

ARTICLE VI. EXEMPTIONS; BOARD OF ASSESSMENT APPEALS*

*Editor's note: Ord. No. 2009-17, adopted Nov. 9, 2009, amended the title of art. VI to read as herein set out. The previous title read Exemptions; Tax Appeals Committee.

This article supersedes sections 2-1--2-3 of the 1981 city Code.

Sec. 102-181. Board of assessment appeals.

There shall be a board of assessment appeals, which shall be designated by the city council, to be composed of not less than three civilian members, and such board shall hear appeals from any general property assessments. The members of the board shall serve four-year staggered terms. Members shall be qualified voters of the city and have experience in the state in one of the following fields:

- (1) Real estate brokerage of sales;
- (2) Property appraisal/assessments;
- (3) Real property law;
- (4) Accounting.

(Code 1981, § 19.5-50; Ord. of 3-12-2001; Ord. No. 2009-17, 11-9-2009)

Charter references: Board of revision and appeals, subpart A, § 47.

Sec. 102-182. Authority to exempt real property from taxation.

The city council shall have the power to exempt real property located within the city from municipal property taxes when, in the opinion of the board, the same will best promote the public welfare. The city assessor shall be empowered to grant tax exemptions to senior citizens where the requested income verification is completed and meets the requirements of section 102-183. Pursuant to Del. C. title 9, §§ 8105 and 8110, the city assessor shall be empowered to grant tax exemptions to property owned by governmental, religious, educational, charitable agency or civic associations owning parkland, upon receipt of an application filed by the organization establishing its entitlement to such exemptions.

(Code 1981, § 19.5-51; Ord. of 3-12-2001; Ord. No. 2009-17, 11-9-2009)

Charter references: Tax exemptions, subpart B, § 3.

State law references: Tax exemptions, Del. Const. art. VIII, § 1.

Sec. 102-183. Tax exemption for senior citizens.

(a) Authority. This section is adopted to implement 22 Del. C. § 1001 et seq., granting exemptions from municipal taxation on real property for persons 65 years of age or over. Compliance must be made with such chapter 10 and this section in order to qualify for such exemption.

(b) Qualifications. The exemption shall be for real property owners 60 years of age or over. If qualified, their real property shall be exempt from municipal taxation to the extent of the first

\$50,000.00 of assessed valuation. This exemption shall be subject to the following:

(1) Owner resides alone. If the income of a property owner who resides alone exceeds the sum of \$15,851.00 (2008) for the income tax year immediately preceding the date of making an application for the exemption, then the exemption shall not be granted. The maximum income limit stated in the preceding sentence shall increase each year by the same percentage as the cost of living adjustment granted to recipients of Social Security retirement benefits.

(2) Spouses reside together. If the income of a property owner and spouse who reside together exceeds the sum of \$22,192.00 (2008) for the income tax year immediately preceding the date of making an application for the exemption, then the exemption shall not be granted. The maximum income limit stated in the preceding sentence shall increase each year by the same percentage as the cost of living adjustment granted to recipients of Social Security retirement benefits.

(3) Exclusions from income. In computing income of the property owner in order to determine entitlement for the deduction, Social Security benefits; railroad pensions and federal civil service retirement shall not be considered as income.

(4) Location, use of property. The real property must be located within the limits of the city and must be used exclusively for residential purposes.

(5) Residence. The real property must be the legal residence of, and be occupied in whole or in part by, the property owner.

(6) Owner of record. The property owner must be the owner of record of said real property as of December 31 of the calendar year immediately preceding the date of making application for the exemption.

(7) Time when age attained. The property owner must have attained the age of 60 years by March 1 of the year in which the exemption application is filed.

(8) Filing applications. Applications for exemption shall be filed in accordance with regulations adopted by the city council and for cause shown. The city assessor may accept and act upon applications received after any established application filing date.

(9) Refund. The city assessor is empowered to refund taxes paid by a qualified applicant who is entitled to an exemption and successfully files for the same.

(10) Evidence. The city assessor's office shall be authorized to require any applicant to submit evidence substantiating income reported for receipt of the exemption. The city assessor may deny applications where requested income verification is not submitted by the applicant.

(11) Denial; appeals. Appeals from denial of exemptions by the city assessor and any other complaints regarding the exemption process may be appealed by the taxpayer directly to the board of assessment appeals. The board of assessment appeals shall have the power to affirm, overrule or remand the decision of the city assessor.

(12) Interest; retroactive exemptions. Qualified senior citizens who fail to exercise their property tax exemption shall not be entitled to any interest payments on said exemption amount; nor shall unexercised property tax exemptions be retroactive beyond the current tax year.

(13) Penalties. Penalties assessed to delinquent property tax accounts that are eligible for a senior citizen exemption that has not been exercised shall not be excused.

(14) Council review. City council will review these numbers at the conclusion of each reassessment.

(Code 1981, § 19.5-52; Ord. of 3-12-2001; Ord. of 5-23-2005; Ord. of 4-28-2008(1))

Charter references: Tax exemptions, subpart B, § 3.

State law references: Tax exemptions, Del. Const. art. VIII, § 1.

Sec. 102-184. Tax exemption for disabled citizens.

Individuals who are determined to be disabled under the law applicable to the Social Security Administration are qualified to apply for the property tax exemption.

(Ord. of 4-28-2008(1))

Sec. 102-185. Appeals.

(1) Appeal date deadlines (unless otherwise stated on official documentation):

Appeal filing deadline (annual appeals) . . . April 30

Appeal filing deadline (October $\frac{3}{4}$ supplemental bills) . . . October 30

Appeal filing deadline (January $\frac{1}{2}$ supplemental bills) . . . January 30

Appeal filing deadline (April $\frac{1}{4}$ supplemental bills) . . . April 30

If a USPAP summary appraisal report is deemed required, an additional 30-day extension from the original deadline date will be granted in accordance with the city assessment appeal policy.

(2) Right to appeal is lost if appellant has missed the designated appeal date. The appellant may appeal the following April for the next billing cycle.

(3) Appeals/refunds for errors or opinions of value from appellants will not be heard for prior years.

(4) The assessment as revised and adjusted by the board of assessment appeals shall be the listed value for the year under appeal and shall be the basis for the levy and collection of taxes for the city.

(Ord. No. 2009-05, 7-27-2009; Ord. No. 2009-17, 11-9-2009)