

ORDINANCE NO. 344

**AN ORDINANCE REPEALING OCEAN VIEW CODE CHAPTER 5,
ASSESSMENTS, BOARD OF, AND REPLACING IT WITH
CHAPTER 5 ASSESSMENTS**

WHEREAS, pursuant to Section 2.313 of the Ocean View Charter, the Town Council of the Town of Ocean View has all powers which, under the Constitution of the State, it would be competent for the General Assembly to grant by specific enumeration, and which are not denied by statute. This grant of powers includes the power to adopt ordinances for the protection and preservation of town property, rights and privileges; for the preservation of peace and good order; for securing protection and promotion of health, safety, comfort, convenience, welfare and happiness of the residents of the Town.

WHEREAS, Title 22 of the Delaware Code § 1101 states, "Any municipal corporation in this State (hereinafter referred to as "municipality") may by ordinance elect to use the assessments and supplementary assessments for property in the municipality as established annually or quarterly by the board of assessment or board of assessment review in which such municipality is located, subject to statutory judicial appeals, as the assessment roll of such municipality for municipal taxation."

Synopsis

The proposed amendment to Chapter 5 allows the Town to adopt Sussex County assessments for all property located within the corporate limits of the Town.

WHEREAS, the Town Council of the Town of Ocean View desires to use Sussex County Assessments for the valuation of real property for taxation purposes in Ocean View.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE TOWN
COUNCIL OF THE TOWN OF OCEAN VIEW:**

Section 1. Repeal Chapter 5, Assessments, Board of, as it appears in its entirety and substituting in lieu thereof those matters underlined as follows:

Chapter 5
ASSESSMENTS

§ 5-1. Adoption of Sussex County Assessments.

The Town Council shall use the assessments of Sussex County for any or all property located within the corporate limits of the Town of Ocean View. The assessed values established by Sussex County for the then-current tax year and each year thereafter shall be conclusive for purposes of levying Town taxes and the Town Council shall not hear appeals regarding same.

Section 2. This ordinance shall become effective upon its adoption by a majority of all members of the Town Council of the Town of Ocean View.

TOWN OF OCEAN VIEW

By: 
Mayor

Attest: 
Town Clerk

First Reading: 11/14/17

Second Reading: 12/12/17

Adopted: 12/12/17

Synopsis

The proposed amendment to Chapter 5 allows the Town to adopt Sussex County assessments for all property located within the corporate limits of the Town.

Town of Ocean View

Fiscal Note to be attached to an Ordinance being introduced to Council

Title: An Ordinance to repeal and replace Ocean View Code Chapter 5 Assessments

Introduced by: Walter Curran

This Ordinance is being presented to allow the town to manage the property assessment and resulting property tax billing in a more efficient and cost effective manner.

Cost of assessed values using 3rd party vendor over prior 5 yr. period	\$ 229,300
Cost of assessed values using Sussex County	-
Savings over 5 year period to the Town of Ocean View	<u>\$ 229,300</u>

Note: The impact to the Operating Budget would be a savings of approximately \$25,000 annually and an additional savings of \$100,000 every 5 years.