

CITY OF DOVER ORDINANCE #2016-11

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL MET:

That Chapter 102 - Taxation, Article VI - Exemptions; Board of Assessment Appeals, Section 102-182 - Authority to Exempt Real Property from Taxation of the Dover Code be amended to read as follows:

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. The city assessor shall be empowered to grant tax exemption to and waive delinquent taxes on real property which has been required by the City of Dover to be set aside for public parkland or open space once the subdivision/phase of subdivision has reached 80% completion and/or street dedication, whichever occurs first, in concurrence with the City Manager. Any outstanding penalty or interest incurred as a result of unpaid taxes on said property shall be forgiven.

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

ADOPTED: MARCH 28, 2016

S:\ORDINANCES\2016\ADOPTED\Ordinance #2016-11 CH 102-TAXATION, ART VI-EXEMPTIONS, SEC. 102-182-ADOPTED 03-28-2016.wpd

SYNOPSIS

This amendment allows the Assessor to exempt public open space from property tax when the subdivision or a phase of the subdivision has reached 80% completion and/or the streets have been dedicated to the City of Dover, therefore allowing the exemption prior to the civic association taking ownership and filing application. It also permits the Assessor to forgive the delinquent taxes, interest and penalty on such property.

(SPONSORS: HUTCHISON, BUNDEK, AND KOENIG)

Actions History

- 03/28/2016 - Final Reading - City Council
- 03/14/2016 - First Reading - City Council
- 02/22/2016 - Introduction - Legislative, Finance, and Administration Committee