

COMMISSIONERS OF NEWPORT  
NEWPORT, DELAWARE

ORDINANCE NO. 416

AN ORDINANCE TO ESTABLISH  
AN INTERIM PROPERTY ASSESSMENT PROCEDURE  
FOR THE TOWN OF NEWPORT.

WHEREAS, the Town of Newport is required to annually make a true, just and impartial valuation and assessment of all real estate within the Town, except such real estate as is exempt from municipal assessment and taxation by virtue of any state law, under Article IV, Section 4-01 et seq. of the Newport Town Charter; and

WHEREAS, the valuation of such real estate so assessed may be affected by alteration, remodeling, construction, demolition and similar activities, which occur during the interim between such annual assessments; and

WHEREAS, the Commissioners of the Town of Newport have deemed it necessary to provide a procedure by which interim assessments can be made in order to take into account increases and decreases in valuation of real estate which occur during the interim between annual assessments;

NOW THEREFORE, the Commissioners of Newport, Delaware hereby ordain as follows:

SECTION 1.

A. Following the completion of any alteration, remodeling, construction, demolition or similar activities

which occur with respect to any tax parcel subject to valuation and assessment during the interim between annual assessments, notice shall be given to the Assessor by the Town Manager and/or Building Inspector.

B. The Assessor shall perform a revaluation and reassessment of any such tax parcel in order to determine whether, as a result of such activities, the assessed value should be increased or decreased, and the Assessor shall return his findings to the Town Manager within 30 days of notice to perform the revaluation and reassessment.

C. The Town Manager, within 10 days of receipt of the Assessor's determination, shall notify the owner of such tax parcel in writing of the interim assessment. The notice shall include a statement of additional real estate taxes due, if any, or a refund of real estate taxes paid, if any, as the case may be.

D. The interim assessment shall be effective as of the date of completion of any activities, as above-described, which have been determined by the Assessor to increase or decrease the valuation and assessment of any tax parcel.

E. Any owner of a tax parcel which has been subject to an interim assessment shall have the right to appeal the interim assessment to the Commissioners at the next following Assessment Board of Appeals. All such appeals must be filed in writing with the Town Manager, who upon receipt of an appeal, will schedule the matter to be heard at the meeting of the Assessment Board of Appeals.

F. The decision of the Commissioners shall be final with respect to all interim assessment appeals and shall be retroactive to the effective date of the interim assessment.

SECTION 2.

If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The Mayor and Commissioners hereby declare that they would have passed this Ordinance and each section, subsection, sentence, clause, or phrase irrespective of the fact that any one or more of them is declared unconstitutional or invalid.

SECTION 3.

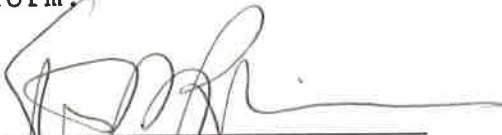
Ordinances or parts of Ordinances in conflict herewith are hereby repealed provided that any such repeal shall not abate a right of action already accrued under any repealed Ordinances.

SECTION 4.

This Ordinance shall become effective retroactive to January 1, 1988.


ADOPTED this 3<sup>RD</sup> day of March, 1988.

Approved as to  
form:

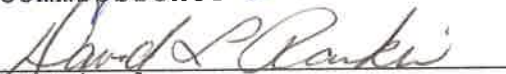
  
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City Solicitor

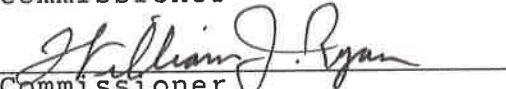
  
\_\_\_\_\_  
Mayor

ATTEST:

  
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Commissioner

  
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Commissioner

  
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Commissioner

  
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Commissioner

  
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Town Secretary  
(SEAL)

First Reading: 2/4/88

Second Reading: 3/3/88.

(AGREE VII 1.26)