

Introduced by: Mr. Smiley, Mr. Cartier  
Date of introduction: June 8, 2021

**ORDINANCE NO. 21-078**

**AMEND THE FY2021 CAPITAL BUDGET: APPROPRIATE \$8,000,000 IN FUNDING FROM THE REASSESSMENT RESERVE ACCOUNT TO THE DEPARTMENT OF ADMINISTRATION, REASSESSMENT 2024 CAPITAL PROJECT**

**WHEREAS**, the County has not conducted a County-wide real property tax assessment (a “general reassessment”) in nearly 40 years; consequently, real property in the County is assessed at its value as of July 1, 1983; and

**WHEREAS**, the Delaware Court of Chancery has determined that the County’s failure to conduct a general reassessment since 1983 has resulted in a violation of 9 *Del. C.* § 8306(a), requiring property to be assessed in its “true value in money,” as well as Article VIII, section 1 of the Delaware Constitution, which requires property to be taxed uniformly (the “Uniformity Clause”); and

**WHEREAS**, County Council determines that it is appropriate to conduct a general reassessment, and the County has issued a request for proposal for a third-party vendor to conduct a general reassessment to reflect revised assessments of real property for taxes levied in Fiscal Year 2024; and

**WHEREAS**, County Council allocated \$26,640,000 from the General Fund Tax Stabilization Reserve Account to the General Fund Reassessment Reserve Account to fund the Fiscal Year 2024 general reassessment, with any remainder being utilized for subsequent general reassessments via Ordinance 21-014; and

**WHEREAS**, based on the awarded vendor bid contract and other related project activities, total general reassessment costs are estimated at \$18,000,000; and

**WHEREAS**, appropriation of \$8,000,000 from the Reassessment Reserve Account to the Reassessment 2024 Capital Project is necessary to support activities through Fiscal Year 2022 related to the general reassessment costs; and

**WHEREAS**, this funding provides for activities including project management, public relations, data collection, valuation analysis and production, value review, assessment disclosure notices and information meetings and technology.

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

Section 1. The Capital Budget Ordinance for the fiscal year beginning July 1, 2020 is hereby amended by deleting the material stricken and adding the material underscored on the attached Exhibit “A.”

Section 2. Reassessment Reserve funding in the amount of \$8,000,000 is appropriated to the Department of Administration, Reassessment 2024 Capital Project to support activities through Fiscal Year 2022 related to the general reassessment costs.

Section 3. This Ordinance shall become effective immediately upon its adoption by County Council and approval by the County Executive, or as otherwise provided in 9 *Del. C.* § 1156.

Adopted by County Council of  
New Castle County on:

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President of County Council  
of New Castle County

Approved on:

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County Executive  
New Castle County

**SYNOPSIS:** Appropriate \$8,000,000 in funding from the Reassessment Reserve Account to the Department of Administration, Reassessment 2024 Capital Project to support activities through Fiscal Year 2022 related to the general reassessment costs. This funding provides for activities including project management, public relations, data collection, valuation analysis and production, value review, assessment disclosure notices and information meetings and technology.

**FISCAL NOTE:** This Ordinance, if approved, will amend the FY2021 Capital Budget by appropriating \$8,000,000 from Reassessment Reserve Account to the Department of Administration, Reassessment 2024 Capital Project.

The revised FY2021 total Capital Budget amount for the Reassessment 2024 Capital Project will be \$8,000,000.

The revised FY2021 New Castle County Capital Budget total will be \$74,673,297. There is no fiscal impact on the Operating Budget. The Reassessment Reserve balance upon passage of this Ordinance will be approximately \$22,000,000.

**EXHIBIT "A"**  
**NEW CASTLE COUNTY**  
**CAPITAL BUDGET - FY2021**

21-078

**DEPARTMENT OF PUBLIC WORKS**

**Sewer/Stormwater**

Airport Road System Rehabilitation	\$ 500,000
Brandywine Interceptor Renovation	4,300,000
Christina River Force Main	5,000,000
DelDOT Coordination Project 2021	1,000,000
Edgemoor System Rehabilitation	3,000,000
General Sewer Improvements	650,000
General Stormwater Improvements 2021	274,000
North Delaware Interceptor System	5,000,000
Port Penn System Rehabilitation	100,000
Pump Station Rehabilitation 2021	1,400,000
Richardson Park Pump Station Upgrade	3,000,000
Septage Receiving Station Upgrade	(700,000)
Sewer Fleet Equipment	967,831
Sewer Repairs and Rehabilitation 2021	500,000
Sewer System Expansion	250,000
Southern Sewer Service Area	5,000,000
Stoney Creek Basin Rehabilitation	1,000,000
Stormwater Basin Renovation II	1,500,000
Water Farm 1 System Rehabilitation	1,000,000
Water Quality Improvements Plans	1,250,000
White Clay System Rehabilitation	3,500,000
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Subtotal	\$ 38,491,831

**Facilities/Equipment**

Army Creek Landfill/Upgrade	\$ 100,000
Brandywine Library HVAC Upgrade	1,200,000
Building Rehabilitation 2021	5,300,000
City/County Building Rehabilitation	1,785,000
Fleet Equipment	4,055,783
Fuel Dispensary and Island Replacement	200,000
Garage Renovations	2,200,000
General Roof Renovations	1,266,000
Government Center Electrical Upgrade	2,000,000
Inspection of Tanks Environmental Control	10,000
Security 2021	650,000
Vehicle Lift System	95,000
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Subtotal	\$ 18,861,783

**EXHIBIT "A"**  
**NEW CASTLE COUNTY**  
**CAPITAL BUDGET - FY2021**

21-078

**DEPARTMENT OF PUBLIC WORKS** *(Continued)*

**Parks**

Carousel Park	\$	500,000
Delcastle Park Improvements		2,065,000
Delcastle Parking Renovations		(1,066,000)
District Park #5		100,000
Game Court Improvements 2021		175,000
General Parkland Improvements 2021		1,100,000
Glasgow Regional Park		1,100,000
Greenway Systems		500,000
Land Acquisition		1,000,000
Middle Run Valley Bicycle Skills Area		200,000
Parkland Acquisition		1,090,000
Pavilion Renovations		275,000
Play Area Improvements 2021		375,000
Rockwood Park		100,000
Route 9 TAP Bicycle/Pedestrian Improvements		150,000
		7,664,000
Subtotal	\$	7,664,000

**DEPARTMENT OF COMMUNITY SERVICES**

Route 9 Community Library	\$	106,665
Surratte Pool Renovations II		100,000
		206,665
Subtotal	\$	206,665

**DEPARTMENT OF PUBLIC SAFETY**

Police Range	\$	600,000
Public Safety Equipment		130,000
Public Safety Vest Protection Program		120,000
		850,000
Subtotal	\$	850,000

**DEPARTMENT OF ADMINISTRATION**

Information Systems Expansion II	\$	74,200
<u>Reassessment</u>	0	8,000,000
Subtotal	74,200	8,074,200

**COUNTY EXECUTIVE**

Executive Capital Contingency	\$	524,800
Subtotal	\$	524,800

**CAPITAL BUDGET TOTAL**

	<del>66,673,297</del>	\$ 74,673,279
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