

Sec. 47. General assessment; levy on utility property.

The city shall cause to be made a true, just, and impartial valuation and assessment of all real property within the city, locating each parcel of real property by street and number or other description. The valuation and assessment shall be made every three years by an assessor or assessors who shall be elected by the council at its annual meeting by majority vote thereof. Before entering upon the duties of office, an assessor shall be sworn or affirmed by the mayor to perform the duties of the assessor's office with fidelity and without favor or partiality.

Whenever council shall direct, as set forth in chapter 102, section 102-1 of the Dover Code of Ordinances, all real property in the City of Dover shall be assessed by an outside appraiser chosen by Council every three years. This assessment shall be in lieu of the valuation and assessment made by an assessor elected by council as described hereinabove and in lieu of the assessor's duties described hereinabove.

In addition to the annual assessment, the assessor or assessors shall include supplemental assessments made annually for the purposes of (1) adding property not included in the last assessment or (2) increasing or decreasing the assessment value of property which was included in the last annual assessment.

The annual assessment date for all real property shall be January 1st of each year. The assessment of all property shall be at its true value in money as of the assessment date. True value in money shall be the fair market value.

The general assessment shall be set down by the assessor or assessors in two (2) or more copies, as the council shall direct, and shall be delivered to the council as soon as made. The council shall, on the first day of April of each year, cause a copy of the general assessment to be posted in two public places in the city for ten days. The assessor shall notify the public of an appeal deadline of 30 days from the date of general assessment posting.

The council may direct that appeals from any assessment be heard by a committee, known as the board of assessment appeals, of not less than three members appointed by the council. The board of assessment appeals shall sit at a stated place and time to hear the appeals of all taxpayers dissatisfied with the assessment of their properties, shall collect such information as they consider proper and necessary, and shall report their findings.

Notice of the place and time that the board of assessment appeals will sit to hear appeals shall be posted with the general assessment in two public places for a period of ten days. Notice of the posting of the copies of the general assessment and of the place and time of the meetings of the board of assessment appeals shall be published in at least one issue of a newspaper published in the city. The assessment as revised and adjusted by the board of assessment appeals or superior court shall be the basis for the levy and collection of taxes for the city.

The council shall have the right to levy and collect taxes on gas mains, telephone, telegraph, communications systems, or trolley poles or other erection of like character within the limits of the

city, together with the wires thereon strung; and to this end the council may at any time direct the same to be included in or added to the general assessment.

Nothing contained in this section shall be deemed or held to invalidate or otherwise effect any assessment made prior to the approval of this section or any tax levied thereunder.

(Amd. of 7-12-2005 (S.B. 126); Amd. of 7-8-2009 (S.B. 165, § 21))