LEGISLATIVE, FINANCE AND ADMINISTRATION COMMITTEE

The Legislative, Finance, and Administration Committee meeting was held on November 12, 2013, at 6:01 p.m. with Chairman Lynn presiding. Members present were Mr. Hare, Mr. Slavin, and Mr. Shevock (arrived at 6:05 p.m.). Mr. Rushe was absent. Members of Council present were Mr. Dixon, Mr. Hutchison, and Mrs. Williams.

AGENDA ADDITIONS/DELETIONS

Mr. Slavin moved for approval of the agenda, seconded by Mr. Hare and unanimously carried.

"Safe Whistles" - National Recreation and Park Association Recommended Guidelines for Credentialing Volunteers (Background Screening for Youth Coaches and Sports Officials for All City Recreation Offerings) ***(Lynn and Slavin)***

During the Legislative, Finance, and Administration Committee meeting held on September 9, 2013, members discussed the issue of background checks for Parks and Recreation volunteers working with youth and members recommended that staff, specifically Mrs. Ann Marie Townshend, Director of Planning and Community Development, and Mrs. Kim Hawkins, Human Resources Director, be directed to review the National Recreation and Park Association Recommended Guidelines to conduct an analysis and formulate a recommendation regarding the scope and depth of the background checks that should be required, the cost and how it would be addressed, the period of time the background check would remain valid, and some type of roll-out implementation strategy to be brought back to the Committee within one (1) month for their review and recommendation to City Council. City Council approved the Committee's recommendation during their meeting held on September 23, 2013.

During the Committee meeting held on November 12, 2013, Mrs. Townshend advised members that the Parks and Recreation staff surveyed other recreation providers in Delaware to find out how they address the issue of background checks for youth coaches and other volunteers for youth activities. She reviewed the "Background Check Comparison Results" table previously provided to members and noted that all of the organizations contacted require background checks for youth coaches and other volunteers who work in youth activities. The costs for these background checks vary depending on the entity that performs the checks. In all cases, the organization providing the recreation program pays the cost of the background check.

Mrs. Townshend indicated that the Human Resources Department also performed some research and contacted the City's insurance carrier for their input. She reviewed the "Parks and Recreation Sports Programs – Coaching and Youth Protection" information from Travelers Insurance which was previously provided to members. She explained that Travelers had provided this information to the City in the past and recommended implementation; however, it was deferred for budgetary reasons. Travelers also included contact information for IntelliCorp, a nationwide provider of background checks with whom Travelers has a relationship. Mrs. Townshend stated that the Criminal Search Bundle provided by IntelliCorp includes: 1) Social Security Number Verification/Address History Trace; 2) Multistate (*Nationwide)* Criminal SuperSearch; 3) Nationwide Sex Offender Registry; 4) Government Sanctions; and 5) Single County Search Recommendations. The cost per subject for the background check ranges from $9.95 to $29.95, depending on the number of single county search recommendations (ranges from one (1) to unlimited).

Mrs. Townshend explained that, using the assumption that the Parks and Recreation Department has 50 youth volunteers per year and the most costly of the background check options provided by IntelliCorp is selected, the cost would be approximately $1,500 per year. If this were extended to contractors, such as fitness instructors or arts and craft contractors, this cost may be a little higher. She expressed her opinion that the service provided by IntelliCorp seemed very thorough and was comparable to the costs paid by the organizations that were surveyed.

Mrs. Townshend explained that the IntelliCorp system would allow City staff access to enter the search information and, subsequently, receive the search results. She stated that she had begun working with staff to implement the background checks for volunteers, since they were in the process of recruiting for coaches for the upcoming basketball season.

Mrs. Townshend noted the budget estimate provided did not include extending the requirement of background checks to sports officials. Of the organizations surveyed who contract with outside organizations for sports officials, only the City of Harrington indicated that officials are required to have background checks, and these are provided under a national organization that oversees their youth soccer and football programs. She stated that officials are typically not alone with the youth and do not spend as much time with them; therefore, staff did not believe that the need for background check was as strong in this area. If City Council wished to extend the requirement to sports officials, it could be done; however, she noted that it would take more time to implement, since staff would need to work with the organizations that provide the officials, and would also increase the cost of providing background checks. If Council wished to do so, staff would work with the officiating organizations to build the requirement into the City's contracts with them.

Staff recommended that background checks be performed for all Parks and Recreation volunteers and contractors who will be working directly with youth.

Responding to Mr. Lynn, Mrs. Townshend confirmed that $29.95 was the cap for unlimited county searches, and explained that staff used the cap to calculate the cost estimate at $30 per person for 50 people.

In response to Mr. Hare, Mrs. Townshend stated that the City pays the organization that provides the officials and would probably not be able to obtain a letter from the organization because they do not currently require background checks.

Mr. Hare questioned if the City would request a nationwide background check on each individual or whether the City of Dover Police Department could perform a search in Delaware. Responding, Mrs. Townshend explained that it would be best to use a consistent method for all individuals. She also stated that some of the organizations surveyed who utilize local police departments indicated that this becomes a burden on the police department and a diversion of their staff time, especially at times during the year when there is an influx of volunteers. She expressed her opinion that the price and service provided by IntelliCorp was a good deal.

Mr. Slavin noted that people often move from the locations where they commit crimes, especially when there is a stigma attached to the crime (i.e., sex offenders and child predators); therefore, nationwide background checks should be performed for City-related programs. In response, Mrs. Townshend stated that the City of Newark only performs State level background checks but that IntelliCorp background checks would be nationwide.

Mr. Slavin shared that he is an official for two (2) different sports and, although officials may not spend as much time off the field or court with the youth, they serve in an authority position. He stated that the City has an obligation as a provider of recreation opportunities to ensure that the entire environment is safe, including everyone involved in providing services to constituents. He indicated that if the City establishes this requirement, it would be incumbent upon the officiating groups to then do the background check. He stated that all of the officiating groups are aware that this is becoming a nationwide trend but are waiting for a mandatory requirement before proceeding. He expressed his hope that the Committee would recommend a requirement for background checks for all volunteers as well as contractors, meaning the officials.

Mrs. Townshend explained that adult sports would not be included in this requirement and softball leagues would be excluded because softball is considered to be an adult sport and participants between the ages of 16 and 18 are required to obtain a parent signature.

Responding to Mr. Hare, Mrs. Townshend confirmed that the City would either charge the officiating organizations for each background check completed by the City or require the organizations to complete a nationwide search for each official. She stated that the results of each background check would be reviewed by staff, and that she and the Human Resources Department would make final determinations.

Mrs. Williams reminded members that all childcare workers in the State of Delaware are vigorously screened and are provided a letter by the State Secretary as to whether they can or cannot work with children. She stated that some of these individuals will subcontract with the City of Dover, and suggested that the City accept the letter provided by the State Secretary in lieu of performing an additional background check.

In addressing some of the concerns relayed by Mr. Hare, Mr. Slavin stated that the National Recreation and Park Association recommendations include structured guidelines for specific waiting periods related to offenses and suggested that staff review and adopt these guidelines.

In response to Mr. Slavin, Mrs. Townshend stated that the survey results indicated that most organizations perform the checks every three (3) years.

Mr. Slavin stated that while the City may select a certain provider to perform the background checks, staff may also want to consider reciprocity of checks performed by other organizations which are comparable to those performed by the City. He noted that the officiating organizations would pass the cost on to the officials and, since many officials may be screened for their jobs, a reciprocity agreement would save the officials $29.95.

Responding to Mr. Slavin, Mrs. Townshend confirmed that the City would use a third party to perform the background check and that there would be no record keeping of the content of the check by the City of Dover, except for documentation related to searches which result in an individual being prohibited from participating in a City program. Mr. Slavin suggested that an appeal process be established. In addition, he wished to ensure that individuals understand that the City would not be collecting files on people.

Mr. Lynn suggested that, in drafting the language that would include crimes that would exclude individuals from employment and volunteering, staff review the Delaware Code pertaining to the offenses which preclude an individual from becoming a teacher.

Mr. Hare moved to recommend that background checks be performed for all Parks and Recreation volunteers and contractors, including officials, who will be working directly with youth, every three (3) years, and that staff implement a staggered approach that would require compliance by officials by a certain date in 2014. The motion was seconded by Mr. Slavin and unanimously carried.

Request for Economic Inclusion Study (*Clayton Hammond*)

Mr. Clayton Hammond II, 505 Troon Road, Delmarva Black Chamber of Commerce Chairman, reviewed a request for funding for the Delaware State University Center for Economic Development and Trade to conduct an economic inclusion study for the City of Dover. He explained that he had been an economic development professional for approximately 30 years, working in various public sector, non-profit sector, and private sector positions, and that during that time, it has become clear that the economic development activities in the City of Dover are very limited. Mr. Hammond stated that historically, economic development throughout the country has been used to address a myriad of issues; however, the current economic activities in the City of Dover were limited to infrastructure development, the Garrison Tract, and commercial revitalization related to the Downtown Dover Partnership (DDP). He stated that there are certain parts of the Dover community which have historically been detached from the economy and expressed his opinion that an economic inclusion study, similar to the "Inclusion in the Workforce" study conducted by the City of Pittsburgh, would examine the issues and impediments and provide recommendations for increasing the involvement of parts of the Dover community, specifically the African American community, in the economy. Mr. Hammond emphasized that participation from all sectors of the community, whether through entrepreneurship, workforce development, or jobs, is important for the long-term viability of a vibrant economy.

Mr. Hammond noted that he had lived in Dover during several different periods throughout his life and noticed that the area around Queen, Kirkwood, and New Streets had never changed. It was his understanding that there had been different entities addressing economic development downtown; however, this specific area had been neglected in terms of economic development activity. He explained that the lack of economic activity in this area has social costs, including public safety related issues and the detachment of residents. He felt that an economic inclusion study would provide recommendations for involving all sectors of the community in the economic vitality and long-term economic development of the City of Dover.

Referencing the request for funding detailed in the email previously provided to members, Mr. Hammond explained that he had recently spoken to Dr. Michael Casson, Director for the Delaware State University Center for Economic Development and Trade, and the City's cost for the study had increased to $6,000 because an additional graduate assistant would be required. He reiterated that this would be a simple study to examine issues that relate to impediments, opportunities, and resources that relate to the historic African American community in the City of Dover becoming more economically viable.

Mr. Hare expressed his agreement for the need to address the problems noted but recommended that this may be a good project for the staff of the City's Economic Development Office. Responding, Mr. Hammond stated that, based on conversations with Mr. William Neaton, Economic Development Manager, and Mr. Ed Perez, Downtown Coordinator, this matter did not seem to be part of the City's short or long-term economic development strategy.

In response to Mr. Slavin, Mr. Hammond confirmed that the request was for funding in the amount of $6,000 for the Delaware State University Center for Economic Development and Trade to facilitate the study.

Responding to Mr. Lynn, Mr. Hammond stated that Dr. Casson had indicated that the Center for Economic Development and Trade would be willing to participate in the study and the initial cost would be approximately $24,000. Delaware State University has a grant from the U.S. Economic Development Administration which will cover the majority of the cost and that the $6,000 would pay for two (2) graduate interns to work on the project. Mr. Hammond was uncertain why the cost had increased from $4,000 to $6,000 and had anticipated that Dr. Casson would be present to answer questions.

Mr. Lynn questioned whether the Center for Economic Development and Trade had experience conducting studies of this type. Mr. Hammond stated that the Center had conducted a study for the City of Dover regarding Garrison Tract projections and that Dr. Casson and Mr. Neaton were discussing the possibility of conducting a future study as well. He was uncertain whether the Center had any experience with economic inclusion studies but indicated that it was involved in studies regarding manufacturing in the State of Delaware and had conducted significant research in different areas. He confirmed that Dr. Casson would be the faculty member responsible for the study.

Mr. Lynn noted that members had received email correspondence from Ms. Deb Brown, dated November 12, 2013, *(as on file in the City Clerk's Office)* regarding this matter.

In response to Mr. Slavin, Mr. Hammond stated that Dr. Casson had indicated being able to begin the study within the next 60 days but was uncertain how long it would take to complete the study.

Mr. Slavin moved to recommend approval of the request to fund the economic inclusion study in the amount of $6,000, seconded by Mr. Lynn and unanimously carried.

Mr. Lynn requested Mr. Hammond to arrange for Dr. Casson to attend the City Council meeting scheduled for November 25, 2013 when this matter was scheduled for consideration.

In response to Mr. Hare, Mr. Lynn requested that the City Clerk's Office arrange for the staff of the City's Economic Development Office to attend.

Request for Property Revaluation - Wild Meadows

Mr. Fred Neil, 521 Weaver Drive, President of the Wild Meadows Home Owners Association, read the following statement into the record:

> I wish to thank you for permitting me to testify on this subject. I have written to each member of the City Council listing the reasons why our community should either be reevaluated prior to the 2015 evaluation period designated by law or permitted to have a reassessment based on conditions not previously in evidence.
>
> According to City Assessor Cheryl Russell, "All property shall be valued as to its status; as of its ownership; as of its current market value as of the January 1 assessment date and ***shall reflect fair market value***."
>
> I am very sensitive to the tax base the city needs to properly provide services and protection to its citizens because of my role as Press Officer for a Baltimore Mayor. I can rightfully brag on the impact of the 55 Plus Wild Meadows Residents on the quality of life in Dover and Kent County. Most of the City Council has seen those efforts in the email and printed news letters we provide. However, that does not pay the city's Bills.
>
> As Miss Russell pointed out, "The City as a whole was reassessed in 2010 and sale/income/cost information from 2007; 2008; and 2009 was used to determine values for ALL of the properties within the City limits." ... and there is the hub of my request for new assessments before 2015. Reassessment requests in April 2014 of our current assessment should be based on changed conditions, or apply a community wide decrease in current assessments.
>
> The evidence to do so is based on:
>
> - Fair Market value - currently it is no longer fair.
>
> - Evidence readily available to you is the original purchase price of the homes versus the sale prices of the homes in the period from 2010-2012. Not reported is the long, long time period to sell a home. I was recently informed by Mr. Paul McDonald, Vice President of the Wild Meadows Home Owners Association, and Mr. Bob Schmidt, Wild Meadows Home Owners Association Board Member and responsible for the Associations email

newsletter, that the home that he originally paid $130,000 for and added $20,000 worth of improvements to, is assessed for $119,000 and a home with the same identical space/model recently sold for $84,000.

- Conditions that did not exist in the 2007- 2009 time period, the Calpine Plant and The Fire Fly Festival.

Calpine and Firefly are unique to a very specific area of homes including the Wild Meadows Community.

While it is easy to say, "Let us wait until 2015", but the law says Fair Market value. Wild Meadows a 55 Plus community is carrying an extra and unfair burden because this is not 2010.

I would also like to point out the Calpine Power plant and the Fire Fly Festival will add money to the City coffers which may more than off-set the drop in a lower tax and fairer assessment of our properties.

I will also point out, while the proposed power plant on the old Chrysler property in Newark drew many protestors and negative publicity, the City of Dover was not subjected to that. Please do not take the lack of a protest movement as lack of discontent with having the power plant literally in our back yard or the accepting the inconvenience of The Fire Fly Festival. Let's just say, the residents of the Wild Meadows Community are responsible citizens.

I hope we are not punished for being so.

Mr. Neil also complimented the City of Dover, members of Council, Red Frog Productions, and Dover Downs in regard to the amenable relationship regarding the Firefly Music Festival. He expressed his opinion that the festival is an essential benefit to the health of the community, explaining that he had shared his views with his community and believes that this is one (1) of the reasons that there had not been more protest from the residents.

Members were provided information from Ms. Cheryl Russell, Tax Assessor, regarding the early reassessment request from Wild Meadows ***(Attachment #1)***, including a memo from Ms. Russell dated November 12, 2013, Section 102-1 of the Dover Code, and an opinion from Mr. William Pepper, Deputy City Solicitor. Ms. Russell reviewed the memo and stated that, in accordance with the opinion provided by Mr. Pepper, staff recommended denial of the request for early reassessment as submitted by Wild Meadows.

Ms. Russell stated that the City receives numerous appeals every year on the basis that the property is not currently worth the assessed value. She explained that each appeal is considered by the Board of Assessment Appeals, which confirms for each appellant that the City has to use 2007 - 2009 sales

information for residential properties and 2007 - 2009 income and expense information for commercial properties to maintain uniformity and fairness throughout the City. The City's reassessments are revenue neutral; therefore, if the values increased as a result of reassessment, the tax rate would be rolled back down to keep the tax revenue amount the same. She was uncertain how the City could maintain tax revenue neutrality if portions of the City were reassessed at different times. She stated that the Tax Office was currently preparing for the 2015 revaluation.

Mr. Hare questioned why the City funds a reassessment if the tax rate does not change as a result. Responding, Ms. Russell explained that the information is valuable to ensure that the tax burden is placed on the appropriate properties when the fair market value changes and that values are viable for homeowners in the event of catastrophe.

In response to Mr. Hare, Ms. Russell clarified that a retrospective appraisal is required for an assessment appeal.

Ms. Russell stated that the cost for the previous assessment was approximately $785,000; however, staff would not need to conduct a comprehensive revaluation in 2015 since they had been diligent in reviewing the properties to verify that the characteristics have not changed, so the cost will be approximately $100,000. The consultant will only need to do sales ratio studies, changes to the land tables, and ensure that the neighborhoods are aligned.

Responding to Mr. Slavin, Ms. Russell stated that if the reassessment appeal were approved, staff would need to draft legislation for consideration and approval by the Delaware General Assembly to change the City's Charter. She noted that many municipalities do not include language regarding the scheduling of tax valuation and assessment within their Charters, with the exception of Milford, which she believed was on a ten-year cyclical schedule. She explained that changing the schedule to every two (2) or (3) years may not address the problem because it depends on the market. She reminded members that the current assessments are below the current market value; however, that situation could reverse, and valuations require a great deal of time and money.

Mr. Slavin noted that the appeal process is time consuming for staff and questioned whether it would be advantageous to allow for a class action type of appeal to be filed by property owners from a particular neighborhood, since individual assessments can be adjusted based on appeals and the revenue neutrality would be waived. Responding, Ms. Russell reminded members that the information considered during an appeal must be based on retroactive, not current market values.

Mr. Lynn noted that the five (5) year increment was reasonable to account for normal economic turbulence; however, did not account for the novel situations that Wild Meadows has been affected by, including the construction of the City-sponsored Calpine power plant. He felt that there were no other neighborhoods facing the same types of issues as Wild Meadows. Concurring with Mr. Slavin, he suggested addressing all of the properties in Wild Meadows as one (1) appeal. He stated that the owners probably should have appealed in 2010; however, the Calpine plant had not fully come to fruition as it did in 2011 and 2012. He expressed his support for the request and stated that a Charter change would be required in order to provide an early reassessment for Wild Meadows.

Mr. Hare stated his support for the filing of a community-wide appeal within the current guidelines; however, he expressed concern with fairness to other communities and questioned if there would be certain circumstances which would allow for this type of appeal.

Ms. Russell stated that the only appeals filed by property owners from Wild Meadows were four (4) which were filed in 2010. In response to Mr. Lynn, she explained that appeals can be submitted every April with documentation for the 2010 value. She relayed her concern with allowing the revaluation of communities which would lead to communities submitting appeals every year and the possibility of revaluing the City in pieces.

In response to Mr. Lynn, Ms. Russell stated that she would need to consult the City Solicitor's Office to ensure that an appeal could be filed by a community as a group. She confirmed that appeal hearings were typically scheduled for the end of May and beginning of June each year, to have them complete prior to approval of the final budget for the following fiscal year.

Mr. Lynn stated that the time frame may be the same for a Charter change to be enacted as it would take for an appeal hearing next year. He stated that the sticking point could be how viable Calpine was in 2007, 2008 and 2009.

Ms. Russell stated that the current sales would be reflected in the 2015 revaluation. The sales history for homes in Wild Meadows showed that from 2007 - 2009 sale prices ranged from $96,000 to $187,000, which may have been first time purchases from the developer. She expressed her understanding that the sales prices since 2010 have decreased, as they have in other parts of the City, as a result of the status of the market and economy.

Mr. Shevock expressed concern that other communities may request revaluation if it is allowed for Wild Meadows. Responding, Ms. Russell stated that this would cause a fluctuation in the values across the City and a loss of uniformity in the timing of the revaluations.

Mr. Hare noted that when an appeal is granted and a property assessment is reduced, it is not revenue neutral.

Ms. Russell stated that there has been discussion regarding State legislation which will require all municipalities and counties to perform valuations on a cyclical basis.

Mr. Slavin stated that the assumption seemed to be that this would result in many communities filing appeals but reminded members that not all would be successful since there would have to be a compelling reason for a community to come forward, such as the construction of the Calpine plant. He indicated that the revenue neutral provision was a preventative against City Council "sneaking" a tax increase through. If the City wants to adjust the tax rate, it must be done separately from the revaluation.

In response to Mr. Slavin, Ms. Russell confirmed that when an individual is reassessed based on an appeal, the City does not establish a new tax rate for them, so there is no revenue neutrality on appeals.

Responding to Mrs. Williams, Mrs. McDowell, City Clerk, confirmed that a request for a Charter change requires approval by two-thirds of all members elected to each House of the General Assembly.

Mr. Neil stated that the current prima facie evidence is what the houses are currently selling for versus what they were purchased for in 2002.

Mr. Slavin moved to recommend that the Wild Meadows neighborhood be permitted this request for reassessment and that the City pursue this change in two (2) ways: 1) by allowing a group appeal on behalf of the community in April 2014; and 2) by pursuing the necessary Charter change that would address this matter, seconded by Mr. Lynn.

Mr. Hare questioned the type of Charter change that would be required. He suggested that Section 102-1 of the Code be changed to reflect that the assessment 'may' be conducted every five (5) years, to eliminate the cost of revaluation when it is not necessary.

Clarifying, Mr. Lynn stated that the necessary change would be the extraction of the word 'all' from "true, just, and impartial valuation and assessment of all real property within the city" in Section 47 of the Charter; however, he recommended making an ambiguous motion to pursue the Charter change necessary to effectuate the intent of the motion and requesting Mr. Pepper to address the exact change required.

On a call for the question, the motion to recommend that the Wild Meadows neighborhood be permitted this request for reassessment and that the City pursue this change in two (2) ways: 1) by allowing a group appeal on behalf of the community in April 2014; and 2) by pursuing the Charter change necessary to effectuate the Committee's intent and requesting Deputy City Solicitor Pepper to address the required change, carried by a roll call vote of three (3) yes (Hare, Lynn, and Slavin), one (1) no (Shevock), and one (1) absent (Rushe).

Mr. Slavin moved for adjournment, seconded by Mr. Shevock and unanimously carried.

Meeting adjourned at 6:59 p.m.

Sean M. Lynn
Chairman

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Attachment
Attachment #1 - Information Regarding the Early Reassessment Request from Wild Meadows, provided by Ms. Cheryl Russell, Tax Assessor

MEMO

TO: Legislative Finance and Administration Committee

FROM: Cheryl A. Russell, AAS City Assessor

DATE: November 12, 2013

RE: Early Reassessment Request – Wild Meadows

It is our office's recommendation that the request for early reassessment for Wild Meadows be denied.

City-wide reassessments are conducted every 5 years of ALL real property within the City dictated by City Charter and Ordinance. To reassess portions of the City based on current information, while the remaining portions are based on 2010 information, does not maintain uniformity and fairness and violates the Charter and Code which require that all properties be reassessed at the same time. The 2010 reassessment reflects fair market value as of January 1, 2010.

By definition, an appraisal is a value as of a given point in time. (January 1, 2010). We cannot base this value on predicting what the market will do in the future. We rely on sales for the 3 years prior to the reassessment date (January 1, 2010) to generate our value. Prediction of Calpine and Firefly, even if we were aware, could not have been a factor in our valuation nor could we predict what these factors would contribute to sale of property in the immediate area.

The Assessor's Office recognizes that property values have decreased *and increased* in portions of the City and sales ratio studies will be conducted during the 2015 reassessment to generate our values based on the sales we are currently documenting. All reassessments must be revenue neutral which requires the City to adjust the tax rate, so that the tax revenues remain the same.

Property owners are afforded the right to appeal their value every April for the next billing cycle. Informally, the property owner and the Assessor could agree upon a value reduction, if there is some documentation to prove that the value was incorrect based on 2010. If the property owner is not satisfied with the Assessor's findings, they are afforded the right to appeal their value to the Board of Assessment Appeals. Again, they must provide documentation that the property is incorrectly valued as of January 1, 2010 based on the 3 prior years of market conditions. (residential).

Please see attached, the email correspondence to Councilman Lynn, which was also provided to you in the letter from Fred Neil, and email correspondence between the Assessor and Deputy Solicitor, William W. Pepper Sr., Esq.

July 25, 2013 Email Exchange from Councilman Lynn and City Assessor Russell

"Councilman Lynn,

The City as a whole was reassessed in 2010 and sale/income/cost information from 2007; 2008; and 2009 was used to determine values for ALL of the properties within the City limits.

All property owners have the right to appeal their value every year in April. However, the information provided to the Board of Appeals must support the years used for the reassessment to maintain uniformity.

We have begun inspection of all the properties within the City Limits and we are planning for the next budget.

We are planning a City-Wide reassessment for 2015 per City of Dover Ordinance Sec 102-1. Valuation and assessment (unless otherwise directed):

Sec. 102-1. Valuation and assessment.

Section 47 of the Charter provides that an impartial valuation and assessment of all real property within the city may be conducted by the city assessor or assessors. The council may also direct that in lieu of the assessment and valuation by the city assessor, a reassessment and revaluation may be done by the assessor or assessors or an outside mass appraisal company or a consortium of appraisers chosen by the council.

Commencing with the year 2010 and every fifth year thereafter, unless otherwise directed, the revaluation and reassessment of all real property may be conducted, under the supervision of the assessor or in conjunction with the assessor, by an outside mass appraisal company or a consortium of appraisers chosen by the council. The mass appraisal company or consortium of appraisers shall be licensed to conduct business in the State of Delaware and the City of Dover and shall employ appraisers who are licensed by the Delaware Division of Professional Regulations. All property shall be valued as to its status; as of its ownership; as of its current market value as of the January 1 assessment date and shall reflect fair market value.

(Code 1981, § 19.5-1; Ord. of 1-22-2001; Ord. No. 2009-17, 11-9-2009; Ord. No. 2010-01, 2-14-2011; Ord. No. 2011-31, 4-9-2012)

If I can be of further assistance, please feel free to call our office.

Thank you.

Cheryl A. Russell, AAS

City Assessor"

Russell, Cheryl

From: William Pepper <wpepper@schmittrod.com>
Sent: Wednesday, October 30, 2013 1:52 PM
To: Russell, Cheryl
Subject: Re: Correspondence - Wild Meadows Request for Early Reassessment of Homes

Importance: High

Cheryl,

I believe that the Charter and Code prohibit a reassessment of some properties. See Charter, §47 (true, just, and impartial valuation and assessment of **all** real property within the city); Dover Code of Ordinances, §102-1 (same). In addition, it would be difficult, if not impossible, to make such a partial reassessment revenue-neutral.

Please contact me if you have any questions.

William W. Pepper Sr., Esquire
Schmittinger and Rodriguez, P.A.
414 South State Street
P.O. Box 497
Dover DE 19903
302.674.0140
302.678.6585 Fax
wpepper@schmittrod.com

On Oct 30, 2013, at 1:27 PM, Russell, Cheryl wrote:

Bill,

This request for an early reassessment of the homes in Wild Meadows has been placed on the Legislative & Finance Agenda for November 12, 2013. Could you please provide your legal opinion in writing to me as soon as possible as to the legality of this action?

Thank you.

Cheryl A. Russell, AAS

City Assessor

(302) 736-7022

From: Kelsall, Melanie
Sent: Wednesday, October 02, 2013 2:14 PM
To: City Clerks Office
Cc: Koenig, Scott; Russell, Cheryl
Subject: Correspondence - Wild Meadows Request for Early Reassessment of Homes

Please see the attached correspondence received from Fred Neil, President, Wild Meadows Home Owners Association requesting an early reassessment of homes.

Thank you,

Melanie F. Kelsall

Administrative Assistant

City Clerk's Office - City of Dover

P.O. Box 475

Dover, DE 19903

(302) 736-7008

This message was sent to members of City Council.

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