing the opposing party to file a brief response to each ground asserted in the application.

<u>Section 4.</u> The filing or pendency of an application for reconsideration or reargument shall not toll the period in which an appeal may be taken from a decision of the Board to the Superior Court.

Article XI. <u>Judicial Review of Board Decisions</u>

<u>Section 1.</u> At the conclusion of any hearing, the Chairperson shall advise the appellant of the right to seek judicial review in the Superior Court within thirty (30) days by postmark date of receiving written notice of the Board's decision.

<u>Section 2.</u> In the event of an appeal to the Superior Court, Assessment shall prepare and file with the Prothonotary a transcript of all proceedings before a quorum of the Board and a record of all evidence submitted to the Board. The party taking an appeal from the Board's final decision shall reimburse Assessment for the actual costs of preparing the transcript and evidence filed with the Prothonotary. Unpaid invoices may be referred to the New Castle County Office of Law for enforcement. Interest will

accrue on unpaid invoices at the rate set forth in 6 *Del. C.* § 2301(a). Subsequent appeals by appellants with amounts outstanding under this section shall be deemed deficient and shall be denied.

Article XII. Application and Amendments

Section 1. The purpose of these Rules is to fairly and efficiently administer the appeals process. The Board, upon motion and approval by a majority of the members attending any meeting of the Board, may temporarily suspend any procedural or temporal rule set forth in these Rules for good cause shown on a case-by-case basis.

Section 2. These Rules may be amended upon the motion of a quorum of the Board.

Section 3. Assessment may recommend changes to the forms attached to these Rules, which shall be submitted to the Board for consideration and approval.

Appendix I

Summary of the Rules and Procedures on Appeals to The Board of Assessment Review of New Castle County

This is to acquaint you with the procedures followed by the Board of Assessment Review (the "Board") in assessment appeals, so that you will better understand how your case will be handled.

The Board sits to hear appeals from the assessed values placed on real property in New Castle County. To file an appeal, you must present an original appeal form to the Office of Finance, Assessment Division ("Assessment") by the deadline established by law by emailing the files to BOARAppeals@newcastlede.gov, or delivering them by hand or mail to the Office of Finance, Assessment Division, New Castle County Government Center, 87 Reads Way, New Castle, DE 19720, to be received not later than 4:00PM. The deadline for filing annual assessment appeals is March 14. **Your appeal form must be completed fully and you must timely submit all required documentation in accordance with the Board's Rules, or the Board may deny your appeal as deficient without a hearing on the merits of your appeal.**

You will be notified of the date, time, place, and manner of your hearing by mail or by email if you have provided an email address for notice purposes. Hearings are generally held during the day and are usually held at the New Castle County Government Center, 87 Reads Way, New Castle, DE 19720.

Hearings are held before the Board, composed of eight (8) members and a Chairperson, none of whom are New Castle County employees. If warranted, the Board may choose to hear cases in panels of at least three (3) members or by individual referees; if it does so, the panel or referee will hold a public evidentiary hearing regardless of whether you or your representative appears in person and will make a recommendation at the conclusion of that hearing as to the appealed assessed value of your property. The panel's or referee's recommendation is not final but will be presented to the full Board at a later hearing which you may attend (but at which no further testimony or evidence will be received).

If you are an individual, you may present your case yourself or through an attorney. If you are an entity, you may present your case through an attorney, or employee, but not through a non-employee third-party.

If your appeal is scheduled for a referee hearing, you are not required to attend the hearing. If you do not attend, the referee will make a recommendation to the Board based on your appeal form and any evidence presented by Assessment. You also are not required to attend the hearing before the Board when it considers the referee's recommendation.

If your appeal is scheduled for a Board hearing without a referee or panel recommendation, you must appear at the hearing or your appeal will be considered abandoned and denied.

At the beginning of the hearing, the Chairperson of the Board (or panel or referee) will read into the record a statement identifying you, your property, and the amount of the assessment under appeal. The Chairperson (or panel or referee) will also advise all parties of any time limitations for the hearing. If you are appealing the assessment of residential property and you are not presenting the testimony of an appraiser, you and Assessment will each be limited to fifteen (15) minutes to present your evidence. Requests for additional time must be made to the Chairperson (or panel or referee) before the hearing and may be granted in the Chairperson's (or panel's or referee's) discretion.

After being sworn, you may present testimony or evidence to support your claim that your assessment should be reduced. To prevail, you must convince the Board (or panel or referee) that the fair market value of your property, as of the date of the County's most recent reassessment base year, is less than the amount of your assessment. To do this, you may present evidence of sales of comparable properties. The assessed values of other properties, or the taxes paid by other property owners, are not acceptable as competent evidence of overvaluation. Do not cite the assessed values of other properties in your appeal.

If you wish to discuss sales of comparable properties in your area to demonstrate your claim of overvaluation, you must state specific parcel numbers, owners' names, and exact addresses in your appeal form. You may not testify concerning properties that were not included in your appeal form. You also may present evidence through qualified witnesses who have been identified in your appeal form. Written documentation such as an appraisal report will be considered only if the report has been previously provided to Assessment and the Board, the report has been prepared to establish a valuation as of the date of the most recent reassessment base year (or within one (1) year of that base year date), and the person who prepared the document is present at the hearing and available for cross-examination. After you have completed your testimony and presented your evidence, the County's representative may cross-examine you on the evidence you presented. Then, the members of the Board may also ask you questions.

You may request that Assessment disclose its witnesses and exhibits to you. Requests for the disclosure of exhibits must be made on the appeal form by checking the appropriate box. Any request for the disclosure of witnesses must be made not later than thirty (30) days before the first scheduled date of your appeal hearing.

Under State law, there is a presumption Assessment has correctly valued your property. **YOU HAVE THE BURDEN OF SHOWING THAT YOUR PROPERTY'S ASSESSMENT IS INCORRECT.** If you fail to meet that initial burden, then Assessment may not present any evidence in support of its assessment. Assessment may present evidence to justify its assessment if you have presented competent evidence of substantial overvaluation.

After you have presented your evidence and met your initial burden of showing substantial overvaluation, and if Assessment intends to present evidence, Assessment's representative will be sworn and present evidence in support of the assessment. After Assessment has presented its evidence, you may cross-examine Assessment's representative about their testimony. Thereafter, the Board may also question Assessment's representative.

You will be given a final opportunity to rebut Assessment's evidence. Should you offer any rebuttal evidence, Assessment will be allowed to cross-examine you on that evidence.

<u>If your case is heard by a referee or panel</u>, after both sides have fully presented their positions within the time limits established at the outset of the hearing, the referee or panel will consider all the evidence submitted and reach a decision regarding its recommendation to the Board. The recommendation will be mailed to you along with notice of the hearing date at which the Board will consider the recommendation and make a final decision. At the Board hearing, the parties will not be permitted to present additional evidence or arguments; it is important that you present all evidence and arguments at the panel or referee hearing. The Board will consider the recommendation and make a motion regarding the Board's decision and the Chairperson will take a roll call vote on the motion. The Chairperson will announce the Board's decision to you. Following the hearing, you will be sent a written statement of the Board's ruling.

<u>If your case is not heard by a referee or panel</u>, after both sides have fully presented their positions within the established time limit, a member of the Board will make a motion and the Chairperson will then take a roll call vote on the motion. The Chairperson will announce the Board's decision to you. Following the hearing, you will be sent a written statement of the Board's ruling.

The Board's decision may be appealed to the Superior Court within thirty (30) days of the postmark date of mailing the written notice of the decision. Superior Court appeals are based on the record presented before the Board. Ordinarily, no new evidence or testimony can be presented. The Board's decision will be upheld on appeal unless the Court is convinced that the Board acted "contrary to law, fraudulently, arbitrarily or capriciously."

The same procedures apply in a quarterly supplemental appeals. The only difference between an annual appeal and a supplemental appeal is the scope of the Board's review. In an annual appeal, you may challenge your entire assessment. In a supplemental appeal, you may challenge only the amount by which your assessment was increased during that quarter.

These procedures have been adopted to ensure the fairness of the appeal process. These instructions are merely a summary of State law applicable to assessment appeals and of the Rules of Procedure of the Board of Assessment Review of New Castle County. The Board's complete Rules are available for further review in the Assessment office and on the Board's website: https://www.newcastlede.gov/390/Board-of-Assessment-Review.

If you have any questions about your appeal, please contact Assessment by telephone at 302-395-5520, or by email at BOARAppeals@newcastlede.gov. Assessment is located at the New Castle County Government Center, 87 Reads Way, New Castle, DE 19720.

Appendix II

NEW CASTLE COUNTY
BOARD OF ASSESSMENT REVIEW
Summary of Appeal Hearing Record

Appeal/Docket Number ____________________ Parcel Number ______________________________

Appellant(s) ____

Property Address ____

	Land	**Building**	**Total**
Assessed Value	______________	______________	______________
Appellant Request	______________	______________	______________
Revised Assessor Recommendation (if any)	______________	______________	______________

Summary of Panel or Referee Recommendation

☐ Appeal Denied
☐ Modification of Assessed Value to:

______________ ______________ ______________
Land **Building** **Total**

Signature: ___________________________________

This Panel or Referee submits to the Board of Assessment Review the recommendation set forth above, based on the attached findings and reasons as well as on the attached Appeal Form and any applicable exhibits.

Name(s) of Panel Members or Referee: _________________________ _________________________

_________________________ _________________________

Date of Panel or Referee Hearing: _________________________

Board Action

☐ Adopted for the reasons set forth in the Panel's or Referee's recommendation
☐ Adopted for the reasons set forth in a forthcoming decision
☐ Not adopted; for reasons set forth in forthcoming decision, the Assessed Value shall be:

______________ ______________ ______________
Land **Building** **Total**

Date: ____________________ Signature: ___________________________________
Chairperson, Board of Assessment Review

RESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF NEW CASTLE COUNTY

ADMINISTRATIVE USE ONLY

Docket Number:________________

Received:________________

ANNUAL – JAN – APR – JUL – OCT – FARM – GEN EX
☐ ☐ ☐ ☐ ☐ ☐ ☐

Submit one original of this form and all supplemental material to **New Castle County Assessment, 87 Reads Way, New Castle, DE 19720** and provide additional copies upon request by the Board. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. **Submit a separate appeal form for every tax parcel.**

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2024.
3. You must read the Board's Rules of Procedure at https://www.newcastlede.gov/DocumentCenter/View/1063
4. The Owner must complete and sign the Owner Certification on Page 4.

PROPERTY IDENTIFICATION

Q1. OWNER:________________ Q2. PARCEL NUMBER:________________

Q3. STREET ADDRESS OF PARCEL:________________

Q4. CURRENT ASSESSMENT: LAND $________ BUILDING $________ TOTAL $________

Q5. PURCHASE PRICE (TOTAL OF LAND AND BUILDING) $________________

Q6. DATE OF PURCHASE________________

Q7. SPECIAL CONDITIONS OF SALE________________

Q8. HOW WAS PROPERTY ACQUIRED: ☐ PRIVATE SALE ☐ AUCTION ☐ OPEN MARKET ☐ FAMILY ☐ INHERITED ☐ OTHER (explain)________________

Q9. MAJOR RENOVATIONS OR STRUCTURAL CHANGES TO PROPERTY SINCE PURCHASE (e.g., Demolition, Construction, Additions, Major Repairs, etc. Please attach additional changes to this form):

1) Year__________ Cost__________ Change________________

2) Year__________ Cost__________ Change________________

3) Year__________ Cost__________ Change________________

Q10. DESCRIPTION OF PROPERTY:

Year Built: ________________ Style of House: ________________

Lot Size/Land Area: ________________ Total Building Sq. Footage: ________________

Number of: Bathrooms: __________ Bedrooms: __________ Fireplaces:__________

Finished Basement: ________________ Finished Attic: __________ Central Air:__________

Porches and Additions: ________________

Describe Garage or Other Buildings/Structures: ________________

Q11. THE COUNTY'S ASSESSMENT IS BASED ON 100% OF THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 2024. WHAT DO YOU CONSIDER TO BE THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 2024? (MARK "TBD" BELOW IF YOU INTEND TO RELY ON AN APPRAISAL PERFORMED BY A DELAWARE LICENSED APPRAISER AND THAT APPRAISAL WILL NOT BE COMPLETED BY THIS FORM'S MARCH 14, 2025 DUE DATE. YOUR APPRAISAL MUST BE SUBMITTED NO LATER THAN JUNE 16, 2025.)

____

Q12. ON WHAT BASIS DO YOU REACH THAT OPINION? Please select all that apply.

- ☐ Appraisal (person who did the appraisal must appear at the hearing and copies of the appraisal must be submitted prior to the hearing as provided in the Board's Rules).
- ☐ Comparable Sales or Market Approach (identify on comparable sales worksheet).
- ☐ Other (discuss in detail in Q13 below, or in an attachment).

For types of inadmissible and admissible evidence, please see the FAQ document:
https://www.newcastlede.gov/DocumentCenter/View/58020/Formal-Appeals---Frequent-Questions

Q13. EXPLAIN THE REASON FOR YOUR APPEAL AND YOUR CONCLUSION OF VALUE. ADDITIONALLY, PLEASE IDENTIFY ANY RELEVANT FACTORS AFFECTING THE VALUE OF YOUR PROPERTY THAT YOU BELIEVE MUST BE CONSIDERED. FACTORS NOT IDENTIFIED WILL BE DEEMED WAIVED BY YOU AND WILL NOT BE CONSIDERED BY THE BOARD:

____

____

Q14. HAS YOUR PROPERTY'S ASSESSED VALUE BEEN ADJUSTED AS A RESULT OF AN APPEAL DECISION BY THE NEW CASTLE COUNTY BOARD OF ASSESSMENT REVIEW OR A STIPULATION WITH THE NEW CASTLE COUNTY ASSESSMENT DIVISION IN THE LAST 3 YEARS? ☐ Yes ☐ No

- If yes, please include a copy of that decision or stipulation and identify any material changes to the property since that decision or stipulation. Material changes include major renovation or structural changes like the examples given in Question 9.

____

____

COMPARABLE SALES

Comparable sales must reasonably relate to value as of July 1, 2024. Unless included as part of an appraisal, any comparable sales you intend to discuss at the hearing (up to a maximum of six) must be listed in or attached to this form, or the Board will not consider them. You will **not** be permitted to testify or introduce evidence concerning comparable sales not set forth in this form. **The assessed value of other properties, or the taxes paid by other homeowners, is not acceptable as evidence of overvaluation. <u>Do not cite the assessed values of other properties in your appeal</u>**.

C1. Parcel Number______________________ Owner______________________

Address ______________________

Sales Price $ ______________________ Date ______________

Year Built ______________________ Style of House ______________

Lot Size/Land Area ______________________ Total Building Sq. Footage ______________

Number of: Bathrooms: ________ Bedrooms: ________ Fireplaces: ________

Finished Basement: ________ Finished Attic: ________ Central Air: ________

Porches and Additions ______________________

Describe Garage or Other Buildings ______________________

____

Additional Comments ______________________

C2. Parcel Number________________________ Owner______________________________

Address____

Sales Price $______________________________________ Date ____________________

Year Built _________________________ Style of House ___________________________

Lot Size/Land Area____________________ Total Building Sq. Footage ___________________

Number of: Bathrooms: _________ Bedrooms:_________ Fireplaces:_________

Finished Basement:_______________ Finished Attic:_______ Central Air:_________

Porches and Additions____

Describe Garage or Other Buildings ____

____

Additional Comments ____

____

____

C3. Parcel Number________________________ Owner______________________________

Address____

Sales Price $______________________________________ Date ____________________

Year Built _________________________ Style of House ___________________________

Lot Size/Land Area____________________ Total Building Sq. Footage ___________________

Number of: Bathrooms: _________ Bedrooms:_________ Fireplaces:_________

Finished Basement:_______________ Finished Attic:_______ Central Air:_________

Porches and Additions____

Describe Garage or Other Buildings ____

____

Additional Comments ____

____

____

Note: up to three additional comparable sales may be submitted as an attachment to your appeal form.

WITNESSES OR ATTORNEY

Identify any witness or attorney who will appear on your behalf at the hearing. If necessary, attach a list of additional witnesses.

Name ______________________	Firm or Company ______________________
Address ______________________	Telephone number ______________________

☐ If this appeal will be supported by an appraisal, that appraisal has been prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* §§ 4001 *et seq.*

☐ I request that Assessment provide all exhibits and identify all witnesses it intends to present at any hearing on my appeal. I acknowledge that Assessment may charge me a reasonable fee for the cost of providing such documents.

OWNER CERTIFICATION

The undersigned represents and affirms that:

(1) They have read the Board's Rules of Procedure available at https://www.newcastlede.gov/DocumentCenter/View/1063;

(2) They are the owner or an attorney authorized to represent the owner of the subject parcel; and

(3) All statements herein are true to the best of their knowledge and belief, and they ask the Board of Assessment Review to reduce the assessed value of the subject parcel to ______________

Signature of owner or agent[1] ______________________________

Print name and title ______________________________

Mailing address ______________________________

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Telephone Number Home______________________ Mobile______________________

E-mail Address ______________________________

Date ______________________________

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1 If this form is signed by someone other than the owner, a statement from the owner authorizing the representative to present this appeal and represent the interests of the owner must be attached to this form. Individuals may be represented by a Delaware attorney or attorney admitted pro hac vice to represent them, but not by a non-attorney third party. Entities may be represented by a Delaware attorney or attorney admitted pro hac vice or by an employee, but not by a non-attorney non-employee third party.

NONRESIDENTIAL ASSESSMENT APPEAL FORM
BOARD OF ASSESSMENT REVIEW OF NEW CASTLE COUNTY

ADMINISTRATIVE USE ONLY

Docket Number:________________

Received:______________________

ANNUAL – JAN – APR – JUL – OCT – FARM – GEN EX
☐ ☐ ☐ ☐ ☐ ☐ ☐

Submit one original of this form and all supplemental material to **New Castle County Assessment, 87 Reads Way, New Castle, DE 19720** and provide additional copies upon request by the Board. If every question is not clearly and completely answered, the Board may deny your appeal without further hearing. **Submit a separate appeal form for every tax parcel.**

REMEMBER:

1. Hearsay rules apply: expert testimony must be presented by the expert, and copies of contracts, appraisals, etc., must be presented by the author.
2. Assessment is based on 100% of the fair market value of your property as of July 1, 2024.
3. You must read the Board's Rules of Procedure at https://www.nccde.org/DocumentCenter/View/1063
4. The Owner must complete and sign the Certification of Owner at Part IV.

I. PROPERTY IDENTIFICATION

Q1. OWNER:______________________________ Q2. PARCEL NUMBER:______________________

Q3. STREET ADDRESS OF PARCEL:____

Q4. CURRENT ASSESSMENT: LAND $____________ BUILDING $____________ TOTAL $____________

Q5. THE COUNTY'S ASSESSMENT IS BASED ON 100% OF THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 2024. WHAT DO YOU CONSIDER TO BE THE FAIR MARKET VALUE OF THE PROPERTY AS OF JULY 1, 2024? (MARK "TBD" BELOW IF YOU INTEND TO RELY ON AN APPRAISAL PERFORMED BY A DELAWARE LICENSED APPRAISER AND THAT APPRAISAL WILL NOT BE COMPLETED BY THIS FORM'S MARCH 14, 2025 DUE DATE. YOUR APPRAISAL MUST BE SUBMITTED NO LATER THAN JUNE 16, 2025.)

____

ONLY APPRAISALS RELATING TO FAIR MARKET VALUE AS OF JULY 1, 2024 WILL BE CONSIDERED.

NOTICE: All material substantiating your reasoning must accompany this form (e.g., construction costs, photographs, deeds, sales history, analysis of comparable properties, appraisal reports, income and expense data, etc.). All supporting evidence must be appended to this form to be considered by the Board. In addition, if you intend to rely at the hearing on any appraisal or other document to support your claim of value, the person who prepared the document must appear at the hearing.

Q6. DATE OF PURCHASE: ________________ Q7. TOTAL PURCHASE PRICE $________________

Q8. IS THE TOTAL PURCHASE PRICE A FAIR REFLECTION OF THE MARKET VALUE FOR THE REAL ESTATE ON THE ABOVE MENTIONED DATE OF PURCHASE? ☐ YES ☐ NO

If no, please explain ____

____

____

____

(If property was acquired in more than one transaction, list each purchase on a separate attachment).

Q9. HOW WAS PROPERTY ACQUIRED: ☐ PRIVATE SALE ☐ AUCTION ☐ OPEN MARKET ☐ FAMILY ☐ INHERITED ☐ OTHER(explain)________________________

II. SUPPORTING EVIDENCE

In an attachment to this form, you must provide competent evidence supporting your opinion of the fair market value of your property as of July 1, 2024. To be considered competent, evidence of value must be founded on an approach to valuation generally accepted in the financial community. The three traditional approaches to valuation are described below. You must identify in an attachment any relevant factors affecting the value of your property that you believe must be considered. Factors not identified will be deemed waived by you and will not be considered by the Board. It is generally advisable to hire a professional appraiser to perform a retrospective appraisal utilizing one or more of these approaches. Some components of the approaches require technical knowledge and are subject to particular scrutiny. Any appraisal must be prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 Del. C. §§ 4001 *et seq.* **A retrospective appraisal shall utilize July 1, 2024 as the effective date of appraisal. The assessed values of other properties, or the taxes paid by other property owners, are <u>not</u> acceptable as competent evidence of overvaluation. Do <u>not</u> cite the assessed values of other properties in your appeal.**

A. Comparable Sales or Market Approach

In the Comparable Sales or Market Approach, sales of similar properties are examined and compared to the subject property. Market oriented adjustments are made for any differences between the comparable sales and the subject. **NOTE: your comparable sales approach <u>must</u> address the fair market value of your property as of July 1, 2024, or the Board will not consider it.** Please mark this box if you rely on the market approach or comparable sales approach to valuation, and attach your evidence to this form: ☐

B. Income Approach

The Income Approach is a method of arriving at the estimated value of the property by analyzing the potential income and expenses from income-producing real estate. The net income is then capitalized to indicate the value of the property as an investment. It assumes a return based on that which competitive properties are receiving. **NOTE: your Income Approach must address the fair market value of your property as of July 1, 2024, or the Board will not consider it. Also note that the Delaware Supreme Court has determined that the Income Approach cannot stand alone, and must be combined with another generally accepted approach to valuation to be considered competent evidence.** Please mark this box if you rely on the income approach to valuation, and attach your evidence to this form: ☐

C. Cost Approach

In the Cost Approach, the site and improvements are treated separately for analytical purposes. By means of a market analysis, the site is valued independently as if vacant and ready to be put to its highest and best use. Next, the reproduction/replacement cost new of the improvements is estimated. This represents the most probable cost of building a replica structure. From this estimate is deducted all depreciation or utility loss accruing to the building. The depreciated cost new is then added to the total of site improvements and land value to arrive at the indicated value from this analysis. **NOTE: your Cost Approach must address the fair market value of your property as of July 1, 2024, or the Board will not consider it.** Please mark this box if you rely on the cost approach to valuation, and attach your evidence to this form: ☐

HAS YOUR PROPERTY'S ASSESSED VALUE BEEN ADJUSTED AS A RESULT OF AN APPEAL DECISION BY THE NEW CASTLE COUNTY BOARD OF ASSESSMENT REVIEW OR A STIPULATION WITH THE NEW CASTLE COUNTY ASSESSMENT DIVISION IN THE LAST 3 YEARS? ☐ Yes ☐ No

- If yes, please include a copy of that decision or stipulation and identify any material changes to the property since that decision or stipulation.

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III. IDENTIFICATION OF ATTORNEY AND WITNESSES

A. Attorney or Employee Representative of Owner

Please identify any attorney who will represent you at the hearing on this assessment appeal. Any attorney must be admitted in Delaware or be admitted pro hac vice. Entities may be represented by an attorney or employee, but not by a non-attorney non-employee third party.

Name	Firm or Company
Address	Telephone number

B. Potential Witnesses

Please identify all persons whom you expect to call as witnesses in your appeal hearing (additional witnesses may be identified in an attachment to this form).

Name	Firm or Company
Address	Telephone number

Name	Firm or Company
Address	Telephone number

☐ If this appeal will be supported by an appraisal, that appraisal has been prepared by an appraiser licensed or permitted to practice in the State of Delaware by the State Council on Real Estate Appraisers pursuant to 24 *Del. C.* §§ 4001 *et seq.*

☐ I request that Assessment provide all exhibits and identify all witnesses it intends to present at any hearing on my appeal. I acknowledge that Assessment may charge me a reasonable fee for the cost of providing such documents.

IV. CERTIFICATION OF OWNER

The undersigned represents and affirms that:

(1) They have read the Board's Rules of Procedure available at https://www.nccde.org/DocumentCenter/View/1063;

(2) They are the owner or authorized agent of the owner of the subject parcel; and

(3) All statements herein are true to the best of their knowledge and belief, and they ask the Board of Assessment Review to reduce the assessed value of the subject parcel to ____________________

Signature of owner or agent[1] ____

Print name and title ____

Mailing address ____

____

____

Telephone Number Office______________________ Mobile____________________

E-mail Address ____

Date ____

1 If this form is signed by someone other than the owner, a statement from the owner authorizing the representative to present this appeal and represent the interests of the owner must be attached to this form. Individuals may be represented by a Delaware attorney or attorney admitted pro hac vice to represent them, but not by a non-attorney third party. Entities may be represented by a Delaware attorney or attorney admitted pro hac vice or by an employee, but not by a non-attorney non-employee third party.