

Town of Milton  
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Milton, DE 19968



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**ORDINANCE NO. 2018-005**

**AN ORDINANCE TO AMEND CHAPTER 194 OF THE TOWN CODE, ENTITLED  
"TAXATION," RELATED TO SUPPLEMENTAL ASSESSMENTS.**

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**WHEREAS**, the Mayor and Town Council of the Town of Milton has the authority under Section 29(30) of the Charter to "determine from which authorized source and in what proportion taxes shall be levied and used each year to raise the revenue or funds required to meet the general expenses of the Town..."; and

**WHEREAS**, the Mayor and Town Council has the authority under Section 29(39) of the Charter to "make, adopt and establish all such Ordinances, Regulations Rules, and By Laws not contrary to the laws of this State and the United States as the Mayor and Town Council may deem necessary to carry into effect any of the provisions of this Charter or any other law of the State relating generally to municipal corporations or which they may deem proper and necessary for the good government of the Town, the protection and preservation of persons and property, and of the public health and welfare of the Town and its inhabitants..."; and

**WHEREAS**, Title 22, Section 111 of the Delaware Code allows for municipalities to elect to use the assessments and supplementary assessments for property in the municipality as established annually or quarterly by the board of assessment; and

**WHEREAS**, the Town has elected to apply its own assessments and on a quarterly basis;

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Town Council of the Town of Milton that the following revisions are hereby adopted.

Section 1. Amend § 194-1 of the Milton Town Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 194-1. Determination of tax rates.

A. Pursuant to Section 26 of the Town Charter, at the last regular meeting in the fiscal year immediately preceding the fiscal year in which this article was first enacted, the Town Council duly determined, assessed, fixed and/or levied taxes ~~as per Exhibit A hereto~~. In a subsequent

year, the rates were duly modified by the Town Council, in compliance with the aforesaid section of the Town Charter. For applicable tax rates, please consult the currently effective Town of Milton Fee Schedule.

B. In addition to the annual assessment, the Town Manager may, at the Town Manager's option, direct the Town Assessor to prepare a quarterly supplemental list for the purpose of adding property and improvements thereon not included on the last assessment or increasing the assessed value of property and improvements thereon which was included on the last assessment. The supplemental list may be used to correct errors on the prior assessment rolls and to remove or modify any exemption from taxation applicable to property in the Town.

(1) Such supplemental list shall be prepared quarterly in each tax year. The first such supplemental list shall be certified on or before January 1 of each year; the second on or before April 1 of each year; the third on or before July 1 of each year; and the fourth on or before October 1 of each year.

(2) On the date of certification of a supplemental list, the property owners listed thereon shall be liable to pay taxes equal to the assessed value of the property multiplied by the tax rates for the then current tax year applicable to the property, reduced by 25% where the property is listed on the second supplemental assessment roll; by 50% where the property is listed on the third supplemental assessment roll; and by 75% where the property is listed on the fourth supplemental assessment roll; and the amount of such tax shall be and remain a lien on such property from the time of its certification.

(3) In the collection of said taxes, before the first day of the second month after certification, there shall be no penalty. On all taxes paid after the first day of the second month after certification, the penalties, interest, and collection charge of Section 27 of the Charter shall apply.

(4) Appeals shall be made to the Mayor and Town Council as provided in Section 25 of the Charter.

Section 2. Amend § 194-2 of the Milton Town Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 194-2. Change of rates.

The rates set forth in Subparagraphs (5), (6), (7), (8), (9), and (10) of Exhibit A to § 194-1 may be determined, fixed, assessed, levied, and/or altered or changed at any regular or special meeting of the Town Council as the Town Council, in its proper discretion, may determine pursuant to Section 26(b)(6) of the Town Charter.

Section 3. Amend § 194-3 of the Milton Town Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 194-3. ~~Annual~~ Town assessment.

A. The Town Assessor may adopt as the annual assessment and quarterly assessment for the Town the assessment for the real estate and improvements thereon, as compiled by the Board of Assessment of Sussex County, as authorized by Section 24(c) of the Town Charter.

Alternatively, if approved by the Town Council, the Town Assessor may perform an independent, fair and impartial assessment of property subject to taxation situated within the corporate limits of the Town.

B. Regardless of whether the Town Assessor adopts the assessment by the Board of Assessment of Sussex County or performs an independent assessment, any improvement that is part of a geothermal loop heat exchange well system or wind energy system or solar energy system shall be excluded up to 100% of its value from the assessment and therefore exempt from property taxation under this article, pursuant to the limitations of this subsection. This subsection applies to any such system, regardless of how the system was acquired or is owned, including but not limited to leasing.

(1) As used in this subsection, "wind energy or solar energy system" means an energy system which converts wind energy or solar energy to usable thermal, mechanical, chemical or electrical energy to meet all or a significant part of a building's energy requirements but is an accessory use to the principal use of the building; the system is limited to the materials present solely for the purpose of collecting and converting wind energy or solar energy, including turbines, solar panels, lines, pumps, batteries, mounting brackets, framing and foundations.

(2) As used in this subsection, "geothermal loop heat exchange well system" means a sealed and pressurized loop of pipe containing a heat exchange solution, which is circulated below the earth's surface and utilizes the earth for the purpose of heat transfer, and other materials present solely for the purpose of heating or cooling.

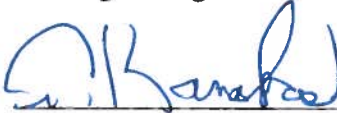
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**SYNOPSIS**

This Ordinance amends the Town Code's chapter regarding taxation to codify quarterly supplemental assessments and the related appeal process.

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I, **THEODORE KANAKOS**, Mayor of the Town of Milton, hereby certify that the foregoing is a true and correct copy of the Ordinance adopted by the Mayor and Town Council of the Town of Milton at its meeting held on the 6th day of August, **2018**, during a duly noticed meeting at which a quorum was present and voting throughout, and that the same is still in full force and effect.

  
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**MAYOR**

