



# Town of Dewey Beach

[www.townofdeweybeach.com](http://www.townofdeweybeach.com)

105 Rodney Avenue  
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## ORDINANCE NO.

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### 5 AN ORDINANCE TO AMEND CHAPTER 167, ARTICLE II OF THE MUNICIPAL CODE OF THE TOWN OF 6 DEWEY BEACH TO ADJUST THE BEACH ASSESSMENT TAX RATE FOLLOWING THE SUSSEX COUNTY 7 PROPERTY TAX REASSESSMENT

8 **WHEREAS**, the Town of Dewey Beach levies an annual Beach Assessment Tax upon all taxable  
9 real property within the corporate limits of the Town, based on the Sussex County assessed value of  
10 such property; and

11 **WHEREAS**, Sussex County has recently completed a countywide property tax reassessment,  
12 which significantly altered the assessed values of properties within the Town; and

13 **WHEREAS**, the Mayor and Commissioners of the Town of Dewey Beach desire to maintain  
14 revenue neutrality in the Town's Beach Assessment Tax following this reassessment, ensuring that the  
15 total amount of revenue generated from this tax remains approximately equal to that collected prior to  
16 the reassessment; and

17 **WHEREAS**, the Town has determined that adjusting the Beach Assessment Tax rate from \$0.40  
18 per \$100 of assessed value to \$0.0111 per \$100 of assessed value will achieve this revenue-neutral  
19 objective.

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21 **NOW THEREFORE, BE IT ENACTED AND ORDAINED**, by the Commissioners of the Town of  
22 Dewey Beach, Sussex County, Delaware, in session met, as follows:

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24 **Section 1.** Amend Chapter 167-10 Article II of the Code of Ordinances as depicted by strikeouts and  
25 substitutions depicted below:

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27 The tax rate shall be \$0.40 \$0.0111 per \$100 of the 1992 assessed value, as determined based  
28 on the most recent assessment conducted by Sussex County. The Commissioners of Dewey  
29 Beach by majority vote may increase the rate of an aggregate of 20% in the original tax rate. Any  
30 tax rate change or changes exceeding 20% in the aggregate of the original tax rate shall require  
31 approval by referendum.

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33 **Section 2.** If any provisions of this Ordinance shall be deemed or held to be invalid or unenforceable for  
34 any reason whatsoever, then such invalidity or unenforceability shall not affect any other provision of  
35 this Ordinance which may be given effect without such invalid or unenforceable provision, and to this  
36 end, the provisions of this Ordinance are hereby declared to be severable.

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38 **Section 3.** This Ordinance shall take effect immediately upon its passage by a majority vote of the  
39 Commissioners of the Town of Dewey Beach.

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41 Adopted by at least a majority of the Commissioners of the Town of Dewey Beach on this 13th day of  
42 February, 2026.

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47 This ordinance amends Chapter 167-10, Article II, of the Municipal Code of the Town of Dewey Beach to  
48 adjust the Beach Assessment Tax rate from \$0.40 per \$100 of assessed property value to \$0.0111 per  
49 \$100 of assessed value, based on the most recent assessment conducted by Sussex County. This change  
50 is necessary to maintain revenue neutrality following the Sussex County property tax reassessment,  
51 ensuring that the total revenue generated from the Beach Assessment Tax remains approximately the  
52 same as before the reassessment.

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SYNOPSIS

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Mayor, William Stevens

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Town Manager, Bill Zolper

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