

Introduced by: Mr. Smiley, Mr. Cartier  
Date of introduction: April 13, 2021

**ORDINANCE NO. 21-037**

**THE ANNUAL REVENUE ORDINANCE OF NEW CASTLE COUNTY  
FOR FISCAL YEAR 2022 BEGINNING JULY 1, 2021**

**WHEREAS**, it has been certified to the County Council that the total value of all real property in the County which has been assessed and is subject to taxation is \$19,611,603,113 net of tax abatements.

**NOW, THEREFORE, THE COUNTY OF NEW CASTLE HEREBY ORDAINS:**

Section 1. A tax upon all of the real property in New Castle County is hereby established and levied at the rate of 25.23 cents for each one hundred dollars of assessed valuation (based on 100 percent of July 1, 1983 fair market value) for the fiscal year beginning July 1, 2021, and ending June 30, 2022, to pay the costs of the General Operating Budget.

Section 2. A tax upon the real property in the following listed areas of New Castle County at the following listed rates for each one hundred dollars of assessed valuation is hereby established and levied for the fiscal year beginning July 1, 2021, and ending June 30, 2022, to pay costs under the Local Service Function Budget.

<u>Location</u>	<u>Tax Rate in Cents Per \$100 of Assessed Valuation</u>
Those portions of New Castle County not within any of the following incorporated municipalities	55.88
Arden	49.92
Ardencroft	50.42
Ardentown	50.38
Bellefonte	54.43
Delaware City	4.91
Elsmere	3.93
Middletown	2.78
Newark	0.00
New Castle	4.52
Newport	8.37
Odessa	10.77
Townsend	7.91
Wilmington	0.00

Section 3. A tax upon the real property in the light districts in New Castle County established pursuant to 9 Del. C. c. 21, is hereby established and levied for light districts at the following rates for each one hundred dollars of assessed valuation for the fiscal year beginning July 1, 2021, and ending June 30, 2022 to pay the cost of street and highway illumination:

<u>Light Code</u>	<u>Light District Installations</u>	<u>Tax Rate in Cents Per \$100 of Assessed Valuation</u>
	<u><i>Incandescent Units</i></u>	
1	Wood Pole	1.000
	<u><i>Mercury Units</i></u>	
A	Wood Pole	7.950
Q	Metal Pole	13.550
C	Ornamental Pole	11.450
	Colonial	
	TC-100 Black	
	Traditionaire	
	Traditionaire Black	
	Traditionaire 70W	
T	Limited Installation	5.250
U	Turn of Century	13.800
	Acorn	
	Arlington	
	Granville	
	Granville II	

Section 4. A tax upon the full annual cost established pursuant to 9 Del. C. § 1339, is hereby established and levied for crossing guards by school district at the following rates for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

<u>Crossing Guard Rates</u>	<u>Tax Rates in Cents Per \$100 of Assessed Valuation</u>
Brandywine (Area I)	1.815
Red Clay (Area II)	1.941
Christina (Area III)	2.007
Colonial (Area IV)	1.702
Appoquinimink School District	1.718

Section 5. Fees and charges not specified in this Ordinance shall be heretofore or hereafter established.

Section 6. Fees, fines, forfeitures, penalties, assessments, charges, receipts and income, together with needed reserves and available cash balances, shall be included in the receipts of New Castle County as collected during the fiscal year beginning July 1, 2021, and ending June 30, 2022.

Section 7. The effective date for the provisions in this Ordinance shall be July 1, 2021.

Section 8. This Ordinance shall become effective immediately upon its adoption by County Council and approval by the County Executive, or as otherwise provided by 9 Del. C. § 1156.

Adopted by County Council of  
New Castle County on: 5/25/21

  
President of County Council  
of New Castle County

Approved on: May 31, 2021

  
County Executive  
New Castle County

**SYNOPSIS:** This Ordinance is the Annual Revenue Ordinance for Fiscal Year 2022.

Section 1 establishes a General Operating property tax rate in New Castle County.

Section 2 establishes the Local Service Function property tax rates in the listed areas of New Castle County.

Section 3 establishes the tax rates in the light districts of New Castle County.

Section 4 establishes the tax rates for school crossing guards.

Section 5 provides that fees and charges not specifically addressed in this Ordinance can be established at some future time.

Section 6 provides that other receipts and funding sources, together with the proceeds from the sale of bonds authorized by County Council, shall be included in the revenue of New Castle County collected during Fiscal Year 2022 to be used in accordance with the budget Ordinance.

**FISCAL NOTE:** This Ordinance proposes Fiscal Year 2022 tax rates which in conjunction with other anticipated sources of revenue are estimated to yield sufficient revenue to balance the proposed Fiscal Year 2022 Operating Budget.

These proposed real property tax rates applied to estimated taxable assessments and estimated quarterly additions (net of exemptions) are anticipated to yield approximately \$134,150,000.

The proposed light district tax rates, as cited in Section 3, are anticipated to yield revenues of \$6,558,258. These revenues, together with prior year tax collections and the use of available cash balances, are estimated to support direct street lighting expenses plus overhead.

The proposed school crossing guard tax rates, as set forth in Section 4, are anticipated to yield revenues of \$3,312,270. These revenues, together with prior year tax collections and the use of available cash balances, are estimated to support direct crossing guard expenses plus overhead.

This Ordinance, as proposed, has no explicit fiscal impact upon the next two fiscal years as the rates are legislated annually by County Council.

