NEW CASTLE COUNTY COUNCIL
ADMINISTRATIVE-FINANCE COMMITTEE MEETING

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

March 10, 2026
5:00 PM

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

AGENDA

A. Call To Order/Roll Call

B. Approval of Minutes - February 24, 2026

C. Review/Discussion of Resolution(s)

D. Review/Discussion of Ordinance(s)

°26-020: TO REVISE NEW CASTLE COUNTY CODE CHAPTER 6 ("BUILDING CODE") REGARDING ARTICLE 3 (“ADMINISTRATION”) AND SCHEDULE OF PERMIT AND REVIEW FEES, AND NEW CASTLE COUNTY CODE CHAPTER 16 ("FIRE PREVENTION, PROTECTION AND ADMINISTRATION OF THE VOLUNTEER FIRE SERVICE ASSISTANCE FUND") ARTICLE 4 (“VOLUNTEER FIRE SERVICE ASSISTANCE FUND”)
Prime Sponsor(s): Mr. Tackett, Ms. Kilpatrick
Co-sponsor(s): Mr. Toole

°26-021: AMENDING THE NEW CASTLE COUNTY CODE CHAPTER 14 ("FINANCE AND TAXATION"), ARTICLE 6 ("EXEMPTION FROM REAL PROPERTY TAXATION") TO EXTEND REAL PROPERTY TAX EXEMPTIONS FOR SURVIVING SPOUSES ELIGIBLE FOR LINE OF DUTY DEATH BENEFITS OR DEATH GRATUITY BENEFITS
Prime Sponsor(s): Mr. Smiley, Mr. Cartier

E. New Castle County Grant Requests/Community Events

- 3/10/26 Grant Matrix

F. Expense and Revenue Round Table

G. Other

H. Public Comment

I. Council Member Comment

J. Adjournment

AGENDA POSTED: Tuesday, March 3, 2026

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

**Under Title 29, Section 10006A of *Delaware Code*, New Castle County Council is holding this meeting as a telephone and video conference, utilizing zoom Webinar. In addition, this meeting is open to the public in Council Chambers (800 N. French Street, Wilmington, DE 19801). The link to join the meeting via computer, smart device, or smart phone is : https://zoom.us/j/377322142 You may also call into the meeting (audio) using the following call in numbers: 1-312-626-6799 or +1-646-558-8656 or +1-346-248-7799 or +1-669-900-9128 or +1-253-215-8782 or +1-301-715-8592. Then enter the Webinar ID: 377 322 142. If you do not have a good connection with one, please try the others. Additional information regarding phone functionality during the meeting is available at: https://support.zoom.us/hc/en-us/articles/360029527911-Live-Training-Webinars

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

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

Prime Sponsor(s): Mr. Tackett, Ms. Kilpatrick
Co-sponsor(s): Mr. Toole
Requested By: Land Use
Date of introduction: February 24, 2026

ORDINANCE NO. 26-020

TO REVISE NEW CASTLE COUNTY CODE CHAPTER 6 ("BUILDING CODE") REGARDING ARTICLE 3 ("ADMINISTRATION") AND SCHEDULE OF PERMIT AND REVIEW FEES, AND NEW CASTLE COUNTY CODE CHAPTER 16 ("FIRE PREVENTION, PROTECTION AND ADMINISTRATION OF THE VOLUNTEER FIRE SERVICE ASSISTANCE FUND") ARTICLE 4 ("VOLUNTEER FIRE SERVICE ASSISTANCE FUND")

WHEREAS, New Castle County is charged with the responsibility of ensuring the health, safety, and welfare of the citizens of New Castle County; and

WHEREAS, New Castle County acknowledges and recognizes that it could not do so without the contribution of time, effort and equipment of the twenty-one (21) organized fire companies of New Castle County and their members; and

WHEREAS, the citizens of New Castle County are more secure in their person and their property as a result of the efforts of the fire companies and their members; and

WHEREAS, the expense of providing for the fire service of New Castle County continues to increase as the population, the number of visitors to the County's attractions and the value of property in the County grows; and

WHEREAS, the General Assembly of the State of Delaware has authorized New Castle County to impose a surcharge on building permits to be collected on behalf of and paid to the twenty-one (21) organized fire companies in New Castle County; and

WHEREAS, the *New Castle County Code* provides for the administration and enforcement of the regulations governing the building industry; and

WHEREAS, by the adoption of this ordinance the New Castle County Executive and County Council intend to update the schedule of permit fee and distribution/disbursement provisions contained in Chapter 6 and 16 of the *New Castle County Code* to increase the aforementioned surcharge; and

WHEREAS, New Castle County Council finds that the provisions of this ordinance are rationally and reasonably related to, substantially advance, and are narrowly tailored to achieve its goal of protecting and preserving legitimate government interests, including, but not limited to, the protection and preservation of the public health, safety, prosperity, general welfare, and quality of life.

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

Section 1. *New Castle County Code,* Chapter 6 ("Buildings Code"), Schedule of Permit and Review Fees, is hereby amended by adding the material that is underscored and deleting the material that is stricken, as set forth below:

SCHEDULE OF PERMIT AND REVIEW FEES

Building Permit

Valuation fee:

For the first $1,000 valuation or any part thereof up to $1,000,000 …..$12.00

For each additional $1,000 valuation in excess of $1,000,000 …..$5.25

Minimum fee …..$60.00

Zoning review fee: I0% of permit valuation fee

Minimum fee …..$21.00

Maximum fee …..$145.00

Certificate of Occupancy fee …..$60.00

NCC ~~Volunteer~~ Fire ~~Assistance~~ Service Fund fee: 0.50% of permit valuation fee

Demolition Permit

Per structure fee:

Residential structure, other than single family dwelling …..$80.00

Single family dwelling and non-residential structures …..$130.00

Historic review fee: 10% of permit valuation fee

Residential structure, other than single family dwelling …..$8.00

Single family dwelling and non-residential structures …..$13.00

Mechanical or Plumbing Permit

For the first $1,000 valuation or any part thereof …..$5.25

For each additional $1,000 valuation or any part thereof …..$5.25

Minimum fee …..$65.00

Sign Permit

Valuation fee:

Per square foot of sign area …..$1.00

Minimum fee …..$90.00

Zoning review fee: 10% of permit valuation fee

Minimum fee ….$21.00

Maximum fee….$145.00

Additional plan review (Revision to Permit)

For each additional $1,000 valuation in excess of original valuation …..$3.00

Minimum fee …..$75.00

Change of permit record ….$55.00

For each additional $1,000 valuation or any part thereof …..$10.00

Permit extension

Application fee …..$80.00

Expired permit fine

Per offense …..$100.00

Working without a permit

For residential work, except demolition permit work, performed by exempt owner defined in Sec. 06.03.012(A):

Permit fee plus additional fee equal to the valuation fee or, permit fee if valuation is inapplicable.

For work, except demolition permit work, performed by all others:

Permit fee plus additional fee equal to the valuation fee or, permit fee if valuation is inapplicable.

Minimum fee …..$300.00

For all demolition permit work performed:

Permit fee plus additional per structure fee …..$300.00

A person found in violation of demolition permit work performed on a historic contributing resource is subject to administrative penalties pursuant to Sec. 06.12.002(C)(9).

Section 2. *New Castle County Code* Chapter 16 ("Fire Prevention, Protection and Administration of the Volunteer Fire Service Assistance Fund"), Article 4 ("Volunteer Fire Service Assistance Fund"), is hereby amended by adding the material that is underscored and deleting the material that is stricken, as set forth below~~.~~:

ARTICLE 4. ~~VOLUNTEER~~ FIRE SERVICE ~~ASSISTANCE~~ FUND

Sec. 16.04.001. - Service charge.

Applications for building permits issued by New Castle County shall be subject to a surcharge of one half of one percent (.50%) of the residential ~~construction value~~ permit valuation, and of the first ten (10) million dollars ($10,000,000.00) of the commercial permit ~~construction value~~ valuation as determined by the Department of Land Use~~ of New Castle County~~ and Section 6.03.016 of the New Castle County Code, except that this surcharge shall not be added to building permits applied for by an organization exempt from tax under §_501(c)(3) of the Federal Internal Revenue Code which provides owner-occupied housing to low and moderate income households by rehabilitating residential properties and reselling said properties without profit, nor to the Delaware State Housing Authority nor to any applicant funded by the Delaware State Housing Authority. This surcharge is intended to establish a fund to provide financial assistance to the organized fire companies that are members of the New Castle County ~~Volunteer~~ Firefighters Association ("NCC~~V~~FA") and have a contract with the County. This fund shall be known as the New Castle County ~~Volunteer~~ Fire Service ~~Assistance~~ Fund.

Sec.16.04.002. - Distribution of proceeds.

Proceeds of the New Castle County ~~Volunteer~~ Fire Service ~~Assistance~~ Fund shall be collected on a continuous basis by New Castle County and shall be disbursed twice annually on or before October 31st and April 30th of each year in equal shares to each of the twenty-one (21) fire companies that are members of the New Castle County ~~Volunteer~~ Firefighters Association and have a contract with the County.

Section 3. **Inconsistent ordinances and resolutions repealed.** All ordinances or parts of ordinances and all resolutions or parts of resolutions in conflict herewith are hereby repealed upon the effective date of this ordinance.

Section 4. **Effective date.** This Ordinance shall become effective immediately upon passage by New Castle County Council and signature of the County Executive or as otherwise provided in 9 *Del. C* § 1156 and shall only apply to building permits the Department of Land Use issues on or after July 1, 2026.

Section 6. **Severability.** It is hereby declared to be the intention of the County Council that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance. If any provision of this ordinance is found to be unconstitutional or void, the applicable former ordinances provision shall become effective and shall be considered as continuations thereof, and not as new enactments regardless of if severability is possible.

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
New Castle County

SYNOPSIS: This ordinance updates the title of Chapter 16, Article 4 to the Fire Service Fund and updates the Schedule of Permit and Review Fees of the New Castle County building code to include an increase in the surcharge amount on commercial building valuation for the New Castle County Fire Service Fund. The surcharge (on commercial building valuation) shall be increased from one half of one percent (.50%) of the first million dollars of the value the Department used to calculate the commercial permit valuation to one half of one percent (.50%) of the first ten (10) million dollars of value the Department used to calculate the commercial permit valuation. The surcharge shall not be added to building permits applied for by an organization exempt from tax under § 501(c)(3) of the Federal Internal Revenue Code which provides owner-occupied housing to low and moderate income households by rehabilitating residential properties and reselling said properties without profit, nor to the Delaware State Housing Authority nor to any applicant funded by the Delaware State Housing Authority. The ordinance revises section 16.04.001 to detail the calculation of the Fire Service Fund fees that are contained in the Schedule of Permit and Review Fees. The Fund will be distributed in equal shares to each of the twenty-one (21) fire companies that are members of the New Castle County Firefighters Association. The ordinance clarifies that a fire company must have a contract with the County to participate in distribution of the proceeds.

FISCAL NOTE: It is estimated that the surcharge provided for in this ordinance will generate an estimated additional $1,040,000 annually based on the historical permit activity.

Acknowledged by the Chief Financial Officer February 13, 2026.

Prime Sponsor(s): Mr. Smiley, Mr. Cartier
Requested by: Executive Office
Date of introduction: February 24, 2026

ORDINANCE NO. 26-021

AMENDING THE NEW CASTLE COUNTY CODE CHAPTER 14 ("FINANCE AND TAXATION"), ARTICLE 6 ("EXEMPTION FROM REAL PROPERTY TAXATION") TO EXTEND REAL PROPERTY TAX EXEMPTIONS FOR SURVIVING SPOUSES ELIGIBLE FOR LINE OF DUTY DEATH BENEFITS OR DEATH GRATUITY BENEFITS

WHEREAS, County Council recognizes that surviving spouses of individuals who suffer a death in the line of duty face many hardships, including financial distress; and

WHEREAS, both the State of Delaware and the Federal government provide some form of financial benefits upon certification of a line of duty death; and

WHEREAS, financial relief from real property taxation should be extended to qualifying surviving spouses; and

WHEREAS, County Council finds that the provisions of this Ordinance are rationally and reasonably related to its goal of protecting and preserving legitimate government interests, including, but not limited to, the protection and preservation of the public health, safety, prosperity, general welfare, and quality of life.

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

Section 1. *New Castle County Code* Chapter 14 ("Finance and Taxation"), Article 6 ("Exemption from Real Property Taxation"), Division 14.06.300 ("Property of the elderly and disabled"), is hereby amended by deleting the material stricken and adding the material underscored as set forth below.

Division 14.06.300. - Property of the elderly, ~~and~~ disabled~~.~~, and spousal line of duty death or death gratuity beneficiaries.

Section 2. *New Castle County Code* Chapter 14 ("Finance and Taxation"), Article 6 ("Exemption from Real Property Taxation"), Division 14.06.300 ("Property of the elderly and disabled"), Section 14.06.301 ("Definitions") is hereby amended by adding the material underscored as set forth below.

Sec. 14.06.301. - Definitions.

The following words, terms, and phrases, when used in this Division, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

Blindness means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye that is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty (20) degrees shall be considered for purposes of this definition as having a central visual acuity of 20/200 or less.

Death gratuity beneficiary means a surviving spouse of an armed service member as defined by 10 U.S.C. § 1475(a) or 10 U.S.C. § 1476 (a) who has received a death gratuity under 10 U.S.C. §§ 1478-1480.

Disabled means a person who is unable to engage in any substantial gainful activity by reason of blindness or any other medically determinable physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than twelve (12) months.

Income means adjusted gross income, as defined under the Internal Revenue Code of 1986 or any successor thereto, as amended from time to time, but excluding social security and tier 1 railroad retirement benefits, plus the amount of capital gains excluded from such adjusted gross income. For any fiscal year for which an exemption is claimed, income shall be the income received during the calendar year immediately preceding the fiscal year for which exemption is sought.

Line of duty death beneficiary means a surviving spouse of a covered person as defined by 18 *Del. C.* § 6601(2) whose claim has been certified under 18 *Del. C.* § 6602.

Resident means one legally domiciled within the State as of July 1st of the fiscal year for which exemption is sought. Mere seasonal or temporary residence within the State, of whatever duration, shall not constitute domicile within the State. Absence from this State for a period of twelve (12) months shall be prima facie evidence of abandonment of domicile in this State. The burden of establishing domicile shall be upon the claimant.

Spouse includes a party to a civil union as codified under 13 *Del. C.* § 214.

Section 3. *New Castle County Code* Chapter 14 ("Finance and Taxation"), Article 6 ("Exemption from Real Property Taxation"), Division 14.06.300 ("Property of the elderly and disabled"), Section 14.06.305 ("Full taxation of property after termination of exemption") is hereby amended by adding the material underscored as set forth below.

Sec. 14.06.305. - Full taxation of property after termination of exemption.

A. When, because of the change in health or death of the eligible resident, transfer of ownership, a change in marital status if the exemption was granted pursuant to Section 14.06.307, or any other change in status, a property no longer qualifies for an exemption granted under this Division, the exemption shall terminate at the end of the current tax quarter. The tax on the property shall be deemed to be levied upon the commencement of the next tax quarter and, if not paid, shall be subject to penalties as prescribed by State law. The tax shall be prorated in accordance with 9 *Del. C.* § 8340 (Levy of tax and creation of a lien based on the supplemental assessment roll).

Section 4. *New Castle County Code* Chapter 14 ("Finance and Taxation"), Article 6 ("Exemption from Real Property Taxation"), Division 14.06.300 ("Property of the elderly and disabled") is hereby amended by adding the material underscored as set forth below.

Sec. 14.06.307. – Line of duty death exemptions.

A. A person who is a line of duty death beneficiary as a surviving spouse under 18 *Del. C.* §§ 6601-6602 is entitled to full exemption from county real property taxation, proportionate to the percentage of the person's ownership interest in the property, exclusive of any local light and ditch taxes or any stormwater maintenance fee imposed under Section 13.01.005, if:

1. The person filed a line of duty death benefits claim with the Insurance Commissioner, and the claim was certified by the Insurance Commissioner, and

2. The person meets all of the following:

a. On or before June 1 of the year for which exemption is sought, the person submits to the Assessment Division an application on the prescribed form which shall include the certification of the line of duty death benefits claim.

b. The certification of line of duty death benefits claim was issued on or after January 1, 2011.

c. The house on the real property is the principal residence of the person seeking the exemption and the residence was solely owned by the decedent and upon the death of the decedent the person becomes the record title owner or held jointly by the decedent and the surviving spouse, and the person continues to maintain the property as the person's principal residence.

d. The person either does not owe any taxes or sewer service charges collectible by New Castle County or is enrolled in an approved payment plan and has timely paid all payments and continues to do so until the payment plan is complete.

B. A person who is death gratuity beneficiary as a surviving spouse under 10 U.S.C. §§ 1475-80 is entitled to full exemption from county real property taxation, proportionate to the percentage of the person's ownership interest in the property, exclusive of any local light and ditch taxes or any stormwater maintenance fee imposed under Section 13.01.005, if:

1. The person filed a Claim Certification and Voucher for Death Gratuity Payment with the Department of Defense, and the claim was approved by the Department of Defense, and

2. The person meets all of the following:

a. On or before June 1 of the year for which exemption is sought, the person submits to the Assessment Division an application on the prescribed form which shall include proof of the approval of the death gratuity payment.

b. The approval of the death gratuity payment was issued on or after January 1, 2011.

c. The house on the real property is the principal residence of the person seeking the exemption and the residence was solely owned by the decedent and upon the death of the decedent the person becomes the record title owner or held jointly by the decedent and the surviving spouse, and the person continues to maintain the property as the person's principal residence.

d. The person either does not owe any taxes or sewer service charges collectible by New Castle County or is enrolled in an approved payment plan and has timely paid all payments and continues to do so until the payment plan is complete.

C. The line of duty death tax exemption shall remain in effect for 10 (ten) years, so long as the person making the application maintains the real property for which the exemption was granted as their principal residence.

D. A surviving spouse is no longer eligible to maintain the credit if they do any of the following:

a. Remarry.

b. Stop being a titled owner of the qualified property.

c. No longer reside in the qualified property as their principal residence.

E. *Exemption may be forfeited.* For any exemption approved pursuant to Subsection A. or B., if the person making the application fails to remain current on payment of any taxes or sewer service charges in accordance with and for the duration of any agreement between New Castle County and the person, at the discretion of the Office of Finance the exemption shall be treated as having been forfeited by the person.

Section 5. 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
New Castle County

SYNOPSIS: This ordinance creates a full exemption from county real property taxation for spouses of individuals killed in the line of duty whose claim has been certified under 18 *Del. C.* ch. 66 or approved for a death gratuity payment under 10 U.S.C. §§ 1475-1480.

FISCAL NOTE: This exemption is estimated to have a potential impact to approximately ten taxpayers. Based on the assumptions of ten taxpayers with an average county tax bill of $654.44, the estimated fiscal impact for FY2026 is $6,544.40. FY2027 will be based on the recommended tax rate. All amounts are county taxes only and do not include school taxes due.

Acknowledged by the Chief Financial Officer on February 17, 2026.

Grant Matrix
3/10/26

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
Safe United Neighborhoods (S.U.N.)	$2000/$1000	Funds will be for weekly events for youth, including summer activities/programs.	Yes/Yes	No	Hollins
Robscott Manor Civic Association	$1025/$1025	Funds will be used to purchase a message center sign for their community	Yes/No	No	George
Ancient Order of Hibernians (AOH)	$2500/$2500	Funds will be used to support several local organization.	Yes/No	No	Caneco
atTAcK Addiction	$2639.82/ $2639.82	Funds will be used to purchase essentials for their Resource Center and to help extend the no cost supportive services that they provide.	Yes/Yes	No	Caneco
Corbit-Calloway Memorial Library*	$2500/$2500	Funds will be used to help with their annual fundraiser, MayFest.	Yes/Yes	No	Caneco
Warriors Helping Warriors	$2500/$2500 -Carter $1250 -Caneco $1250	Funds will help to provide much needed psychological services for veterans.	Yes/Yes	No	Caneco/ Carter
Lums Pond State Park	$2500/$2500	Funds will be used to help with their annual fundraiser, Pond Fest 2026	Yes/Yes	No	Carter
Girl Scouts of the Chesapeake Bay**	$7000/$1000	Funds will be used to help Troop 186 with the installation of a Gaga Ball Pit at Townsend Municipal Park in Townsend.	Yes/Yes	No	Carter

Bellevue Farms/ Bellevue Community Center	$2400	Amend Previously Approved Grant: Funds will be used for kitchen equipment, outdoor pantry, and workshop/event supplies			Cartier

**The grant application for Corbit Calloway Memorial Library is missing a copy of the organization's non-discrimination policy. The grant will not be processed by the Clerk of Council until it is received.*

***The grant application for the Girl Scouts of the Chesapeake Bay is missing the witness signature. The grant will not be processed until it is received.*