



Town of Milton

115 Federal Street, Milton, Delaware 19968

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ORDINANCE NO. 2025-004

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

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 11 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. 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 ~~shall~~ ~~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 calendar tax year. The first such supplemental list shall be certified on or before ~~January~~ May 1 of each year; the second on or before ~~April~~ August 1 of each year; the third on or before ~~July~~ November 1 of each year; and the fourth on or before ~~October~~ February 1 of ~~each~~ the subsequent tax 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; reduced by 50% where the property is listed on the third supplemental assessment roll; and reduced 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.

I, **JOHN R. COLLIER**, 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 3RD day of March 2025, 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.


MAYOR

SYNOPSIS

This Ordinance amends the Town Code's chapter regarding taxation to revise the schedule of quarterly supplemental assessments.