

**New Castle County  
Delaware**

**Sources of Revenue**



**December 2017**

**SOURCES OF REVENUE**

Revenue Type	Department	OCA	Object Level 3	Page #
<b>REAL ESTATE TAXES</b>				
<b>INITIAL TAX LEVY</b>				
Real Estate Tax (Current)	Administration	030230	10	1
<b>QUARTERLY ADDITIONS</b>				
Real Estate Tax (Current)	Administration	030230	10	2
<b>PRIOR YEAR TAXES</b>				
Real Estate Tax (Prior)	Administration	030230	11	3
<b>TAX PENALTIES</b>				
Real Estate Tax Penalties - Current	Administration	030230	17	3
Real Estate Tax Penalties - Prior Years			18	
<b>REAL ESTATE TRANSFER TAX</b>				
Real Estate Transfer Tax	Administration	030230	100	5
Transfer Tax Commission - State of Delaware	Administration	030230	610 620	
Real Estate Transfer Tax - City of Middletown, City of Newark, City of New Castle, Delaware City	Administration	030230	621 622 623	
<b>SERVICE CHARGES AND FEES</b>				
<b>PROTHONOTARY</b>				
Prothonotary - Costs	Prothonotary	200100	215	8
Prothonotary - Civil Cases/Misc.			216	
Prothonotary - Criminal			218	
<b>SHERIFF</b>				
Sheriff Fees (Superior Court Fees)	Sheriff	330100	203	9
Commission on Sales			205	
Court of Common Pleas			206	
Photocopy Fees			207	
Sheriff Fees (Out of State and Miscellaneous)			208	

**SOURCES OF REVENUE**

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<b>SERVICE CHARGES AND FEES - CONT'D</b>				
<b>REGISTER OF WILLS</b>				
Wills – Letters and Administration	Register of Wills	250100	209	15
Wills – Settlements			211	
<b>RECORDER OF DEEDS</b>				
Corporation Filing Fees	Recorder of Deeds	260100	200	19
Deeds and Instruments			212	
Document Surcharge			213	
Microfilm Fees			214	
Web Site Subscriber Fees			248	
<b>SALE OF MAPS, PUBLICATIONS, AND OTHER</b>				
Sale of Maps & Publications	Land Use, Special Services	060400 040502 040504	240	24
<b>ZONING APPLICATIONS</b>				
Zoning Fees	Land Use	060300/ 060400	250	24
<b>SUBDIVISION REVIEW</b>				
Subdivision Review	Land Use	060300	251	25
<b>ZONING REVIEW</b>				
Zoning Reviews	Land Use	060300	252	25
<b>TAX CERTIFICATION</b>				
Tax Certifications	Administration	030230	260	26
<b>LIBRARY FINES AND FEES</b>				
Non-Resident Library Fees	Community Services	*	253	26
Library Fines	Community Services	*	280	
Book Replacement	Community Services	*	820	

\* OCAs include 050142, 050143, 050144, 050145, 050146, 050147, 050148, 050149 and 050151

**SOURCES OF REVENUE**

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<b>ENHANCED 911 REPORTING SYSTEM FEE</b>				
911 Reporting System	Administration	030230	232	28
<b>POLICE ACCIDENT REPORTS/FINES</b>				
Police Reports	Public Safety	070320	234	29
Police Traffic Fines	Public Safety	070320	235	
<b>EMERGENCY COMMUNICATIONS REIMBURSEMENT</b>				
Emergency Communications-State of Delaware	Public Safety	070251	230	30
<b>WESTOVER HILLS – POLICE SERVICES</b>				
Westover Hills – Police Services	Public Safety	070320	236	31
<b>MISCELLANEOUS FEES AND INCOME</b>				
Photocopies	Land Use, Administration, Recorder of Deeds	060400, 030401, 260100	242	32
Sale of UDC Publications	Land Use	060300	244	
F.O.I.A Request	Land Use	060100	245	
Resource Protection Fee	Land Use	060400	266	
Monition Fees	Administration	030230	261	
Inspection Fee	Land Use	060400	270	
Administrative Hearing Fee	Land Use	060400	273	
Expedited Plan Review Fee	Land Use	060300	274	
Property Maintenance Expense Recovery	Land Use	060500	282	
Administrative Fines	Land Use	060400	284	
Maintenance Corporation Billing Fee	Administration	030230	293	
Extentions to Code Directives	Land Use	060500	296	
Administrative Appeal	Land Use	060400	437	
Donations/Private	Administration	030201	950	
Insurance Proceeds (Workers Compensation)	Administration	030143	975	
Insurance Proceeds (Auto Collisions)	Special Services	040201	976	
Personal Injury Protection (PIP) Proceeds	Special Services	040201	977	
<b>PROPERTY MAINTENANCE TICKETS</b>				
Tickets / Civil Penalties	Land Use	060500	289	40
Tickets / Civil Penalties - Tax Billing	Land Use	060500	292	

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<b>PARK LEASES AND RENTALS</b>				
Flat Fees	Special Services	040100	700	42
		050203		
Recreation Fees	Community Services	050506	719	
		050507		
		040235		
Rental Fees	Special Services/ Community Services	050203	720	
		050507		
Picnic Shelters	Special Services	040100	722	
Parkland User Fees	Special Services	040231	726	
Delcastle Concessions	Special Services	040100	729	
Camps	Community Services	050208	731	
Sale of Horses	Community Services	050208	740	
Riding Lessons	Community Services	050208	741	
<b>USER, PERMIT AND PROGRAM FEES</b>				
Gate Admissions	Community Services	050203	750	45
		050600		
Vendor Fee	Special Services	040231	751	
Sports Lighting	Special Services	040231	804	
Competitive Leagues	Community Services	050503	805	
Examination Fees	Land Use	060400	830	

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Building Permits – Apartment Units			417 250 413	
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Building Permits – Commercial/Industrial/Office			417 250 415	
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Building Permits – Swimming Pools			417 250	
Volunteer Fire Service Assistance Fund			GL 2280	
Building Permits – Certificates of Occupancy			417	
<b>PLUMBING PERMITS</b>				
Plumbing Permits	Land Use	060400	440	51
<b>OTHER PERMITS AND LICENSES</b>				
Demolition	Land Use	060400	430	52
Elevator			433	
Double Permit Fees			435	
Re-inspection and Permit Extensions			436	
Permit Revisions			438	
<b>BUSINESS LICENSES</b>				
Business Licenses (Contractor Registration)	Land Use	060400	400	54
<b>CONTRACTOR LICENSES</b>				
Contractor Licenses	Land Use	060400	405	55
<b>DOG LICENSES</b>				
Dog Licenses	Administration	030230	460	56

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Name Change Kit			402	
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Heirloom Marriage / Civil Union Certificate			402	
Wedding Day Photo			402	
Wedding Day DVD			402	
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<b>USE OF MONEY AND PROPERTY</b>				
<b>INTEREST EARNINGS</b>				
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		030233		
Interest Earnings - Row Offices	Sheriff	330100	502	
	Recorder of Deeds	260100	506	
		030230		
Gain/Loss-Sale of Investments	Administration	030233	518	
		030233		
RTT - Debt Service	Administration	030230	595	
<b>CITY OF WILMINGTON – CITY/COUNTY BUILDING</b>				
City of Wilmington	Administration	030230	550	60
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City/County Garage	Special Services	040226	551	61
			552	
Land Rentals	Special Services	040100	720	
			810	
Building Rental	Community Services	050203	553	
Internet Printing	Community Services	*	246	
Photocopy Machines	Community Services	*	570	
* OCAs include 050142, 050143, 050144, 050145, 050146, 050147, 050148, 050149 and 050151				
Sale of Vehicles	Special Services	040201	580	
Sale of Land	Administration	030230	586	
Sale of Assets	Administration	030401	970	

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**INTERGOVERNMENTAL REVENUES**

**INTERGOVERNMENTAL REVENUES**

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Indirect Cost Recovery	Administration	030230	971	
State Paramedic Reimbursement	Public Safety	070210	613	
RZEDB Interest Reimbursement	Administration	030230	638	
Department of Justice	Public Safety	*	645	
State Pension Reimbursement	Public Safety	070319	942	
State Chancery Reimbursement	Administration	030230	615	

\* OCAs include 070328, 070340, 070341

**MISCELLANEOUS FEES AND INCOME**

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**SEWER SERVICE CHARGES**

			220	
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**SEPTIC WASTE HAULER FEES**

Septic Waste Hauler Fees	Special Services	040311	257	73
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**WASTEWATER DISCHARGE FEES**

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**CONNECTION FEES**

Sewer Lateral Connection Fees	Special Services/Land Use	040311 060510	262	75
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**STORMWATER/GROUNDWATER FEES**

Stormwater Management Fees	Land Use	060502	255	76
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**PLAN REVIEW FEES**

Plans Review	Land Use	060502	256	77
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<b>INTEREST EARNINGS – OPERATING FUNDS</b>				
Interest Earnings - Consolidated Cash	Administration	030233	500	79
Gain/Loss-Sale of Investments	Administration	030233	500	
RZEDB Interest Reimbursement	Administration	030230	638	
<b>CAPITAL RECOVERY FEES</b>				
Capital Recovery Fee	Administration	030233	271	80
<b>TREATMENT EXPANSION FEES</b>				
Revolving Reimbursement	Special Services	040305	632	81
<b>MISCELLANEOUS FEES AND INCOME</b>				
Miscellaneous Revenue	Special Services	040305	674	82
<b>STREET LIGHT FUND</b>				
<b>STREET LIGHT REVENUES</b>				
Light Tax - Current	Administration	030232	15	82
Light Tax - Prior			16	
<b>CROSSING GUARD FUND</b>				
<b>SCHOOL CROSSING GUARD TAX</b>				
Crossing Guard - Current	Administration	030230	13	84
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## New Castle County – Sources of Revenue

### REAL ESTATE TAXES

#### INITIAL TAX LEVY

**Object Level 3 Title:** Real Estate Tax (Current)

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0010

**Definition** - Payments received for property taxes billed in the current fiscal year. If applicable, it also includes collections received from farmland rollback billings. These funds are used to support the County's current year general operating activities.

**References** - New Castle County Code Chapter 14; 9 Del. C. §8601 - §8607; 9 Del. C., Chapter 13

**Formula** - County taxable assessed value multiplied by current rate (please note that the real property tax rate is established each year through County ordinance). This established rate is per \$100 of assessed valuation. Assessed value is based on the fair market value of the property in 1983.

*Farmland Rollback Taxes:* As part of the County's administration of the billing, collection and distribution of farmland rollback funds to the Delaware Agricultural Land Preservation Foundation, the County is entitled to retain 7.5% of these collections. Farmland rollback tax revenue accounts for less than one hundredth of one percent of the total tax levy each year.

**Date Modified** – July 2009

**Collections** - The Treasury section within the Office of Finance is responsible for the administration of the billing, collection and posting of the real estate tax. Bills for this tax are mailed in July of each year and are due without penalty by September 30<sup>th</sup>. This revenue is collected throughout the fiscal year; however, the majority of these monies are collected by the original due date (without penalty).

Funds are received through various collection points including the Government Center, the County's lockbox, mortgage companies, and electronic formats (i.e. credit cards). Gross current year principal tax receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the real estate tax – current account, based on information provided in a report produced by the accounts receivable system.

If assessments change throughout the fiscal year, there are three additional quarterly billings issued during the year. Due dates for these bills are December 1<sup>st</sup>, March 1<sup>st</sup>, and June 1<sup>st</sup> (See "Quarterly Additions" section of this document).

## New Castle County – Sources of Revenue

**Exemptions** - See “Appendix A” for description.

### QUARTERLY ADDITIONS

**Object Level 3 Title:** Real Estate Tax (Current)

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0010 (revenue is combined with the Initial Tax Levy)

**Definition** - Payments for assessments for newly added parcels and increased assessments for previously existing parcels. The quarterly property tax billing also encompasses billings for parcels owing delinquent County taxes.

**References** - New Castle County Code §14.02.001 and §14.02.003; 9 Del. C. §8340, §8601 and §8607; 9 Del. C., Chapter 13

**Formula** - Additional amount of County taxable assessed value multiplied by current rate and by the percentage described below (please note that the real property tax rate is established each year through County ordinance). This established rate is per \$100 of assessed valuation. Assessed value is based on the fair market value of the property in 1983.

Quarter 1 covers the period beginning October 1 and ending June 30 and is billed at 75%. Quarter 2 covers the period beginning January 1 and ending June 30 and is billed at 50%. Quarter 3 covers the period beginning April 1 and ending June 30 and is billed at 25%. Quarter bills are due on December 1<sup>st</sup>, March 1<sup>st</sup>, and June 1<sup>st</sup>.

Each line item on the tax bill is calculated in like fashion to the annual tax bill at the percentages referenced above.

**Date Modified** – July 2009

**Collections** - Quarter tax billing processing proceeds like the annual billing process but excludes mortgage company information processing.

## New Castle County – Sources of Revenue

### PRIOR YEAR TAXES

**Object Level 3 Title:** Real Estate Tax (Prior)  
**Department/Division:** Administration/Treasury  
**OCA:** 030230  
**Object Level 3:** 0011

**Definition** - Payments received for unpaid property taxes (principal only) billed in prior fiscal years. If applicable, it also includes collections received from farmland rollback billings. These tax levies are used to support the County’s general operating activities for the current fiscal year.

**References** - See “Real Estate Tax – Current” section of this document, Del. C., Chapter 87

**Formula** - Prior year tax balance at the beginning of the fiscal year minus prior year tax balance at the end of the fiscal year plus adjustments. An additional penalty of 1% per month is assessed on prior year(s) principal still outstanding (penalties collected are included in the “Real Estate Tax Penalties – Prior Years” section of this document).

*Farmland Rollback Taxes:* As part of the County’s administration of the billing, collection and distribution of farmland rollback funds to the Delaware Agricultural Land Preservation Foundation, the County is entitled to retain 7.5% of these collections. Farmland rollback tax revenue accounts for less than one hundredth of one percent of the total tax levy each year.

**Date Modified** – Not Applicable

**Collections** - (See “Real Estate Tax – Current” section of this document). Gross prior year principal tax receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the real estate tax-prior account, based on information provided in a report produced by the accounts receivable system.

### TAX PENALTIES

**Object Level 3 Title:** Real Estate Tax Penalties - Current  
**Department/Division:** Administration/Treasury  
**OCA:** 030230  
**Object Level 3:** 0017

**Definition** - Payments received for penalty assessed on delinquent real estate taxes (principal only) that were originally billed in the current fiscal year. If applicable, it also includes collections received from farmland rollback billings. These collections are used to support the County’s general operating activities for the current fiscal year.

## New Castle County – Sources of Revenue

**References** - New Castle County Code, Chapter 14; 9 Del. C. §8604

**Formula** - There is a 6% penalty on outstanding principal - current, the day after payment is due. An additional penalty of 1% per month is assessed on outstanding principal – current for each month thereafter.

**Date Modified** – January 1999

**Collections** - See “Real Estate Tax – Current” section of this document. Gross tax penalty receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the real estate tax penalties - current account, based on information provided in a report produced by the accounts receivable system.

### **PRIOR YEAR TAX PENALTIES**

**Object Level 3 Title:** Real Estate Tax Penalties – Prior Years

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0018

**Definition** - Payments received for penalty assessed on prior year(s) unpaid principal. These collections are used to support the County’s current year general operating activities.

**References** - See “Real Estate Tax Penalties – Current” section of this document.

**Formula** - 1% penalty is assessed on the prior year’s principal outstanding each month until collected.

**Date Modified** – January 1999

**Collections** - See “Real Estate Tax – Current” section of this document. Gross prior year tax penalty receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the real estate tax penalties - prior account, based on information provided in a report produced by the accounts receivable system.

## New Castle County – Sources of Revenue

### REAL ESTATE TRANSFER TAX

#### REAL ESTATE TRANSFER TAX

**Object Level 3 Title:** Real Estate Transfer Tax

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0100

**Definition** - According to State and County Code, this account reflects collections of realty transfer tax levies within unincorporated areas of New Castle County when there is a transfer of title interest or possessory interest.

These funds are expended solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements, and debt reduction.

**References** - 9 Del. Code Chapter 81; 30 Del. Code Chapter 54; New Castle County Code §14.10.001 - §14.10.012

**Formula** – Value of the property multiplied by 1.5%. Exemptions granted to eligible parties under Code may impact the actual amount of transfer tax owed (i.e. first time homebuyers). The real estate transfer tax was 1.0% from July 1992 to June 1998.

**Date Modified** – July 1998

**Collections** - The New Castle County Recorder of Deeds Office is responsible for the daily collection of New Castle County realty transfer tax. Funds are typically received from the buyer(s), seller(s), and/or the attorney(s) handling the property settlement. Funds associated with the daily collection are deposited by the Recorder of Deeds Office and a report is forwarded to the Treasury Division. Receipts are recorded on a daily basis to the real estate transfer tax account in the accounting system.

**Use of transfer tax revenues** - Any funds realized pursuant to this Article shall be segregated from the County's general fund and the funds, and all interest thereon, shall be expended solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements, and debt reduction.

In setting the estimates for use of the transfer tax in support of the proposed budget, the County Executive shall not certify a revenue estimate that exceeds ninety (90) percent of the transfer tax estimate provided by the Office of Finance and certified by the New Castle County Finance Advisory Committee to be used as a funding source in the proposed operating budget; nor shall Council adopt a budget based on revenue estimates that exceed ninety (90) percent of the transfer tax estimate provided by the



## **New Castle County – Sources of Revenue**

Office of Finance and certified by the New Castle County Finance Advisory Committee.

Proceeds from the real estate transfer tax received in any fiscal year in excess of those certified shall be designated as cash in lieu of capital bond authorizations that would ordinarily be used to support construction of capital facilities or land acquisition or to defease or otherwise reduce the County's indebtedness.

**Exemptions** - See “Appendix B” for a list of inclusions and exclusions.

### **REAL ESTATE TRANSFER TAX COMMISSION**

**Object Level 3 Title:** Transfer Tax Commission – State of Delaware

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0610

**Definition** - Payments received by the County for the administration of the collection, processing and remittance of the State of Delaware Realty Transfer Tax.

**References** - Authorization to collect commissions was established under separate agreement between New Castle County and the State of Delaware (1984). Authorization to impose and collect the realty transfer tax is found in 30 Del. C. §5406.

**Formula** - Gross transfer tax collections multiplied by 1%. Please note that gross transfer tax collections are 2.5% of the sales price of each transaction.

**Date Modified** – August 2017

**Collections** - The NCC Recorder of Deeds Office is responsible for the daily collection of the State of Delaware realty transfer tax Funds associated with the daily collection are deposited by the Recorder of Deeds Office and a report is forwarded to the Treasury Division. Gross receipts are recorded on a daily basis to an escrow account within the General Fund (Due to Other Governments – State of Delaware) (GL 2070, Sub G/L 2070/000001). The Recorder of Deeds submits to the Treasury Division a “Summary of Daily Dockets” form on a weekly basis. This form also includes the amount of commissions to be netted from the weekly total of State transfer tax receipts. The form also serves as the basis for disbursements to the State from the aforementioned escrow account. The disbursements are prepared by the Treasury Division. Commission totals from each weekly form are gathered together at month end and distributed from the aforementioned escrow account for credit to the Real Estate Transfer Tax Commission – State of DE account.

### **REAL ESTATE TRANSFER TAX COMMISSION**

## New Castle County – Sources of Revenue

**Object Level 3 Title:** Transfer Tax Newark/City of Middletown/City of New Castle/Delaware City/Smyrna

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0620, 0621, 0622, 0623, 0624

**Definition** - Payments received by the County for the administration of the collection, processing and remittance of realty transfer taxes for the City of Newark, City of Middletown, City of New Castle, Delaware City and the City of Smyrna.

**References** - Authorization to collect commissions was established under separate agreement between New Castle County, the City of Newark, City of Middletown, City of New Castle and Delaware City (1984) and the City of Smyrna (2014). Authorization to impose and collect the realty transfer tax is found in 30 Del. C., Chapter 54.

**Formula** - Gross transfer tax collections multiplied by 1%.

**Date Modified** –December 2014

**Collections** - The NCC Recorder of Deeds Office is responsible for the daily collection of the realty transfer tax. Funds associated with the daily collection are deposited by the Recorder of Deeds Office and a report is forwarded to the Treasury Division. Gross receipts are recorded on a daily basis to an escrow account within the General Fund (Due to Other Governments - City of Newark, City of Middletown, City of New Castle, Delaware City, Smyrna; (G/L 2070). The Recorder of Deeds submits to the Treasury Division a "Summary of Daily Dockets" form on a monthly basis reflecting the previous month's collections. This form also includes the amount of commissions to be netted from the monthly total of City of Newark, City of Middletown, City of New Castle, Delaware City and the City of Smyrna transfer tax receipts. The form also serves as the basis for disbursements to the City of Newark, City of Middletown, City of New Castle, Delaware City and the City of Smyrna from the aforementioned escrow account. The disbursements are prepared by the Treasury Division. Commission totals from each monthly form are distributed from the aforementioned escrow account for credit to the Real Estate Transfer Tax Commission - City of Newark, City of Middletown, City of New Castle, Delaware City and the City of Smyrna accounts.

## New Castle County – Sources of Revenue

### SERVICE CHARGES AND FEES

#### PROTHONOTARY

**Object Level 3 Title:** Prothonotary - Costs

**Department/Division:** Prothonotary

**OCA:** 200100

**Object Level 3:** 0215

**Definition -** In 1988 the Prothonotary function was transferred from New Castle County Government to the State of Delaware. This account consists of Prothonotary fees for services provided in civil proceedings prior to 1988.

**Date Modified** – Not Applicable

**References** - House Bill No. 282 of the Delaware Code as amended by House Amendment Nos. 1, 2 and 3 and Senate Amendment No. 1. Passed July 16, 1987. (Code 1852, §§ 2778-2786, 2789, 2791; 24 Del. Laws, c. 245, § 2; Code 1915, §§ 4855, 4856; Code 1935, §§ 5349, 5350; 48 Del. Laws, c. 164, §§ 1-3; 10 Del. C. 1953, § 8705; 53 Del. Laws, c. 157, § 1; 54 Del. Laws, c. 244; 55 Del. Laws, c. 96; 56 Del. Laws, c. 124; 60 Del. Laws, c. 481, § 1; 62 Del. Laws, c. 22, § 1; 64 Del. Laws, c. 149, § 2; 64 Del. Laws, c. 455, § 1; 66 Del. Laws, c. 185, § 15.)

#### PROTHONOTARY

**Object Level 3 Title:** Prothonotary – Civil Cases/Misc.

**Department/Division:** Prothonotary

**OCA:** 200100

**Object Level 3:** 0216

**Definition -** Reimbursement from the State of Delaware Prothonotary for mileage costs submitted by the NCC Sheriff's Office for serving summons.

**Formula** - Based on actual mileage accumulated.

**Date Modified** - Not Applicable

**Collections** - The State of Delaware issues a check to the County monthly.

## New Castle County – Sources of Revenue

### PROTHONOTARY

**Object Level 3 Title:** Prothonotary – Criminal

**Department/Division:** Prothonotary

**OCA:** 200100

**Object Level 3:** 0218

**Definition** - In 1988 the Prothonotary function was transferred from New Castle County Government to the State of Delaware. The aforementioned account reflects payments transferred from the State for unpaid fines for criminal cases prior to 1988 in which defendants were sentenced and fined.

**Formula** - Based on unpaid fines.

**Date Modified** – Not Applicable

**Collections** - The State of Delaware issues a check to the County monthly.

### SHERIFF

**Object Level 3 Title:** Sheriff Fees (Superior Court Fees)

**Department/Division:** Sheriff

**OCA:** 330100

**Object Level 3:** 0203

**Definition** - Fees charged by the NCC Sheriff's Office for services performed for cases filed in the State of Delaware Superior Court (i.e. serving subpoenas).

**References** - New Castle County Code §2.03.005A

**Formula** - Please see list of fees below:

A. *In cases in the Superior Court of the State.*

1. For serving writ of summons and complaint on each defendant at separate address ... \$30.00; For each additional defendant at same address ... \$5.00
2. For serving amended complaint, alias summons and complaint, and for each subsequent pluries summons and complaint thereafter ... \$30.00
3. For levying on goods and chattels and making inventory, causing appraisalment, and making return ... \$50.00;  
For additional service beyond one (1) hour (per deputy per hour) ... \$50.00
4. For serving and returning subpoena to give evidence or to bring papers for each person summoned both in civil or criminal actions for the first such filing and subsequent filing ... \$15.00
5. A reasonable allowance for the expense of keeping goods and chattels seized upon execution or attachment as made by the Court.
6. For serving alias scire facias sur mortgage (includes postage)...\$40.00;  
For additional defendant at same address (includes postage)... \$20.00

## New Castle County – Sources of Revenue

7. For set up and services performed in executing a writ of replevin ...\$75.00;  
For additional service beyond one (1) hour (per deputy per hour)... \$50.00
8. Three (3) percent on amount of the winning bid when selling goods and chattels on execution.
9. For serving writs from out of the country (per address; includes affidavit of service) ... \$90.00;  
For each additional defendant at same address (includes affidavit of service) ... \$5.00.
10. For levying upon lands and tenements for each address ... \$50.00
11. Such costs, charges and allowances as shall be fixed and determined by the various vendors and the Sheriff for the following: (i) advertising sale of lands and tenements; (ii) advertising in two (2) newspapers and handbills under 10Del.C. § 4973; (iii) advertising and selling under order of a court or a judge, goods and chattels, lands and tenements.
12. Four (4) percent of the winning bid when selling lands and tenements on execution, except that the total amount paid under this subsection shall not exceed ten thousand dollars (\$10,000.00) and shall not be less than five hundred dollars (\$500.00). Purchase deposits shall be ten (10) percent on a mortgage foreclosure and full payment at the time of a monition sale, and shall be non-refundable, unless otherwise ordered by the court. The Sheriff's Office will retain five hundred dollars (\$500.00) of any deposit that is forfeited under court order.
13. Such fees as allowed by the Court for forcible entry and detainer.
14. The same fees as for like services upon execution process generally for executing a writ or levying costs of a contested election for the General Assembly.
15. For serving each writ, process or notice on behalf of any State agency ... \$15.00
16. For a copy (paper or electronic) of the sheriff sale list ... \$20.00
17. Service and processing of writs from other states (per address; includes affidavit of service) ... \$75.00
18. Auctioneer fee for each sale performed during the sheriff sale ... \$30.00
19. There shall be no mileage fees charged in connection with any Superior Court case charges.
20. For serving and returning attachment fieri facias on each defendant ... \$30.00
21. For services performed in executing a writ of possession ... \$75.00
22. For service of a civil capias, to be levied upon the law firm or individual requesting the capias ... \$50.00
23. Pre-paid deposit by a plaintiff requesting an execution sale of real property, with costs to be assessed against the deposit ... \$355.00
24. For photocopies or electronic delivery (per page) ... \$1.00 per page
25. Special services: For an extra deputy sheriff (including vehicle, per deputy per hour) ... \$50.00
26. For scheduling and executing a goods and chattels sale (inclusive; charged whether the property is stayed or sold) ... \$100.00, additional service beyond one (1) hour (per deputy per hour) ... \$50.00
27. For scheduling and executing a lands and tenements Sheriff Sale one hundred fifty dollars (\$150.00) to be charged against the three hundred fifty five dollars (\$355.00) deposit when the property is scheduled for sale; charged whether the property is stayed or sold.

## New Castle County – Sources of Revenue

**Date Modified** – July 2011

### **SHERIFF**

**Object Level 3 Title:** Commission on Sales

**Department/Division:** Sheriff

**OCA:** 330100

**Object Level 3:** 0205

**Definition** - A fee charged by the NCC Sheriff's Office for selling real property including land and tenements.

**References** - New Castle County Code §2.03.005.A12

**Formula** - 4% of the total selling price including costs; however, the total amount paid can not be less than \$500 or more than \$10,000 per execution.

**Date Modified** - July 2007

**Collections** - No later than the third Monday of the month following the sale date.

## New Castle County – Sources of Revenue

### SHERIFF

**Object Level 3 Title:** Chancery Court

**Department/Division:** Sheriff

**OCA:** 330100

**Object Level 3:** 0208

**Definition** - Fees charged by the NCC Sheriff's Office for services performed by the Sheriff's Office for cases filed in the Chancery Court.

**References** - New Castle County Code §2.03.005B

**Formula** - Please see list of fees below:

1. Serving and returning restraining order or subpoena in Chancery (per defendant) ... \$15.00
2. For serving writ of summons and complaint on each defendant at separate addresses ... \$30.00; For each additional defendant at same address... \$5.00
3. For serving an amended document, alias document, and for each subsequent pluries document ... \$30.00
4. For photocopies or electronic delivery (per page) ... \$1.00
5. Additional compensation to be allowed by the Chancellor for other extra services.

**Date Modified** - July 2011

### SHERIFF

**Object Level 3 Title:** Court of Common Pleas

**Department/Division:** Sheriff

**OCA:** 330100

**Object Level 3:** 0206

**Definition** - Fees charged by the NCC Sheriff's Office for services performed by the Sheriff's Office for cases filed in the Court of Common Pleas.

**References** - New Castle County Code §2.03.005C

**Formula** - Please see list of fees below:

In cases in the Court of Common Pleas:

1. For serving writ of summons and complaint on each defendant at separate addresses ... \$30.00. Additional defendant at same address... \$5.00
2. For serving writ of alias summons and complaint and for each subsequent pluries summons and complaint thereafter ... \$30.00 Additional defendant at same address ... \$5.00

## New Castle County – Sources of Revenue

3. For levying on goods and chattels or lands and tenements and making inventory, causing appraisement, and making return ... \$50.00 Additional service beyond one (1) hour (per deputy per hour) ... \$50.00
4. For serving and returning subpoena to give evidence or to bring papers for each person summoned both in civil or criminal actions for the first such filing and each subsequent filing on the same person in the same case... \$15.00
5. There shall be no mileage charged in connection with the Court of Common Pleas case charges.
6. For services performed in executing a writ of possession ... \$75.00. Additional service beyond one (1) hour (per deputy per hour) ... \$50.00
7. For photocopies or electronic delivery per page ... \$1.00
8. Special services:
  - For scheduling and executing a goods and chattels sale (inclusive; charged whether the property is stayed or sold) ... \$100.00. For each additional hour per deputy ... \$50.00
10. For serving and returning attachment fieri facias on each defendant per address ... \$30.00
11. For set up and services performed in executing a writ of replevin ... \$75.00  
Additional service beyond one (1) hour (per deputy per hour) ... \$50.00

**Date Modified** - July 2011

### **SHERIFF**

**Object Level 3 Title:** Photocopy Fees

**Department/Division:** Sheriff

**OCA:** 330100

**Object Level 3:** 0207

**Definition** - Fee charged by the Sheriff's Office for sheriff sale lists.

**References** - New Castle County Code §2.03.005D

**Formula** - Fixed cost of \$20.00 per sheriff sale list.

**Date Modified** - July 2011

**Collections** - At time service is provided.



## New Castle County – Sources of Revenue

### SHERIFF

**Object Level 3 Title:** Sheriff Fees (Out of State and Miscellaneous)

**Department/Division:** Sheriff

**OCA:** 330100

**Object Level 3:** 0208

**Definition** - Fee charged by the NCC Sheriff's Office for the service and processing of writs from other states and other miscellaneous fees.

**References** - New Castle County Code §2.03.005 A17

**Formula** - Fixed cost of \$75.00; For each additional defendant at same address ... \$5.00

All other services and documents not specifically enumerated in this Section ... \$30.00

Collections fees for returned payments.

The Sheriff shall assess and collect from the presenter a fee of thirty-five dollars (\$35.00) whenever it is presented with a payment that is returned for any reason by the financial institution upon which it was drawn.

If the Sheriff incurs any costs in the collection of a returned payment, the Sheriff shall levy a charge in the full amount of those costs, plus a fee of ten dollars (\$10.00) to cover direct and indirect costs of administration.

In addition to these charges, the presenter shall be responsible for the payment of all costs or other fees charged by the County Sheriff, the Prothonotary, or the clerk of any court for the filing, service, satisfaction, or other activity in any legal action relating to the collection of returned payments.

**Date Modified** - July 2011

## New Castle County – Sources of Revenue

### REGISTER OF WILLS

**Object Level 3 Title:** Wills – Letters and Administration

**Department/Division:** Register of Wills

**OCA:** 250100

**Object Level 3:** 0209

**Definition** - Fees collected when an estate is opened for probate and for the filing of all other documents excluding the closing cost fee.

**References** - New Castle County Code, §2.03.006

**Formula** - See list of fees below:

A. The fees for the Register of Wills shall be as follows:

1. For filing petition for granting letters of administration (and testamentary)  
(per page) ... \$5.00  
Two (2) or more personal representatives ... \$10.00
2. For granting letters of administration (and testamentary) under seal, taking bond and making registry thereof, if the estate is:
  - a. Under \$29,999.99 ...\$25.00
  - b. At least \$30,000.00 and less than \$99,999.99 ... \$50.00
  - c. At least \$100,000.00 and less than \$499,999.99 ... \$75.00
  - d. At least \$500,000.00 and less than \$999,999.99 ... \$100.00
  - e. Each additional increment between \$1.00 and \$500,000.00 ... \$100.00
3. Certification of papers or documents recorded in this office, per page... \$5.00  
Plus, each page ... \$2.00
4. Exemplification of papers or documents recorded in office ... \$25.00  
Plus, each page ... \$2.00
5. Oath of witnesses:
  - a. Issuing oath(s) to witness(es) on will and/or codicil verification ... \$5.00
  - b. If commission is sent out for verification of witness, per witness ... \$25.00
6. For recording or indexing accounts ... \$20.00
7. Copies of microfilmed wills or documents  
(a mailing charge of one dollar (\$1.00) will be added to the cost of the copy if the material must be mailed), per page... \$2.00
8. Copies not otherwise provided for ... \$2.00
9. Filing power of attorney (executor nonresident of the State) ... \$5.00
10. Copying and recording of will when letters testamentary granted, per page ... \$2.00
11. Entering renunciation (per page) ... \$5.00
12. Making and registering order for advertising letters of administration or testamentary ... \$5.00
13. Handbills ... \$2.00
14. Filing certified copy of death certificate ... \$1.00
15. Filing inventory ... \$15.00

## New Castle County – Sources of Revenue

16. For adjusting, settling and certifying accounts, one and seventy-five hundredths (1.75) percent of the amount of net personal estate regardless of date of death (disregarding all disbursements made or to be made for legacies, bequests or distributive shares due to legatees, heirs at law, or persons otherwise entitled).

In the case of an ancillary administration of the estate of a nonresident decedent which is open for more than five (5) years, the net personal estate shall not include:

a. Any amounts which are paid to the State administrator more than five (5) years after the opening of the State administration by an administrator of such decedent's estate appointed in another jurisdiction;

b. Any gains realized by the estate more than five (5) years after the opening of the State administration, as a consequence of any redemption of or distribution with respect to stock of a corporation wholly owned by the estate, except to the extent of losses realized by the estate as a consequence of such redemptions or distributions; or

c. Any gains realized by the estate more than five (5) years after the opening of the state administration, as a consequence of any distributions made with respect to a partnership interest in a partnership controlled directly or indirectly by the estate, except to the extent of losses realized by the estate as a consequence of such distributions.

17. Entering caveat, per page ... \$1.00

18. Issuing an attachment ... \$1.00

19. Entering sentence or decree upon the actual litigation of a cause, per page ... \$1.00

20. Redesignation of letters of administration to letters testamentary or letters of administration with will annexed ... \$25.00

21. For sitting in trial of cause, per day ... \$50.00

22. For recording release, acquittance, or any paper necessary to have acknowledgment thereto ... \$5.00

23. For recording will and probate, or any other writing paper to be recorded, and not provided for in this Section, per page ... \$1.00

24. Issuing short certificate, each ... \$5.00

25. Issuing small estate and funeral director affidavit ... \$10.00

Each additional small estate obtained at same visit ... \$5.00

26. Issuing affidavit of domicile ... \$10.00

Each additional ... \$5.00

27. Affixing seal of office to any writing not previously mentioned in this Section and for which no other fee is allowed, per page ... \$1.00

28. Filing affidavit to the Register of Wills that no State inheritance or estate tax return due is required ... \$10.00

29. Making search ... \$5.00

30. Filing statement of claim ... \$20.00

31. Filing demand for surviving spouse's allowance ... \$20.00

32. Issuing citation, rule to show cause, summons ... \$25.00

33. Issuing subpoena to give evidence, all witnesses named before the issuing of the subpoena to be named therein ... \$20.00

34. Taking proof of will from out of State, per witness ... \$25.00

35. Trust certificate, per page ... \$2.00

## New Castle County – Sources of Revenue

36. For receiving, securing and indexing receipt of an original will of a living person for Wills for Safekeeping service ...\$10.00  
This fee shall be waived for all members of any branch of the Armed Forces of the United States who are on active duty status when their wills are deposited.
37. For allowing the testator or testatrix to examine the contents of a previously filed will for safekeeping at the Register of Wills Office and to return such without amendment or change ... \$2.00
38. For receiving a codicil to an existing indexed and filed will for safekeeping of the testator or testatrix ... \$5.00
39. For receiving a memorandum at the time of filing the original will for safekeeping under 12 *Del. C.* § 212 (Bequest of tangible personal property separate writing ...No charge
40. For receiving an amendment or change to the original memorandum of a will held for safekeeping pursuant to 12 *Del. C.* § 212 (Bequest of tangible personal property separate writing) ... \$5.00
41. File Rule 190 Petition and Affidavit (per personal representative) ... \$5.00
42. Bond Reduction ... \$1.00
43. Register of Wills Hearing ... \$25.00
44. Providing an Order (per page) ... \$10.00
45. 650 or 651 - No Asset Form ... \$25.00
46. Life Estate Termination ... \$15.00
47. Collection fees for returned payments.
  - a. The Register of Wills shall assess and collect from the presenter a fee of thirty five dollars (\$35.00) whenever it is presented with a payment that is returned for any reason by the financial institution upon which it was drawn.
  - b. If the Register of Wills incurs any costs in the collection of a returned payment, he shall levy a charge in the full amount of those costs, plus a fee of ten dollars (\$10.00) to cover direct and indirect costs of administration.
  - c. In addition to these charges, the presenter shall be responsible for the payment of all costs or other fees charged by the County Sheriff, the Prothonotary, or the clerk of any court and for the filing, service, satisfaction, or other activity in any legal action relating to the collection of returned checks.
48. Filing affidavit to the Register of Wills of Jointly Held Property ... \$20.00
49. Re-opening an estate that has previously been administratively closed by the Court of Chancery ... \$500.00
50. Providing Register of Wills forms on disk ... \$250.00
51. Redacting fee, per hour (plus \$2.00 per page) ... \$20.00
52. Providing customized estate status lists for attorneys, per estate ... \$5.00
53. Return fee for inadmissible inventory form after two (2) attempts at filing, per time returned ... \$10.00
54. Return fee for inadmissible claim form after two (2) attempts at filing, per time returned ... \$10.00
55. Copies of wills or documents provided by electronic mail, per page ... \$2.00
56. Copies of wills or documents printed from the image retrieval computer, per page ... \$1.00
57. Fee for missed appointment without providing twenty-four (24) hours notice ... \$25.00

## New Castle County – Sources of Revenue

58. Complex case assessment ... \$25.00

59. Late fee for filing overdue documents, per document ... \$25.00

60. Issuing estate closing document, per estate ... \$20.00

**Date Modified** – March 2012

**Collections** – Fees are collected daily.

### **REGISTER OF WILLS**

**Object Level 3 Title:** Wills – Settlements

**Department/Division:** Register of Wills

**OCA:** 250100

**Object Level 3:** 0211

**Definition** - Fee charged on each account filed for a probated estate.

**References** - New Castle County Code, §2.03.006

**Formula** - 1.75 % of the net probate assets.

**Date Modified** – July 2007

**Collections** - Fees are collected daily.

## New Castle County – Sources of Revenue

### RECORDER OF DEEDS

**Object Level 3 Title:** Deeds – Corporation Filing Fees

**Department/Division:** Recorder of Deeds

**OCA:** 260100

**Object Level 3:** 0200

**Definition** - Revenue for this account is from corporation filing fees collected by the State of Delaware on behalf of the counties in Delaware.

**References** - 8 Del.C. §103(c)(5) and §103(c)(6) and; 9 Del.C. §9626

**Formula** - \$24 for the first page, and \$9 for each additional page.

**Date Modified** – July 2007

**Collections** - The State periodically remits the corporation filing fees it has collected to New Castle County. The Recorder of Deeds subsequently forwards a report on the distribution of those funds to the Treasury Division. Beginning July 2007, New Castle County was required to remit 50% of these fees to the City of Wilmington.

### RECORDER OF DEEDS

**Object Level 3 Title:** Deeds and Instruments

**Department/Division:** Recorder of Deeds

**OCA:** 260100

**Object Level 3:** 0212

**Definition** – Fee(s) charged for the recording of documents authorized or directed by law to be recorded by the Recorder of Deeds.

**References** - New Castle County Code §2.03.004

**Formula** - Please see list of fees below:

The following fees are hereby established for services rendered by the Recorder of Deeds in the County:

A. *Documents evidencing land transactions.*

1. Conditional sales agreement, per page ... \$13.00

2. Deed per page ... \$13.00

Plus each parcel description listed therein, per parcel ... \$3.00

3. Federal tax lien, each ... \$10.00

Release or discharge, each ... \$1.00

4. Financing statement:

a. Original (husband/wife shall be construed as one (1) name), per debtor name ... \$20.00

b. Assignment within original statement ... \$5.00

c. Assignment, amendment and continuation, per debtor name ... \$20.00

d. Termination statement, per debtor name ... \$10.00

## New Castle County – Sources of Revenue

- e. Information search ... \$10.00 and copy ... \$1.00
  - f. Partial release, per debtor name ... \$5.00
  5. Lease or assignment of lease, per page ... \$13.00
  6. Mortgage, per page ... \$13.00
    - a. Assignment, per page ... \$13.00  
Plus each additional assignment mentioned therein, each ... \$5.00
    - b. Modification, subordination or release, per page ... \$13.00
    - c. Satisfaction piece, court order to satisfy, attorney's affidavit, first page ... \$20.00  
Each additional page ... \$13.00
    - d. Court order to strike satisfaction, first page ... \$20.00  
Each additional page ... \$13.00
    - e. Notation of Prothonotary's certificate on writ of levavi facias, each ... \$3.00
    - f. Notation of Prothonotary's certificate on writ of scire facias, each ... \$3.00
  7. Plot plans.
    - a. Major subdivision plans, major land plans, record conversion plans, initial declaration plans, each ... \$300.00
    - b. Minor subdivision plans, minor land plans, re-subdivision plans, declaration amendments, street plans, utility plans, each ... \$50.00
    - c. Copy of any plot plan, subdivision plan, et al. Cost of each page shall be ... \$6.00
- B. *Other documents.*
1. Certified copies of any record.
    - a. If recorded copies furnished to Recorder's office, per page ... \$4.00/\$3.00 each page after.
    - b. If copies furnished by Recorder's office, per page ... \$7.00/\$6.00 each page after.
    - c. Certificate for certified copies, each ... \$1.00
  2. Commissions assigned to an individual by the Governor, each ... \$10.00  
(Notaries now processed by the State)
  3. Contract of marriage, per page ... \$13.00
  4. Miscellaneous documents, proper for recordation, per page ... \$13.00
  5. Power of attorney (general), per page ... \$13.00
  6. Receipt showing date and time document received, each ... \$1.00
- C. Technology fee, per document to be applied to each document recorded with the Recorder of Deeds ... \$5.00 (\$3.00 to Recorder of Deeds Technology Fee, \$2.00 to New Castle County Technology Fee)
- D. *State document fee*, per document ... \$30.00  
Pursuant to 9Del.C. § 9607, a State document fee must be applied to all documents recorded with the Recorder of Deeds.
- E. *Microfilm purchase of land records*, per roll ... \$60.00  
Monthly indexing/imaging by whatever media needs necessary ... \$1,000.00
- F. *Collection fees for returned payments.*

## New Castle County – Sources of Revenue

1. The Recorder of Deeds shall assess and collect from the presenter a fee of thirty five dollars (\$35.00) whenever he is presented with a payment that is returned for any reason by the financial institution upon which it was drawn.
  2. If the Recorder of Deeds incurs any costs in the collection of a returned payment, he shall levy a charge in the full amount of those costs, plus a fee of ten dollars (\$10.00) to cover direct and indirect costs of administration.
  3. In addition to these charges, the drawer shall be responsible for the payment of all costs or other fees charged by the County Sheriff, the Prothonotary, or the clerk of any court for the filing, service, satisfaction, or other activity in any legal action relating to the collection of returned payments.
- G. Sending of long-distance faxes from library, per page ... 0.25
- H. Sending of local faxes from library, per page ... 0.25 first page /0.10 each page after.
- I. Website subscriber fee ... (See Object Level 3 0248 for fees.)
- J. Other Fees Not established by Code:
- |                 |        |
|-----------------|--------|
| Microfilm copy  | \$1.00 |
| Notary          | \$3.00 |
| Tax Printout    | \$1.00 |
| Recorder Copies | \$1.00 |
| Mail Copies     | \$2.00 |
| Public Copies   | \$0.50 |

**Date Modified** – April 2015

**Collections** - Fee is collected at the time of service and revenue is paid to New Castle County on the 15<sup>th</sup> of every month.



## New Castle County – Sources of Revenue

### RECORDER OF DEEDS

**Object Level 3 Title:** Document Surcharge

**Department/Division:** Recorder of Deeds

**OCA:** 260100

**Object Level 3:** 0213

**Definition** - In addition to the base fee charged for the recordation of deeds and documents by the Recorder of Deeds, a surcharge for the support of the Housing Development Fund and the Delaware Cultural Access are also charged.

**References** - 9 Del.C. §9607; New Castle County Code §2.03.004

**Formula** - The Recorder for each county shall collect, for each document or paper recorded or filed, a surcharge of \$5 for the support of the Housing Development Fund and an additional \$25 fee for the support of the Delaware Cultural Access.

Not later than the 20th day of each month, the Recorder of Deeds shall remit to the State Treasurer ninety-five percent of the amount of the Housing Development Fund fees collected. The State Treasurer shall deposit such funds into the Housing Development Fund. The Recorder of Deeds shall retain 5% of the amount of the surcharge as compensation for the expenses of the Recorder of Deeds in collecting and remitting the surcharge. Not later than the 20th day of each month, the Recorder of Deeds shall remit to the Secretary of State ninety nine percent of the amount of the Delaware Cultural Access fees collected. The Secretary of State shall deposit such funds into a special fund. One percent of the amount of the fees which are retained by the Recorders of Deeds shall be used by the respective county governments to cover costs associated with the collection and remitting of the fee, and as funding to support records management and preservation activities within those county governments.

**Date Modified** - August 2009

**Collections** - Revenue is paid to New Castle County on the 15<sup>th</sup> of every month.

## New Castle County – Sources of Revenue

### RECORDER OF DEEDS

**Object Level 3 Title:** Microfilm Fees  
**Department/Division:** Recorder of Deeds  
**OCA:** 260100  
**Object Level 3:** 0214

**Definition** - This revenue is from the sale of document images recorded during the month. These images are copied to cds and sold.

**References** - 9 Del.C. §9607; New Castle County Code §2.03.004

**Formula** - \$1,000.00 per month.

**Date Modified** - November 2005

### RECORDER OF DEEDS

**Object Level 3 Title:** Web Site Subscriber Fee  
**Department/Division:** Recorder of Deeds  
**OCA:** 260100  
**Object Level 3:** 0248

**Definition** - Individuals or businesses can access documents in the Recorder of Deeds library via the internet through the Recorder of Deeds Public Access Website for a fee.

**References** - New Castle County Code §2.03.004

**Formula** - \$1.00 per page or \$100.00 per month.

**Date Modified** – July 2006

## New Castle County – Sources of Revenue

### SALE OF MAPS, PUBLICATIONS, AND OTHER

**Object Level 3 Title:** Sale of Maps & Publications

**Department/Division:** Land Use/Licensing,

Special Services/Engineering

**OCA:** 060400/040502/040504

**Object Level 3:** 0240

**Definition** - Fee charged for the sale of maps and publications such as: user guides, copies of record plans, tax and zoning maps, air photos, property tax map books, compact disk sets, various tri-fold brochures and flyers.

**References** - The Departments of Land Use and Special Services post their fees on a listing entitled “Fee Schedule – Documents.” There are no references within the County Code for the majority of the fees on this schedule.

**Formula** - The amount to charge for a particular item is determined by the cost of the publication plus a small administrative charge in order to break even from the sale.

**Date Modified** – May 2012

**Collections** - Payment is made for these publications in advance by the requesting party.

### ZONING APPLICATIONS

**Object Level 3 Title:** Zoning Fees

**Department/Division:** Land Use/Planning, Licensing

**OCA:** 060300, 060400

**Object Level 3:** 0250

**Definition** - Fee charged for on-lot septic verifications and for zoning verifications within the Division of Planning. In addition, the Division of Licensing charges zoning permit fees on all building permits.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40) and the Appendix of the New Castle County Building Code (Ch. 6)

**Formula** - Zoning Permit Review Fee is 10% of the permit valuation fee (\$21 minimum - \$145 maximum per permit). Zoning Verification Fee - \$85 per residential tax parcel, \$350 - per non-residential tax parcel.

**Date Modified** – July 2015

**Collections** - Payment of fees is made in advance by the requesting party.

### SUBDIVISION REVIEW

## New Castle County – Sources of Revenue

**Object Level 3 Title:** Subdivision Review  
**Department/Division:** Land Use/Planning  
**OCA:** 060300  
**Object Level 3:** 0251

**Definition** - Fee assessed by the Department of Land Use's Planning Division for exploratory and record plan reviews as well as deed restriction changes, maintenance declaration changes, adult entertainment use verifications, floodplain development review, etc.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40)

**Formula** - See "Appendix C" for list of fees.

**Date Modified** – July 2015

### ZONING REVIEW

**Object Level 3 Title:** Zoning Reviews  
**Department/Division:** Land Use/Planning  
**OCA:** 060300  
**Object Level 3:** 0252

**Definition** - Board of Adjustment fees that are as follows: dimensional variances use variances, special use, decision appeals, special public hearings, public hearing continuances, mitigation of a nonconforming situation and Board of Adjustment applications.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40)

**Formula** - See "Appendix C" for list of fees.

**Date Modified** – July 2009

## New Castle County – Sources of Revenue

### TAX CERTIFICATION

**Object Level 3 Title:** Tax Certifications  
**Department/Division:** Administration/Treasury  
**OCA:** 030230  
**Object Level 3:** 0260

**Definition** - Payments received for the issuance of certificates that show all outstanding taxes and other charges on real property that are collected by the County. This service is typically provided for the benefit of attorneys and other interested parties.

**References** - New Castle County Code §14.01.002

**Formula** - A fee of \$25.00 is assessed for services rendered by the County in furnishing the certification.

**Date Modified** – Unchanged since 1998

**Collections** - The Treasury division is responsible for providing the services for tax certifications. These certifications are provided on an ongoing basis. Receipts are credited by Treasury on a daily basis to the Tax Certification Reserve account in the General Fund (G/L 2400). As required by Code, a reserve in the amount of \$25,000 is maintained to compensate any taxing authority for taxes that were not paid as a result of errors made in furnishing the certification. Amounts above the \$25,000 threshold are credited to the tax certifications account via a monthly journal entry by the Division of Accounting.

### LIBRARY FINES AND FEES

**Object Level 3 Title:** Non-Resident Library Fees  
**Department/Division:** Community Services/Libraries  
**OCA:** 050142 to 050149, 050151  
**Object Level 3:** 0253

**Definition** - Fee charged to residents of other states who obtain a NCC Library card

**Formula** - Non-residents are charged an annual fee of \$40 per year for a library card that permits loans from the NCC library collection and use of public computers at the libraries.

**Date Modified** – July 2012

**Collections** - Fees are collected by the libraries and deposited by the Department of Community Services.

## **New Castle County – Sources of Revenue**

### **LIBRARY FINES AND FEES**

**Object Level 3 Title:** Library Fines

**Department/Division:** Community Services/Libraries

**OCA:** 050142 to 050149, 050151

**Object Level 3:** 0280

**Definition** - Fine charged to library patrons for overdue library materials.

**Formula** - Violators are charged .25/day for adult material and/or .10/day for juvenile materials that have not been returned within their specific timeframe. For the Walk-In Collection, patrons are charged \$1.00/day when item is not returned by the due date.

**Date Modified** – July 2009

**Collections** - Fines are collected by the libraries and deposited by the Department of Community Services.

### **LIBRARY FINES AND FEES**

**Object Level 3 Title:** Book Replacement

**Department/Division:** Community Services/Libraries

**OCA:** 050142 to 050149, 050151

**Object Level 3:** 0820

**Definition** - Fee charged to library users who lose or damage a book borrowed from a NCC library.

**Formula** - Patron is charged cost to replace book plus a \$5.00 processing fee.

**Date Modified** – July 2009

**Collections** - Fees are collected by the libraries and deposited by the Department of Community Services.

## New Castle County – Sources of Revenue

### ENHANCED 911 REPORTING SYSTEM FEE

**Object Level 3 Title:** 911 Reporting System

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0232

**Definition** - Subscribers to residential local exchange telephone service in the County are charged a monthly surcharge on their phone bills. Ultimately funds are deposited into a special account designated as the 9-1-1 Emergency Reporting System Account to provide a source of revenue to reimburse New Castle County for costs associated with enhanced 9-1-1 emergency reporting systems.

**References** - New Castle County Code §14.11.001 - §14.11.003; 16 Del.C., Chapter 101

**Formula** - According to State Code, each County receives either an amount equal to \$0.50 per month for each wire line residential customer from which the surcharge is collected in the County or the amount received by the County in calendar year 2000 (\$1,095,000) from telephone providers for E-911 surcharges, whichever is greater.

**Date Modified** – June 2000

**Collections** - The State of Delaware is responsible for the collection of 911 fees. Residents within New Castle County who have wire line telephone service have the 911 surcharge included on their monthly bill by their telephone provider. Telephone service providers are required to collect and remit these fees each month to the State of Delaware, who in turn, distributes the funds on a monthly basis to the respective counties. New Castle County's Treasury Division is responsible for receipting and allocating the funds among the countywide 911 programs (the cities of Wilmington and Newark are entitled to a portion of the 911 funds, in addition to New Castle County). The Treasury Division uses residential access line reports provided by major telephone service providers in allocating and distributing the 911 funds. Funds allocated to Wilmington and Newark are placed in a General Fund escrow account (G/L 2280 ; Sub G/L 300011) until disbursements are made. New Castle County's 911 funds are credited to the 911 reporting system account.

## **New Castle County – Sources of Revenue**

### **POLICE ACCIDENT REPORTS/FINES**

**Object Level 3 Title:** Police Reports

**Department/Division:** Public Safety/Police Uniform

**OCA:** 070320

**Object Level 3:** 0234

**Definition** - Fee charged to individuals or private companies (i.e. insurance companies) to acquire an official police accident report.

**Formula** - The cost for an accident report is \$20 per accident report and \$60 per accident report when fatalities are involved.

**Date Modified** – January 2000

**Collections** - Payment is made in advance by the requesting party.

### **POLICE ACCIDENT REPORTS/FINES**

**Object Level 3 Title:** Police Traffic Fines

**Department/Division:** Public Safety/Police Uniform

**OCA:** 070320

**Object Level 3:** 0235

**Definition** - A fine that is assessed when an individual commits a motor vehicle offense by violating any provision of Title 21 of the Delaware Code.

**References** - 21 Del. C., Chapter 7

**Formula** - Varies depending on violation.

**Date Modified** – January 2007

**Collections** - Payment for traffic fines are to be remitted to the applicable court (generally the Justice of the Peace Court or Court of Common Pleas) or voluntary assessment center. Funds are distributed to NCC monthly by State Court System.



## New Castle County – Sources of Revenue

**Object Level 3 Title: False Alarm Fees**  
**Department/Division: Public Safety/Police Uniform**  
**OCA: 070320**  
**Object Level 3: 0239**

**Definition** – Revenue generated from the enforcement of New Castle County’s False Alarm Ordinance (06-064) whereby persons and organizations that use alarm systems are held accountable for false alarms through a system of fees and penalties. New Castle County contracts with a third party vendor that provides alarm registration management services. Currently the vendor is Public Safety Corporation.

**References** - New Castle County Code 22.02.005 and Contract between Public Safety Corporation and New Castle County.

**Formula** –Each violation of the New Castle County Code 22.02.005 shall be penalized as follows:

- (1) For the third false alarm within a twelve (12) month period – a civil penalty of one hundred dollars (\$100.00)
- (2) For the fourth false alarm within a twelve (12) month period - a civil penalty of two hundred dollars (\$200.00).
- (3) For the fifth and any subsequent false alarms within a twelve (12) month period - a civil penalty of two hundred fifty dollars (\$250.00).
- (4) In addition, any person operating a non-registered alarm system will be subject to a civil penalty of fifty dollars (\$50.00) for each false alarm in addition to any other civil penalties

**Date Modified** – New Castle County Code - January 18, 2011

Contract between New Castle County and Public Safety Corporation – January 3, 2017

**Collections** - New Castle County and Public Safety Corporation have a revenue sharing agreement. Public Safety Corporation receives seventy eight percent (78%) of collections ranging from \$0 - \$45,000 and fifty eight percent (58%) of collections ranging from \$45,001 and above. The County receives twenty two percent (22%) and forty two percent (42%) of collections respectively. All false alarm related fee collections from any payment method, including but not limited to bank lockbox and online credit card, shall be deposited, as soon as practical, in a False Alarm Bank Account (“False Alarm Account”) to be established at a mutually agreeable Commercial Bank. At the beginning of each month, the contractor reconciles the alarm related deposits for the most recent completed month and reports the same to the County. Upon the County’s approval, the County and contractor authorize the issuance of electronic (ACH) transfers to the County and to the contractor per the revenue sharing agreement.

## **New Castle County – Sources of Revenue**

### **EMERGENCY COMMUNICATIONS REIMBURSEMENT**

**Object Level 3 Title:** Emergency Communications-State of Delaware

**Department/Division:** Public Safety/Communications/Fire Board

**OCA:** 070251

**Object Level 3:** 0230

**Definition** - Payment by the State of Delaware 9-1-1 Emergency Services Board for leasing space at a 911 Emergency Communications Center from the County.

**References** - Agreement between NCC and the State of Delaware.

**Formula** - The State of Delaware pays a fixed amount annually of \$209,400.

**Date Modified** – June 2001

**Collections** - Payments are made annually by the State of Delaware 9-1-1 Emergency Services Board.

### **WESTOVER HILLS – POLICE SERVICES**

**Object Level 3 Title:** Westover Hills – Police Services

**Department/Division:** Public Safety/Police Uniform

**OCA:** 070320

**Object Level 3:** 0236

**Definition** - Fee charged to the Westover Hills community for police services provided by New Castle County Police Department.

**References** - Per agreement between the New Castle County Police and Westover Hills.

**Formula** - Annual amount of the contract includes the salary for one police officer for at least 1,800 hours per year and a patrol vehicle.

**Date Modified** – July 2012

**Collections** - Westover Hills pays the New Castle County Police monthly.

## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Photocopies

**Department/Division:** Administration/Purchasing, Recorder of Deeds

**OCA:** 030401, 260100

**Object Level 3:** 0242

**Definition** - Fee charged to the public to make photocopies of documents. The majority of this revenue is generated by the receipts from the Recorder of Deeds search library coin operated copiers. The public uses the copiers at a rate of fifty cents per copy. The Division of Administrative Services maintains the copiers and furnishes the paper, toner, and other supplies.

**Formula** –Fifty cents (\$0.50) per copy.

**Date Modified** – July 2008

**Collections** - The Recorder of Deeds Office collects the money and issues a check to Administrative Services and Administrative Services submits the check to the Treasury Division.

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Photocopies

**Department/Division:** Land Use/Licensing,

**OCA:** 060400

**Object Level 3:** 0242

**Definition** - Fee charged to the public to make photocopies of documents.

**Formula** – No charge for first 25 copies. Ten cents (\$0.10) per standard size black and white sheet, one dollar (\$1.00) per standard size color sheet.

**Date Modified** – May 2012

**Collections** - Payment is made in advance by the requesting party.

## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Sale of UDC Publications

**Department/Division:** Land Use/Planning

**OCA:** 060300

**Object Level 3:** 0244

**Definition** - Fee charged for a copy of the Unified Development Code (UDC).

**References** - There are no references within County Code for this fee.

**Formula** - A copy of the UDC is \$200.00 plus any applicable postage and handling. There is also a subscription service to receive updates throughout the year which is \$150.00 annually.

**Date Modified** – July 2009

**Collections** - Payment is made in advance by the requesting party.

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** F.O.I.A Request

**Department/Division:** Land Use/Administration

**OCA:** 060100

**Object Level 3:** 0245

**Definition** - Fee charged to the general public for access to a public document that is covered by the Freedom of Information Act.

**References** - New Castle County Policy as established by Executive Order on May 1, 2012.

**Formula** - The amount charged for a particular item is determined by the cost of the publication plus a small administrative charge in order to break even from the sale.

**Date Modified** – May 2012

**Collections** - Payment of fees is due no later than the time the records are released to the requesting party

## New Castle County – Sources of Revenue

### MISCELLANEOUS FEES & INCOME

**Object Level 3 Title:** Resource Protection Fee

**Department/Division:** Land Use/Planning

**OCA:** 060300

**Object Level 3:** 0266

**Definition** - Fee charged for the review of environmental impact assessment reports by appropriate Resource Protection Area Technical Advisory Committee (RPTAC) agencies.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40)

**Formula** - The Resource Protection Fee is \$750.00.

**Date Modified** – July 2009

### MISCELLANEOUS FEES & INCOME

**Object Level 3 Title:** Monition Fees

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0261

**Definition** - Fee charged for services performed by the County in the collection of delinquent taxes and sewer service charges.

**References** - New Castle County Code, §14.02.005; 9 Del. C. Chapter 87, Sub Chapter II

**Formula** - Fees and costs for services are outlined in Section §14.02.005 of the New Castle County Code.

A. The Office of Finance shall assess and collect the following fees and costs in all actions to collect delinquent taxes and sewer service charges:

1. For preparing description by metes and bounds of liened property ... \$ 25.00
2. For title search ... \$175.00
3. For any "bring-down" title search following the performance of an initial search ... \$125.00
4. For preparation of monition pleadings or other documents relating to collection actions in any court ... \$65.00
5. Notice to property owners or lienholder (per letter) ... \$10.00
6. For preparation and filing in court of any affidavit, writ or other legal document not contained elsewhere in this fee schedule ... \$50.00
7. For staying any scheduled sheriff's sale ... \$25.00
8. For posting any property with legal notices ... \$50.00
9. For satisfaction of judgment ... \$50.00

## New Castle County – Sources of Revenue

B. If the Office of Finance incurs any costs in the collection of delinquent taxes and sewer service charges that are not wholly covered by the fees outlined in subsection A of this Section, the Office shall levy a charge in the full amount of those costs, plus a fee of twenty-five dollars (\$25.00) to cover direct and indirect costs of administration.

C. In addition to these charges, the property owner shall be responsible for the payment of all costs or other fees charged by the County Sheriff, the Prothonotary, or by the clerk of any court for the filing, service, satisfaction, or other activity in any legal action relating to the collection of taxes or sewer service charges.

**Date Modified** – September 2009

**Collections** - The collection of delinquent taxes and sewer service charges is administered by the Treasury Division, with additional services, assistance and/or input provided by the County’s Law Department, the County Sheriff, the Prothonotary, and the clerks of any court associated with the collection. Cases are filed and fees are collected and recorded by the Treasury Division to the monition fees account on an ongoing basis.

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Administrative Hearing Fees

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0273

**Definition** - Fee charged to appeal a decision of the Code Official, which is done through a Rule to Show Cause hearing.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40)

**Formula** - The Rule to Show Cause Hearing fee is \$300.

**Date Modified** – July 2008

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Expedited Plan Review Fee

**Department/Division:** Land Use/Planning, Engineering

**OCA:** 060300/060502

**Object Level 3:** 0274

**Definition** - Fee charged for a request for an expedited plan review for a project.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40).

**Formula** - See “Appendix C” for list of fees.

**Date Modified** – July 2009

## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Admin Fee on Vendor Maintenance

**Department/Division:** Land Use/Code Enforcement

**OCA:** 060500

**Object Level 3:** 0275

**Definition** – An administrative fee is charged to property owners to cover costs associated with the collection of repayments for expenses incurred by the County to get a property in compliance with the New Castle County Code.

**References** - New Castle County Property Maintenance Code (Ch. 7)

**Formula** – The fee is \$50 per case.

**Date Modified** – July 2009

**Collections** - The Office of Code Enforcement bills and collects fines.

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Property Maintenance Expense Recoveries

**Department/Division:** Land Use/Code Enforcement

**OCA:** 060500

**Object Level 3:** 0282

**Definition** - The owner of a property or person responsible for a building, structure, premises, or equipment shall be responsible for all costs associated with the enforcement of the New Castle County Code. In the event of a Code violation, the County may initiate action to remedy the violation. Upon completion of such remedial work by the County, the violator shall be provided the opportunity to reimburse the County for the cost incurred. Should the violator fail to reimburse the County, the aforementioned costs shall be liens on the property. This account is for recovery of expenses incurred by the County to get a property in compliance with the New Castle County Code.

**References** - New Castle County Property Maintenance Code (Ch. 7)

**Date Modified** – July 1999

**Collections** - The Office of Code Enforcement bills and collects fines.

## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Administrative Fines

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0284

**Definition** - Fines that are assessed to those who are not in compliance with New Castle County Code, a permit, certificate, approved plan, or directive of a Code Official relative to building and structures and property maintenance.

**References** - New Castle County Code, Chapters 6, 7, 12 and 40

**Formula** - In addition to any expense incurred by the County for the removal or abatement of a violation, an administrative fine of up to \$1,000 for each day the violation continues is assessed.

**Date Modified** – January 2005

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Maintenance Corporation Billing Fee

**Department/Division:** Administration/Billing and Collection

**OCA:** 030230

**Object Level 3:** 0293

**Definition** – Administrative fee charged by the County for collecting Maintenance Corporation Fees.

**References** – Maintenance Corporation Billing Program Enrollment Form

**Formula** – New Castle County shall charge participating Maintenance Corporations an annual per parcel fee to cover all costs associated with the billing program. The program is designed to be self-sustaining, and shall not be funded by New Castle County taxpayers. The per parcel fee for Calendar Year 2014 shall be \$6.30.

**Date Modified** – December 2013



## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Extension to Code Directives

**Department/Division:** Land Use/Code Enforcement

**OCA:** 060500

**Object Level 3:** 0296

**Definition** – Fee assessed for requests for an extension to code directives

**References** - New Castle County Property Maintenance Code (Ch. 7)

**Formula** – 1<sup>st</sup> extension no charge, 2<sup>nd</sup> extension \$25.00, 3<sup>rd</sup> and each subsequent extension \$50.00

**Date Modified** – July 2009

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Administrative Appeal

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0437

**Definition** - An applicant aggrieved by the denial, refusal, suspension, or revocation of any license, or by any administrative enforcement action taken pursuant to Chapter 6 of the Code, or any person who in good faith claims that the true intent of the Chapter or the rules legally adopted thereunder have been incorrectly interpreted, the provisions of the Chapter do not fully apply, or an equally good or better form of construction is proposed shall have the right to an appeal to the Board of License, Inspection and Review.

**References** - New Castle County Building Code Chapter 6, Appendix 4 – Miscellaneous Fees

**Formula** - The Administrative Appeal Fee is \$500.00.

**Date Modified** – December 1999

### **MISCELLANEOUS FEES & INCOME**

**Object Level 3 Title:** Donations/Private

**Department/Division:** Administration/Finance

**OCA:** 030201

**Object Level 3:** 0950

**Definition** - Private donations to the County to support County programs and events.

## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Insurance Proceeds

**Department/Division:** Administration/Law (Workers Compensation)

**OCA:** 030143

**Object Level 3:** 0975

**Definition** - Risk Management does not receive revenue but recoups insurance related funds due to the County. Recovery of the funds is for reimbursement of items previously paid. The insurance proceeds category (0975) consists primarily of restitutions and occasionally, worker's compensation recoveries. Restitutions which are more common are ordered by the courts as part of a criminal sentence, civil or administrative penalty. Occasionally Risk Management recovers a portion of the County's workers compensation expenditures from third parties who are legally liable.

**References** - 19 Del. C., §2363

**Collections** - Collections are sporadic and prompted by restitutions and workers compensation third party actions.

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Insurance Proceeds (Auto Collisions)

**Department/Division:** Special Services/Fleet Operations

**OCA:** 040201

**Object Level 3:** 0976

**Definition** - Although the funds are budgeted in Fleet Operations, the funds are actually managed by Risk Management within the Office of Law. Risk Management does not receive revenue but recoups insurance related funds due to the County. This revenue category consists of the recovery of funds for damages previously paid through subrogation, the process by which an insurance company, after paying for a loss, seeks to recover the amount of the loss from another party who is legally liable.

**References** - 21 Del. C., §2118

**Collections** - Collections are sporadic and prompted by auto accidents.

## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Personal Injury Protection (PIP) Proceeds

**Department/Division:** Special Services/Fleet Operations

**OCA:** 040201

**Object Level 3:** 0977

**Definition** - Although the funds are budgeted in Fleet Operations the funds are actually managed by Risk Management within the Office of Law. Risk Management does not receive revenue but recoups insurance related funds due to the County. This revenue category consists of the recovery of personal injury protection funds previously paid out as a result of an auto accident, through subrogation, the process by which an insurance company, after paying for a loss, seeks to recover the amount of the loss from another party who is legally liable.

**References** - 21 Del. C., §2118

**Collections** - Collections are sporadic and prompted by auto accidents.

### **PROPERTY MAINTENANCE TICKETS/CIVIL PENALTIES**

**Object Level 3 Title:** Tickets/Civil Penalties

**Department/Division:** Land Use/ Code Enforcement

**OCA:** 060500

**Object Level 3:** 0289

**Definition** - Civil penalties are assessed to those whose properties are not in compliance with New Castle County Property Maintenance Code. The types of violations which are subject to civil penalties are specified within the Property Maintenance Code.

**References** - New Castle County Property Maintenance Code (Ch. 7)

**Formula** - A civil penalty of \$50.00 is assessed if the violation is not corrected within 10 days. The fine doubles if not paid within 30 days.

**Date Modified** – March 2012

## New Castle County – Sources of Revenue

### PROPERTY MAINTENANCE TICKETS/CIVIL PENALTIES

**Object Level 3 Title: Tickets/Civil Penalties –Tax Billing**

**Department/Division: Land Use/ Code Enforcement**

**OCA: 060500**

**Object Level 3: 0292**

**Definition** – Delinquent Property Maintenance civil penalties are added to the annual property tax bills for collection.

**References** - New Castle County Property Maintenance Code (Ch. 7)

**Formula** - A civil penalty of \$50.00 is assessed if the violation is not corrected within 10 days. The fine doubles if not paid within 30 days.

**Date Modified** – March 2012

### PROPERTY MAINTENANCE TICKETS/CIVIL PENALTIES

**Object Level 3 Title: Civil Penalty Appeal Fee**

**Department/Division: Land Use/ Code Enforcement**

**OCA: 060500**

**Object Level 3: 0294**

**Definition** - The Department of Land Use charges a fee for filing an appeal of a civil penalty. The fee shall not be charged if the applicant prevails on all issues presented to the Code Official or at any level of appeal.

**References** - New Castle County Property Maintenance Code (Ch. 7)

**Formula** - The fee for filing an appeal of a civil penalty is \$20.

**Date Modified** – March 2012

## **New Castle County – Sources of Revenue**

### **PARK LEASES AND RENTALS**

**Object Level 3 Title:** Flat Fees

**Department/Division:** Special Services/Administration

**OCA:** 040100

**Object Level 3:** 0700

**Definition** - Quarterly rental fees paid by Billy Casper Golf as the concessionaire operating the New Castle County-owned Delcastle Golf Course.

**Date Modified** – January 2015

**References** - Fees are established via the contract between Billy Casper Golf and New Castle County.

### **PARK LEASES AND RENTALS**

**Object Level 3 Title:** Recreation Fees

**Department/Division:** Community Services

**OCA:** 050203, 050506, 050507

**Object Level 3:** 0719

**Definition** - Fees charged for various recreational activities throughout NCC.

**Formula** - Recreation fees are designed to recover the greatest possible portion of program costs without making the cost prohibitive to county residents. Non-residents are charged an additional non-resident fee.

**Date Modified** – January 2012

### **PARK LEASES AND RENTALS**

**Object Level 3 Titles:** Rental Fees

**Department/Division:** Community Services/Rockwood/Adult Activity Centers

**OCA:** 050203, 050507

**Object Level 3:** 0720

**Definition** – Miscellaneous fees charged for use of New Castle County grounds and facilities by various groups or individuals for events held at New Castle County parks or facilities

**Formula** - Based on the number of hours of the event, any special requirements and involvement by Special Services or Community Services staff.

**Date Modified** – January 2009

## New Castle County – Sources of Revenue

### PARK LEASES AND RENTALS

**Object Level 3 Title:** Picnic Shelters

**Department/Division:** Special Services/Property Maintenance

**OCA:** 040231

**Object Level 3:** 0722

**Definition** - Fee charged to obtain a permit for use of the following New Castle County park pavilions for picnics and events: Banning Park, Brandywine Springs Park, Glasgow Regional, Weiss Park, Iron Hill Park, Paper Mill Park, Talley Day Park, Becks Pond Gazebos, Woodshaven Kruse, Woodley and Coventry.

**Formula** -

Extra Large Pavilions (Restrooms & Electric)

Mon – Fri: \$125.00

Sat – Sun. & Holidays: \$175.00

Large Pavilions (Restrooms & Electric)

Mon – Fri: \$100.00

Sat – Sun. & Holidays: \$150.00

Small Pavilions

Mon – Fri: \$65.00

Sat – Sun. & Holidays: \$115.00

Picnic Sections

Sun – Sat: \$65.00

Non-county residents are charged an additional \$25 per permit

**Date Modified** – January 2017

**Collections** - Payment is due at the time permit application is submitted.

### PARK LEASES AND RENTALS

**Object Level 3 Title:** Parkland User Fees

**Department/Division:** Special Services/Property Maintenance

**OCA:** 040231

**Object Level 3:** 0726

**Definition** - Fee charged to obtain a permit to rent County fields, courts and park-areas excluding pavilions.

**Formula** - There are two types of permits:

- Sports fields and Sports Court permits-fee based on the number of one-hour slots assigned to the activity. Fields are considered: softball fields (both practice and games), football/soccer fields and baseball fields. Courts are considered: tennis, basketball, street hockey, etc.

## New Castle County – Sources of Revenue

- General Park Use Permit – Fee based on number participating. Examples of events held- weddings, picnic, birthday gathering, road races, etc.

### **ATTENDANCE FEE SCHEDULE**

Less than 100:	\$75 per day
100-199:	\$125 per day
200 +:	\$250 per day

Non-county residents are charged an additional \$25 per permit

**Date Modified** – January 2017

### **PARK LEASES AND RENTALS**

**Object Level 3 Title:** Delcastle Concessions

**Department/Division:** Special Services/Administration

**OCA:** 040100

**Object Level 3:** 0729

**Definition** - Revenue generated from the sale of food and beverages by the vendor at the Delcastle facility.

**Formula** - The vendor pays the County a percentage of gross sales and a utility allowance for electric usage.

**Date Modified** – May 2011

### **PARK LEASES AND RENTALS**

**Object Level 3 Titles:** Camps

**Department/Division:** Community Services/Carousel

**OCA:** 050208

**Object Level 3:** 0739

**Definition** - Fees charged for Horse Camps held at Carousel Park. Fees designed to recover the greatest possible portion of the program costs without making the program cost prohibitive.

**Date Modified** – January 2013

## **New Castle County – Sources of Revenue**

### **PARK LEASES AND RENTALS**

**Object Level 3 Title:** Sale of Horses

**Department/Division:** Community Services/Carousel

**OCA:** 050208

**Object Level 3:** 0740

**Definition** - Funds generated from selling a horse(s) used for the Carousel Farms riding program.

### **PARK LEASES AND RENTALS**

**Object Level 3 Titles:** Riding Lesson Fees

**Department/Division:** Community Services/Carousel

**OCA:** 050208

**Object Level 3:** 0741

**Definition** - Fees charged for riding sessions held at Carousel Park.

**Date Modified** – January 2013

### **USER, PERMIT AND PROGRAM FEES**

**Object Level 3 Title:** Gate Admissions

**Department/Division:** Community Services/Community Resources

**OCA:** 050203

**Object Level 3:** 0750

**Definition** - Revenues collected for this account are derived from admission fees to the Rockwood Museum.

**Formula** - Fee determined by the Department of Community Services which is designed to recover expenses without being cost prohibitive to county residents.

Non –county residents are charged an additional non-resident fee.

**Date Modified** – January 2011



## **New Castle County – Sources of Revenue**

### **USER, PERMIT AND PROGRAM FEES**

**Object Level 3 Title:** Vendor Fee

**Department/Division:** Special Services/Property Maintenance

**OCA:** 040231

**Object Level 3:** 0751

**Definition** - Revenue generated from fee paid by vendors to the County in order to sell food and beverages in county parks other than the Delcastle Concession Stand.

**Formula** - Fee determined by annual Request for Proposal and bid process through New Castle County.

**Date Modified** – July 2009

### **USER, PERMIT AND PROGRAM FEES**

**Object Level 3 Title:** Sports Lighting

**Department/Division:** Special Services/Property Maintenance

**OCA:** 040231

**Object Level 3:** 0804

**Definition** – Fee charged to use New Castle County ball fields at night.

**Formula** – A record is kept of the number of hours the field is in use each night and users are billed a set amount for each hour of usage.

**Date Modified** – July 2009

### **USER, PERMIT AND PROGRAM FEES**

**Object Level 3 Title:** Competitive Leagues

**Department/Division:** Community Services/Community Resources

**OCA:** 050503

**Object Level 3:** 0805

**Definition** - Revenue generated from fee charged to sports teams to participate in leagues administered by New Castle County.

**Formula** - Community Services projects how much it would cost the County to run a league or tournament and divides the total cost among the teams that participate. The cost includes part-time personnel, utilities for night games, officials, trophies, t-shirts, equipment and an administrative fee to partially cover the cost of full time staff.

**Date Modified** – January 2013

## New Castle County – Sources of Revenue

### LICENSES AND PERMITS

#### BUILDING PERMITS

**Object Level 3 Title:** Building Permits – Single Family

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0411 (Valuation Fee), 0250 (Zoning Review Fee),  
2280-300032 (VFSA Fund)\*, 0417 (Certificate of Occupancy Fee)

**Definition** - Fee charged for a permit to build a single family structure.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Valuation Fee - For the first \$1,000 valuation or any part thereof up to \$1,000,000 - \$12.00, for each additional \$1,000 valuation in excess of \$1,000,000 - \$5.25. (Minimum fee of \$60.00).

Zoning Review Fee - 10% of permit valuation fee (Minimum - \$21.00, Maximum - \$145.00).

Volunteer Fire Service Assistance Fund (VFSA) - Fee is one-half of one percent (0.50%) of the residential construction value. \* This fund is not included in the NCC Operating Budget. See Page 53.

Certificate of Occupancy - \$60.00.

**Date Modified** – July 2015

#### BUILDING PERMITS

**Object Level 3 Title:** Building Permits – Apartment Units

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0412 (Valuation Fee), 0250 (Zoning Review Fee),  
2280-300032 (VFSA Fund)\*, 0417 (Certificate of Occupancy Fee)

**Definition** - Fee charged for a permit to build an apartment building.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Valuation Fee - For the first \$1,000 valuation or any part thereof up to \$1,000,000 - \$12.00, for each additional \$1,000 valuation in excess of \$1,000,000 - \$5.25. (Minimum fee of \$60.00).

Zoning Review Fee - 10% of permit valuation fee (Minimum - \$21.00, Maximum - \$145.00).

## New Castle County – Sources of Revenue

Volunteer Fire Service Assistance Fund (VFSA) - Fee is one-half of one percent (0.50%) of the residential construction value. \* This fund is not included in the NCC Operating Budget. See Page 53.

Certificate of Occupancy - \$60.00.

**Date Modified** – July 2015

### **BUILDING PERMITS**

**Object Level 3 Title:** Building Permits – Alterations and Additions

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0413 (Valuation Fee), 0250 (Zoning Review Fee), 2280-300032 (VFSA Fund)\*, 0417 (Certificate of Occupancy Fee)

**Definition** - Fee charged for a permit to make alterations and build additions to existing buildings and structures.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Valuation Fee - For the first \$1,000 valuation or any part thereof up to \$1,000,000 - \$12.00, for each additional \$1,000 valuation in excess of \$1,000,000 - \$5.25. (Minimum fee of \$60.00).

Zoning Review Fee - 10% of permit valuation fee (Minimum - \$21.00, Maximum - \$145.00).

Volunteer Fire Service Assistance Fund (VFSA) - Fee is one-half of one percent (0.50%) of the residential construction value. \* This fund is not included in the NCC Operating Budget. See Page 53.

Certificate of Occupancy - \$60.00.

**Date Modified** – July 2015

## New Castle County – Sources of Revenue

### BUILDING PERMITS

**Object Level 3 Title:** Building Permits – Commercial/Industrial/Office

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0414 (Valuation Fee), 0250 (Zoning Review Fee),  
2280-300032 (VFSA Fund)\*, 0417 (Certificate of Occupancy Fee)

**Definition** - Fee charged for a permit to construct a building for commercial, industrial or office use.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Valuation Fee - For the first \$1,000 valuation or any part thereof up to \$1,000,000 - \$12.00, for each additional \$1,000 valuation in excess of \$1,000,000 - \$5.25. (Minimum fee of \$60.00).

Zoning Review Fee - 10% of permit valuation fee (Minimum - \$21.00, Maximum - \$145.00).

Volunteer Fire Service Assistance Fund (VFSA) - Fee is one-half of one percent (0.50%) of the residential construction value. \* This fund is not included in the NCC Operating Budget. See Page 53.

Certificate of Occupancy - \$60.00.

**Date Modified** – July 2015

### BUILDING PERMITS

**Object Level 3 Title:** Building Permits – Signs

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0415 (Valuation Fee), 0250 (Zoning Review Fee),  
0417 (Certificate of Occupancy Fee)

**Definition** - Fee charged for a permit to install a sign on a parcel.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Valuation fee – Per square foot of sign area - \$1.00 (Minimum fee of \$90.00).

Zoning Review fee - 10% of permit valuation fee (Minimum - \$21.00, Maximum - \$145.00).

**Date Modified** – July 2015

## New Castle County – Sources of Revenue

### BUILDING PERMITS

**Object Level 3 Title:** Building Permits – Swimming Pools

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0416 (Valuation Fee), 0250 (Zoning Review Fee),  
2280-300032 (VFSA Fund)\*, 0417 (Certificate of Occupancy Fee)

**Definition** - Fee charged for a permit to install an in ground pool.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Valuation Fee - For the first \$1,000 valuation or any part thereof up to \$1,000,000 - \$12.00, for each additional \$1,000 valuation in excess of \$1,000,000 - \$5.25. (Minimum fee of \$60.00).

Zoning Review Fee - 10% of permit valuation fee (Minimum - \$21.00, Maximum - \$145.00).

Volunteer Fire Service Assistance Fund (VFSA) - Fee is one-half of one percent (0.50%) of the residential construction value. \* This fund is not included in the NCC Operating Budget. See Page 53.

Certificate of Occupancy - \$60.00.

**Date Modified** – July 2015

### BUILDING PERMITS

**Object Level 3 Title:** Volunteer Fire Service Assistance Fund

**Department/Division:** Land Use/Licensing

**General Ledger Account:** 2280

**Subaccount:** 300032 \*

**Definition** - Fee charged by the Department of Land Use to provide financial assistance to the organized volunteer fire companies that are members of the New Castle County Volunteer Firefighters Association (“NCCVFA”).

**References** - New Castle County Building Code, §16.04.001

**Formula** – Fee is one-half of one percent (0.50%) of the residential construction value and of the first million dollars of commercial construction value.

**Date Modified** – July 2014

**Collections** – This fee is due upon permit issuance. Proceeds of the New Castle County Volunteer Fire Service Assistance Fund shall be collected on a continuous basis by New Castle County and shall be disbursed twice annually on or before October 31st and April

## New Castle County – Sources of Revenue

30th of each year in equal shares to each of the twenty-one (21) fire companies that are members of the New Castle County Volunteer Firefighters Association.

\* This fund is not included in the New Castle County Operating Budget.

### **BUILDING PERMITS**

**Object Level 3 Title:** Building Permits – Certificates of Occupancy

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0417

**Definition** - Fee charged for a certificate of occupancy. All building permits require a certificate of occupancy which is a statement signed by the Department of Land Use setting forth that a building or structure legally complies with Chapter 6 and Chapter 40 of the New Castle County Code, and that the building or structure may be used for the specified purposes stated. All building permits require a certificate of occupancy once the permit is completed.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Fixed cost of \$60.00 per certificate of occupancy.

**Date Modified** – July 2015

### **PLUMBING PERMITS**

**Object Level 3 Title:** Plumbing Permits

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0440

**Definition** - Fee charged for a plumbing permit. Any registered contractor, or an authorized representative registered with the Office of the Code Official, who intends to erect, install, enlarge, alter, repair, remove, convert or replace any plumbing system shall first apply to the Code Official and obtain the required permit.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Valuation fee – For the first \$1,000 valuation or any part thereof - \$5.25, for each additional \$1,000 valuation or any part thereof - \$5.25 (Minimum fee of \$65.00).

**Date Modified** – July 2015

### **OTHER PERMITS AND LICENSES**

**Object Level 3 Title:** Demolition

**Department/Division:** Land Use/Licensing

## New Castle County – Sources of Revenue

**OCA:** 060400  
**Object Level 3:** 0430

**Definition** - Fee charged for a permit to demolish a building or structure.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - Residential structure, other than a single family dwelling – \$80.00. Single family dwelling and nonresidential structures - \$130.00.

**Date Modified** – July 2015

### **OTHER PERMITS AND LICENSES**

**Object Level 3 Title:** Elevator  
**Department/Division:** Land Use/Licensing  
**OCA:** 060400  
**Object Level 3:** 0433

**Definition** - Fee charged to obtain a certificate of compliance to install, alter or relocate an elevator in a building. The elevator certificate of compliance certificate is issued after the elevator has satisfactorily met all of the required inspections and tests.

**References** - New Castle County Building Code Chapter 6, Appendix 4 - Miscellaneous Fees

**Formula** - \$80.00 per elevator certificate of compliance.

**Date Modified** – July 2015

**Collections** - Fee is charged yearly for elevator compliance.

### **OTHER PERMITS AND LICENSES**

**Object Level 3 Title:** Permit Fines  
**Department/Division:** Land Use/Licensing  
**OCA:** 060400  
**Object Level 3:** 0435

**Definition** - Fee charged when work to a building or structure is performed without the required permit being obtained in advance of the work.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

## New Castle County – Sources of Revenue

**Formula** - Permit fee plus additional fee equal to the valuation fee or permit fee if valuation fee is not applicable.

**Date Modified** – July 2009

### **OTHER PERMITS AND LICENSES**

**Object Level 3 Title:** Re-inspection and Permit Extensions

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0436

**Definition** - Fee charged when: (1) a Code Official grants one or more extensions of time for a permit not more than one hundred eighty (180) days each and (2) a re-inspection is necessary as a result of failing an initial inspection for buildings and structures for which an application was filed.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees and Appendix 4 – Miscellaneous Fees

**Formula** - The fee is \$80.00 to extend a permit expiration date. For re-inspections the fee is: \$55.00 for the 1<sup>st</sup> re-inspection after the failed initial inspection, \$80.00 for the 2<sup>nd</sup> re-inspection after the failed initial inspection, and \$130.00 for the 3<sup>rd</sup> and any additional re-inspection after the failed initial inspection.

**Date Modified** – July 2015



## New Castle County – Sources of Revenue

### OTHER PERMITS AND LICENSES

**Object Level 3 Title:** Permit Revisions

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0438

**Definition** - Fee charged for changing a permit application record, or requesting a code modification to a project.

**References** - New Castle County Building Code Chapter 6, Schedule of Permit Fees

**Formula** - \$25.00 - change of permit application record, no additional plan review needed;  
\$55.00 - various other permit application record changes;  
\$55.00 residential/\$160.00 nonresidential - code modifications.

**Date Modified** – July 2015

### BUSINESS LICENSES

**Object Level 3 Title:** Business Licenses (Contractor Registration)

**Department/Division:** Land Use/Licensing

**OCA:** 060400

**Object Level 3:** 0400

**Definition** – Annual fee charged to contractors to perform any permitted construction activity in New Castle County.

**References** - New Castle County Building Code Chapter 6, Appendix 4 – Miscellaneous Fees and Contractor Registration Packet issued by the Department of Land Use.

**Formula** - – For Building Contractors (Class U, A, B and C) - \$400 per category. For Utility Contractors, \$400 for up to four (4) license categories, \$100 for each additional license category (see Chapter 6 Appendix for list of utility license categories).

**Date Modified** – July 2007

**Collections** - Registration fees are collected when the application is submitted to the Department of Land Use.

## New Castle County – Sources of Revenue

### CONTRACTOR LICENSES

**Object Level 3 Title:** Contractor Licenses  
**Department/Division:** Land Use/Licensing  
**OCA:** 060400  
**Object Level 3:** 0405

**Definition** - Annual fee charged to contractors to obtain a contracting license in order to solicit bids, bid on, and/or engage in any non-permitted construction activity in New Castle County.

**References** – New Castle County Building Code Chapter 6, Appendix 4 – Miscellaneous Fees

**Formula** - Business entities having no employees (sole proprietor) to five (5) employees.....\$150

Business entities having six (6) employees to ten (10) employees.....\$250

Business entities having eleven (11) or more employees.....\$400

**Date Modified** – December 2010

**Collections** - Registration fees are collected when the application is submitted to the Department of Land Use.

### CONTRACTOR LICENSES

**Object Level 3 Title:** Contractor License Fine  
**Department/Division:** Land Use/Licensing  
**OCA:** 060400  
**Object Level 3:** 0406

**Definition** - Fee charged to contractors for working without a valid New Castle County license.

**References** – New Castle County Building Code Chapter 6, Appendix 4 – Miscellaneous Fees

**Formula** - \$400 plus applicable license fee.

**Date Modified** – July 2007

## **New Castle County – Sources of Revenue**

### **DOG LICENSES**

**Object Level 3 Title:** Dog Licenses

**Department/Division:** Administration/Finance

**OCA:** 030230

**Object Level 3:** 0460

**Definition** - Fee charged to obtain a license for dogs in New Castle County.

**References** – New Castle County Code, Chapter 4, Article 2, Section 4.02.001

**Date Modified** – January 2016

The State of Delaware has assumed control for dog licenses effective January 1, 2016. New Castle County no longer receives revenue for dog or kennel licenses.

## **New Castle County – Sources of Revenue**

### **MARRIAGE LICENSES**

**Object Level 3 Title:** Marriage Licenses

**Department/Division:** Clerk of the Peace

**OCA:** 390100

**Object Level 3:** 0402

**Definition** - Fees charged to obtain a marriage license in Delaware, obtain a legal copy of marriage/civil union license issued by the New Castle County Clerk of the Peace for the purpose of divorce filings, passports, name changes, dissolution, etc. and for other services provided by the Clerk of the Peace.

**References** - Administratively established by the Clerk of the Peace.

#### **Formula –**

The fee for a marriage license is \$50.00 for residents and \$100.00 for non-residents. There is an additional recording fee of \$20.00.

The fee for a civil union conversion to a marriage is \$50.00 for residents and \$100.00 for non-residents.

The fee for a certified copy of a marriage/civil union license is \$25.00. \$15.00 of this amount goes to the State of Delaware.

The fee for a name change kit is \$50.00.

The fee for office ceremonies is \$50.00 for Delaware residents and \$100 for non-residents.

The fee of \$25.00 per witness is charged to couples who do not have witnesses for the wedding Ceremony.

The fee of \$10.00 is charged to couples who want to purchase a frameable marriage certificate.

The fee \$10.00 each or two for \$15.00 or three for \$20.00 is charged to couples who want to purchase an on the spot marriage photo.

The fee of \$30.00 is charged to couples who want to purchase a DVD of the marriage. Each additional DVD is \$20.00.

The fee of \$50.00 is charged to couples who want a live video stream of the marriage on the internet. A DVD in addition to the live video stream is \$20.00.

Some of the fees above may be bundled together and purchased for a small discount.

**Date Modified** – July 2015

**Collections** - At the time the service is provided.

## New Castle County – Sources of Revenue

### USE OF MONEY AND PROPERTY

#### INTEREST EARNINGS

**Object Level 3 Title:** Interest Earnings - Cons. Cash

**Department/Division:** Administration/Treasury

**OCA:** 030230 and 030233

**Object Level 3:** 0500

**Definition** - Includes interest earnings on funds held in checking accounts, money market funds, CDs, other short-term investment accounts and general reserve accounts. These funds are used to support the County's current year general operating activities.

**References** - 9 Del. C.,§1371

**Date Modified** – Not Applicable

**Collections** - On a monthly basis, portfolios for the aforementioned accounts are reviewed by Treasury. Cost values from the previous month are reconciled to the cost values from the current month. Considerations include gross interest earned, management/custodial fees, bank service/transaction fees, and accrued interest. These "net" interest earned figures are provided on a monthly report, along with interest earnings from the checking accounts provided in bank statements, and submitted to the Accounting Section by Treasury. The realized gains/losses on the sale/maturity of various securities are reported separately. The Accounting Section is responsible for making the monthly entry to this account based on Treasury's report. The Accounting Section determines (based on the totals reported and equity balances) the amount of interest allocated to the General Fund (030230) and Sewer Fund (030233).

#### INTEREST EARNINGS

**Object Level 3 Title:** Interest Earnings

**Department/Division:** Sheriff

**OCA:** 330100

**Object Level 3:** 0502

**Definition** - Interest earned from funds in the Sheriff Office's checking account generated from various revenue sources. The interest earned is ultimately turned over to the County.

**Formula** - Based on interest rate.

**Date Modified** – Not Applicable

**Collections** - At month end when interest is posted to the checking account for the Sheriff's Office.

## New Castle County – Sources of Revenue

### **INTEREST EARNINGS**

**Object Level 3 Title:** Interest Earnings  
**Department/Division:** Recorder of Deeds  
**OCA:** 260100  
**Object Level 3:** 0506

**Definition** - Interest earned from funds in the Recorder of Deeds' checking account generated from various revenue sources. Interest earned is ultimately turned over to the County.

**Formula** - Based on interest rate.

**Date Modified** – Not Applicable

**Collections** - At month end when interest is posted to the checking account for the Recorder of Deeds Office.

### **INTEREST EARNINGS**

**Object Level 3 Title:** Gain/Loss-Sale of Investments  
**Department/Division:** Administration/Treasury  
**OCA:** 030230 and 030233  
**Object Level 3:** 0518

**Definition** - Includes earnings on funds held in checking accounts, money market funds, CDs, other short-term investment accounts and general reserve accounts. These funds are used to support the County's current year general operating activities.

**References** - 9 Del. C.,§1371

**Collections** - On a monthly basis, portfolios for the aforementioned accounts are reviewed by Treasury. Cost values from the previous month are reconciled to the cost values from the current month. The realized gains/losses on the sale/maturity of various securities are provided on a monthly report, and submitted to the Accounting Section by Treasury. The Accounting Section is responsible for making the monthly entry to this account based on Treasury's report. The Accounting Section determines (based on the totals reported and equity balances) the amount of interest allocated to the General Fund (030230) and Sewer Fund (030233).

**Date Modified** – Not Applicable

## New Castle County – Sources of Revenue

### USE OF MONEY AND PROPERTY

**Object Level 3 Title:** Real Estate Transfer Tax – Debt Service

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0595

**Definition** - Proceeds from the real estate transfer tax received in any fiscal year in excess of those certified are designated as cash in lieu of capital bond authorizations that would ordinarily be used to support construction of capital facilities or land acquisition or to defease or otherwise reduce the County's indebtedness.

**References** - New Castle County Code, Chapter 14, Article 10, Section 14.10.012

**Formula** - Proceeds from the real estate transfer tax received in any fiscal year in excess of those certified.

**Date Modified** – Not Applicable

**Collections** - Revenue is posted when funds are transferred from the RTT Reserves.

### CITY OF WILMINGTON – CITY/COUNTY BUILDING

**Object Level 3 Title:** City of Wilmington

**Department/Division:** Administration/Budget

**OCA:** 030230

**Object Level 3:** 0550

**Definition** - The City of Wilmington reimburses New Castle County for their share of maintaining the City County Building.

**Formula** - 70% of total operating costs.

**Date Modified** – Unchanged since 1998

**Collections** - On a monthly basis, New Castle County's Budget Division bills the City for their portion of expenses (materials and supplies, salaries and wages, employee benefits, contractual services and equipment) incurred in the previous month and New Castle County's Treasury Division collects the funds.

## New Castle County – Sources of Revenue

### **RENTALS, CONCESSIONS AND SALE OF ASSETS**

**Object Level 3 Title:** City/County Garage

**Department/Division:** Special Services/Facilities Maintenance

**OCA:** 040226

**Object Level 3:** 0551

**Definition** –Revenue that is the County’s portion of payments made by Colonial Parking for the operation of the City/County Building parking garage.

**References** - Contractual agreement between the County, City of Wilmington and the State.

**Formula** - Twenty-three percent (23%) of Colonial Parking’s total monthly lease payment.

**Date Modified** – December 2010

### **RENTALS, CONCESSIONS AND SALE OF ASSETS**

**Object Level 3 Title:** Land Rentals

**Department/Division:** Special Services/Administration

**OCA:** 040100

**Object Level 3:** 0552, 0810 and 0720

**Definition** - Revenue generated from a contractual agreement between the County and a private vendor whereby the private vendor is required to pay a rental fee for the use of County land.

**Date Modified** – Not Applicable

### **RENTALS, CONCESSIONS AND SALE OF ASSETS**

**Object Level 3 Title:** Building rental

**Department/Division:** Community Services

**OCA:** 050203

**Object Level 3:** 0553

**Definition** - Revenue generated from a contractual agreement between the County and private vendor the Greenery for the annual lease of the Carriage House at Rockwood Park.

**Date Modified** – July 2012

### **RENTALS, CONCESSIONS AND SALE OF ASSETS**

**Object Level 3 Title:** Internet Printing

**Department/Division:** Community Services/Libraries



## New Castle County – Sources of Revenue

**OCA:** 050142 to 050149, 050151

**Object Level 3:** 0246

**Definition** - Revenue generated as a result of patrons using printers to print material from the internet in NCC libraries.

**Formula** - The patron pays .10/page for black and white and .25/page for color.

**Date Modified** – July 2012

**Collections** - At the time service is provided.

### **RENTALS, CONCESSIONS AND SALE OF ASSETS**

**Object Level 3 Title:** Photocopy Machines

**Department/Division:** Community Services/Libraries

**OCA:** 050142 to 050149, 050151

**Object Level 3:** 0570

**Definition** - Revenue generated as a result of consumers using photocopy machines in NCC libraries for a fee.

**Formula** - Patron is charged .15/copy.

**Date Modified** – January 2011

**Collections** - At the time service is provided.

### **RENTALS, CONCESSIONS AND SALE OF ASSETS**

**Object Level 3 Title:** Sale of Vehicles

**Department/Division:** Special Services/Fleet Operations

**OCA:** 040201

**Object Level 3:** 0580

**Definition** - Revenue generated as a result of NCC fleet surplus being sold to other entities through an auction process that is overseen by the Purchasing Division.

**References** - New Castle County Code §2.05.502-A12h

**Formula** - Based on competitive quotations from prospective purchasers.

**Date Modified** – Not Applicable

**Collections** - Before property is transferred to buyer.

## New Castle County – Sources of Revenue

### RENTALS, CONCESSIONS AND SALE OF ASSETS

**Object Level 3 Title:** Sale of Land

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0586

**Definition** - Payments from the YMCA for land on which NCC still holds the deed (Stopyra Tract program).

**Formula** - \$420 per month (per amortization schedule).

**Date Modified** – Not Applicable

**Collections** - On a monthly basis, YMCA will submit a payment to the Treasury division in the amount of \$420. Treasury records this payment on a monthly basis to the account. Payments of this nature are expected until October 1, 2033.

### RENTALS, CONCESSIONS AND SALE OF ASSETS

**Object Level 3 Title:** Sale of Assets

**Department/Division:** Administration/Purchasing

**OCA:** 030401

**Object Level 3:** 0970

**Definition** - Revenue generated as a result of NCC surplus assets being sold to other entities through an auction process that is overseen by the Purchasing Division.

**References** - New Castle County Code §2.05.502-A12h

**Formula** - Based on competitive quotations from prospective purchasers.

**Date Modified** – Not Applicable

**Collections** - Before property is transferred to buyer.

## New Castle County – Sources of Revenue

### INTERGOVERNMENTAL REVENUES

#### INTERGOVERNMENTAL REVENUES

**Object Level 3 Title:** Payment in-lieu of Taxes

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0600

**Definition** - City, state or federal government payments to local governments that help offset losses in property taxes due to nontaxable lands within their boundaries.

Payments are made by the federal government for tax-exempt federal lands administered by the Bureau of Land Management, the National Park Service, the U.S. Fish and Wildlife Service, the U.S. Forest Service, for Federal water projects, and also some military installations.

**References** - [www.blm.gov/pilt](http://www.blm.gov/pilt)

**Formula** - No formula. Funds are received based upon what the federal government appropriates for payments in lieu of taxes.

**Date Modified** – Not Applicable

**Collections** - No billing process for New Castle County. Checks are automatically received each fiscal year.

#### INTERGOVERNMENTAL REVENUES

**Object Level 3 Title:** Indirect Cost Recovery

**Department/Division:** Administration/Budget

**OCA:** 030230

**Object Level 3:** 0971

**Definition** - This account contains funds generated from New Castle County charging federal grants for indirect costs associated with grants administration. Indirect costs include: finance, human resources, law, or any other expense indirectly linked to the administration of a grant. Federal guidelines permit New Castle County to charge the grant up to a fixed amount.

**References** - [New Castle County's E-Manual and Indirect Cost Allocation Plan](#)

**Formula** - There is a separate formula in calculating the indirect cost recovery for each grant. See the [New Castle County's E-Manual and Indirect Cost Allocation Plan](#) for details. Departmental indirect cost rates are computed annually by the County Budget Office. These rates, which are stated as a percentage of allowable salaries, wages, and fringe benefits, are published annually in the County's [New Castle County's E-Manual and Indirect Cost Allocation Plan](#). For audit purposes, a separate indirect cost folder is

## New Castle County – Sources of Revenue

maintained for each grant. The indirect cost for each grant is calculated using the "ICAP Worksheet" by the Office of Finance.

**Date Modified** – Not Applicable

### **INTERGOVERNMENTAL REVENUES**

**Object Level 3 Title:** State Paramedic Reimbursement

**Department/Division:** Public Safety/Administration

**OCA:** 070210

**Object Level 3:** 0613

**Definition** - The paramedic funding program was established by the State of Delaware in 1990 for the purpose of participating in the financing of the statewide paramedic program. Funds are reimbursed to the County for the purpose of supporting the County's component of the statewide paramedic system. Funds may be used for direct operating costs or as debt service and financing for bond issuance for that purpose. For those capital projects with a total cost greater than \$200,000, the State shall reimburse on a debt service basis. In no instance shall reimbursement include the cost of indirect services provided by the County.

**References** - 16 Del. C., §9814

**Formula** – Twenty four (24%) of approved costs of the statewide paramedic program. The State reimbursed sixty percent (60%) of expenses from July 1998 to June 2003, fifty percent (50%) from July 2003 to June 2004, forty percent (40%) from July 2004 to June 2009 and thirty percent (30%) from July 2009 to June 2017.

**Date Modified** – July 2018

**Collections** - The Office of Finance bills the State of Delaware quarterly based on thirty percent (30%) of the actual expenditures incurred by New Castle County over the past quarter. The entire Emergency Medical Services Division operating budget has been approved for the 30% state reimbursement. In June 2015 the Delaware Division of Public Health issued changes to their Paramedic Grant in Aid Procedural Guidelines that excluded appropriation of land and construction of paramedic stations from future reimbursement.

## **New Castle County – Sources of Revenue**

### **INTERGOVERNMENTAL REVENUES**

**Object Level 3 Title:** RZEDB Interest Reimbursement

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0638

**Definition** – Recovery Zone Economic Development Bonds (RZEDB) were authorized by the American Recovery and Reinvestment Act of 2009. The Federal Government reimburses New Castle County for 45% of the interest expense for the bonds.

**Formula** – 45% of the interest paid BY New Castle County for RZEDB bonds.

**Date Modified** – October 2009

**Collections** - A request for reimbursement by New Castle County is forwarded to the Federal Government after interest payments have been made on RZEDB bonds. These interest payments are made as specified in the payment schedule for the bonds.

### **INTERGOVERNMENTAL REVENUES**

**Object Level 3 Title:** Department of Justice

**Department/Division:** Public Safety/Police Uniform

**OCA:** 070328, 070340, 070341

**Object Level 3:** 0645

**Definition** –Revenue received from the Department of Justice for hiring additional police officers for NCCPD to enhance their community policing and crime prevention efforts.

**Formula** – Funding will cover up to 75 percent of the approved entry level salary and fringe benefits of each newly hired and /or rehired full-time sworn career law enforcement officer over the three-year (36-month) grant period, with a minimum 25 percent local cash match requirement and maximum federal share of \$125,000 per officer position.

**Date Modified** – October 1, 2015

**Collections** – A request for reimbursement by New Castle County is completed in the Department of Justice, Grants Payment Request System (GPRS) at the conclusion of each quarter.

## New Castle County – Sources of Revenue

### INTERGOVERNMENTAL REVENUES

**Object Level 3 Title:** State Pension Reimbursement

**Department/Division:** Public Safety/Police Uniform

**OCA:** 070320

**Object Level 3:** 0942

**Definition** - The County receives two distributions of tax proceeds from the State of Delaware for the New Castle County Police. One distribution is based on the actual police post-retirement adjustments (COLAs) and the other is based on the average number of paid, full time, sworn police officers employed for the year.

Police officers hired subsequent to January 31, 1993 become members of the State of Delaware's County and Municipal Police/Firefighter's Pension Plan (C/M Plan). The State of Delaware distributes payments to the County as a contribution to this plan. This payment is recorded in the General Fund as intergovernmental revenue and expenditure paid to the Pension Trust Fund.

**References** - 18 Del. C., §707, §708 (b), §708 (c) (2), and § 709

**Date Modified** – Not Applicable

#### **COLA Distribution**

The State of Delaware requires counties/municipalities wishing to grant post-retirement increases to submit a proposal to the State Board of Pension Trustees outlining the details of the increase. If approved, the State of Delaware requires the county/municipality to deposit sufficient funds to cover 25% of the total actuarial cost of the COLA increase. Funding of the County's required percentage is the County's contribution to the County's Pension Plan and the portion of the County's contribution attributed to COLA. The State of Delaware contributes 75% of the actuarial cost of the COLA increases or as much as is available in the pool of funds allocated to NCC COLAs. The Pension Office has eliminated the step in which the County's portion (25%) is paid to the State and then returned to the County along with the State's 75%. The State just requires verification that the County's portion has been deposited into the plan, at which time the State's portion is released to the County.

New Castle County voluntarily participates in the funding of COLA increases from the State of Delaware. The County submits its proposal to the State Board of Pension Trustees in accordance with 18 Del. C., §708 (c) (2). In order to receive the State of Delaware funding, the County must:

- register with the State Board of Pension Trustees on or before the 1<sup>st</sup> day of April in each year and provide the State Board of Pension Trustees with a listing of the number of retired police officers or firefighters receiving benefits as of December 31<sup>st</sup>

## New Castle County – Sources of Revenue

of the preceding year excluding those covered by the County and Municipal Police/Firefighter Pension Plan; and

- provide the State Pension Administrator with the actual police COLA amounts.

### **Distribution Based on Number of Police**

New Castle County voluntarily participates in this program. Under 18 Del. C., §709(b), the County must Register with the State Treasurer on or before the 1<sup>st</sup> day of April in each year and to provide the location, jurisdiction and average number of paid, full-time, sworn police officers employed for the year ending on the previous 31<sup>st</sup> day of December to receive the distribution. Under 18 Del. C., §708(b), the State Treasurer shall determine the total number of state, county and municipal police entitled to benefits under the provision of this section and shall make distributions proportionately and on a per capita basis to the proper officers of any state, county or municipal police department or bureau complying with the provisions. Distribution shall take place twice annually, on or before June 20 and December 31.

## **INTERGOVERNMENTAL REVENUES**

**Object Level 3 Title:** State Chancery Reimbursement

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0615

**Definition** - On January 1, 2002, the Office of the Registry in Chancery was transferred to the State of Delaware. The State reimburses New Castle County for the personnel who remain County employees.

**Formula** - No formula is used for billing. The invoice is based upon the actual expenditures incurred by the County for the salary and employee benefit expenses that were incurred for the previous month. Chancery no longer uses County information systems.

**Date Modified** – July 2011

**Collections** - A request for reimbursement by New Castle County is forwarded to the State's Court of Chancery on a monthly basis.

## **New Castle County – Sources of Revenue**

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Miscellaneous Revenue

**Department/Division:** Various Departments

**OCA:** Various

**Object Level 3:** 0972

**Definition** – Miscellaneous revenue received from a variety of sources including transfers from the Police Contract Duty Fund for vehicle cross charges, recycled laser printer cartridges, the sale of scrap metal and rebates received from Delaware Solid Waste Authority (DSWA) at the end of each fiscal year from the fees paid to use the DSWA dump. Other non-recurring revenue is deposited using this object code.

**Date Modified** – Not Applicable

### **USE OF AVAILABLE CASH BALANCES**

**Object Level 3 Title:** Property Tax Rate Preservation Reserve

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0983

**Definition** - The Property Tax Preservation Reserve Account is used to preserve the Property Tax Rates of New Castle County.

**Date Modified** – Not Applicable



# New Castle County – Sources of Revenue

## SPECIAL FUNDS

### SEWER FUND

#### SEWER SERVICE CHARGES

**Object Level 3 Title:** Sewer Service - Current

**Department/Division:** Administration/Treasury

**OCA:** 030233

**Object Level 3:** 0220, 0223, 0224, 0225, 0226, 0227

**Definition** - Payments received for the current year principal and penalty (assessed on current year unpaid principal) for sewer service charges. These monies are part of the Sewer Facilities Fund, which are used for the operation and maintenance of the County sewer system.

**References** - New Castle County Code, §38.02.500 - §38.02.508

**Formula** - The following provides a description of the general formula used to calculate the total user charge in dollars:

$$C = Q \times [q + (BOD \times b) + (SS \times s)]$$

Where:

C = Total user charge in dollars

Q = Billing consumption in thousands of gallons

q = Unit flow charge in dollars per 1,000 gallons

BOD = Lbs. of BOD, as defined in the New Castle County Code, 38.02.701, discharged per 1,000 gallons

b = Unit BOD charge in dollars per lb of BOD

SS = Lbs. of suspended solids, as defined in the New Castle County Code 38.02.701 discharged per 1,000 gallons

s = Unit SS charge in dollars per pound of suspended solids

Please note that q, b and s are unit charges, which are set by ordinance once per fiscal year.

Also included in this calculation is the assessment of a 6% penalty on current year principal outstanding on the day after bills become due and payable without penalty. An additional penalty of 1% per month is assessed on current year principal still outstanding (See collection schedule below).

**Date Modified** – July 2013 (Date of last Sewer Fee change)

**Collections** - Residential sewer customers are billed on an annual basis. This billing is mailed in January and is due without penalty on the last day of February. Industrial, commercial, contract and apartment sewer customers are billed on a quarterly basis.

## New Castle County – Sources of Revenue

These billings are due and payable as of January 1, April 1, July 1, and October 1. Each of these billings is due without penalty by the last day of the month following the month in which it became due and payable. Gross sewer service receipts are posted on a daily basis within the accounting system in a general clearing account (Sewer Lockbox Clearing – G/L 2700). Distributions are made at month end from this clearing account to the “sewer service – current” account, based on information provided in a report produced by the accounts receivable system.

### **Exemptions :**

Minimum charge - the annual minimum charge for any account shall be as adopted by County Council.

Users receiving sixty-five (65) or disability exemption granted on or before tax year 2007. Every resident who is receiving a property tax exemption pursuant to §14.06.300 of Article 6 of Chapter 14 of the Code shall be charged in accordance with a fee adopted by ordinance of County Council of this Division on the property upon which the exemption has been approved. For FY 2013, this fee is \$36.

Users receiving sixty-five (65) or disability exemption granted in tax year 2008 and thereafter. Every resident who is receiving a property tax exemption pursuant to §14.06.300 of Article 6 of Chapter 14 of the Code shall be billed fifty percent of the total charges, or the minimum bill as set by County Council pursuant to Section 38.02.503, whichever is greater, on the property upon which the exemption has been approved. This provision does not apply to residents who receive an exemption of \$5,000 in accordance with Title 9, Section 8132 of the Delaware Code, whose income does not exceed \$3,000. For FY 2013, the minimum charge is \$50.

### **DELINQUENT SEWER CHARGES**

**Object Level 3 Title:** Sewer Service - Delinquent

**Department/Division:** Administration/Treasury

**OCA:** 030233

**Object Level 3:** 0221

**Definition** - Payment received for prior year(s) unpaid principal and penalty (assessed on prior year(s) principal) for sewer service charges. These monies are part of the Sewer Facilities Fund, which are used for the operation and maintenance of the County sewer system.

**References-** New Castle County Code, §38.02.500 - §38.02.508.

## New Castle County – Sources of Revenue

**Formula** - The prior year sewer service charge balance at the beginning of the fiscal year minus the prior year sewer service charges balance at the end of the fiscal year plus adjustments. An additional penalty of 1% per month is assessed on prior year(s) principal still outstanding (see collection schedule below).

**Date Modified** – Unchanged since 1998

**Collections** - Delinquent residential sewer customers are billed periodically. Delinquent balances for industrial, commercial, contract and apartment sewer customers are included in their regular quarterly current bills. Gross delinquent sewer service receipts are posted on a daily basis within the accounting system in a general clearing account (Sewer Lockbox Clearing – G/L 2700). Distributions are made at month end from this clearing account to the “sewer service – delinquent” account, based on information provided in a report produced by the accounts receivable system.

### FATS, OILS AND GREASE (FOG) PROGRAM FEES/FINES

**Object Level 3 Title:** FOG Program Fees/Fines

**Department/Division:** Special Services/Environmental Compliance

**OCA:** 040305

**Object Level 3:** 0267

**Definition** - Fee charged to commercial food establishments (CFEs) to participate in the FOG Program. The FOG Program is an aggressive program of registering and inspecting all commercial food establishments in NCC on an annual basis to determine the functionality and effectiveness of their legally mandated grease trap systems.

**References** - New Castle County Code, §38.02.711

**Formula** - Each CFE shall pay an annual fee to offset the cost of administering the program. The annual CFE fee shall be a component of the sewer service charge for each property containing a CFE and shall be subject to all relevant provisions of Division 38.02.500 (“Sewer services charges”) and any other provisions relating to sewer services charges. The annual CFE fee shall be billed as part of the sewer service charge for the property containing the CFE on the third quarterly billing due and payable on October 1 of each year. The annual CFE fee is \$106 dollars for fiscal year 2015 and shall be adjusted each year effective on July 1st to reflect the increase, if any, by which the consumer price index for the most recent year exceeds the consumer price index for the previous year.

A CFE may apply for an exemption from the fee based on two criteria:

- a. The CFE is a nonprofit organization as defined by 26 USC § 501(c); or
- b. The CFE is already subject to a Wastewater Discharge Permit.

**Date Modified** – September 2014

## New Castle County – Sources of Revenue

### SEPTIC WASTE HAULER FEES

**Object Level 3 Title:** Septic Waste Hauler Fees

**Department/Division:** Special Services/Sewer Maintenance

**OCA:** 040311/040305

**Object Level 3:** 0257

**Definition -** This account contains funds generated from the fee charged to contractors to dump septic waste at the County septic dumping facility on Airport Road. There are three types of fees that can be charged.

*Permit fees.* The waste hauler permit fee shall be one hundred and six dollars (\$106.00) per vehicle for a full calendar year in CY 2014. For permits issued after March 31st of any year, the fee shall be ten dollars (\$10.00) for each month or part of a month remaining in the calendar year. The fee will be adjusted each year in July for the following year based on the increase in the consumer price index.

*User fees.* User fees shall be assessed for each truckload of waste at the rate of \$60 per 1,000 gallons for Fiscal Year 2015. The volume of each discharge shall be eighty (80) percent of the truck capacity for each discharge. The rate may, at the discretion of the Special Services Department General Manager, be adjusted each year effective on July 1st to reflect the increase, if any, by which the consumer price index for the most recent year exceeds the consumer price index for the previous year.

*Special approval fees.* Where special approval has been granted to haul prohibited waste as an exception under Subsection A.4.a, the owner of the source facilities from which such waste is hauled shall be assessed a special monitoring fee of two hundred dollars (\$200.00) per quarter for each special approval. The owners of residential septic tanks, cesspools, holding tanks and temporary toilet facilities shall be exempt from these fees.

**Date Modified** – September 2014

**References-** New Castle County Code, Chapter 38.

## **New Castle County – Sources of Revenue**

### **WASTEWATER DISCHARGE FEES**

**Object Level 3 Title:** Groundwater Discharge Fees  
**Department/Division:** Special Services/Environmental Compliance  
**OCA:** 040305  
**Object Level 3:** 0259

**Definition** - Fees charged to commercial/industrial businesses that treat waste at their own facilities but discharge the waste into streams under the County's management. Since July 1, 2011, the fee is adjusted annually for inflation as provided for in the New Castle County Code.

**Date Modified** – January 2013

**References-** New Castle County Code, Chapter 38

### **WASTEWATER DISCHARGE FEES**

**Object Level 3 Title:** Wastewater Discharge Fees  
**Department/Division:** Special Services/Sewer Maintenance  
**OCA:** 040305/040311  
**Object Level 3:** 0263

**Definition** - This account contains funds generated from the issuance of wastewater discharge permits or modifications and any other applicable fees. Since July 1, 2011, the fee is adjusted annually for inflation as provided for in the New Castle County Code.

**Date Modified** – January 2013

**References** - New Castle County Code, §38.02.704

### **SURVEY AND INSPECTION FEES**

**Object Level 3 Title:** Survey and Inspection  
**Department/Division:** Special Services/Sewer Maintenance and Land Use/Sewer Maintenance Subdivision Review  
**OCA:** 040311/060510  
**Object Level 3:** 0258

**Definition** - Fee collected by the Department of Land Use for the issuance of permits for the inspection of sewer lines for the Department of Special Services.

**References** - New Castle County Code, §38.03.002

## New Castle County – Sources of Revenue

### CONNECTION FEES

**Object Level 3 Title:** Sewer Lateral Connection Fees

**Department/Division:** Special Services/Sewer Maintenance and Land Use/Sewer  
Maintenance Subdivision Review

**OCA:** 040311/060510

**Object Level 3:** 0262

**Definition** - The Department of Special Services shall charge the following fees for connection to the sanitary sewer system.

**References** - New Castle County Code, §38.02.014

#### **Lateral fee**

A lateral fee is assessed by the Department of Special Services to cover the cost of providing a lateral stub to the property line and for inspecting and processing the tie-in of the on-site sewer to the stub. The Department of Special Services shall establish fees to cover the varying county costs that may be required for different types of installations. If a building permit is required for the lot or parcel, the lateral fee shall be paid in full at the time of building permit application. If a building permit is not required, the lateral fee shall be paid at the time of connection.

#### **Sewer inspection fee**

The sewer inspection fee covers the cost of inspecting newly-constructed sewer infrastructure and is assessed pursuant to Chapter 40, Appendix 2 of the New Castle County Code.

## **New Castle County – Sources of Revenue**

### **STORMWATER/GROUNDWATER FEES**

**Object Level 3 Title:** Inspection Fee

**Department/Division:** Land Use/Licensing/Engineering

**OCA:** 060502

**Object Level 3:** 0270

**Definition** - Fee charged by the Department of Land Use for failed erosion and sediment control (E&S) inspections and for failed pre-bulk/post-bulk Record Plan inspections relative to lines and grades.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40)

**Formula** - See “Appendix C” for list of fees.

**Date Modified** – July 2016

**Collections** – When an E&S inspection fails for the second time, a case will be established which will specify the due date for payment of re-inspection fees. All reinspection fees are collected prior to issuance of a Certificate of Occupancy.

### **STORMWATER/GROUNDWATER FEES**

**Object Level 3 Title:** Stormwater Management Fees

**Department/Division:** Special Services/Environmental Compliance and  
Land Use/Licensing/Engineering

**OCA:** 060502/040305

**Object Level 3:** 0255

**Definition** - Fee charged by The Department of Land Use for review of stormwater and sediment control plans and for review of stormwater as-built plans which are required for Certificate of Occupancy issuance.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40).

**Formula** - See “Appendix C” for list of fees.

**Date Modified** – July 2015

**Collections** - Plan review fees are collected when the plans are submitted to the Department of Land Use for review.

## New Castle County – Sources of Revenue

### PLAN REVIEW FEES

**Object Level 3 Title:** Plans Review

**Department/Division:** Special Services/Environmental Compliance and  
Land Use/Licensing/Engineering

**OCA:** 040305/060502

**Object Level 3:** 0256

**Definition** - Fee charged by The Department of Land Use for engineering plans review and for resubmission of engineering plans, stormwater and sediment plans and foundation as-built surveys if the first submission does not meet requirements.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40).

**Formula** - See “Appendix C” for list of fees.

**Date Modified** – July 2015

**Collections** – Fees are collected when the plans are submitted to the Department of Land Use for review.

### PLANS REVIEW

**Object Level 3 Title:** Floodplain Development Permit Review

**Department/Division:** Land Use/Licensing/Engineering

**OCA:** 060502

**Object Level 3:** 0439

**Definition** - Fee charged by The Department of Land Use for review of floodplain development permits and Extractive Use Permit renewals.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40).

**Formula** - See “Appendix C” for list of fees.

**Date Modified** – July 2016

**Collections** - Plan review fees are collected when the plans are submitted to the Department of Land Use for review.



## New Castle County – Sources of Revenue

### PLANS REVIEW

**Object Level 3 Title:** Plans Review  
**Department/Division:** Land Use/Planning  
**OCA:** 060300  
**Object Level 3:** 0256

**Definition** - Fee charged by The Department of Land Use and Special Services to establish Land Development Improvement Agreements, Water Management Agreements, and other agreements. Also includes annual processing fee for Land Development Improvement Agreements related to recorded projects which have not yet progressed to construction stage.

**References** - Appendix 2 of the New Castle County Unified Development Code (Ch. 40)

**Formula** - See “Appendix C” for list of fees.

**Date Modified** – July 2010

**Collections** – The set-up fee is collected prior to recordation of the agreement. The processing fee is collected annually.

## New Castle County – Sources of Revenue

### **INTEREST EARNINGS – OPERATING FUNDS**

**Object Level 3 Title:** Interest Earnings – Consolidated Cash

**Department/Division:** Administration/Treasury

**OCA:** 030233

**Object Level 3:** 0500

**Definition** - Reflects the sewer fund's portion of the total interest earned on funds held in in checking accounts, money market funds, CDs, other short-term investment accounts and general reserve accounts. These funds are used to support the County's current year sewer operating activities.

**References** - 9 Del. C., §1371

**Collections** - On a monthly basis, portfolios for the aforementioned accounts are reviewed by Treasury. Cost values from the previous month are reconciled to the cost values from the current month. Considerations include gross interest earned, management/custodial fees, bank service/transaction fees, and accrued interest, and. These "net" interest earned figures are provided on a monthly report, along with interest earnings from the checking accounts provided in bank statements, and submitted to the Accounting section by Treasury. The realized gains/losses on the sale/maturity of various securities are reported separately. The Accounting section is responsible for making the monthly entry to this account based on Treasury's report. The Division of Accounting will determine (based on the totals reported and equity balances) the amount of interest allocated to the General Fund (030230) and Sewer Fund (030233).

### **INTEREST EARNINGS**

**Object Level 3 Title:** Gain/Loss-Sale of Investments

**Department/Division:** Administration/Treasury

**OCA:** 030233

**Object Level 3:** 0518

**Definition** - Reflects the sewer fund's portion of earnings on funds held in checking accounts, money market funds, CDs, other short-term investment accounts and general reserve accounts. These funds are used to support the County's current year sewer operating activities.

**References** - 9 Del. C.,§1371

**Collections** - On a monthly basis, portfolios for the aforementioned accounts are reviewed by Treasury. Cost values from the previous month are reconciled to the cost values from the current month. The realized gains/losses on the sale/maturity of various securities are provided on a monthly report, and submitted to the Accounting Section by Treasury. The Accounting Section is responsible for making the monthly entry to this account based on Treasury's report. The Accounting Section determines (based on the

## New Castle County – Sources of Revenue

totals reported and equity balances) the amount of interest allocated to the General Fund (030230) and Sewer Fund (030233).

### **INTERGOVERNMENTAL REVENUES**

**Object Level 3 Title:** RZEDB Interest Reimbursement

**Department/Division:** Administration/Treasury

**OCA:** 030230

**Object Level 3:** 0638

**Definition** – Recovery Zone Economic Development Bonds (RZEDB) were authorized by the American Recovery and Reinvestment Act of 2009. The Federal Government reimburses New Castle County for 45% of the interest expense for the bonds.

**Formula** – 45% of the interest paid BY New Castle County for RZEDB bonds.

**Date Modified** – October 2009

**Collections** - A request for reimbursement by New Castle County is forwarded to the Federal Government after interest payments have been made on RZEDB bonds. These interest payments are made as specified in the payment schedule for the bonds.

### **CAPITAL RECOVERY FEES**

**Object Level 3 Title:** Capital Recovery Fee

**Department/Division:** Administration/Treasury

**OCA:** 060510

**Object Level 3:** 0271

**Definition** -A capital recovery fee shall be paid by any property owner connecting to the New Castle County Sanitary Sewer System. The amount of the capital recovery fee shall be determined by the Department of Special Services, which shall maintain a sewer district map reflecting all capital recovery fees.

**References-** New Castle County Code, Chapter 38

**Formula** - Based on capacity expansion provided by any particular project. The costs of expanded collection, transmission and treatment facility projects are divided based on gallons of flow and are allocated to all new users. Recovery fees vary by property location based on a particular parcel's portion of sewer system used and capacity needed.

**Date Modified** – Unchanged since 1998.

## **New Castle County – Sources of Revenue**

### **TREATMENT EXPANSION FEES**

**Object Level 3 Title:** Revolving Reimbursement  
**Department/Division:** Special Services/Environmental Compliance  
**OCA:** 040305  
**Object Level 3:** 0632

**Definition** - Reimbursement from the Wilmington Treatment/Sewer Hook-up account (GL Account 2280-00002). Fees are paid by property owners, who are north of the C & D Canal, connecting to the New Castle County Sanitary Sewer System.

**References-** New Castle County Code, Chapter 38.

### **MISCELLANEOUS FEES AND INCOME**

**Object Level 3 Title:** Miscellaneous Revenue  
**Department/Division:** Special Services/Administration  
**OCA:** 040305  
**Object Level 3:** 0972

**Definition** – Miscellaneous revenue received from a variety of sources including the sale of scrap metal and rebates received from Delaware Solid Waste Authority (DSWA) at the end of each fiscal year from the fees paid to use the DSWA dump.

Other non-recurring revenue is deposited using this object code.

## New Castle County – Sources of Revenue

### STREET LIGHT FUND

#### STREET LIGHT REVENUES

**Object Level 3 Title:** Light Tax - Current

**Department/Division:** Administration/Treasury

**OCA:** 030232

**Object Level 3:** 0015

**Definition** - Payments received for current year principal and penalty (assessed on current year unpaid principal) for light taxes. The revenue generated is used to pay for community street light costs. If applicable, it also includes collections received from farmland rollback billings.

**References** - New Castle County Code, §30.01.003; 9Del. C., §2101

**Formula** - Total assessed value of property multiplied by light tax rate. According to Delaware Code, the light tax rate is based on the estimated full annual cost of street and highway lighting plus up to but not exceeding 10% of installation and maintenance costs to cover the direct and indirect costs of administration and billing. Rates are adopted by ordinance each year. Also included in this calculation is the assessment of a 6% penalty on current year principal outstanding on the day after bills become due and payable without penalty. Until collected, an additional penalty of 1% per month is assessed on current year principal still outstanding.

**Date Modified** – July 2013

**Collections** - See “Real Estate – Current” section of this document. Gross light tax receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the “light tax – current” account, based on information provided in a report produced by the accounts receivable system.

**Exemptions** - All homeowners who have street lights in their subdivisions pay the street light tax per New Castle County Code (§14.06.302B). Seniors and disabled citizens are not exempt from paying this tax.

## New Castle County – Sources of Revenue

### PRIOR YEAR STREET LIGHT REVENUES

**Object Level 3 Title:** Light Tax - Prior

**Department/Division:** Administration/Treasury

**OCA:** 030232

**Object Level 3:** 0016

**Definition** - Payments received for prior year(s) unpaid principal and penalty (assessed on prior year(s) principal) for light taxes. These funds are used to pay street light costs.

**References** - New Castle County Code, §30.01.003; 9 Del.C., §2101

**Formula** - Prior year light tax balance at the beginning of the fiscal year minus prior year light tax balance at the end of the fiscal year plus adjustments. A penalty of 1% per month is assessed on prior year(s) principal still outstanding.

**Collections** - See “Real Estate – Current” section of this document. Gross light tax principal and penalty receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the “light tax – prior” account, based on information provided in a report produced by the accounts receivable system.

## New Castle County – Sources of Revenue

### CROSSING GUARD FUND

#### SCHOOL CROSSING GUARD TAX

**Object Level 3 Title:** Crossing Guard - Current

**Department/Division:** Administration/Treasury

**OCA:** 030237

**Object Level 3:** 0013

**Definition** - Payments received for current year principal and penalty (assessed on current year principal) for the school crossing guard tax levy. If applicable, it also includes collections received from farmland rollback billings. The funds are used to support school crossing guard services. This program is administered and managed by the Department of Public Safety.

**References** - New Castle County Code, Chapter 20, 9 Del. C. §1336-§1339

**Formula** - County taxable assessed value multiplied by current rate (please note that a separate crossing guard tax rate is established each year through County ordinance for five school districts: Brandywine, Red Clay, Christiana, Colonial and Appoquinimink). This established rate is per \$100 of assessed valuation. Also included in this calculation is the assessment of a 6% penalty on current year principal outstanding on the day after bills become due. An additional penalty of 1% per month is assessed on current year principal still outstanding.

**Date Modified** – July 2013

**Collections** - See “Real Estate Tax – Current” section of this document. Gross crossing guard tax receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the Crossing Guard - Current account, based on information provided in a report produced by the accounts receivable system.

## New Castle County – Sources of Revenue

### **PRIOR YEAR SCHOOL CROSSING GUARD TAX**

**Object Level 3 Title:** Crossing Guard - Prior

**Department/Division:** Administration/Treasury

**OCA:** 030237

**Object Level 3:** 0014

**Definition** - Payments received for unpaid principal billed in prior year(s) and penalty assessed on prior year(s) principal for the school crossing guard tax levy. The funds are used to support school crossing guard services. This program is administered and managed by the Department of Public Safety.

**References** - See “Crossing Guard – Current” section of this document.

**Formula** - Prior year(s) crossing guard tax balance at the beginning of the fiscal year minus prior year crossing guard tax balance at the end of the fiscal year plus adjustments. Until collected, an additional penalty of 1% per month is assessed on prior year(s) principal still outstanding.

**Collections** - See “Real Estate Tax – Current” section of this document. Gross prior year crossing guard tax receipts are posted on a daily basis within the accounting system in a general clearing account (Tax Lockbox Clearing – G/L 2600). Distributions are made at month end from this clearing account to the crossing guard – prior account, based on information provided in a report produced by the accounts receivable system.



# New Castle County – Sources of Revenue

## APPENDIX A

### NEW CASTLE COUNTY CODE – CHAPTER 14 ARTICLE 6. EXEMPTION FROM REAL PROPERTY TAXATION

#### **Section 14.05.002 Eligibility ...**

*Abatement of Taxes:* Only taxables qualifying under the following categories shall be eligible to apply for relief in the form of a property tax abatement:

1. Where the assessment on a parcel is incorrect because of a clerical error.
2. Where mobile homes that were subject to taxation under Article 4 of this Chapter are removed to Kent or Sussex Counties during the fiscal year.
3. Property owned by the County or municipalities within the County.
4. Where a taxable otherwise eligible for exemption under County requirements has failed to file a timely application pursuant to Sections 14.06.1104 and 14.06.1105.

*Section 14.06.1104 states* “Within thirty (30) days after the purchase of exempt property for another potentially exempt purpose, the new owner may apply for exemption, and, if granted, such exemption shall apply to any taxes levied after the date of purchase of the property, until the exemption expires or is rescinded. Such application shall be considered an initial application.”

*Section 14.06.1105 states* “Within thirty (30) days after the purchase of nonexempt property for a potentially exempt purpose, the new owner may apply for exemption, and, if granted, such exemption shall apply to any taxes levied after the date of purchase of the property, until the exemption expires or is rescinded. Such application shall be considered an initial application.”

**Editor’s Note:** Partial abatements of property taxes for seniors and disabled citizens who file late in the fiscal year will no longer receive a pro-rated abatement for the portion of that year in which they filed late. They will be required to wait to receive their full exemption until the following fiscal year. Effective October 9, 2007 via Ordinance 07-131.

#### **Division 14.06.000. Generally.**

#### **Sec. 14.06.001. Persons entitled to exemption.**

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The owners whose property falls into the categories specified in this Article and who meet the other criteria specified in this Article shall be entitled to governmental subsidies in the form of property tax exemptions, partial or complete.

(Ord. No. 98-050, § 1(14-181), 5-26-1998)

### **Division 14.06.100. Charitable, religious and educational property.**

#### **Sec. 14.06.101. Property included under exemption.**

Property not held by way of investment and belonging to any church or religious society, any public school district, any nonprofit college or nonprofit school and used for educational or school purposes, or any organization organized and operated for charitable purposes shall be exempt from all real property taxes.

(Ord. No. 98-050, § 1(14-206), 5-26-1998)

#### **Sec. 14.06.102. Volunteer fire companies.**

A. As used in this Section, the term "volunteer fire company" means any fund, foundation, or corporation organized for volunteer fire company purposes, which is qualified as an exempt organization under Section 501(c) of the Internal Revenue Code of 1986, as amended from time to time, which is officially recognized by the government of the County or municipality in which such volunteer fire company is located and which has as its function the prevention and extinguishing of fires within the area of the County or municipality extending official recognition.

B. Notwithstanding anything in this Chapter to the contrary, fire and rescue stations owned by volunteer fire companies, including the halls and grounds appurtenant thereto, shall be exempt from all real property taxes.

(Ord. No. 98-050, § 1(14-207), 5-26-1998)

### **Division 14.06.200. Governmental property.**

#### **Sec. 14.06.201. Eligibility.**

A. Property owned by the United States, the State, the County, incorporated municipalities located in the County, and any agency or instrumentality of any of these governments and used for governmental purposes shall be exempt from all real property taxes; provided, however, that such property, irrespective of use, shall be exempt to the extent that the State Constitution, the United States Constitution, or any Act of Congress in conformity with the United States Constitution so requires.

B. Property used for governmental purposes shall include but not be limited to city halls; courthouses; administration buildings; police stations, jails, and detention facilities; fire stations; parks, playgrounds, and libraries, provided they are open to all residents of the County; and public streets and roads.

C. In determining eligibility for the general property tax exemption established under this Section, improvements constructed on real property titled in the name of the County

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and to which the County possesses a reversionary interest by lease or other contract shall be considered property owned by the County and used for governmental purposes.  
(Ord. No. 98-050, § 1(14-231), 5-26-1998)

### **Division 14.06.300. Property of the elderly and disabled.**

#### **Sec. 14.06.301. Definitions.**

The following words, terms, and phrases, when used in this Division, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

*Blindness* means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye that is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty (20) degrees shall be considered for purposes of this definition as having a central visual acuity of 20/200 or less.

*Disabled* means a person who is unable to engage in any substantial gainful activity by reason of blindness or any other medically determinable physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than twelve (12) months.

*Income* means adjusted gross income, as defined under the Internal Revenue Code of 1986 or any successor thereto, as amended from time to time, but excluding social security and tier 1 railroad retirement benefits, plus the amount of capital gains excluded from such adjusted gross income. For any fiscal year for which an exemption is claimed, income shall be the income received during the calendar year immediately preceding the fiscal year for which exemption is sought.

*Resident* means one legally domiciled within the State as of July 1 of the fiscal year for which exemption is sought. Mere seasonal or temporary residence within the State, of whatever duration, shall not constitute domicile within the State. Absence from this State for a period of twelve (12) months shall be prima facie evidence of abandonment of domicile in this State. The burden of establishing domicile shall be upon the claimant.

(Ord. No. 98-050, § 1(14-256), 5-26-1998)

#### **Sec. 14.06.302. Qualifications for and amount of elderly exemption.**

No application under this Section shall be approved unless, at the time of the approval thereof, all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full, or in instances the assessed value of the property for which the application is made does not exceed \$78,000.00 and the applicant is actively enrolled and making monthly payments of any tax or sewer charges due to or collectible by New Castle County as determined by the Office of Finance at the time of the application.

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### **A. Elderly exemptions for those making application on or before tax year 2007:**

1. *Qualifications.* Every resident who is sixty-five (65) or more years of age and who has reached that age prior to July 1 of the fiscal year for which the exemption is sought and who or whose spouse resides in a house owned by him or her that is his or her principal residence shall be entitled to an exemption as set forth in subsection B of this Section provided his or her income does not exceed fifty thousand dollars (\$50,000.00) per year or, in the case of a married couple the combined income of the two (2) of them does not exceed fifty thousand dollars (\$50,000.00) per year. No application under this Section shall be approved unless, at the time of the approval thereof, all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full.

2. *Amount of elderly exemption.* An elderly resident who meets the qualifications set forth in subsection A of this Section shall be entitled to an exemption from all real property taxes, exclusive of any local light and ditch taxes, to an assessed value of fifty thousand dollars (\$50,000.00) on such principal residence.

C. *Continuation of exemption upon death.* Notwithstanding Section 14.06.305, this exemption shall remain in effect for the entire fiscal year, so long as the applicant or spouse remains on the parcel for which the exemption is granted.

(Ord. No. 98-050, § 1(14-257), 5-26-1998; Ord. No. 98-088, § 1, 7-28-1998; Ord. No. 98-094, § 3, 9-22-1998; Ord. No. 99-043, § 1, 4-13-1999; Ord. No. 00-046, § 1, 4-25-2000; Ord. No. 04-155, § 1, 11-16-04)

### **B. Elderly exemptions for those making application on or after tax year 2008 (Ordinance 07-131, approved by County Council on October 9, 2007):**

1. *Qualifications.* Every resident who is sixty-five (65) or more years of age and who has reached that age prior to July 1 of the fiscal year for which the exemption is sought and who or whose spouse resides in a house owned by him or her that is his or her principal residence shall be entitled to an exemption as set forth in subsection 2 of this Section provided his or her income does not exceed fifty thousand dollars (\$50,000) per year or, in the case of a married couple the combined income of the two (2) of them does not exceed fifty thousand dollars (\$50,000) per year; and further provided that the assessed value of the property does not exceed \$125,000. For those whose assessed property value exceeds \$125,000, the State senior property tax exemption for those with incomes not in excess of \$3,000 shall apply. No application under this Section shall be approved unless, at the time of the approval thereof, all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full. A resident shall be defined as one legally domiciled within the State for a period of 3 years immediately preceding October of the pretax year, as set forth in Chapter 81 of Title 9 of the *Delaware Code*.

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2. *Amount of elderly exemption.* A resident who is sixty-five (65) or older who meets the qualifications set forth in subsection B of this Section and whose property is not assessed at more than \$125,000, shall be entitled to an exemption from all real property taxes, exclusive of any local light and ditch taxes, to an assessed value of thirty-two thousand dollars (\$32,000) on such principal residence.

An elderly resident whose property has an assessed value which exceeds \$125,000, but whose income does not exceed \$3,000 per year shall be entitled, on proper claim being made therefore, to exemption from taxation on such real property to an assessed valuation not exceeding \$5,000 as set forth in 9 Del. C. § 8131.

3. If a resident who qualifies for a 65 exemption on or before July 1, 2007 transfers his or her property and acquires a new property, the resident may transfer his or her exemption to the new residence upon the submission of a new application for exemption, accompanied by proper documentation of such transfer.

### **Sec. 14.06.303. Qualifications for and amount of disability exemption.**

#### **A. Disability exemptions for those making application on or before tax year 2007:**

1. Every resident who is disabled, as defined by Section 14.06.301, and who has become disabled prior to July 1 of the fiscal year for which the exemption is sought and who or whose spouse resides in a house owned by him or her that is his or her principal residence shall be entitled to an exemption from all real property taxes, exclusive of any local light and ditch taxes, to an assessed value not exceeding forty thousand dollars (\$40,000), providing his or her income does not exceed forty thousand dollars (\$40,000) per year or, in the case of a married couple, the combined income of the two (2) of them does not exceed forty thousand (\$40,000) per year. No application under this section or Section 14.06.304 shall be approved unless, at the time of the approval thereof, all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full.

2. A person who is disabled as defined by Section 14.06.301 and who meets the requirements prescribed in subsection A of this Section shall be entitled to an additional exemption from all real property taxes, exclusive of any local light and ditch taxes, to an assessed valuation not exceeding forty-two thousand dollars (\$42,000), provided his or her disability is due to the loss or loss of the use of both lower extremities or both upper extremities or both an upper and lower extremity such as to preclude locomotion without the aid of a brace, crutch, cane, or wheelchair and such as to require a home with special fixtures.

(Ord. No. 98-050, § 1(14-258), 5-26-1998; Ord. No. 01-104, § 1, 11-27-2001; Ord. No. 03-021, § 1, 3-25-2003)

#### **B. Disability exemptions for those making application on or after tax year 2008:**

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1. Every resident who is disabled, as defined by Section 14.06.301, and who has become disabled prior to July 1 of the fiscal year for which the exemption is sought and who or whose spouse resides in a house owned by him or her that is his or her principal residence shall be entitled to an exemption from all real property taxes, exclusive of any local light and ditch taxes, to an assessed value not exceeding thirty-two thousand dollars (\$32,000), providing his or her income does not exceed fifty thousand dollars (\$50,000) per year or, in the case of a married couple, the combined income of the two (2) of them does not exceed fifty thousand dollars (\$50,000) per year. No application under this section or Section 14.06.304 shall be approved unless, at the time of the approval thereof, all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full. A resident shall be defined as one legally domiciled within the State for a period of 3 years immediately preceding October of the pretax year, as set forth in Chapter 81 of Title 9 of the *Delaware Code*.

2. A person who is disabled as defined by Section 14.06.301 and who meets the requirements prescribed in subsection A of this Section shall be entitled to an additional exemption from all real property taxes, exclusive of any local light and ditch taxes, to an assessed valuation not exceeding forty-two thousand dollars (\$42,000.00), provided his or her disability is due to the loss or loss of the use of both lower extremities or both upper extremities or both an upper and lower extremity such as to preclude locomotion without the aid of a brace, crutch, cane, or wheelchair and such as to require a home with special fixtures.

3. If a resident who qualifies for a disability exemption on or before July 1, 2007 transfers his or her property and acquires a new property, the resident may transfer his or her exemption to the new residence, upon the submission of a new application for exemption, accompanied by proper documentation of such transfer.

No application under this Section or Section 14.06.304 shall be approved unless, at the time of the approval thereof, all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full, and the applicant is actively enrolled and making monthly payments of any tax or sewer charges due to or collectible by New Castle County as determined by the Office of Finance at the time of the application.

### **Sec. 14.06.304. Disabled veteran's exemption.**

A person meeting the requirements of Section 14.06.303 who became so disabled as a result of service in and while in the service of any branch of the United States armed services shall receive an additional exemption from all real property taxation, exclusive of any local light and ditch taxes, to an assessed valuation not exceeding five thousand dollars (\$5,000.00). (Ord. No. 98-050, § 1(14-259), 5-26-1998)

3. If a resident who qualifies for a disability exemption on or before July 1, 2007 transfers his or her property and acquires a new property, the resident may transfer his or her exemption to the new residence, upon

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the submission of a new application for exemption, accompanied by proper documentation of such transfer.

No application under this Section or Section 14.06.304 shall be approved unless, at the time of the approval thereof, all taxes and sewer service charges then due to or collectible by New Castle County have been paid in full, and the applicant is actively enrolled and making monthly payments of any tax or sewer charges due to or collectible by New Castle County as determined by the Office of Finance at the time of the application.

### **Sec. 14.06.305. Full taxation of property after termination of exemption.**

A. When, because of the change in health or death of the eligible resident, transfer of ownership, or any other change in status, a property no longer qualifies for an exemption granted under this Division, the exemption shall terminate at the end of the current tax quarter. The tax on the property shall be deemed to be levied upon the commencement of the next tax quarter and, if not paid, shall be subject to penalties as prescribed by State law. The tax shall be prorated in accordance with 9Del.C. §8340.

B. It shall be the obligation of the property owner receiving an exemption, his heirs, successors, or assigns, to provide timely notice to the County of any factor that renders the property no longer eligible for exemption under this Division. If the owner or his representative fails to provide such timely notice to the County, the County may back-bill the account in accordance with the provisions of Section 14.06.1110 of this Code.  
(Ord. No. 98-050, § 1(14-260), 5-26-1998)

### **Sec. 14.06.306. Waiver of penalty for social security pensioners.**

A. No penalty for failure to make timely payment of County taxes or sewer fees shall be assessed against any social security pensioner until after the fifth day of the month following a month in which the County tax or sewer fee is due to be paid. If the fifth day of that month falls on a weekend or other day on which the Office of Finance is properly closed for business, the penalty shall not be assessed until after the next business day.

B. A social security pensioner, for purposes of this Section, shall be defined as anyone who is entitled to receive and does receive a social security pension and is obligated to pay County taxes or sewer fees. Proof of entitlement to the limited exemption from the penalty shall be made by the taxpayer with documentation from the Social Security Administration.

C. The limited exemption of penalty granted by this Section shall be limited to County taxes and sewer fees for the residence of the social security pensioner.  
(Ord. No. 98-050, § 1(14-261), 5-26-1998)

### **Division 14.06.400. Tenants in common or joint tenants.**

#### **Sec. 14.06.401. Exemption specifications.**

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A. Where title to property on which an exemption is claimed is held by a claimant and another or others, either as tenants in common or as joint tenants, the claimant shall not be allowed an exemption against his or her interest in the property in excess of the assessed valuation of his or her proportionate share in the property, which proportionate share shall be deemed to be equal to that of each of the other tenants, unless it is shown on a recorded instrument of title that the interests in question are not equal, in which event the claimant's proportionate share shall be as shown.

B. Nothing in this Section shall preclude more than one (1) tenant, whether title shall be held in common or joint tenancy, from claiming exemption against the property so held, but not more than the equivalent of one (1) full exemption in regard to such property shall be allowed in any year, and if the claimants cannot agree as to the apportionment thereof, the exemption shall be apportioned between or among them in proportion to their interest. Property held by husband and wife as tenants by the entirety shall be deemed wholly owned by each tenant, but not more than one (1) exemption in regard to such property shall be allowed in any year.

C. The right to claim exemption shall extend to property, the title to which is held by a partnership to the extent of the claimant's interest as a partner therein, and by a guardian, trustee, committee, conservator, or other fiduciary for any person who would otherwise be entitled to claim exemption under this Section.

(Ord. No. 98-050, § 1(14-286), 5-26-1998)

### **Division 14.06.500. New or renovated commercial or manufacturing projects.**

#### **Sec. 14.06.501. Definitions.**

The following words, terms, and phrases, when used in this Division, shall have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

*New or renovated commercial or manufacturing project* means any structure located within the corporate limits of the City of Wilmington in effect on the date of adoption of the ordinance from which this Division derives which is newly constructed and the costs of site acquisition and construction exceed fifty thousand dollars (\$50,000.00). The term shall not include any residential structure.

(Ord. No. 98-050, § 1(14-311), 5-26-1998)

#### **Sec. 14.06.502. Exemption for construction in the City of Wilmington.**

A. When a new or renovated commercial or manufacturing project is constructed, it shall be valued for assessment purposes pursuant to 9Del.C. chs. 13 and 83. Any property eligible for an exemption under this Section shall pay an annual property tax based upon the greater of the following:



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1. The property's highest assessed value in the year immediately preceding any new construction or renovation; or
2. The fair market value assessment based on the new construction or renovation, less the percentage of exemption permitted under this Section.

B. The new or renovated structure shall be exempt from real estate taxation as follows:

1. The new or renovated commercial or manufacturing project exempt from real estate taxation to the extent of one hundred (100) percent of the increase in assessed valuation of the property attributable to the new construction. This exemption shall occur in the first fiscal year or any portion thereof in which the new structure is subject to taxation.
2. For the second fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of ninety (90) percent of the increase in assessed valuation of the property attributable to the new construction.
3. For the third fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of eighty (80) percent of the increase in assessed valuation of the property attributable to the new construction.
4. For the fourth fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of seventy (70) percent of the increase in assessed valuation of the property attributable to the new construction.
5. For the fifth fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of sixty (60) percent of the increase in assessed valuation of the property attributable to the new construction.
6. For the sixth fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of fifty (50) percent of the increase in assessed valuation of the property attributable to the new construction.
7. For the seventh fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of forty (40) percent of the increase in assessed valuation of the property attributable to the new construction.
8. For the eighth fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of thirty (30) percent of the increase in assessed valuation of the property attributable to the new construction.
9. For the ninth fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of twenty (20) percent of the increase in assessed valuation of the property attributable to the new construction.
10. For the tenth fiscal year in which the new or renovated structure is subject to taxation, the exemption shall be to the extent of ten (10) percent of the increase in assessed valuation of the property attributable to the new construction.

C. This Section shall apply to all new or renovated commercial or manufacturing projects first assessed on the property tax records after August 22, 1978 and shall have no application to any structure for which a certificate of occupancy had been issued or which had been assessed as a completed building as of that date.

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D. Applications for the exemption provided by this Division shall be made to the Assessment Division of the Department of Administration within thirty (30) days after the issuance of a notice of supplemental assessment pursuant to 9Del. C. §8342 and 8343. Once an exemption is granted, no annual application for such structure need be filed. The exemption shall not extend to any subsequent grantee of the property required to pay a realty transfer tax pursuant to 30 Del.C. § 5402.

E. The Assessment Division of the Department of Administration shall specify by regulation those items it considers necessary to prove entitlement to the exemption provided by this Division. The burden of proof shall rest upon the applicant.

F. The Assessment Division of the Department of Administration shall provide the applicant with timely notice in writing of the disposition of the application and, where the application is denied; the Department of Administration shall set forth the reasons for the denial.

G. An applicant may appeal to the County Board of Assessment Review within thirty (30) days after issuance of a denial of an application for exemption. The notice of appeal shall set forth clearly and fully the reason why the applicant believes the property satisfies the requirements of Section 14.06.501. The Board of Assessment Review shall hear the matter at the next sitting of the Board following the filing of the appeal. (Ord. No. 98-050, § 1(14-312), 5-26-1998)

### **Sec. 14.06.503. - Exemption for construction in unincorporated parts of New Castle County.**

A. When a new or renovated commercial or manufacturing project is constructed within the unincorporated limits of New Castle County, it shall be valued for assessment purposes pursuant to 9 *Del. C.* Chs. 13 (County Departments) and 83 (Valuation and Assessment of Property). Any property eligible for an exemption under this Section shall pay an annual property tax based upon the greater of the following:

1. The property's highest assessed value in the year immediately preceding any new construction or renovation; or
2. The fair market value assessment based on the new construction or renovation, less the percentage of exemption permitted under this Section.

B. The new or renovated structure shall be exempt from the New Castle County part of real estate taxation as follows:

1. The new or renovated commercial or manufacturing project exempt from real estate taxation to the extent of one hundred (100) percent of the increase in assessed valuation of the property attributable to the new construction.
2. This exemption shall occur in the first fiscal year or any portion thereof in which the new structure is subject to taxation and the exemption will remain for two (2) successive years.

C. This Section shall apply to all new or renovated commercial or manufacturing projects first assessed on the property tax records after July 1, 2012, and shall have no application to any structure for which a certificate of occupancy had been issued or which had been assessed as a completed building as of that date.

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D. Applications for the exemption provided by this Division shall be made to the Assessment Division within thirty (30) days after the issuance of a notice of supplemental assessment pursuant to 9 *Del. C.* § 8342 (Notice) and 9 *Del. C.* § 8343 (Appeal). Once an exemption is granted, no annual application for such structure need be filed. The exemption shall not extend to any subsequent grantee of the property required to pay a realty transfer tax pursuant to 30 *Del. C.* § 5402 (Rate of tax).

E. The Assessment Division shall specify by regulation those items it considers necessary to prove entitlement to the exemption provided by this Division. The burden of proof shall rest upon the applicant.

F. The Assessment Division shall provide the applicant with timely notice in writing of the disposition of the application and, where the application is denied; the Department of Land Use shall set forth the reasons for the denial.

G. An applicant may appeal to the Board of Assessment Review within thirty (30) days after issuance of a denial of an application for exemption. The notice of appeal shall set forth clearly and fully the reason why the applicant believes the property satisfies the requirements of [Section 14.06.501](#). The Board of Assessment Review shall hear the matter at the next sitting of the Board following the filing of the appeal.

H. This property tax exemption shall sunset on March 30, 2015. In order to be eligible for this property tax exemption, the new or renovated commercial or manufacturing project must have received a certificate of occupancy by March 30, 2015 and, an application filed with New Castle County as specified in Subsection D.

### **Division 14.06.600. Recreational property.**

#### **Sec. 14.06.601. Definition and exemption.**

As used in this Division, the term "recreational property" means property used primarily for recreational purposes and owned and operated by a community chest, fund, foundation, or corporation. Recreational property shall be exempt from all real property taxes, provided that:

A. The owner is not organized for profit or is qualified as an exempt organization under Section 501(c) of the Internal Revenue Code of 1986, as amended from time to time.

B. No part of the net earnings of the owner inures to the benefit of any private shareholder or individual.

C. The property is used for the actual operation of the exempt activity and does not exceed an amount of property reasonably necessary for the accomplishment of the exempt activity.

D. The property is not used by the owner or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor, or bondholder of the owner or operator, or any other person through the distribution of profits or the payment of excessive charges or compensation.

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E. The property is used for recreational purposes and upon liquidation, dissolution, or abandonment of the owner none of the assets of the owner or benefits from the property will inure to the benefit of anyone except a community chest, fund, foundation, government or governmental agency, or corporation organized and operated for charitable or religious purposes.

F. The use of such property is open to the public regardless of sex, race, creed, color, or national origin.

G. The fees and charges for the use of such property and facilities thereon are such that people of low income will not be denied the privileges and benefits provided by such property.

H. The Department of Special Services has filed with the Clerk of Council its recommendations as to the suitability of such property for recreational use and as to whether such use would be consistent with the recreational needs of the County.

I. County Council has by passage of a resolution granted such exemption after reviewing its impact upon the assessment roll and the recommendation of the Department of Special Services. (Ord. No. 98-050, § 1(14-336), 5-26-1998)

### **Division 14.06.700. Cemetery property.**

#### **Sec. 14.06.701. Exemptions and conditions.**

Property used exclusively for or planned for the burial or other disposal of dead persons shall be exempt from all real property taxes, provided that (1) the owner is irrevocably dedicated to charitable purposes; (2) upon the liquidation, dissolution, or abandonment by the owner, the benefits from the property will not inure to the benefit of anyone except a community chest, fund, foundation, or corporation organized and operated for charitable or religious purposes; (3) the use of such property is open to the general public, regardless of sex, race, color, or national origin; and (4) the owner of the property meets the provisions of subsections 14.06.601A, B and D. Should any of the conditions in this Section conflict with any established religious law, however, the owner shall not be required to comply with such condition. (Ord. No. 98-050, § 1(14-361), 5-26-1998)

### **Division 14.06.800. Private streets.**

#### **Sec. 14.06.801. Conditions for exemption.**

Property used for trafficked private streets, as defined by this Code, shall be exempt from all real property taxation, provided that (1) a declaration in favor of the County has been properly executed making available the use of such streets to the general public; (2) the owners of the properties abutting such streets have established a maintenance corporation to properly maintain the streets; and (3) the County Attorney has certified the proper execution and creation of the declaration and maintenance corporation, respectively. (Ord. No. 98-050, § 1(14-386), 5-26-1998)

### **Division 14.06.900. Landfill exemption.**

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**Sec. 14.06.901. Landfill exemption.**

Any person owning a parcel of land, any part of which is located south of that part of the City of Wilmington-New Castle County boundary lying east of New Castle Avenue (Delaware Route No. 9), and north of Interstate 295 and U.S. Route 40, upon which parcel is located the principal residence of said owner, shall receive an exemption from all real property taxation of twenty (20) percent of said parcel's assessed valuation.

(Ord. No. 98-050, § 1(14-400), 5-26-1998)

**Division 14.06.1000. Restrictions and inclusions.**

**Sec. 14.06.1001. Partial exemption.**

If any portion of any property for which an exemption is sought pursuant to this Article does not qualify for exemption, such portion shall be subject to taxation and the remaining portion only shall be exempt, providing such remaining portion qualifies for exemption.

(Ord. No. 98-050, § 1(14-411), 5-26-1998)

**Sec. 14.06.1002. Facilities for governmental or educational purposes.**

Property used primarily for governmental or educational purposes shall include facilities in the course of construction.

(Ord. No. 98-050, § 1(14-412), 5-26-1998)

**Sec. 14.06.1003. Service charges.**

Nothing in this Article shall restrict the County from entering into an agreement with an exempt property owner for payment of service charges in lieu of taxes.

(Ord. No. 98-050, § 1(14-413), 5-26-1998)

**Sec. 14.06.1112. - Special exemption.**

A. The properties identified below shall be 100 percent (100%) exempt from county taxation for the following fiscal years: 2011, 2012, 2013, 2014 and 2015.

Parcel	Address
0699999023	Pipeline Brandywine
1004500012	0 River Road
1099999013	Pipeline New Castle
1200700010	841 Schoolhouse Road
1200800001	1812 River Road
1200800010	0 Off River Road
1200800011	0 Off River Road
1200800012	766 Governor Lea Road
1200800014	765 Schoolhouse Road
1200800015	0 River Road

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1201200306	3990 Wrangle Hill Road
1202740012	0 NS Clarks Corner Road
1299999002	Pipeline Red Lion
2200300001	0 Front Street
2200700168	0 Washington Street
2699999019	Pipeline Wilmington

1. The exemption shall terminate on June 30, 2015. Effective for fiscal year 2016, which begins on July 1, 2015, taxes shall be levied on the fully assessed land and building values, including any improvements made during the exempt period.

B.

1. 0 Terry Place, identified as tax parcel number 07-042.20-010 in Christina Hundred, and 801 Boxwood Road, identified as tax parcel number 07-042.10-055 (collectively, the "Property"), shall be fifty (50) percent exempt from County taxation commencing fiscal year 2011 and ending fiscal year 2020 (the "Exemption Period"), inclusive, subject, to the conditions set forth below.

2. Fiscal Year 2011 County taxes for the Property due of record shall be abated by fifty (50) percent provided the balance of such taxes are paid within (30) days of passage of Ord. No. 11-033. Any penalties with respect to Fiscal Year 2011 County taxes for the Property are hereby waived, provided that the taxes are timely paid as set forth herein.

3. The exemption shall terminate on June 30, 2020. Nothing in this Subsection B. shall prevent the County from increasing the taxable assessments for the land and building values to reflect improvements made to the Property during the Exemption Period.

4. Nothing in this Subsection B. shall entitle the owner of the Property to exemption from sewer service charges, ditch taxes or taxes imposed by any relevant school district.

5. In any fiscal year in which Fisker transfers fee ownership of the Property to any third party, the otherwise applicable exemption shall terminate and be of no further force or effect as of the date of transfer.

6. If any Event of Default, as defined in Section 9.1 of the Loan and Security Agreement entered into as of December 10, 2010, by and among Fisker, Fisker Holdings, Inc., and the Delaware Economic Development Authority (the "DEDA Agreement") occurs and is not cured or subject to forbearance in accordance with the DEDA Agreement, the otherwise applicable County tax exemption shall terminate and be of no further force or effect commencing with the current fiscal year and continuing for the remainder of Exemption Period.

7. In any fiscal year that Fisker fails to pay all County and school taxes (subject, as and to the extent applicable, to the foregoing exemption and applicable credits) when due, it shall forfeit the otherwise applicable County tax exemption for such fiscal year.

In FY 2014, Fisker was in default of the DEDA Agreement and the County tax exemption was terminated.

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### APPENDIX B

#### NEW CASTLE COUNTY – CHAPTER 14 ARTICLE 10. REAL PROPERTY TRANSFER TAX

##### Sec. 14.10.001. - Definitions; transfers.

- A. Definitions. Title 30, Del. C., Chapter 54 (REALTY TRANSFER TAX), Section 5401 (Definitions.), or its successor provisions, is hereby incorporated by reference. 30 Del. C. § 5401 in its current form is attached hereto as Exhibit A.
- B. Notwithstanding subsection A. of this Section, there shall be included in the definition of document for purposes of this Article any contract or other agreement or undertaking for the construction of all or a part of any building, all or a portion of which contract, agreement, or undertaking or any amendment thereto is entered into or labor or materials are supplied, either prior to the date of the transfer of the land on which the building is to be constructed or within one (1) year after the date of the transfer to the grantee.
1. The term "building," for purposes of this subsection, means any structure having a roof supported by columns or walls that is intended for supporting or sheltering any use or occupancy, but shall not include any alteration of or addition to an existing building where the cost of such alteration or addition is less than fifty (50) percent of the value of the property transferred.
  2. The term "transfer," for purposes of this subsection, includes any transfer made by a document as described in this Section, other than this subsection, and shall not include any transaction excluded from the definition of document under subsection (A) of this Section.
- C. First-time homebuyers; conveyances of land for agricultural, horticultural or forest use. Notwithstanding the provisions of 30 Del. C. § 5401, "document" shall not include the following:
1. Any conveyance to a first-time homebuyer; provided, however, that only that portion of the tax, not to exceed one-half (½) of the total taxes due, that is attributable to and payable by the first-time homebuyer under this Article shall be exempt.
    - a. First-time homebuyer means:
      - i. A natural person who has at no time held any legal interest, exclusive of any interest as a stockholder or partner in a corporation or limited partnership or as a trustee for another person, in residential real estate, wherever located, and who intends to occupy the property being conveyed as his or her

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principal residence within ninety (90) days following the transaction;

- ii. The unit of husband and wife purchasing as joint tenants or tenants by the entirety, when neither the husband nor the wife has ever held any legal interest, exclusive of any interest as a stockholder or partner in a corporation or limited partnership or as a trustee of another person, in residential real estate, wherever located, and who intend to occupy the property being conveyed as their principal residence within ninety (90) days following the transaction; or
  - iii. Individuals purchasing as joint tenants or cotenants, when none of the individuals has ever held any legal interest, exclusive of any interest as a stockholder or partner in a corporation or limited partnership or as a trustee for another person, in residential real estate, wherever located, and who intend to occupy the property being conveyed as their principal residence.
2. Any conveyance of land that, at the time of transfer, is being valued, assessed, and taxed by the County pursuant to 9 Del. C. §§ 8330—8337 and that the purchaser intends to use for agricultural, horticultural, or forest use, as those terms are defined in 9 Del. C. §§ 8330—8332, for as long as he or she owns the property; but if the property is put to any other use within three (3) years after sale, then the otherwise exempted transfer tax shall immediately become due and be payable by the then-current owner.

(Ord. No. 98-050, § 1(14-676), 5-26-1998; Ord. No. 08-013, § 1, 2-12-2008)

### **Sec. 14.10.002. - Levy of tax; exemptions.**

- A. Except as otherwise provided in this Section, every transaction under this Article shall be subject to a tax at the rate of one and one-half (1½) percent of the value of the property subject to the transaction, which tax shall be payable at the time of the transaction; provided, however, no more than a one and one-half (1½) percent tax shall be levied by the County on any single transfer of property. In the absence of any agreement to the contrary, the tax shall be apportioned equally between the grantor and grantee.
- B. Every transaction involving a lease which constitutes a document under this Article shall be subject to a tax at the rate of one and one-half (1½) percent of the value of the property subject to the lease, which tax shall be payable as follows:
  1. The tax on the consideration attributed to the first year of the term shall be payable at the time of making, execution, delivery, acceptance or presenting of such document for recording; and



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2. The tax on the consideration attributed to each successive year of the term thereafter shall be paid annually to the Office of Finance.
- C. The rate of tax on documents described in subsection d of the definition of document in Section 14.10.001(A)(1) of this Article shall be one and one-half (1½) percent on amounts exceeding ten thousand dollars (\$10,000.00), which shall be borne by the owner of the building whose construction is made subject to tax under subsection d of the definition of document in Section 14.10.001(A)(1).

(Ord. No. 98-050, § 1(14-677), 5-26-1998; Ord. No. 98-087, § 1, 7-28-1998)

### **Sec. 14.10.003. - Affixing notation of payment.**

The payment of the tax imposed by this Article shall be evidenced by a notation of payment on the document. The collector shall note on the document the payment of the tax, the amount of payment, and the date of payment. Such notation shall be conclusive evidence of payment as to any subsequent purchaser relying thereon.

(Ord. No. 98-050, § 1(14-678), 5-26-1998)

### **Sec. 14.10.004. - Payment of tax prerequisite to recording document.**

No document upon which a tax is imposed by this Article shall be recorded in the Office of the Recorder of Deeds in and for the County, unless proof of the payment of or exemption from the transfer tax appears on the document.

(Ord. No. 98-050, § 1(14-679), 5-26-1998)

### **Sec. 14.10.005. - Statement of value required when recording.**

Under this Article, every document, when lodged with or presented for recording to the Recorder of Deeds in and for the County, shall set forth therein as part of such document the true, full, and complete value thereof or shall be accompanied by an affidavit executed by a responsible person connected with the transaction showing such connection and setting forth the true, full, and complete value thereof and the reason, if any, why such document is not subject to tax under this Article.

(Ord. No. 98-050, § 1(14-680), 5-26-1998)

### **Sec. 14.10.006. - Functions of Office of Finance.**

In addition to the other duties of the Office of Finance, the Office or its designee:

- A. Shall be the collector of the tax imposed by this Article.
- B. Shall segregate all funds realized from this Article.

## New Castle County – Sources of Revenue

- C. Is charged with the enforcement of this Article and is authorized and empowered to prescribe, adopt, promulgate, and enforce regulations relating thereto.

(Ord. No. 98-050, § 1(14-681), 5-26-1998)

### **Sec. 14.10.007. - Prohibited acts enumerated.**

No person shall:

- A. Make, execute, issue, deliver, or accept or cause to be made, executed, issued, delivered, or accepted any document without the full amount of tax due thereon under this Article being duly paid;
- B. Fraudulently affix to any document upon which tax is imposed by this Article any evidence of payment of the realty transfer tax, when the full amount of tax thereon has not been duly paid;
- C. Knowingly or willfully fail, neglect, or refuse to comply with the regulations prescribed, adopted, and promulgated by the Office of Finance under this Article;  
or
- D. Knowingly or willfully accept for recording in the Office of the Recorder of Deeds in and for the County any document upon which the realty transfer tax is imposed by this Article without proper evidence of payment of the tax as required by this Article being indicated on such document or accompanying affidavit.

(Ord. No. 98-050, § 1(14-682), 5-26-1998)

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### **Sec. 14.10.008. - Penalty for violation.**

Any person found guilty of conduct prohibited by Section 14.10.007 shall be guilty of a misdemeanor and, upon conviction, shall be punished as provided in Section 1.01.009 of this Code. In addition, such person shall be required to pay to the County any unpaid tax imposed by this Article, including applicable penalties and interest thereon at the legal rate from the date of the transaction.

(Ord. No. 98-050, § 1(14-683), 5-26-1998)

### **Sec. 14.10.009. - Payment from proceeds of judicial sale.**

The tax imposed by this Article shall be fully paid and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate, or costs of the sale and of the writ upon which the sale is made, except for any tax imposed by the State. The Sheriff or other officer conducting such sale shall pay the tax imposed by this Article out of the first monies paid to him or her in connection therewith, unless previously paid by any party.

(Ord. No. 98-050, § 1(14-684), 5-26-1998)

### **Sec. 14.10.010. - Transfer by broker.**

Where there is a transfer of a residential property by a licensed real estate broker, which property was transferred to him or her within the preceding year as part of the consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him or her shall be given to him or her toward the amount of the tax due upon the transfer. If the tax due upon the transfer from the licensed real estate broker is greater than the credit given for the prior transfer, the difference shall be paid and, if the credit allowed is greater than the amount of the tax due, no refund shall be allowed.

(Ord. No. 98-050, § 1(14-685), 5-26-1998)

### **Sec. 14.10.011. - Failure to pay tax; determination; redetermination; review; interest.**

- A. Determination. If any person shall fail to pay any realty transfer tax for which he or she is liable, the Office of Finance may make a determination of additional tax, penalty, and interest due by such person, based upon any information within its possession or that shall come into its possession. All such determinations shall be made so that notice thereof shall be mailed to the parties against whom made within three (3) years after the date of the recording of the document, or, if no document was recorded, within three (3) years after the date of the transaction.
- B. Copy of determination to person; petition of redetermination; duty for disposition of petitions; notice of action. Promptly after the date of such determination, the

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Office of Finance shall send, by registered mail to the address set forth in any transfer tax documents filed with the County or to the person's last known address, a copy thereof to the person against whom it was made. Within ninety (90) days thereafter, such person may file with the Office of Finance a petition for redetermination of such taxes. Every petition for redetermination shall state specifically the reasons the petitioner believes justify redetermination. The petition shall be supported by affirmation that it is not made for the purpose of delay and that the facts set forth therein are true. It shall be the duty of the Office, within six (6) months after the date of receipt of the petition for redetermination, to dispose thereof. Written notice of the action taken upon any petition for redetermination shall be given to the petitioner promptly after the date of redetermination by the Office.

- C. Right of review. Any person shall have the right to review by a court of competent jurisdiction of any redetermination made by the Office pursuant to this Section.
- D. Rate of added interest. Interest shall be added to any determination of additional tax at the rate of one (1) percent per month or fraction thereof from the date the realty transfer tax should have been paid to the date paid.
- E. Penalty. If any part of the additional tax determined to be due is the result of negligence or intentional disregard of rules and regulations, a penalty shall be added to the tax in an amount equal to twenty-five (25) percent of the additional tax determined to be due.

(Ord. No. 98-050, § 1(14-686), 5-26-1998)

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### Sec. 14.10.012. - Use of transfer tax revenues.

- A. Any funds realized pursuant to this Article shall be segregated from the County's general fund and the funds, and all interest thereon, shall be expended solely for the capital and operating costs of public safety services, economic development programs, public works services, capital projects and improvements, infrastructure projects and improvements, and debt reduction.
- B. In setting the estimates for use of the transfer tax in support of the proposed budget, the County Executive shall not certify a revenue estimate that exceeds ninety (90) percent of the transfer tax estimate provided by the Office of Finance and certified by the New Castle County Finance Advisory Committee to be used as a funding source in the proposed operating budget; nor shall Council adopt a budget based on revenue estimates that exceed ninety (90) percent of the transfer tax estimate provided by the Office of Finance and certified by the New Castle County Finance Advisory Committee.
- C. Proceeds from the real estate transfer tax received in any fiscal year in excess of those certified shall be designated as cash in lieu of capital bond authorizations that would ordinarily be used to support construction of capital facilities or land acquisition, economic development programs, or to defease or otherwise reduce the County's indebtedness.

(Ord. No. 98-050, § 1(14-687), 5-26-1998; Ord. No. 98-087, § 2, 7-28-1998; Ord. No. 08-011, § 1, 2-12-2008; Ord. No. 10-117, § 1, 11-23-2010; Ord. No. 10-113, § 1(Exh. A), 1-18-2011; Ord. No. 12-020, § 4, 3-13-2012)

# New Castle County – Sources of Revenue

## APPENDIX C

### NEW CASTLE COUNTY UNIFIED DEVELOPMENT CODE (Chapter 40) APPENDIX 2 - FEES

#### 1. Land Development and Rezoning Processing

##### A. Subdivision/Land Development Plans/Rezoning/Title/Utility and Condominium Conversion Plans

1. Minor/Resubdivision Exploratory Sketch Plan - \$850.00  
Major Exploratory Sketch Plan - \$1,150.00
2. Exploratory Sketch Plan with rezoning, rezoning with Site Plan, or no plan required - \$3,500.00
3. Historic Zoning Overlay - no fee
4. Check Print - \$850.00 each submission
5. Minor Record Plan
  - a. Residential subdivision or land development - \$3,500.00 plus \$175.00 per lot and/or dwelling unit, whichever is greater
  - b. Nonresidential subdivision - \$3,500.00 plus \$175.00 per lot
  - c. Nonresidential land development including mixed use - \$3,500.00 plus \$175.00 per 1,000 square feet gross floor area.
  - d. In addition, if the record submission is a rezoning - \$350.00 per acre.
6. Major Record Plan
  - a. Residential subdivision or land development - \$5,750.00 plus \$230.00 per lot and/or dwelling unit, whichever is greater
  - b. Nonresidential subdivision - \$5,750.00 plus \$230.00 per lot
  - c. Nonresidential land development including mixed use - \$5,750.00 plus \$230.00 per 1,000 square feet gross floor area
  - d. In addition, if the record submission is a rezoning - \$350.00 per acre
7. Resubdivision Record Plan
  - a. Residential - \$2,875.00
  - b. Nonresidential - \$4,600.00
8. Resubmission fee for any plan submission found unacceptable - \$850.00 each submission
9. Plan expiration extension - \$50.00 per extension request

Exceptions: No fees are required when New Castle County is the applicant for land development plans/projects.

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B. Street plans - \$850.00

C. Subdivision and/or Street Renaming.

1. Residential apartment or residential condominium style developments - \$500.00
2. Fee simple residential developments - \$100.00
3. Nonresidential developments - \$500.00

D. Plan Recordation Fees (made to the order of Recorder of Deeds)

Pursuant to New Castle County Recorder of Deed Fee Schedule, *New Castle County Code* Chapter 2, Section 2.03.004

E. Subdivision Standard Variance

1. Variance from subdivision standards for individual residential lot or use - \$500.00.
2. Variance from subdivision standards for other residential and nonresidential lots or uses - \$3,000.00

F. Subdivision Standard Appeal

1. Appeal from any finding, decision or recommendation of the Department with regard to subdivision standards affecting an individual residential lot or use - \$500.00.
2. Appeal from any finding, decision or recommendation of the Department with regard to subdivision standards affecting other residential and nonresidential lots or uses - \$3,000.00

G. Parking Plans - \$1,725.00

H. Site Plan - \$1,725.00

I. Revised Landscape Plan - \$1,150.00

J. Incomplete Plan Submission Fee - \$300.00 1<sup>st</sup> submission and \$575.00 for all subsequent submissions

### 2. Engineering Section

A. Exploratory Sketch Plan review

Minor Plan - \$575.00

Major Plan - \$1,150.00

Major Plan Nonresidential - \$1,150.00

## New Castle County – Sources of Revenue

- B. Site Plan review - \$300.00
  - Parking Plan review - \$300.00
- C. Major Record Plan Review
  - Residential - \$2,300.00 plus \$25.00 per lot and/or dwelling unit
  - Nonresidential - \$2,300.00 plus \$35.00 per acre or \$1,750.00 plus \$10.00 per 1,000 sf of GFA, whichever is greater
- D. Minor and Resubdivision Record Plan Review - \$300.00
- E. Sanitary Sewer Plan
  - Plan Requiring DNREC Review - \$1,500.00
  - Not Requiring DNREC Review - \$750.00
  - Sewage Pump Station Review, per Station - \$1,500.00
  - Grinder Pump, per pump - \$350.00
- F. Inspection Fee, per linear foot of sewer - \$2.50
- G. Individual Lines and Grades - \$60.00 per lot
  - Revised Lines and Grades - \$60.00 per lot
- H. Residential Grading Plan Review
  - 5 or less lots - \$575.00
  - 6 to 24 lots - \$1,150.00
  - 25 to 100 lots - \$1,725.00
  - greater than 100 lots - \$2,300.00
- I. Nonresidential Grading Plan review
  - less than 5 acres - \$850.00
  - 5 to less than 25 acres - \$1,150.00
  - 25 to less than 75 acres - \$1,725.00
  - 75 acres and greater - \$2,300.00
- J. Floodplain Study Review - \$575.00
  - Floodplain permit with GFA in floodplain - \$2,000.00
  - Floodplain permit with no GFA in floodplain - \$500.00
- K. Stormwater Management and Erosion and Sediment Control Plan review and site inspection - \$430.00 per disturbed acre per project. The minimum fee shall be



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\$430.00 per project. Disturbed acreage greater than eighty (80) percent of total acreage requires payment based on total acreage. The fee for Sediment and Stormwater renewal shall be \$430.00.

First re-inspection - \$250.00

Second consecutive re-inspection - \$500.00

All subsequent consecutive re-inspections - \$1,000.00

L. Incomplete Plan Submission Fee - \$300.00

M. Resubmission Fee - \$850.00

N. Stormwater As-built Plan review - \$300.00

O. Pre-bulk/Post-bulk/Record Plan inspection

Second inspection - \$500.00

Third and all subsequent inspections - \$1,000.00

### **3. Board of Adjustment**

A. Dimensional Variance for individual residential lot or use - \$300.00

B. Dimensional Variance for other residential (e.g., apartments and condominiums, nursing home, day care, churches, blanket requests for residential developments, and other nonresidential uses in residential zoning districts) and nonresidential lot or use - \$2,000.00

C. Use Variance or Beneficial Use for individual residential lot or use - \$1,500.00

D. Use Variance or Beneficial Use for other residential and nonresidential lot or use - \$3,000.00

E. Special Use - \$2,500.00

F. Appeal of decision by an administrative officer or agency regarding the interpretation of a zoning provision in New Castle Code, Chapter 40 - \$3,000.00

G. Special or expedited Public Hearing - \$6,000.00

H. Public Hearing Continuance for individual residential - \$300.00

Public Hearing Continuance for other residential and nonresidential - \$1,500.00

I. Mitigation of a Nonconforming Situation

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1. Mitigation of a Nonconforming Situation for an individual residential lot or use - \$500.00.
  2. Mitigation of a Nonconforming Situation for other residential and nonresidential lots or uses - \$3,000.00
- J. All other Board of Adjustment applications - \$3,000.00
- 4. Other**
- A. Zoning Permit - see Chapter 6 of the *New Castle County Code*
- B. Sign Permit - see Chapter 6 of the *New Castle County Code*
- C. Planning Board public hearing continuance - \$1,500.00 each continuance
- D. Deed Restriction Change - \$4,000.00
- E. Maintenance Declaration Change - \$1,725.00
- F. Zoning Verification
1. Individual residential lot or use (single-family uses and home occupations) - \$85.00
  2. Other residential (e.g., apartment and condominiums, nursing home, church, daycare and other nonresidential uses in residential zoning districts) and nonresidential lot or use - \$350.00/tax parcel number.
- G. Reserved
- H. Reserved
- I. Adult Entertainment Use Verification - \$1,000.00
- J. Department of Land Use administrative variance - \$50.00
- K. Department of Land Use Confirmation of Nonconforming status for an individual residential lot or use - \$250.00
- Department of Land Use Confirmation of Nonconforming status for other residential and nonresidential lots or uses - \$1,000.00
- L. Environmental Impact Assessment Report Review by RPATAC - \$750.00
- M. Extractive Use
- Preliminary Review - \$575.00
- Hearing Fee - \$2,300.00 for the first 25 acres, plus \$115.00 for each additional acre
- Fee Limit - \$23,000.00 Extractive Use renewal - \$1,500.00

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N. Level of Service (LOS) Waiver Application - \$1,150.00

Request for a Traffic Impact Study (TIS) Waiver - \$1,150.00

O. Expedited review – to expedite a project the fee(s) is tripled for each individual submission. All requests for an expedited review shall require that both planning and engineering reviews be expedited.

P. Show Cause Hearing Fee - \$300.00

Q. Wetland or floodplain review - \$60.00

R. Failed foundation as-built survey - \$60.00

S. Land Development Improvement Agreements, Water Management Agreements, and other agreements - \$250.00 A Land Development Improvements Agreement annual processing fee of \$250.00 is applicable to recorded projects which have not progressed to construction stage.

T. Temporary certificate of use including site plan review for commercial outdoor sales, special events and public interest uses - \$105.00; except for temporary miscellaneous sales which is \$55.00

U. Administrative Subdivision Request - \$300.00

V. Any other permit required by Chapter 40 - \$575.00

W. Unified Development Code Hard Copy Purchase - \$200.00

Unified Development Code Annual Supplement Subscription - \$150.00