

CITY OF DOVER ORDINANCE #2021-06

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

That Chapter 102 - Taxation, Article IV – Abatement of Real Estate Taxes, Section 102-113 – Qualifications, (a) – Definitions be amended by amending the definition of “Qualified facility” to read as follows:

Qualified facility means any qualified property located in the city that constitutes a new or an expanded facility, located within the industrial park manufacturing district, industrial park manufacturing 2 district, industrial park manufacturing 3 district, or manufacturing district, and that is used by a taxpayer in or in connection with a qualified activity.

BE IT FURTHER ORDAINED:

That Chapter 102 - Taxation, Article IV – Abatement of Real Estate Taxes, Section 102-113 – Qualifications, (b)(2) - Qualifying Industry/Businesses by Investment be amended to read as follows:

- (2) *Qualifying industry/businesses by investment.* Industries/businesses that do not meet the qualifications as specified in subsection (b)(1) of this section can nevertheless qualify for property tax abatement by investing a minimum of \$3,000,000.00 in a new or expanded facility in the city located within the industrial park manufacturing district, industrial park manufacturing 2 district, industrial park manufacturing 3 district, or the manufacturing district, and hire at least 15 qualified employees (including owners/operators), 75 percent of whom shall be city/county residents not employed by the qualifying industry/activity at the time of its relocation/expansion within the city. The council may, at the time of application, reduce the 75 percent requirement to a lesser percentage, but not to less than 50 percent. The qualifying industry agrees to supply information verifying compliance with this section in whatever legally acceptable manner the council shall so request.

ADOPTED: APRIL 12, 2021

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SYNOPSIS

Article VI established a real property tax abatement incentive for qualifying industries in certain districts of the City. This amendment to Article VI adds the Industrial Park Manufacturing 3 district to the areas of the City wherein the property tax abatement can be requested. The Industrial Park Manufacturing District (IPM3) was added to the zoning ordinance in 2018 to permit aviation and aeronautics uses, however the tax abatement incentive option was not included. This amendment adds the IPM3 district to the portions of the City where the abatement can be applied.

(SPONSORS: HARE AND ROCHA)

Actions History:

04/12/2021 – Final Reading – City Council

03/22/2021 – First Reading – City Council

03/09/2021 – Introduction – Legislative, Finance, and Administration Committee