

ORDINANCE NO. 3075

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.

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

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

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

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

NOW THEREFORE, THE COUNTY OF SUSSEX HEREBY ORDAINS:

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

“Article VIII Board of Assessment Review

§ 103-48 Board of Assessment Review.

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

§ 103-49 Procedure.

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

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

Synopsis

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

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

I DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF ORDINANCE NO. 3075 ADOPTED BY THE SUSSEX COUNTY COUNCIL ON THE 25TH DAY OF FEBRUARY 2025.



Tracy N. Torbert
Clerk of the Council