

ORDINANCE NO. _____

AN ORDINANCE TO AMEND CHAPTER 103 (“TAXATION”) OF THE CODE OF SUSSEX COUNTY TO ADD A NEW ARTICLE VIII, ENTITLED “BOARD OF ASSESSMENT REVIEW” TO GRANT THE BOARD OF ASSESSMENT REVIEW AUTHORITY TO ADOPT RULES AND PROCEDURES TO CARRY OUT ITS DUTIES AS OUTLINED IN 9 DEL. C. § 7004.

1 WHEREAS, 9 Del. C. § 7004 mandates that Sussex County maintain a Board of
2 Assessment Review to hear and decide tax appeals; and

3 WHEREAS, 9 Del. C. § 7004(f) authorizes the Board of Assessment Review to
4 “[p]erform all functions as established by Sussex County Council through ordinance and
5 as otherwise provided in this title”; and

6 WHEREAS, the Sussex County Council has determined that the Board of
7 Assessment Review should be empowered to create and adopt Rules and Procedures to
8 govern its action as a board, which may be amended from time to time; and

9 WHEREAS, the Sussex County Council deems it necessary to amend Chapter
10 103 to add a new Article VIII, entitled “Board of Assessment Review” which shall grant
11 the Board of Assessment Review the authority to create and adopt such Rules and
12 Procedures, and such other powers to carry out its duties as outlined in 9 Del. C. § 7004.

13 NOW THEREFORE, THE COUNTY OF SUSSEX HEREBY ORDAINS:

14 Section 1. Chapter 103 (“Taxation”) of the Sussex County Code is hereby
15 amended by inserting a new Article VIII, entitled “Board of Assessment Review” by
16 inserting the underlined language in quotes as follows:

17 “Article VIII Board of Assessment Review

18 § 103-48 Board of Assessment Review.

19 This Article shall govern the Board of Assessment Review of Sussex County which
20 is established and authorized under 9 Del. C. § 7004.

21 § 103-49 Procedure.

22 The Board shall establish rules and regulations for its operation and procedure and
23 shall perform all functions stated therein.”

24 Section 2. Effective Date. This Ordinance shall become effective upon its
25 adoption.

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Synopsis

28 Pursuant to 9 *Del. C.* § 7004(f)(4), the Sussex County Council is authorized to
29 adopt an ordinance to authorize the Board of Assessment Review to “[p]erform all
30 functions as established by Sussex County Council through ordinance and as otherwise
31 provided in this title.” This Ordinance amends Chapter 103 by adding a new Article VIII.,
32 entitled, “Board of Assessment Review” to the Sussex County Code which grants the
33 Board of Assessment Review the authority to adopt rules and procedures to carry out its
34 duties as outlined in 9 *Del. C.* §7004.

35 No text has been deleted. All new text is underlined and in quotations marks.