DRAFT

Amendment to Chapter 102 Taxation – Article I In General, by adding a new Section 102-4 titled "Omitted Real Property Assessments."

Sec. 102-4 Omitted Real Property Assessments

(a) Definition: Omitted Assessment

Land or improvements not valued and assessed or included on the assessment rolls or billed due to, but not limited to, the following reasons: computer error, clerical errors, conversion of software or records; missing building permits, failure to issue temporary and final certificates, errors in the preparation of the annual and supplemental tax rolls and billing by any employee or contractor working for the City of Dover.

(b) Collection of Taxes

The failure to receive a bill, or receive an accurate bill does not relieve the taxpayer of the obligation to pay taxes. The City Assessor shall cause for the collection of any and all taxes due for the respective years or any supplemental tax periods that may result from omitted assessments. The omitted assessments shall be applicable and consistent with and shall apply to every assessment of taxes for the previous year or years and to the collection of the taxes.

(c) Periods Covered, and Penalties:

Errors that cause an inaccurate assessment or billing can be corrected and the correction shall be applied. Every such omitted assessment shall be collected retroactively for a period ten (10) years, in addition to the current tax year, prior to the discovery by the City Assessor of omitted assessments. In cases where it is evident that there was knowledge of an omitted assessment the city may add and apply as reasonable penalty from the date that the taxes would have been normally assessed and collected by the City of Dover Customer Services Department for each respective year not assessed.

(d) Notice; required

The City Assessor shall give notice of any proposed omitted assessment of any real property for any previous tax year or years or supplemental tax periods, to all persons liable to the tax. The notice shall contain a general description, according to Kent County Property Identification Numbering system (PIN), of the real estate and state the year or years for which the real estate is liable to assessment, the name or names of the person or persons liable to assessments or reassessments, according to the legal owners of record on file with the Kent County Recorder of Deeds, and further the value of the assessment. Notice of "Omitted Assessments" shall be by certified mail, return receipt requested and regular United State Postal Mail Service within 30 days of discovery of any omitted assessment.

(e) Appeal:

Appeals for omitted assessment shall be the same as general and supplemental assessments appeals.

SYNOPSIS

This new section establishes the City's right to collect taxes from prior years when a property was omitted from the tax roles and subsequently billing was not sent. The section establishes definitions; terms; notice requirements; and appeal standards. In the past when omitted assessments were found property owners were billed. The section codifies city procedures for when this situation occurs.

TITLE: **CELLULAR PHONE ASSIGNMENT AND USAGE**

PROCEDURE # F320
DATE: AUGUST 1, 2007

I. PURPOSE:

The purpose of this procedure is to provide for the uniform administration of cellular telephone assignment and usage within each City Department and to provide a uniform mechanism for the review and certification of cellular telephone charges as well as the reimbursement of non-business call charges.

II. CELLULAR TELEPHONE ASSIGNMENT:

Cellular telephones are provided to improve customer service and to enhance department efficiencies and safety. Cellular telephones are not a personal benefit and will only be provided to those employees who have demonstrated need.

Possessing a cellular telephone may be a job requirement when the employee must be available to respond to issues when he/she is not physically located at his/her workstation. All employees who are issued cellular telephones are expected to use them responsibly.

The discretion over cellular telephone assignments is delegated to the respective Department Director. The assignment of cellular telephones is to be documented on the approved Communication Devices Service Request form (Attachment 1 – FORM56) with City Manager approval required.

Employees to whom a cellular telephone is assigned are to be provided a copy of this procedure. Employees to whom a cellular telephone is assigned must formally accept responsibility for the device and the attendant responsibilities imposed by this procedure as represented by his or her signature on the Communication Devices Service Request form, Section IV.

The Communication Devices Service Request form is to be retained in the section files.

On an annual basis, the Department Director or designee shall review the list of authorized cellular telephone users, complete the Annual Department Head Cell Phone Review Report form (Attachment 2 – FORM57) due to the Finance Department on June 1 annually for the employees or positions authorized to use cellular telephones, and review the usage of each cellular telephone within his/her department to determine whether the assigned calling plan (including number of minutes associated with the plan) is appropriate for each employee. At that time, any changes to the calling plan will be made, to ensure that each employee is participating in the most economical plan. This will permit calling plans to be expanded or reduced, based on job requirements and actual usage. When ensuring the employee has the most economical plan, personal telephone use minutes shall not be included in that analysis.

The Finance Department will conduct periodic reviews of cell phone usage and send the results of their analysis to the Department Head and City Manager.

II. CELLULAR TELEPHONE USAGE:

Cellular telephones are a convenience and a time saver. Cellular telephones are to be used only when access to conventional landlines is not readily available and the urgency of the call outweighs the time necessary to locate another telephone instrument.

City provided cellular telephones are not intended for personal use; however, extended work schedules, emergencies or other special circumstances may, on occasion, necessitate non-City business calls to make family arrangements. Personal cellular telephone use is permitted but shall be limited to infrequent, incidental, and/or emergency use, in situations directly related to City business.

Non-City business calls are to be reimbursed by the employee to whom the telephone is assigned, in accordance with Section V of this procedure. When personal cellular telephone usage is justified as work related or necessary because of unusual circumstances, the employee is not required to reimburse the cost of cellular telephone calls to City as long as the calls are within the total plan minutes. If calls exceed the plan minutes, City employees are required to pay for all personal cellular telephone calls incurred during the billing cycle.

Text messaging and photographic features are to be authorized by the Department Head. This procedure applies to all features allowable for use with a cellular telephone. The policy discourages the use of cellular telephones while employees are operating a motor vehicle. Employees must adhere to all federal, state, and local rules, regulations and laws regarding the use of cellular telephones while driving.

IV. SECURITY;

Cellular telephones are not a secure form of communication. Sensitive conversations must be either postponed until a conventional landline can be used or sufficiently "guarded" to inhibit understanding by possible interlopers.

Reasonable precautions must be used to guard against conversation trespass and "cloning" fraud to include the use of Personal Identification Numbers (PIN) or authenticated equipment as warranted.

Cellular telephone accounts that have been "cloned" must be reported to the carrier within 24 hours of the time the fraud is identified. Any cellular telephone which has been "cloned" must have a PIN assigned when the account is cleared and service is reinstated.

Each employee issued a City-owned cellular telephone is responsible for its reasonable care. In the event of loss or damage to the telephone, the employee shall be held personally responsible for replacement or repair of the cellular telephone unless the employee can demonstrate that reasonable care to protect and safeguard the telephone was exercised. If the employee has exercised reasonable care, the City will repair or replace the telephone.

V. CERTIFICATION OF CHARGES:

Department Directors will designate a person or persons responsible for distributing copies of cellular telephone bills to employees each month. The cellular telephone bills will be distributed within seven days of receipt to each employee to whom a cellular telephone is assigned.

Cellular telephone bills are to be reviewed by the person to whom the device is assigned. The bills are to be examined to identify evidence of illegal cloning, usage or trespass. Employees to whom cellular telephones are assigned will certify each billing, by annotating and signing the service provider's billing statement or invoice. The employee's notes and signature on the telephone bill will be considered the employee's attestation of the following:

- They have examined the charges for accuracy.
- There is no apparent evidence of illegal usage or cloning.
- They have identified any non-business calls and have provided a reimbursement settlement when required, according to this policy.
- All other calls represented on the billing are appropriate and made in the conduct of, and pursuant to City business.

If the plan minutes are exceeded, employee reimbursements for personal cellular telephone calls are due on a monthly basis. The employee shall reimburse the City for personal use of the cellular telephone at the rate shown on the billing statement, plus roaming charges, if applicable. In the event that the billing statement does not list a specific amount for identified personal telephone calls, the employee shall reimburse the City at the per minute rate for calls exceeding the plan minutes, plus roaming charges, if applicable. If the billing statement does not include a record of incoming telephone calls, the cellular telephone user shall estimate the number of minutes for incoming calls and reimburse the City at the per minute rate for exceeding the plan minutes.

The invoice review must be accomplished, and reimbursement received, within 30 days of the receipt of the subject billing.

VI. NON-COMPLIANCE:

Employees assigned cellular telephones shall comply with this Procedure as a condition of continued usage of cellular telephone privileges. Misuse of a City issued cellular telephone will result in revocation of those privileges, possible disciplinary action up to and including discharge, and/or criminal charges.

VII. EFFECTIVE DATE

This procedure shall become effective August 1, 2007.

DISTRIBUTION: Department Heads
Central Services
City Manager
Finance Procedure Manual

ATTACHMENT 1

CITY OF DOVER
FINANCE DEPARTMENT
COMMUNICATION DEVICES SERVICE REQUEST

Approved requests will be processed by the Purchasing Agent and rejected applications will be returned to the Department. Please contact the Finance Department, if you have any questions about completing this form.

THIS SECTION TO BE COMPLETED BY REQUESTING DEPARTMENT

Section I

Requesting Department		Employee (User) Information	
Date:		Name:	
Department:		Classification:	
Division:		Work Address:	
Contact (name):		Employee #:	
Phone:		Phone:	

Authorized Hours of Usage: (check one only)

___Authorized for 24-hour usage-Outside standard work hours
___Authorized for usage during standard work hours only

Employee's/Department Director's Justification for Service and Plan Requesting:

Department Director Signature & Date

Account Number to be Charged

Section II

Currently Assigned Communication Devices:

☐ Pager — Pager # _____

☐ Handheld Radio — Serial # _____

☐ Vehicle Radio — Model _____

☐ Cellular Phone — Phone # (s) _____

THIS SECTION TO BE COMPLETED BY PURCHASING AGENT

Section III

Date Received: _____

Cost Details:

Installation	$ -
Equipment	-
Other	-
Total Cost	$ -

Total Monthly Service/Plan Charge: $ -

Vendor Provider Contacted on: _____

Work Completed on: _____

Purchasing Agent Signature & Date

THIS SECTION TO BE COMPLETED BY CITY MANAGER & FINANCE DEPARTMENT

Section IV

☐ Approved

☐ Disapproved

Remarks:

City Manager's Signature

Finance Director's Signature

Employee acknowledges that they have read and understand the City's official Cellular and Wireless Telephones and Communication Devices policy. The employee agrees to abide by the terms and conditions therein. The employee is solely and only responsible for any personal charges incurred for cellular telephone use under this policy.

Employee's Signature

Date

FORM56

ATTACHMENT 2

City of Dover
Annual Department Head Cell Phone Review Report
(Due Annually to Finance on June 1)

I, _____ have reviewed the cell phone use of _____
(Department Head) (Department Name)

and determined the following:

_____ List of authorized users have been reviewed and approved

_____ Determined that assigned calling plans are appropriate or have been changed to an appropriate plan as needed.

_____ Spot reviews of monthly bills indicate that employees are following the policy.

_____
Signature

Form57