



TOWN OF DEWEY BEACH

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ORDINANCE NO. _____

AN ORDINANCE TO AMEND ARTICLE II, CHAPTER 167 OF THE CODE OF ORDINANCES OF THE TOWN OF DEWEY BEACH RELATING TO BEACH ASSESSMENT TAX

WHEREAS, the beach replenishment tax bills are due annually on December 31st, and each tax statement is mailed out in the month of October.

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

Section 1. Amend Article II, Beach Assessment Tax, Chapter 167 Taxation, Beach Assessment Tax, §167-11 Collection as shown by strikeouts and substitutions below:

§ 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~~ annually, on **June 1st**. 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.

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

Section 3. This Ordinance shall take effect immediately upon its passage by a majority vote of the Commissioners of the Town of Dewey Beach. Enacted this 15th day of October, 2021

SYNOPSIS

This Act obligates the town to prepare a beach tax assessment roll annually in the month of April and establishes that the due date for receipt of payment as June 1 of the corresponding year.

William Stevens, Mayor

Bill Zolper, Town Manager