

Town of Dewey Beach, DE

Tuesday, March 7, 2017

Chapter 167. Taxation

Article II. Beach Assessment Tax

§ 167-9. Purpose.

All real property situated in the Town shall be liable to taxation and assessment for public purposes related exclusively to beach and dune replacement, repair, maintenance and administrative expenses directly related thereto.

§ 167-10. Rate.

The tax rate shall be \$0.40 per \$100 of the 1992 assessed value as determined by Sussex County. The Commissioners of Dewey Beach by majority vote may increase the rate of an aggregate of 20% in the original tax rate. Any tax rate change or changes exceeding 20% in the aggregate of the original tax rate shall require approval by referendum.

§ 167-11. Collection.

The Town shall prepare annually in the month of April or (as soon thereafter as practical) a list containing the tax map, parcel, name of owner of the parcel and tax assessed on said parcel. Upon approval of the tax list by the Commissioners, the Town shall mail to each taxable a statement showing the assessment, tax rate and total tax due and owing. Said tax shall be due and payable 60 days subsequent to the date of the tax bill. On all taxes paid after the due date interest and penalty in the amount of 1 1/2% per month shall be added until paid. The Commissioners shall have the power to make just allowance for delinquencies in the collection of the tax. In effecting the collection of any delinquent tax, the Commissioners may impose a collection charge not to exceed 18% of the amount of the tax, and any interest and penalty imposed.

§ 167-12. Enforcement.

All taxes assessed upon any real estate and unpaid after 60 days from the date of the tax bill shall constitute a first lien against all real estate of the taxpayer situated within the Town limits. The Town shall collect the tax by an action of debt in any court of competent jurisdiction, or such other procedure permitted by law.

§ 167-13. Appeals.

Any taxable may appeal the tax assessment or tax amount to the Commissioners by filing a written appeal to the Town prior to due date. Such appeals shall be considered by the Commissioners at the time and place as set by the Commissioners.