



NEW CASTLE COUNTY COUNCIL ADMINISTRATIVE-FINANCE COMMITTEE MEETING

**Co-Chair George Smiley, Seventh District
Co-Chair John Cartier, Eighth District**

**November 25, 2025
5:00 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 - 11-18-2025**
- C. Review/Discussion of Resolution(s)**
 - R25-202: APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER 09-018.000-30
 - Prime Sponsor(s): Mr. Smiley, Mr. Cartier
- D. Review/Discussion of Ordinance(s)**
- E. New Castle County Grant Requests/Community Events**
 - 11/25/25 Finance Committee Meeting
- F. Expense and Revenue Round Table**
- G. Other**
 - Legal advice regarding legal issues
- H. Public Comment**
- I. Adjournment**

AGENDA POSTED: Tuesday, November 25, 2025 (by 11:00am)
AGENDA POSTED: Tuesday, November 18, 2025

*The revised agenda was posted less than (7) days in advance of the meeting due to the addition of a time-sensitive legal issue under other. The agenda is posted (7) seven days in advance of the scheduled meeting in compliance with 29 *Del. C.* Section 10004(e)(2). The meeting may go into Executive Session to address issues that arise at the time of the meeting.

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

telephone and video conference, utilizing  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.

RESOLUTION NO. 25-202

**APPROVING THE REFUND OF A DUPLICATE TAX PAYMENT ON TAX PARCEL NUMBER
09-018.000-30**

1 **WHEREAS**, Delaware SPCA Holding, LLC Tax Parcel Number 09-018.000-30 located in
2 Council District 1 has submitted to County Council, through the Chief Financial Officer, an
3 affidavit requesting a refund of taxes which they believe were paid in duplicate and which total
4 more than \$20,000.00; and
5

6 **WHEREAS**, the Chief Financial Officer has approved the payment of said refund in the
7 amount of \$27,047.19 on the grounds that duplicate tax payments of \$27,047.19 each were
8 made in September 2025 by Delaware SPCA Holding, LLC and by the tenant Two Farms Inc.
9 Royal Farms; and
10

11 **WHEREAS**, the Chief Financial Officer shall not, without the express approval of County
12 Council by Resolution, refund any payment as permitted in §14.03.001, received more than five
13 (5) years prior to the date of receipt by the Office of Finance of the refund application, unless the
14 amount of the refund is not more than twenty thousand dollars (\$20,000.00), in which case the
15 Chief Financial Officer may process it in accordance with the procedures set forth in §14.03.001;
16 and
17

18 **NOW, THEREFORE, BE IT RESOLVED** by and for the County Council of New Castle
19 County, that New Castle County Council hereby authorizes the Chief Financial Officer to refund
20 taxes paid in duplicate in the amount of \$27,047.19 to Two Farms Inc. Royal Farms.

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 09-018.000-30 totaling \$27,047.19. 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 \$27,047.19 paid in duplicate comprised of taxes.

Acknowledged by the Chief Financial Officer November 13, 2025.

Grant Matrix

11/25/25

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
M.O.T Senior Center	\$2500/\$2500	Funds will be used as a sponsorship to their annual quarter auction.	Yes/Yes	No	Carter
Humbly Assisting Humanity	\$2500/\$200	Funds will be used for their Pancakes & PJs Winter Celebration	Yes/No	No	Williams-Johns