

Code Provisions for Beach Tax

Chapter 167. Taxation

Article II. Beach Assessment Tax

[Adopted 9-12-1992 by Ord. No. 240 (§§ 1120 through 1124 of the 1984 Code)]

§ 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.

[Amended 10-15-2021 by Ord. No. 773]

The Town shall prepare and distribute the tax bills to the applicable citizens annually, prior to the first of April each year. Said tax shall be due and payable annually, on June 1. 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.

ORDINANCE 240

AN ORDINANCE TO AMEND CHAPTER 11 OF THE DEWEY BEACH MUNICIPAL CODE.

BE IT ENACTED AND ORDAINED by the Commissioners of the Town of Dewey Beach, Sussex County, Delaware, that:

Chapter 11. Real Estate Transfer Tax is hereby amended as follows:

1. Change Table of Contents by modifying the Title to Chapter 11 to:

" Real Estate Transfer Tax and Beach Assessment Tax"

2. Add the following Sections:

Section 1120 Purpose

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

Section 1121 Rate

The tax rate shall be forty (40) cents per (100) dollars 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 twenty (20) percent of the original rate. Any tax rate change or changes exceeding (20) percent in the aggregate of the original tax rate shall require approval by referendum.

Section 1122 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 on and one-half (1-1/2) percent 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 eighteen (18) percent of the amount of the tax, and any interest and penalty imposed.

Section 1123 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.

Section 1124 Appeals

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

ORDAINED AND ENACTED into law this 9 day of September, 1992.

James J. Lavelle
James J. Lavelle, Mayor

ATTEST:

W. R. [Signature]
Town Clerk

Charter Provisions for Referendums

- (b) At any time after the delivery of the duplicate annual tax list or warrant or any other list of charges due to the Town of Dewey Beach, the Town Manager may institute a suit, in the name of the Town of Dewey Beach, before any Court of the State of Delaware, in any county of the State, for the recovery of the unpaid tax, assessment, license fee, or other charge, in an action of debt, and upon judgment obtained, may issue Writs of Execution as in case of other judgments recovered.
- (c) A Writ of Execution under Subsection (b) of this section constitutes a lien on any or all personal and real property of the responsible party within the county where the judgment was obtained, which by virtue of such execution shall be levied upon within 30 days after the issuance of the Writ and the lien has priority over all other liens against the personal property created or suffered by the responsible party, except such liens thereon which may have been created in respect to County Taxes, although such other liens be of date prior to the time of the attachment of the said tax liens.
- (d) No taxes or assessments may be imposed on real or personal property or tax or assessment rates increased unless approved by referendum.

Section 22. Town Budget.

(76 Del. Laws, c. 273, 6/30/2008; 78 Del Laws, c. 346, 7/18/2012; 83 Del. Laws, c. 156, 9-15-2021)

- (a) The fiscal year for the Town of Dewey Beach shall begin April 1, and end March 31.
- (b) Annually, and not later than the last week in February, the Town Manager shall prepare a draft of the annual Town Budget and submit the draft Town Budget to the Town Council for approval. From this draft, the Town Council shall, not later than the second Saturday of March of each year, prepare and approve the Town Budget, by majority vote of the Town Commissioners present in a properly-noticed Town Council meeting, which contains the financial plan for conducting the affairs of the Town for the ensuing fiscal year.
- (c) The Budget shall contain the following information:
 - (1) A Staffing for each department and office of the Town and a detailed estimate showing the expense of operating each department and office for the ensuing fiscal year, including, in aggregate, the total compensation to be paid to all employees within each department and office.
 - (2) Estimates for the cost of maintenance of Town buildings and infrastructure.
 - (3) An itemized statement of any other miscellaneous expenses estimated to individually exceed \$5,000.
 - (4) Detailed estimates of the amounts of money to be received from taxes, assessments, and all other anticipated income of the Town from any source whatsoever.
- (d) The Town Council shall, so far as possible, adhere to the Town Budget adopted under this section in making of appropriations and revising the schedules for the fees, fines, penalties, and taxes due to the Town. In addition, the Town Manager shall, so far as possible, ensure that the operations of each department, and the Town as a whole, adhere to the Town Budget adopted under this section and that all monies due to the Town are collected in an effective and efficient manner.

Section 23. Enumeration of Powers.

(68 Del. Laws, c. 354, 7/10/1992; 76 Del. Laws, c. 273, 6/30/2008; 77 Del. Laws, c. 29, 5/18/2009; 78 Del Laws, c. 346, 7/18/2012; 82 Del. Laws, c. 276, 8/6/2020; 83 Del. Laws, c. 156, 9-15-2021)

- (a) Not by way of limitation upon the power vested in the Town Council to exercise all powers delegated by this Charter to the municipal corporation of the Town of Dewey Beach except as may expressly appear herein to the contrary, but, rather by way of enumeration and for purposes of

clarity, the Town Council is vested by this Charter with the following powers, which may be exercised by the Town Council in the interest of good government and the safety, health, and welfare of the Town, its inhabitants and affairs:

- (1) To provide for the governance of the Town; the maintenance of the Town's peace and order; the provision for the Town's sanitation and the maintenance of the Town's infrastructure; the protection of the Town's beauty and surrounding natural environment; the provision of the health, safety, convenience, comfort, and well-being of the Town's population and visitors; the protection and preservation of property, public and private, and the preservation of the character of the Town; the insurance of financial sustainability; and the provision of resilience in the face of global climate change.
- (2) To prohibit, or regulate all public sports, exhibitions, shows, parades, productions, circuses or other public performances, amusements, and games.
- (3) To direct the digging down, draining, filling up, cleaning, cutting, or fencing of lots, tracts pieces or parcels of ground in the Town which may be deemed dangerous or unwholesome or necessary to carry out any improvements authorized by this Charter.
- (4) To provide for or regulate the numbering of houses and lots on the streets, and the naming of streets and avenues.
- (5) For the prevention of fire and the preservation of the beauty of the Town, to regulate and control the number of buildings or removal of dwelling houses and other buildings; to establish a code for the same and to provide for the granting of permits for the same; to establish a building line for buildings to be erected; zone or district the Town and make particular provisions for particular zones or districts with regard to building or building materials; and, generally to exercise all the powers and authorities vested in the legislative body of cities and incorporated towns under by the Constitution and laws of this State.
- (6) To acquire, build, erect, and maintain buildings and facilities necessary or required for housing and equipping offices for providing services for the Town.
- (7) To regulate or prevent the use of guns, airguns, spring guns, pistols, sling shots, beanshooters, and any other devices for discharging missiles which might cause bodily harm or injury to property; and to regulate or prevent the use of fireworks, bombs, and detonating works of all kinds.
- (8) To purchase, take, and hold real and personal property when sold for any delinquent tax, assessment, water rent, tapping fee, charge growing out of abatement of nuisances and the like, laying out and repairing sidewalks, or other charge due the Town and to sell the same.
- (9) To provide for the collection of and disbursement of all monies to which the Town may become entitled by law, including licenses and fines, where no provision for the collection and disbursement thereof is otherwise provided in this Charter.
- (10) To borrow money in the name of the Town for any proper municipal purpose, and in order to secure the payment of the same, to issue bonds or other kinds or forms of certificate or certificates of indebtedness, pledging the full faith and credit of the Town or other security or securities as the Town Council shall select, for the payment of the principal thereof and the interest due thereon, all of which bonds or other kinds or forms of certificates of indebtedness issued by the Town shall be exempt from all State, county, or municipal taxes; provided, that in no event shall the indebtedness of the Town, for any and all purposes, at any one time exceed in the aggregate \$3,000,000.
- (11) To appropriate money to pay the debts, liabilities, and expenditures of the Town, or any part or item thereof, from any fund applicable thereto, and to transfer temporarily money from one fund to another fund of the Town in case of emergency.
- (12) To inquire into and investigate the conduct of any office, officer, agent, or employee of the Town and to make investigations of all municipal affairs, and, to subpoena witnesses,

administer oaths or affirmations, and compel the attendance of witnesses and production of books, papers, or other evidence.

- (13) 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 Town Council deems 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 the Town Council deems proper and necessary for the effective and faithful execution of the Town's goals of governance under Subsection (a)(1) of this section and for the preservation of the health, safety, and welfare of the Town and all therein.

a. Registered voters of the Town of Dewey Beach, as defined under § 10(b) of this Charter, have the power to petition to require reconsideration by the Town Council of any adopted Ordinance and to approve, reject, or appeal an Ordinance at a referendum election under Subsection (a)(13)a through n of this section. However, the power of petition and referendum does not extend to the budget or capital program or any emergency ordinance or any ordinance relating to the appropriation of money.

b. A Referendum Petition must be signed by the number of registered voters who equal 33 1/3% or more of the total number of voters who voted in the annual municipal election immediately preceding the execution of the Referendum Petition or 300 registered voters, whichever is greater. The Referendum Petition must contain the local address of each registered voter who signed it, authenticated under Subsection (a)(13)c of this section, and be presented to the Town Council at the next regular Town Council meeting following the date of adoption of the ordinance sought to be reconsidered or the Petition fails and may not be the subject of a referendum. If there are less than 28 days from the date of the adoption of the Ordinance sought to be reconsidered until the next regular Town Council meeting, the Petition for Referendum must be presented at the first regular meeting following the expiration of the 28 day period from the date the Ordinance was adopted or the Ordinance is not subject to a referendum. Each copy of a Referendum Petition must contain the full text of the ordinance sought to be reconsidered and the full text of the ordinance must be attached throughout the circulation of the Referendum Petition.

c.

1. When the original Referendum Petition is filed, the circulator must attach a sworn, validly notarized affidavit executed by the circulator of the petition that states all of the following:

A. The circulator personally circulated the petition.

B. The number of signatures on the petition.

C. That all signatures were affixed in the circulator's presence, except as permitted under Subsection (a)(13)c.2 of this section.

D. The circulator believes the signatures to be the genuine signatures of the persons whose names they purport to be.

E. That each person who signed is qualified to sign the petition.

F. That each signer had an opportunity, before signing, to read the full text of the ordinance sought to be reconsidered.

2. If the circulator of the petition sends the petition to a qualified signer to sign not in the presence of the circulator, the qualified signer signature must be notarized.

d. Within 20 days after the petition is filed with the Town Council under Subsection (a)(13)a through b of this section, at a regular meeting, the Town Manager shall complete a certificate certifying its sufficiency or specifying any insufficiency, and shall promptly send a copy of the certificate to the circulator of such petition or the acknowledged representative of the Petitioners by certified mail with return receipt requested. A petition

certified insufficient for lack of the required number of valid signatures may be amended 1 time if the circulator files a Notice of Intention to Amend with the Town Manager within 2 days after receiving a copy of the certificate and files a supplementary petition upon additional papers within 5 days after receiving the copy of the certificate. A supplementary petition shall comply with the requirements of this section concerning form, content, and the affidavit of the circulator. Within 5 days after a supplemental petition is filed, the Town Manager shall complete a certificate as to the sufficiency of the supplemental petition, as amended, and shall promptly send a copy of such certificate to the circulator by certified mail with return receipt requested, as in the case of the original petition.

- e. If a petition has been certified to be insufficient and the circulator has not filed a Notice of Intention to amend, or if an amended petition has been certified insufficient, the circulator may, within 2 days after receiving the copy of the certificate, file a request that the certificate be reviewed by the Town Council. The Town Council shall review the certificate at the next regular Town Council meeting following the filing of this request and approve or disapprove the request. The determination of the Town Council as to the sufficiency of the petition is final, unless a petition is filed under Subsection (a)(13)f of this section.
- f. Any person or persons, jointly or severally, aggrieved by the decision of the Town Council may present to the Superior Court of the State of Delaware, a petition duly verified, setting forth that such decision is invalid, in whole or in part, specifying the grounds of such invalidity. Such petition shall be presented to the Court within 30 days following the determination by the Town Council as to the insufficiency of such petition. Upon presentation of the petition, the Court may allow a Writ of Certiorari directed to the Town Council to review such decision of the Town Council and shall prescribe therein the time within which a return thereto must be made and served upon the petitioner or their attorney, which must not be less than 10 days and may be extended by the Court. The allowance of the Writ shall stay proceedings upon the decision or determination appealed from. The Court may reverse or affirm, wholly or partly, or may modify the determination brought up for review.
- g. Upon the filing of the Petition for a Referendum with the Town Manager, the ordinance sought to be reconsidered is not be stayed or suspended from taking effect, and remains in effect unless and until a majority of the voters vote against the ordinance under Subsection (a)(13)n of this section or the Town Council fails to hold a referendum under Subsection (a)(15)i of this section.
- h. The Town Council shall reconsider the referred ordinance at the first regular Town Council meeting after the Petition for a Referendum has been finally determined to be sufficient. If the Town Council determines not to repeal the referred ordinance, the referred ordinance shall be submitted to the voters of the Town of Dewey Beach at an election.
- i. The vote of the eligible voters on a referred ordinance shall be held not less than 30 days and no later than 60 days from the date the Town Council determined not to repeal the referred ordinance. If the Annual Municipal Election is to be held within the period prescribed in this section, the referendum shall be considered as part of that election. If the Annual Municipal Election is not to be held within the period prescribed in this section, the Town Council shall provide for a Special Election. If the Town Council fails to hold a referendum within the time specified in this section, the ordinance for which the petition was filed shall be deemed to be repealed at the expiration of 60 days from the date that the Town Council determined not to repeal the referred ordinance and such ordinance may not be passed in the same form for a period of 1 year from the effective date of repeal.
- j. The notice of the time and place of holding the said Special Election shall be printed in at least 2 issues of a newspaper having a general circulation in the Town of Dewey Beach within 30 days immediately preceding the date of the Special Election.
- k. In all electoral proceedings, the Special Election shall be conducted in the manner of the Annual Municipal Election and the Election Judge and Election Board, under section 10 of

this Charter and in Chapter **48** of the Code of Dewey Beach, shall oversee the proceedings of the election and have the authority and power to conduct the election.

- l. Immediately after the closing of the polling place or places, the Election Board shall count the ballots for and against the proposition as presented, and shall announce the results. The Election Board shall make a certificate under their hands of the number of votes cast for and against the proposed ordinance and the number of void votes, and shall deliver the certificate to the Town Manager, who shall immediately inform the Town Commissioners of the results. The certificate shall be filed with the Office of the Town Manager.
- m. The form of the ballot of the said Special Election shall be as follows:
 - () For the Referred Ordinance
 - () Against the Referred Ordinance
- n. If the majority of the voters voting on a referred ordinance vote against such ordinance, it shall be considered repealed upon the certification of the result of the election by the Election Board. No ordinance which has been repealed as the result of a referendum shall be passed again in the same form by the Town Council for a period of 1 year from the date of the referendum.

- o.
 - 1. The Town Council may, in its sole discretion, elect to adopt an ordinance, except for an ordinance specified not to be the subject of a referendum proceeding under Subsection (a)(13)a of this section, subject to a referendum. In such event, the Town Council shall, at the same time such ordinance is adopted, include in the language of said ordinance that such ordinance shall be the subject of a referendum. Upon the passage of the ordinance adopted subject to a referendum, such ordinance shall be suspended from taking effect until 30 days after the results of the referendum are returned indicating that the ordinance is approved by referendum.
 - 2. Nothing contained herein shall operate so as to require the Town Council to exercise its discretion to submit any ordinance to a referendum; and nothing contained herein shall operate to restrict the right of the eligible voters of the Town of Dewey Beach to initiate a referendum under this section. However, the decision of the Town Council to submit an ordinance to a referendum shall, in the case of such ordinance, constitute the only referendum to which such ordinance shall be subjected; and there is no right to subject such ordinance to an additional referendum.

- (14) The Town Council has the authority to raise funds by charging a fee to owners of vehicles which are parked in the streets and other areas accessible to the public.
- (15) The Town Council has the authority to grant licenses and impose fees for licenses, issue permits, and regulate any activity within the corporate limits specifically including any beach property whether previously dedicated, owned by the State of Delaware, or the Town, except as Subsection (b) of this section may apply.
- (16) The Town Council has the authority to levy and collect an accommodations tax upon the renting or leasing of residential property located within the municipal boundaries of Dewey Beach, as follows:
 - a. No accommodations tax for a residential rental may be collected upon any of the following:
 - 1. A valid rental agreement or valid lease agreement with a term of at least 1 year.
 - 2. The rental or lease of any room or rooms in a hotel, motel, or tourist home as defined under § 6101 of Title 30 of the Delaware Code.
 - b. The accommodations tax on a residential rental is as set from time to time by the Town Council, but may not exceed 3% of the rent or lease amount unless approved by referendum.

(17) To impose and collect a lodging tax of no more than 3% of the rent, in addition to the amount imposed by the State under Chapter 61 of Title 30 of the Delaware Code, for the occupancy of any room or rooms in a hotel, motel, or tourist home that is located within the boundaries of Dewey Beach, A lodging tax under this Subsection (a)(17) must be imposed as follows:

- a. May not be imposed before April 1, 2021.
 - b. The initial rate may not exceed 1.5%.
 - c. The rate may not be increased by more than 0.5% annually.
- (b) Notwithstanding any provision in this Charter to the contrary, the Town Council has no power or authority to impose or require any fee, tax, license, or permit regarding use of the beaches by persons for individual recreational purposes.

Section 24. Collection of Charges Due to the Town.

(83 Del. Laws, c. 156, 9-15-2021)

(a)

(1) In the collection of any delinquent taxes or other amounts owed to the Town, the Town has all of the powers, remedies, and authority, including the monition method of the collection, under Title 9 of the Delaware Code, as individuals or departments authorized to collect delinquent taxes in Sussex County.

(2) The delinquent amounts that may be collected under this section include all of the following:

- a. The cost of removal, abatement, or correction of any violation of local building, property maintenance, zoning, drainage, sewer, housing, or sanitation code done through public expenditure.
 - b. Fines and civil penalties associated with local building, property, maintenance, zoning, subdivision, drainage, sewer, housing, sanitation, or animal code citations, tickets, or violations.
 - c. Charges incurred by the Town for bringing property into compliance with the Town Code.
 - d. Weed and grass cutting fees.
 - e. Trash collection fees.
 - f. Costs for laying out or repairing sidewalks.
 - g. Building permit fees, business license fees, and any other assessments, licenses, fines, or penalties pertaining to a specific property.
- (b) Prior to commencing a collection action or proceedings, the Town shall mail written notice of the delinquent taxes or other amounts to the property owner. The notice must provide all of the following information:
- (1) Explain that the property owner may contest the delinquency by filing a written appeal with the Town Council within 30 days of the date of the notice.
 - (2) Include notice that the Town Charter allows the Town to recover the costs of prosecution, including court costs, expert witness fees, reasonable attorney's fees, and other documented out-of-pocket expenses incurred in prosecution of the action.
- (c) If the Town recovers a judgment in a legal action in any Court of law or equity for a delinquent amount under this section, the Town shall seek to recover, and a court or administrative agency may award, the costs of the prosecution incurred in the prosecution of the action, including all court

Examples of Referendum Resolutions



TOWN OF DEWEY BEACH

www.townofdeweybeach.com

105 Rodney Avenue
Dewey Beach, DE 19971
302-227-6363 (Voice or TDD)
302-227-6164 (Fax No.)

Gordon E. Elliott
Town Manager

RESOLUTION NO. 88

RESOLUTION TO SEND A CHANGE IN THE TOWN'S FISCAL YEAR TO REFERENDUM

WHEREAS, the Town of Dewey Beach, Delaware currently has a fiscal year that starts January 1st and ends December 31st; and

WHEREAS, it has been recommended by the Audit Committee that the Town of Dewey Beach change its fiscal year to start April 1st through March 31st of the following year; and

WHEREAS, the Commissioner of the Town of Dewey Beach believe that the change in the fiscal year should be a matter to be voted upon at referendum at the time of the next Town election in September of 2007.

NOW THEREFORE, be it resolved, that the Commissioners of the Town of Dewey Beach, do hereby establish as a referendum question on the ballot in September of 2007 the following questions: Should the Town of Dewey Beach change its fiscal year from the current fiscal year of January 1st through December 31st to April 1st through March 31st?

4/14/07
Date

Dell Tush
Mayor, Dell Tush

4/14/07
Date

Gordon E. Elliott
Town Manager, Gordon Elliott



TOWN OF DEWEY BEACH

www.townofdeweybeach.com

105 Rodney Avenue
Dewey Beach, DE 19971
302-227-6363 (Voice or TDD)
302-227-8319 (Fax No.)

Gordon E. Elliott
Town Manager

RESOLUTION #105

**A RESOLUTION TO HAVE ON THE SEPTEMBER 2008 GENERAL TOWN ELECTION
BALLOT TWO BINDING REFERENDUM ITEMS ONE RESRICTING THE BUILDING
HIEGHT TO A MAXIMUM OF THIRTY-FIVE (35) FEET AND THE OTHER
ESTABLISHING A LOCAL ACCOMMODATIONS TAX ON ALL RENTAL PROPERTIES.**

WHEREAS, The Commissioners approved a binding referendum to be held on September 20, 2008 to amend the Town Charter by adding a thirty-five (35) foot height restriction. And

WHEREAS, The Commissioners approved a binding referendum to be held on September 20, 2008 to amend the Town Charter by establishing a local accommodations tax to apply to all rental properties located in the Town of Dewey Beach. And

WHEREAS, Final language for the two questions has been discussed and drafted by the Town Commissioners

NOW THEREFORE, be it resolved that the binding referendum questions to be held on September 20, 2008 will read as follows:

1. A charter amendment to establish an Accommodations Tax imposed upon all tenants renting or leasing residential property located within the municipal boundaries of Dewey beach, except for those having a valid rental agreement of valid lease agreement with an initial term of at least one year. The Accommodations Tax shall be as set from time to time by the Commissioners of Dewey Beach, But not to exceed three percent of the rent amount unless approved by referendum.

2. A charter amendment consisting of the current code requirement that no structure within the municipal boundaries of Dewey Beach shall exceed thirty-five (35) feet in height as measured from the center grade of any street upon which the property has frontage. Legally existing structures, over thirty-five feet in height, shall be excluded.

BE IT ENACTED AND ORDAINED by the Commissioners of the Town of Dewey Beach into law the 8 day of Aug, 2008



Mayor Dell Tush



Town Manager Gordon E. Elliott

RESOLUTION OF THE TOWN OF DEWEY BEACH

A Resolution of the Commissioners of the Town of Dewey Beach to call for a referendum to establish property tax on real estate.

WHEREAS, the Municipal Corporation Charter of the Town of Dewey Beach provides in Section 21(d) "No taxes or assessments may be imposed on real or personal property or tax or assessment rates changed unless approved by referendum; and

WHEREAS, the Town of Dewey Beach may require income in order to fund replenishment or preservation of the Atlantic Ocean Beach and Rehoboth Bay Beaches within the Town;

NOW WHEREFORE, it is

RESOLVED, that a referendum be conducted on the 29th day of October, 1988 to seek approval by the qualified voters of the Town of Dewey Beach of the following proposition:

The Town of Dewey Beach Commissioners are hereby authorized to enact legislation enacting and imposing a property tax on real estate lying within the corporate limits of the Town of Dewey Beach, for the sole purpose of creating a special fund for funding beach replenishment projects, to adopt the assessment valuation and rate now utilized by the County of Sussex and to adopt a tax rate thereon of not more than \$ 7.50 dollars per \$1,000.00 assessed value or a tax rate sufficient to raise \$250,000.00 per annum, whichever is less. Subject to the following conditions:

(1) The authority to collect taxes under this referendum shall be limited to five (5) years;

(2) Any money not disbursed for beach replenishment or preservation in connection with the State of Delaware, Division of

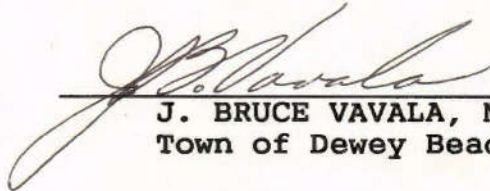
Natural Resources and Environment Control shall be refunded to the taxpayer together with accrued interest less costs of administration; and

(3) Authorization for disbursement of funds for each project shall be authorized by the Town Commissioners.

The Town of Dewey Beach Commissioners are further authorized to provide for the collection of such taxes.

The aforesaid referendum shall be conducted in accordance with the provisions of the Charter relating to elections.

ADOPTED, this 10th day of September, 1988.



J. BRUCE VAVALA, Mayor
Town of Dewey Beach

*defiled by
Ref. Standard Vote.*

RESOLUTION OF THE TOWN OF DEWEY BEACH

Resolution of the Commissioners of the Town of Dewey Beach to call for a referendum to establish property tax on real estate.

WHEREAS, the Municipal Corporation Charter of the Town of Dewey Beach provides in Section 21(d) "No taxes or assessments may be imposed on real or personal property or tax or assessment rates changed unless approved by referendum; and

WHEREAS, the Town of Dewey Beach requires a predictable income in order to properly administer governmental functions of the Town; and

WHEREAS, the current charges need to be reviewed and the current real estate transfer tax repealed;

NOW WHEREFORE, it is

RESOLVED, that a referendum be conducted on ____ day of _____, 1984 to seek approval by the qualified voters of the Town of Dewey Beach of the following proposition:

The Town of Dewey Beach Commissioners are hereby authorized to enact legislation enacting and imposing a property tax on real estate lying within the corporate limits of the Town of Dewey Beach, to adopt the assessment valuation and rate now utilized by the County of Sussex and to adopt a tax rate thereon of not more than _____ dollars per \$1,000.00 assessed value.

The Town of Dewey Beach Commissioners are further authorized to provide for the collection of such taxes."

The aforesaid referendum shall be conducted in accordance with the provisions of the Charter relating to elections.

ADOPTED, this ____ day of _____, 1984.

John G. Farrow, Mayor of the
Town of Dewey Beach

Never Enacted

[Signature]
Town Clerk