



*Town of Milton*

115 Federal Street, Milton, Delaware 19968

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**ORDINANCE 2024-003**

**AN ORDINANCE TO AMEND CHAPTER 194 OF THE TOWN CODE, ENTITLED  
"TAXATION," RELATING TO PROPERTY TAXES**

**WHEREAS**, the Charter of the Town of Milton vests power in the Town Council to provide for and preserve the health, peace, safety, cleanliness, ornament, good order and public welfare of the Town and its inhabitants; and

**WHEREAS**, Section 26 of the Charter vests power in the Town Council to determine, assess, fix and levy tax on real estate including improvement thereon per One Hundred Dollars (\$100.00) of the assessed value; and

**WHEREAS**, Article VIII, Section 1 of the Delaware Constitution provides that, with respect to real property located within the boundaries of any incorporated municipality, the authority to exempt such property from municipal property tax shall be exercised by the respective incorporated municipality, when in the opinion of said municipality, it will best promote the public welfare.

**NOW THEREFORE, BE IT ENACTED AND ORDAINED**, by the Mayor and Town Council of the Town of Milton:

Amend § 194-2 of the Town Code, with deletions shown by strikethrough and additions shown by underlining as follows:

**§ 194-2 Change of rates.**

- A.** The rates may be determined, fixed, assessed, levied, 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 of the Town Charter.

B. During preparation of the annual Town Budget pursuant to Section 28 of the Town Charter, the Town Manager shall use the year-ended May of the Consumer Price Index for All Urban Consumers, and the most recent quarter report of the Employment Cost Index as data points to average and determine a base minimum property tax rate increase for the ensuing fiscal year. The Mayor and Town Council shall then determine in budget review if an increase is required to fund the fiscal year operating and capital expenditures.

I, John Collier, Mayor of the Town of Milton, hereby certify that the foregoing is a true and correct copy of the ordinance adopted by the Town Council of the Town of Milton at its meeting held on the 3<sup>rd</sup> day of June, 2024, a duly noticed open meeting, at which a quorum was present and voting throughout and that the same is still in full force and effect.



Mayor

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### Synopsis

This ordinance amends the Town Code's chapter on taxation. The change enables the Town to use the Consumer Price Index increase and the Employment Cost Index as the basis for an annual adjustment to the annual property taxes. Should an additional increase be determined by the Mayor and Town Council, that additional increase will be added and the total tax rate will be listed on the Town's Fee Schedule.