

AGENDA
REGULAR MEETING OF THE MAYOR AND COUNCIL
January 8, 2019
SEAFORD CITY HALL - 414 HIGH STREET

- 7:00 P.M.** - Mayor David Genshaw calls the Regular Meeting to order.
- Invocation
 - Pledge of Allegiance to the Flag of the United States of America.
 - Changes to agenda for this meeting.
 - Executive Session - Personnel
 - Approval of minutes of the regular meeting on November 27, 2018.
 - Approval of minutes of the regular meeting on December 11, 2018.

ALL ITEMS ON THIS AGENDA MAY OR MAY NOT BE VOTED ON.

Mayor Genshaw to announce the winners of the 2018 Holiday Decorating contest.

Mr. Jack Riddle and Mr. Phil Burtelle to present the City with a donation to defray the cost of installing new lighting on three tennis courts located on School Lane.

CORRESPONDENCE:

1.

7:05 P.M. PUBLIC HEARING:

1. **Annexation request from Wheaton's Incorporated** for annexing TMP 531-12.00-40.00; located at 24960 Dairy Lane, Seaford, DE 19973.

NEW BUSINESS:

1. Present for approval Ordinance 2019-A1; An Ordinance Annexing an 8.34+/- acre Parcel located at 24960 Dairy Lane, Seaford, DE 19973, owned by Wheaton's Incorporated Tax Map 531-12.00-40.00.
2. Mr. Chris Simms and Mr. David Downes with Smart Utility Management, LLC to discuss a proposal to provide the City with

AGENDA

REGULAR MEETING OF THE MAYOR AND COUNCIL

January 8, 2019

2019 PCAC Levelization and Monitoring, Fiscal Year 2020
Electric Budget Forecasting and Retail Rate Maintenance
services.

3. Present for approval a letter of agreement with the City Engineer George, Miles & Buhr, LLC, for professional engineering services for the design of a sewer extension along Middleford Road and Sussex Highway.
4. Present for approval proposed amendments to the City Charter to include a provision for a Lodging (Hotel and Motel) Tax of no more than three percent by adding language to Section 27 (F).
5. Kathy Anger, Credit Representative to provide City Council an update regarding the Sheriff Sale of certain properties in the City.

OLD BUSINESS:

- 1.

REMINDER OF MEETINGS & SETTING NEW MEETINGS:

1. SCAT dinner, January 9, 2019, 6:00 p.m., at Bear Trap Dunes in Ocean View.

Municipal Election - April 20, 2019

The City of Seaford Municipal Election will be held on Saturday, April 20, 2019 in the City Council Chambers, City Hall, 414 High Street, between the hours of 7:00 a.m. E.S.T. and 3:00 p.m. E.S.T.

One (1) Council Member will be elected for a (3) year term.

All candidates must have filed by 5:00 p.m., E.S.T., February 22, 2019. Registration can be completed at City Hall, 414 High Street, Seaford, DE. Registration hours are Monday through Friday, 8 a.m. until 5:00 p.m. or by appointment if you cannot register during these normal business hours. Any candidate who withdraws his/her name must do so in writing. Any candidate who withdraws

AGENDA

REGULAR MEETING OF THE MAYOR AND COUNCIL

January 8, 2019

his/her name after 5:00 p.m., E.S.T., February 22, 2019 will still appear on the official ballot for election.

Anyone eighteen (18) years of age or older who is a bona fide resident to be eligible to vote **must have been registered at the Seaford City Hall by 5:00 p.m., E.S.T., March 22, 2019.** A nonresident property owner to be eligible to vote must be owner of record for a period of six (6) months immediately preceding the date of the Annual Municipal Election (October 20, 2018) and shall have one vote **provided he or she is registered on the “Books of Registered Voters” maintained at the City Hall. Registration hours are Monday through Friday, 8 a.m. until 5 p.m. or by appointment if you cannot register during these normal business hours.**

The City of Seaford has independent registration procedures for the Annual Municipal Election. To vote, you must meet the eligibility requirements and be registered on the “Books of Registered Voters” maintained at City Hall.

A person shall be required to register only one time. You are urged to check your registration if you did not vote in the last municipal election. If you have moved out of the City after your original registration, you will need to check your registry to assure you are an eligible voter.

All voters will need to show proof of residency which may be a State of Delaware driver’s license, a State of Delaware identification card, a federal or state tax return with address, a City of Seaford utility bill or real estate property tax bill, or other acceptable proof of residency or ownership.

CANDIDATES FILED AS OF 12/27/18:

Matthew McCoy has filed for City Council

COMMITTEE REPORTS:

1. Police & Fire - Councilman Dan Henderson
2. Administration - Councilman Orlando Holland

AGENDA

REGULAR MEETING OF THE MAYOR AND COUNCIL

January 8, 2019

3. Code, Parks and Recreation - Councilman James King
4. Public Works & WWTF - Councilwoman Leanne Phillips-Lowe
5. Electric - Councilman William Mulvaney

Mayor Genshaw solicits a motion to hold an Executive Session for the purpose of discussing personnel.

EXECUTIVE SESSION:

Personnel.

Mayor Genshaw solicits a motion to adjourn the Executive Session.

Mayor Genshaw reopens the regular Council meeting.

Mayor Genshaw solicits a motion to adjourn the regular Council meeting.

NOTE: Agenda shall be subject to change to include or delete additional items (including executive session) which arise at the time of the meeting. (29 Del. C. S1004 (e) (3))

Date Posted:

Posted by:

MEH 1
1-8-19

ORDINANCE 2019-A1

An Ordinance Annexing an 8.34+/- acre Parcel located at
24960 Dairy Lane, Seaford, DE 19973, owned by Wheaton's Incorporated
Tax Map 531-12.00-40.00

WHEREAS, the City of Seaford has been requested to annex the lands set forth in Exhibit A, attached hereto, by the owner of the area proposed to be annexed; and

WHEREAS, the requested annexation and zoning complies with the City of Seaford Comprehensive Land and Future Land Use Map; and

WHEREAS, after a thorough review of the findings submitted by the City of Seaford Annexation Committee and the Council of the City of Seaford desires to extend the city boundary lines to include said tract of land.

NOW, THEREFORE, THE CITY OF SEAFORD HEREBY ORDAINS:

- Section 1. The present boundary of the City of Seaford, as presently established, is hereby extended to include by annexation all those certain tracts of land consisting of an 8.34+/- acre Parcel, as the same is shown on a plan denoted Exhibit A, attached hereto and made a part hereof.
- Section 2. A Plan of Services has been completed in accordance with Delaware Code and accepted by all necessary agencies.
- Section 3. The hereinto described 8.34+/- acre Parcel of land is hereby zoned C-2 Highway Commercial District.
- Section 4. Said area once annexed will be included in the geographical and political subdivision of the City of Seaford.
- Section 5. The City Building Official is hereby directed to secure the description and plot of the territory to be recorded in the Office of the Recorder of Deeds in Sussex County, Delaware, in accordance with the Charter of the City of Seaford.
- Section 6. This ordinance, introduced on the 8th day of January, 2019, is hereby adopted by an affirmative vote of at least two-thirds of the members of City Council this 8th day of January 2019.

SEAL

Attest:

Mayor David C. Genshaw

City Manager Charles Anderson

NB #2
1-8-19

December 27, 2018

Mr. Charles Anderson
City Manager
City of Seaford
414 High Street
P.O. Box 1100
Seaford, DE 19973

Dear Charles:

Subject: Proposal for Smart Utility Management to Provide Consulting Services for Management of the City of Seaford's Electric Utility

Per our discussion earlier this month, the following is a proposal for Smart Utility Management to continue to provide the City of Seaford with the same "Power & Financial Services" that I have been providing for Seaford working for Downes Associates over the past 12 years. The Scope of Services proposed to be performed on the City's behalf for Calendar Year 2019 are:

- 1) **Levelize the PCAC to Reflect the 2019 DEMEC Wholesale Rate**
 - a. Quantify the impacts to the City and to the individual rate classes
 - b. Adjust retail rates to result in a positive PCAC
 - c. Coordinate implementation of the levelized PCAC to coincide with the Retail Rate Maintenance proposed below to reduce the net negative impacts to customers most affected by Rate Maintenance
 - d. Update the Monthly PCAC Monitoring Worksheet for the City's use*

Fixed Fee.....\$8,500

- 2) **Perform Retail Rate Maintenance & Updates**
 - a. Develop impacts to the City and by individual rate classes
 - b. Adjustment of collection for Gross Operating Margins
 - c. Prepare retail rate comparisons with other Utilities to inform rate design and adjustments to rate class revenues
 - d. Utilize historic retail rate maintenance to inform equitable interclass revenue adjustments
 - e. Modernize retail rates to ensure collection of fixed costs in the face of increases in disruptive technologies
 - f. Update the Schedule of Fees and Rates & coordinate rate change implementation
 - g. A Cost of Service Study is not included in this proposal at this time*

Fixed Fee.....\$18,500

- 3) **Prepare the Fiscal Year Ending June 30, 2020 Electric Budget Forecast**
- a. Collect and review retail and wholesale data from the City
 - b. Normalization of retail and wholesale determinants for weather and changes in customers and their load characteristics
 - c. Verify retail rate reclassifications
 - d. Incorporate PCAC and Retail Rate Maintenance updates from above
 - e. Develop and publish results
 - f. Preparation for and meeting with Seaford management & staff*

Fixed Fee.....\$14,500

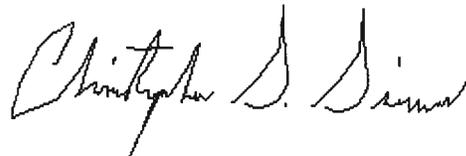
- 4) **Additional Requests Outside of Above Scope of Services**
- a. Provide Annual Contingent Liability/Asset letter to Auditor (≈2.5 hrs.)
 - b. Preparation & filing of EIA-861 Report (≈10.0 hrs.)
 - c. Other requests for services from the City

Time and Materials.....\$185.00 /hr. & materials at cost

(* If presentation to Mayor & Council is requested, will provide on Time and Materials hourly rate)

Tentative Schedule for Completion of the Proposed Scope of Services above is March 1, 2019 (six weeks after initial data is received). This assumes timely receipt of retail and wholesale data from the City as well as responses to any additional data requests due to anomalies or normalizations of the data.

Sincerely,
Smart Utility Management, LLC



Christopher S. Simms

Chris Simms

Principal

Σ

Experience

2006 - 2018 with Downes Associates

Σ

Education

MBA, Business Administration, 2013
Perdue School of Business
Salisbury University, Salisbury MD

BA, Business Administration,
Economics, and Mathematics, 2006
McDaniel College, Westminster MD

Additional training includes:
Seminars for Cost of Service
and Retail Rate Design

Σ

Phone

(410) 251-0526

E-Mail

chris@smartutilitymgmt.com

Address

5 71st Street Suite 301
Ocean City, MD. 21842

Summary of 12 Years Work Experience with City of Seaford

1. PCAC Levelization & Monitoring

- a. Preparation of PCAC Monitoring worksheet to track over and/or under collection of power supply costs
- b. Levelized the PCAC in accordance with the City's Ordinance

2. Fiscal Year Electric Budget Forecasting

- a. Estimate the Fiscal Year Gross Operating Margin ("GOM") for the City's electric department
- b. Normalize retail sales and revenues as well as wholesale purchases
- c. Includes rate design when desired

3. Retail Rate Design and/or Maintenance

- a. Modernize retail rates to parallel current standards and practices
- b. Quantify retail rate impacts to both limit individual customer impacts and maintain or improve the City's competitive posture with other utilities via retail rate comparisons
- c. Design rates to protect the City's GOM from disruptive technologies (i.e. - solar and other renewable resources)
- d. Verify retail rate reclassifications
- e. Update the City's Schedule of Fees and Rates

4. Electrical Rules and Regulations Development

- a. Maintain Rules and Regulations to be compliant with DE laws
 - Assisted with City's Net Metering and Demand Response policies

Additional services provided for other Municipalities

5. Cost of Service Studies

6. EIA-861 and other Required Regulatory Reporting

7. PJM Participation

- a. CAM Administration of PJM accounts
- b. CSP assistance for Demand Response participants
- c. Participation in PJM Stakeholder Process
- d. RPM Auction and ARR Auction assistance

8. Wholesale Power Supply RFP's & Procurement

NET# 3
11/8/17

■ ■ ■ ■

ARCHITECTS
ENGINEERS

400 HIGH STREET
SEAFORD, DE 19973
PH: 302.628.1421
FAX: 302.628.8350

SALISBURY
BALTIMORE
SEAFORD

www.gmbnet.com

■ ■ ■ ■

August 14, 2018
Revised December 21, 2018

City of Seaford
414 High Street
Seaford, DE 19973

Attn: Berley A. Mears, III
Director of Public Works

Re: Septic Elimination Project
Middleford Road & Sussex Highway
Seaford, Delaware

Dear Mr. Mears:

In accordance with your request, we are pleased to submit this letter of agreement for professional engineering services for design of a sewer extension along Middleford Road and Sussex Highway.

The proposed project involves the extension of 8-inch gravity sewer main for septic elimination within commercial areas along the Middleford Road corridor between Riverside Drive and Sussex Highway and along Sussex Highway between Middleford Road and the Nanticoke River. The sewer will be located within the highway right-of-way and/or acquired utility easements.

SCOPE OF SERVICES:

We propose to perform the following services:

1. Conduct field investigations and survey work as necessary to collect topography, site features and utilities, and to prepare base drawings.
2. Determine sewer alignment in coordination with the City, DelDOT, Eastern Shore Natural Gas, Chesapeake Gas and affected property owners.
3. Identify required easements and provide exhibit drawings suitable for use by the City's attorney in preparation and recordation of permanent and temporary easements along the proposed sewer extension.
4. Develop plan and profile and prepare plans and specifications suitable for competitive bidding and meeting all requirements of applicable Federal, State and Local codes.
5. Prepare final construction cost estimate.

JAMES H. WILLEY, JR., PE
PETER A. BOZICK, JR., PE
JUDY A. SCHWARTZ, PE
CHARLES M. O'DONNELL, III, PE
W. BRICE FOXWELL, PE
A. REGGIE MARINER, JR., PE
JAMES C. HOAGESON, PE
STEPHEN L. MARSH, PE
DAVID A. VANDERBEEK, PE
ROLAND E. HOLLAND, PE
JASON M. LYTLE, PE
CHRIS B. DERBYSHIRE, PE
W. MARK GARDOCKY, PE
MORGAN H. HELFRICH, AIA
KATHERINE J. MCALLISTER, PE

JOHN E. BURNSWORTH, PE
MICHAEL G. KOBIN, PE
VINCENT A. LUCIANI, PE
ANDREW J. LYONS, JR., PE
W. NICHOLAS LLOYD
AUTUMN J. WILLIS

6. Prepare Maintenance of Traffic plans for sewer extension work meeting City of Seaford and DelDOT requirements.
7. Exclusions: 1) Soil Borings and 2) Permitting and Bid Phase Assistance

SCHEDULE:

We propose to begin this project immediately upon our receipt of this signed proposal and estimate 6 months to complete the design and submit plans for permitting.

FEE:

We propose to accomplish the work for an estimated fee of \$46,200. Exhibit A is enclosed which shows an itemized manhour breakdown and derivation of fee. Billing would be based upon the actual hours expended, plus a fixed fee, i.e. cost-plus-fixed fee format.

If this proposal meets with your approval, please execute in the space provided below and return one (1) copy to our office as acceptance and notification to proceed.

If you have any questions, do not hesitate to contact me.

We thank you for this opportunity to be of service to the City of Seaford.

Sincerely,



Judy A. Schwartz, P.E.
Sr. Project Director

JAS/jad

Enclosures

ACCEPTED FOR CITY OF SEAFORD:

By: _____

Title: _____

Date: _____

EXHIBIT A - MANHOUR BREAKDOWN & DERIVATION OF TECHNICAL PAYROLL
SEPTIC ELIMINATION PROJECT - MIDDLEFORD ROAD & SUSSEX HIGHWAY
SEAFORD, DELAWARE

Work Task	Sr Prog Dir J. Schwartz	Grad. Eng B. Heam	Survey D. Gray	Sr Designer J. King	Tech	Admin	Total
Site Visit/Survey/Base Mapping	2	8	80	36	40		166
Preliminary Layout	8	36		36			80
Coordination w/ DeIDOT	4	12		4		1	21
Easement Exhibits	2	12	4	24		2	44
Final Design, Plans & Specs	24	80		120		2	226
Construction Cost Estimates	2	8					10
Total Hours	42	156	84	220	40	5	547
Hourly Rate	\$ 59.65	\$ 27.50	\$ 19.00	\$ 30.00	\$ 14.00	\$ 17.00	
Payroll	\$ 2,505	\$ 4,290	\$ 1,596	\$ 6,600	\$ 560	\$ 85	\$ 15,636

Technical Payroll 15,636
 Overhead and Fringe @ 160% 25,018
 Direct Expense - Copies/Plots/Postage/Mileage 261
 Subcontracts -
 Estimated Cost 40,915

Determination of Fixed Fee
 Technical Payroll - Total 15,636
 Overhead - Total 25,018
 Payroll + Overhead 40,654
 Fixed Fee 13% 5,285

Total Estimated Cost Plus Fixed Fee \$ 46,200



Purchase Order

Dispatch via Print

STATE OF DELAWARE
 Division of Accounting
 Department of Finance
 820 Silver Lake Boulevard Suite 200
 Dover DE 19904
 United States

Supplier: 0000000072
 CITY OF SEAFORD
 PO BOX 1100
 SEAFORD DE 19973

Purchase Order 0000452448	Date 12/07/2018	Revision 1	Page 1
Payment Terms DUE NOW	Freight Terms Destination	Ship Via Common Carrier	
Buyer Hurd, Carol M	Phone	Currency USD	

Ship To: NAT072
 Office of the Secretary - Environmental Finance
 Department of Natural Resources & Environmental Co
 97 Commerce Way, Suite 200
 Dover DE 19904
 United States

Attention: Not Specified

Bill To: Office of the Secretary - Environmental Finance
 Department of Natural Resources & Environmental Co
 97 Commerce Way, Suite 200
 Dover DE 19904
 United States

Conditions and Instructions to Supplier:

1. Acceptance of this Purchase Order is agreement to accept payment by credit card, ACH, SUA or by check at the State's option.
2. All prices F.O.B. destination unless otherwise indicated.
3. This order and the performance thereof shall be construed and governed in accordance with the laws of the State of Delaware.
4. Separate invoices must be submitted for each order.
5. Any price changes must be agreed to by the Ordering Agency prior to submitting invoices.
6. Purchase Order is not valid unless signed by the Secretary of the Department of Finance or designee.

Tax Exempt ID: 516000279

Replenishment Option: Standard

Line-Sch	Item/Description	Mfg ID	Quantity	UOM	PO Price	Extended Amt	Due Date
1- 1	Grant Agreement No. WWMP-2019-004		1.00	EA	23,100.00	23,100.00	12/12/2018
Schedule Total						<u>23,100.00</u>	
Item Total						<u>23,100.00</u>	

Approved 10/17/18 - WIAC

* City of Seaford - Wastewater Matching Planning Grant - Develop plans and specifications to extend the sanitary sewer on Middleford Rd and on Route 13 Sewer to eliminate 28 septic systems in the commercial areas.

Grant Agreement No. WWMP-2019-004

Grant Amount Requested - \$23,100.00

TERM: (a) This agreement shall commence upon the execution of this Agreement by the parties, including the issuance of a PO allocating the Grant Funds, and shall continue until the Grantor provides Grantee its final disbursement of Grant Funds due on Grantee's Final Reimbursement Request Form; or for Two (2) years from the date on the PO, whichever occurs first. The parties may agree, by writing, to extend this Agreement for a mutually agreeable term to be specified in the writing.

Coding: 2019-100-400106-40016100-66701-55352-40P03 \$23,100.00

Total PO Amount 23,100.00

Authorized Signature

Richard J. Deisenberger

**Wastewater Matching Planning Grant
to
City of Seaford
for a
Middleford Road and Route 13 Sewer Extension**

THIS GRANT AGREEMENT (“Agreement”) is made as of December 7, 2018 (“Effective Date”) by and between The State of Delaware, Delaware Department of Natural Resources, Office of the Secretary (“Grantor”), and the City of Seaford (“Grantee”).

W I T N E S S E T H :

WHEREAS, Grantor is charged with administering and granting funds for the Water Infrastructure Advisory Council from the Non-Federal Administrative Account (NFAA) for Wastewater Planning Projects, pursuant to *Title 29 Del. C. § 8011* (“Water Infrastructure Advisory Council”).

WHEREAS, Grantee has made an application dated August 30, 2018 (“Application”) to Grantor for a Grant under the Wastewater Matching Planning Grant (WMPG) Program, in an amount not to exceed Twenty Three Thousand One Hundred Dollars (\$23,100). The Grant funds shall be used by Grantee to carry out the City of Seaford’s Middleford Road and Route 13 Sewer Extension (“WMPG Project”) study and design as more completely described herein.

WHEREAS, Grantor, with consultation from the Water Infrastructure Advisory Council (“WIAC”), has (i) considered the Application under the criteria for the WMPG Program, and (ii) resolved to Grant Twenty Three Thousand One Hundred Dollars (\$23,100) to the Grantee in accordance with the terms and conditions of this Agreement and Attachments hereto.

NOW THEREFORE, in consideration of the mutual promises contained herein and for other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. Obligation(s) of Grantee.

(a) Grantee shall use the Grant Funds to carry out the Wastewater Matching Planning Grant Project, herein described and in the Application and Attachments hereto as Appendix A:

1. Plans to eliminate twenty seven (27) commercial septic systems and one (1) residential septic system within the commercial areas along the Middleford Road corridor between Riverside Drive and Sussex Highway and along Sussex

Highway between Middleford Road and Nanticoke River. Twenty one of the commercial systems and the single residential system are located within 1000 feet of the Nanticoke River shoreline.

2. The proposed system design will be expandable to allow extension along Riverside and Pine Cove Drive for connection of an additional 42 residential and 4 commercial units in the future.
3. Design to extend an 8" gravity sanitary sewer main 1,400 feet south onto US Route 13
4. Design to extend an 8" gravity sanitary sewer main 2,150 feet east on Middleford Road.
5. Develop a set of plans and specifications suitable for competitive bidding.

1

- (b) Any conflict or inconsistency between the provisions of the following documents shall be resolved by giving precedence to such documents in the following order: (a) this Agreement (including any amendments or modifications thereto); (b) Grantor's Grant Application Instructions; and (c) Grantee's Application for grant funds. The aforementioned documents are specifically incorporated into this Agreement and made a part hereof.
- (c) Grantee shall appoint a "Project Manager" or "Contact Person" who will oversee the completion of the Wastewater Matching Planning Grant Project and serve as a person of contact for Grantee in communications with Grantor. Grantee will notify Grantor of changes to the "Project Manager" or "Contact Person" within a reasonable time not to exceed thirty (30) days.
- (d) Grantee shall undertake to conduct and complete the Project in a professional and competent manner. Grantee shall take reasonable efforts to assure that the Project is in conformance with all pertinent federal, state, and local statues, codes, ordinances, resolutions and other applicable regulations. Grantee shall solely bear the costs of permits and other relevant costs required in the performance of the Project.
- (e) Grantee shall provide the required matching funds in the amount of Twenty Three Thousand One Hundred Dollars (\$23,100) toward the cost of development of the project as described in Appendix A.
- (f) Grantee shall keep accurate records of the expenditures of the grant funds. Appropriate internal control procedures should be established by the Grantee.
- (g) Grantee request for reimbursement of eligible expenses may be made as the work progresses, but not more frequently than one reimbursement request per month.
- (h) All documentation supporting the claim for reimbursement must be kept readily available for examination by the State. The financial records, including all documents

to support entries on the accounting records and to substantiate charges for each project, shall be included as part of the required documentation. All such records shall be retained and available for inspection for a period of three years after final payment.

2. Obligations of Grantor; Disbursement & Limitation of Grant Funds.

- (a) Grantor shall serve as administrator of the Grant Funds under this Agreement. Grantor shall furnish Grant Funds to Grantee on a reimbursable basis. Upon incurring eligible expenses, Grantee shall complete and submit to Grantor a "Wastewater Matching Planning Grant Reimbursement Request Form," ("Reimbursement Request Form") attached hereto.
- (b) Grantor shall reimburse Grantee within thirty (30) days of receipt of Grantee's Reimbursement Request. If Grantor disputes a portion of a Reimbursement Request, Grantor agrees to pay the undisputed portion of the Reimbursement Request within thirty (30) days of receipt and to provide Grantee a detailed statement of Grantor's position on the disputed portion of the Reimbursement Request within thirty (30) days of receipt.
- (c) Grantor shall not be obligated to reimburse Project costs incurred by Grantee on a date before a Purchase Order allocating the Grant Funds has been approved by the Delaware Department of Finance. Grantor shall notify Grantee within a reasonable time not to exceed fourteen (14) days of when the Purchase Order has been approved. Grantee shall be solely responsible for all costs and expenses incurred before a Purchase Order allocating the Grant Funds is approved. Grantor's total liability that may become due under this Agreement is limited to the total maximum expenditure(s) authorized in Grantor's Purchase Order.
- (d) Grantor's obligation to reimburse Grantee will not exceed the total amount of Grant Funds (\$23,100) awarded to Grantee from the NFAA and authorized in the Purchase Order. Grantee is solely responsible for any and all costs or expenses incurred in excess of the Grant Funds awarded. Grantor is in no way liable for any such excess costs, fees or expenses.
- (e) Grantee shall submit its Final Reimbursement Request Form for all remaining "Eligible Project Costs," along with its "Final Project Report," within the grant timeframe. Any awarded Grant Funds remaining after Grantor has made its final reimbursement to Grantee shall be returned to the Non-Federal Administrative Account.
- (f) Grantor reserves the right to withhold disbursement of Grant Funds if Grantor determines, in its sole discretion, that Grantee's performance or completion of the Project is in violation of any federal, state, or local law or rule; or creates a risk to the public health, safety or environment.
- (g) Grantor is a sovereign entity, and shall not be liable for the payment of federal, state and local sales, use and excise taxes, including any interest and penalties from any

related deficiency, which may become due and payable as a consequence of this Agreement.

3. Term.

(a) This Agreement shall commence upon the execution of this Agreement by the parties, including the issuance of a Purchase Order allocating the Grant Funds, and shall continue until Grantor provides Grantee its final disbursement of Grant Funds due on Grantee's Final Reimbursement Request Form; or for Two (2) years from the date on the Purchase Order, whichever occurs first. The parties may agree, by writing, to extend this Agreement for a mutually agreeable term to be specified in the writing.

4. Independent Status. It is understood that Grantee is an independent entity, and is not an agent or employee of Grantor. Grantee shall complete the Project in its own manner and method. Grantee shall be solely responsible for, and shall indemnify, defend and save Grantor harmless from all matters relating to the payment of its employees, including compliance with social security, withholding and all other wages, salaries, benefits, taxes, exactions, and regulations of any nature whatsoever.

5. Modifications. Grantee shall provide written notice to Grantor within a reasonable time not to exceed Thirty (30) days of planned changes or modifications which impact the scope, purpose, objectives, or nature of the Project for which the Grant Funds were awarded. If Grantor determines that the changes or modifications are of such significance as to no longer qualify the Project for Grant Funds, Grantor may terminate this Agreement in its discretion.

6. Assignment. Any attempt by Grantee to assign or otherwise transfer any interest in this Agreement without the prior written consent of Grantor shall be void.

7. Termination.

(a) Grantor may, by written notice to Grantee, terminate this Agreement if it is found that gratuities (in the form of entertainment, gifts, or otherwise) were offered or given by Grantee or any agent or representative of Grantee to any officer or employee of the State of Delaware or Grantor with a view toward securing a contract or securing favorable treatment with respect to the awarding of Grant Funds or making of any determinations with respect to the performance of this Agreement.

(b) If sufficient funds are not appropriated by the Delaware General Assembly, or other appropriate federal or state agency, to sustain in whole or in part Grantor's performance under this Agreement; or if such appropriation is reduced such that the amount of the appropriation is insufficient to sustain said performance; this Agreement shall be null and void at the insistence of Grantor. Funds cannot be recalled or otherwise taken back once disbursed to Grantee.

(c) Grantee acknowledges that Grantor has an obligation to ensure that public funds are not used to subsidize private discrimination. Grantee recognizes that if it refuses to hire or do business with an individual or company due to reasons of race, color,

gender, ethnicity, disability, national origin, age, or any other protected status, Grantor may declare Grantee in breach of this Agreement, terminate this Agreement, and designate Grantee as non-responsible.

- (d) Grantee warrants that no person or selling agency has been employed or retained to solicit or secure this Agreement upon an agreement or understanding for a commission, or a percentage, brokerage or contingent fee. For breach or violation of this warranty, Grantor shall have the right to terminate this Agreement.

8. Indemnification. Grantee shall indemnify and hold harmless Grantor, the State of Delaware, its agents and employees, from any and all liability, suits, actions or claims, together with all reasonable costs and expenses (including attorneys' fees) directly arising out of (A) the negligence or other wrongful conduct of Grantee, its agents or employees, or (B) Grantee's breach of any material provision of this Agreement not cured after due notice and opportunity to cure, provided as to (A) or (B) that (i) Grantee shall have been notified promptly in writing by Grantor of any notice of such claim; and (ii) Grantee shall have the sole control of the defense of any action on such claim and all negotiations for its settlement or compromise.

9. Insurance.

- (a) Grantee shall maintain the following insurance during the term of this Agreement or any extension thereto:
1. Worker's Compensation and Employer's Liability Insurance in accordance with applicable law, and
 2. Comprehensive General Liability - \$1,000,000.00 per occurrence/\$3,000,000 general aggregate, and
 3. Medical/Professional Liability - \$1,000,000.00 per occurrence/\$3,000,000 general aggregate; or
 4. Miscellaneous Errors and Omissions - \$1,000,000.00 per occurrence/\$3,000,000 general aggregate, or
 5. Product Liability - \$1,000,000.00 per occurrence/\$3,000,000 general aggregate, and
 6. If required to transport state employees, Automotive Liability Insurance covering all automotive units used in the work with limits of not less than \$100,000 each person and \$300,000 each accident as to bodily injury and \$25,000 as to property damage to others.
- (b) Grantee shall provide Forty-Five (45) days written notice of cancellation or material change of any policies.

(c) Before any activity in furtherance of this Agreement is undertaken by Grantee, the Certificate of Insurance and/or copies of the insurance policies, referencing the Agreement Number stated herein, shall be filed with the State. The certificate holder is as follows: DNREC, Office of the Secretary.

(d) In no event shall the State of Delaware be named as an additional insured on any policy required under this Agreement.

10. Notices. All notices, reports or other written communication required or permitted herein shall be given in writing to the addresses set forth below:

If to Grantor:

Greg Pope
Environmental Finance
DNREC/Office of the Secretary
97 Commerce Way, Suite 106
Dover, DE 19904-7794
Phone: 302-739-9941

If to Grantee:

City of Seaford
Charles D. Anderson, City Manager
414 High Street
P.O. Box 1100
Seaford, DE 19973
Phone: 302-629-9173

11. Force Majeure. Neither party shall be liable for any delays or failures in performance due to circumstances beyond its reasonable control.

12. Entire Agreement; No Oral Modification. This Agreement constitutes the entire agreement pertaining to the subject matter hereof between Grantor and Grantee. Neither this Agreement nor any Appendix may be modified or amended except by the mutual written agreement of the parties. The provisions of this Agreement supersede all prior oral and written applications, quotations, communications, agreements and understandings of the parties with respect to the subject matter of this Agreement. No waiver of any provision of this Agreement shall be effective unless it is in writing and signed by the party against which it is sought to be enforced.

13. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware, except where Federal Law has precedence. Grantee consents to jurisdiction and venue in the State of Delaware.

14. Severability. If any term or provision of this Agreement shall be held illegal, invalid or unenforceable by a Court of competent jurisdiction, such holding shall not invalidate or

render unenforceable any other provision of this Agreement. Such term or provision held invalid shall be deemed modified to the extent necessary in the Court's opinion to render such term or provision enforceable, and the rights and obligations of the parties shall be construed and enforced accordingly, preserving to the fullest permissible extent the intent and agreements of the parties herein set forth.

15. Captions. The captions in this Agreement are inserted only for the purpose of convenient reference and shall not be construed to define, limit or prescribe the scope or intent of this Agreement or any part thereof.

16. Surviving Clauses. The following clauses survive the termination of this Agreement: Section 8 "Indemnification;" Section 13 "Governing Law."

17. Miscellaneous Provisions.

- (a) The rights and remedies of Grantor provided for in this Agreement are in addition to any other rights and remedies provided by law. Grantor and the State of Delaware do not waive its sovereign immunity by entering into this contract and fully retain all immunities and defenses provided by law with regard to any action based on this Agreement.
- (b) Grantee will not use the State of Delaware's name or the Great Seal of the State of Delaware, either expressly or impliedly, in any of its advertising or soliciting materials without the State of Delaware's express written consent.
- (c) Grantee certifies that the information reported herein is true, accurate and complete to the best of Grantee's knowledge based upon reasonable diligence of individuals with material knowledge of the Project. Grantee understands that these representations are made in support of claims for government funds.

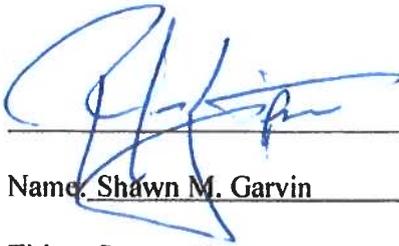
[This section left intentionally blank, signatures follow]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed as of the date and year first above written.

**GRANTOR
STATE OF DELAWARE
DEPARTMENT OF NATURAL RESOURCES
AND ENVIRONMENTAL CONTROL**

Witness: 

Date: 12/7/18



Name: Shawn M. Garvin

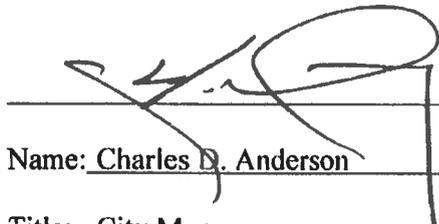
Title: Secretary

Date: 12/7/2018

**GRANTEE
CITY OF SEAFORD**

Witness: 

Date: 12/3/18



Name: Charles D. Anderson

Title: City Manager

Date: 12.3.18

Wastewater Matching Planning Grant

Guidelines and Application



DNREC, State of Delaware
Office of the Secretary
Environmental Finance

Delaware Water Infrastructure Advisory Council

Updated July 2015

GENERAL INFORMATION

Wastewater Matching Planning Grant recipients are reimbursed one dollar for every two spent on the approved project up to the grant amount. Reimbursement occurs only on expenses that are incurred and paid by the grant recipient. Matching funds can come directly from the recipient or from other sources such as another grant. If matching funds are to come from other sources, please check with Environmental Finance as some sources, due to stipulations attached with the money, may not be eligible.

After a grant has been approved, an award letter is sent to the recipient that contains the final date for reimbursement. Projects that are in progress and less than 50 percent complete that meet the criteria set forth herein will be considered eligible for funding.

GRANT PURPOSE AND ELIGIBLE STUDY TYPES

The purpose of the Wastewater Matching Planning Grant is to subsidize studies that promote wastewater planning and identify projects that can be funded by the Clean Water State Revolving Fund (CWSRF). Eligible studies include General and Regional Facility Planning Studies, Feasibility Studies, Inflow and Infiltration Studies, and studies necessary for permit applications (i.e. Hydro-Geo Studies). All studies must deliver a final report summarizing the findings before final disbursement can be made.

If you have any questions regarding the eligibility of a particular study, please contact Environmental Finance for an eligibility determination.

FUNDING LIMITATIONS, PRIORITY, AND APPROVAL

Only municipal and county wastewater utilities are eligible to obtain a Wastewater Matching Planning Grant. Wastewater Matching Planning Grants are limited to 50,000 per application, and \$100,000 annual cap per municipality.

At the first Water Infrastructure Advisory Council (WIAC) meeting each fiscal year, a certain amount is set aside from the CWSRF's Non-Federal Administrative Account to fund the Wastewater Matching Planning grants in the fiscal year. Grants will be allotted each year until that allocation is exhausted. Applications will be funded on a first come, first served basis.

A brief overview of each grant application that meets the requirements herein is presented to the WIAC for approval. Although WIAC approval is required for each grant, the Secretary of DNREC has sole authority for approval of funds from the CWSRF Non-Federal Administrative Account.

SUBMISSION DATES

Environmental Finance presents Wastewater Matching Planning Grants to the WIAC four times per year. Grants applications are typically solicited in February, May, August, and November. A submission date is set prior to each WIAC council meeting where grants are to be presented. DNREC

advertises each submission deadline about a month in advance. If you have any questions regarding the submission date, please contact Environmental Finance.

ROLE OF THE ENVIRONMENTAL FINANCE PROJECT MANAGER

An Environmental Finance Project Manager (PM) will be assigned to each grant. The role of the PM is to review the pay requests and project deliverables. The PM will also request periodic status reports from those doing the work and shall attend planning meetings. Payment will not be made until the assigned PM has signed off on the work completed.

INSTRUCTIONS

Application Cover Sheet and Check List: Self Explanatory

- The wastewater utility must submit a resolution adopted by the utility's governing body approving the planning project.
- The wastewater utility must submit a copy of a letter sent to the regional (or county) wastewater utility advising the regional (or county) utility of the local utility's planning activities. The letter must address coordination of the local utility planning process with that of the regional (or county) utility. This letter(s) is only required when a municipality is sending wastewater to a treatment plant under the control of another entity.

Information Sheet: Self Explanatory

Scope of Work Document: This document should be no longer than two or three pages and address ***all*** of the following items:

1. A description of the work to be completed.
2. Planning period.
3. Date of the most recent wastewater facilities plan (if applicable).
4. Deliverables associated with the study.

Please attach the Scope of Work document to the application.

Information Sheet

Wastewater Utility Contact Information:

- Contact Name: BERLEY MEARS
- Contact Phone: 302.629.8307
- Contact Email: publicworks@seafordde.com

Consultant Contact Information:

- Consulting Firm: GEORGE, MILES, AND BUHR
- Contact Name: JUDY SCHWARTZ
- Contact Phone: 302.628.1421
- Contact Email: jschwartz@gmbnet.com

Project Name, Description, and Dates:

Project Name: MIDDLEFORD ROAD AND ROUTE 13 SEWER EXTENSION

Project Description: TO DEVELOP A SET OF PLANS AND SPECIFICATIONS SUITABLE FOR COMPETITIVE BIDDING TO EXTEND AN EIGHT (8) INCH GRAVITY SEWER MAIN SOUTH ON ROUTE 13 (SUSSEX HIGHWAY) APPROXIMATELY ONE THOUSAND, FOUR HUNDRED (1,400) LINEAR FEET AND ALSO EXTEND AN EIGHT (8) INCH GRAVITY SEWER MAIN EAST ON MIDDLEFORD ROAD APPROXIMATELY TWO THOUSAND, ONE HUNDRED, AND FIFTY (2,150) LINEAR FEET. THE PURPOSE OF BOTH SEWER MAIN EXTENSIONS IS TO PROVIDE SEPTIC ELIMINATIONS WITHIN COMMERCIAL AREAS ALONG THE MIDDLEFORD ROAD CORRIDOR BETWEEN RIVERSIDE DRIVE AND SUSSEX HIGHWAY AND ALONG SUSSEX HIGHWAY BETWEEN MIDDLEFORD ROAD AND THE NANTICOKE RIVER.

Project State Date: ASAP

Project Completion Date: FOUR TO SIX MONTHS

Cost Summary:

- Estimated Total Project Cost: \$46,200
- Grant Amount Requested: \$23,100

Name of Authorizing Representative: CHARLES ANDERSON

Signature of Authorizing Representative

8/30/18
Date

C. Anderson

From: Wilcox, Scott G. <SWilcox@wtplaw.com>
Sent: Wednesday, December 26, 2018 4:21 PM
To: C. Anderson
Cc: Griffith, Daniel A.
Subject: Charter Changes
Attachments: WTP-#10028700-v2-Revisions_to_Chapter_27_of_Charter.DOCX; WTP-#10028700-v3-Revisions_to_Chapter_27_of_Charter.DOCX

Charles,

Dan asked that I forward to you our suggested changes to the City Charter. I have attached both a marked up version -- changes are noted in bold and underlined for new language or language moved and crossed through for language we are suggesting to delete or moving – and a clean version. Our changes are focused in Chapter 27. Generally speaking, we moved around various sections so that the Chapter is organized as follows: (1) annual tax assessment; (2) supplemental assessment/appeals; (3) payment of taxes and related abatements/penalty and interest; (4) inclusion of ad valorem and special tax; (5) lodging tax; (6) liens on property; (7) civil legal avenues available for collecting taxes; (8) monition sale and process and (9) inclusion of delinquent utilities, abatement costs, property maintenance fines/fees and other charges permitted by State Code as taxes under Chapter 27. We think this makes the Chapter easier to read and apply. Please feel free to call Dan or me to discuss or with any questions. If Council agrees to the changes, we can draft up the state legislation that can be introduced in January 2019 to effect the changes.

Regards,
Scott



Whiteford | Taylor | Preston^{LLP}

Scott G. Wilcox | Counsel

The Renaissance Centre, Suite 500 | 405 North King Street | Wilmington, DE | 19801-3700

t: 302.357.3255 | f: 302.357.3275

swilcox@wtplaw.com | www.wtplaw.com

This transmission contains information from the law firm of Whiteford, Taylor & Preston LLP which may be confidential and/or privileged. The information is intended to be for the exclusive use of the planned recipient. If you are not the intended recipient, be advised that any disclosure, copying, distribution or other use of this information is strictly prohibited. If you have received this transmission in error, please notify the sender immediately.

NB B-4
1-3-19
"CLEAR" COPY

TAXATION AND COLLECTION.

Section 27.

- (A) The City Council, after having ascertained the sum necessary to be raised as taxes for the purpose of this Act, which sum shall not in any one year exceed the total sum of \$5,000,000 in excess of all delinquencies and expenses of collection, and after having apportioned the sum on the assessment and valuation as hereinbefore set forth, shall annually in the month of May or soon thereafter as practicable but in no event later than the 30th day of June in any year, cause to be delivered to the City Manager, a list containing the names of the taxables, as well as the owners of real and personal property and opposite the name of each taxable, the amount of assessment on his real and personal property, and his City per capital assessment, and the rate of tax on the real property and on the personal property per hundred dollars of assessment. The list as delivered to the City Manager shall be signed by the Mayor. 58 Del. Laws, c. 196; 59 Del. Laws, c. 283; 65 Del. Laws, c. 21; 76 Del. Laws, c. 44;
- (B) The City Manager, upon receipt of said list, shall, as soon as possible, but in no event later than ten (10) days thereafter, mail to each taxable a statement showing the amount of assessment on his real and personal property, the per capita tax, the rate per hundred dollars of assessment on his real and personal property and the total tax due and owing.
- (C) In addition to the annual assessment provided for herein, the City Manager may, at the City Manager's option, direct the tax assessor to prepare a quarterly supplemental list for the purpose of adding property not included on the last assessment or increasing the assessed value of property which was included on the last assessment. The supplemental list may be used to correct errors on the prior assessment rolls and to remove or modify any exemption from taxation applicable to property in the City. Such supplemental list shall be prepared quarterly in each fiscal year.
- (1) The first such supplemental list shall be certified on July 1 of each year; the second on October 1 of each year; the third on January 1 of each year; and the fourth on April 1 of each year.
 - (2) On the date of certification of a supplemental list, the property owners listed thereon shall be liable to pay taxes equal to the assessed value of the property multiplied by the tax rates for the then current fiscal year applicable to the property, reduced by 25% where the property is listed on the second supplemental assessment roll; by 50% where the property is listed on the third supplemental assessment roll; and by 75% where the property is listed on the fourth supplemental assessment roll; and the amount of such tax shall be and remain a lien on such property from the time of its certification. In the collection of said taxes, before the first day of the second month after certification, there shall be no interest or penalty. On all taxes paid after the first day of the second month after certification, interest at the rate of one-half of one percent (.5%) per month and an additional sum of one percent (1%) per month as a penalty shall be added until the same shall have been paid. All taxes unpaid after the first day of the second month after certification shall be considered delinquent. In effecting collection of any delinquent tax, the City Council may impose a collection charge not to exceed eighteen percent (18%) of the amount of the tax and any interest or penalty imposed thereon.
 - (3) Appeals shall be made to the Board of Revision and Appeal as provided in Section 25(F). In no case shall the supplemental assessment procedure be employed to impose taxes retroactively. 65 Del. Laws, c. 94
- (D) In the collection of taxes, the City Manager may make an abatement of up to five percent (5%) of

all taxes paid prior to the thirty first day of July next following the mailing of tax statement to each taxable as provided in subsection (B) above. On all taxes paid after the thirty-first day of July as aforesaid and before the first day of September next, there shall be no abatement from nor any interest or penalty added to the amount of tax assessed by the City Council. On all taxes paid after the first day of September as aforesaid, interest at the rate of one-half of one percent (.5%) per month and an additional sum of one percent (1%) per month as a penalty shall be added until the same shall have been paid. The Council shall have the power to make just allowances for delinquencies in the collection of taxes. All taxes unpaid after the first day of September shall be considered delinquent. In effecting collection of any delinquent tax, the City Council may impose a collection charge not to exceed Eighteen per cent (18%) of the amount of the tax, and any interest or penalty imposed thereon. 57 Del. Laws, c. 380.

- (E) The provisions of this Section shall apply to all special ad valorem taxes and special taxes levied by the City Council pursuant to Section 34A, provided that all references to this Section to an Annual Tax List shall, for all purposes relating to such special ad valorem taxes and special taxes, be deemed to refer to the Tax List showing the amounts of special ad valorem taxes or special taxes levied against the real property within a special development district. 76 Del. Laws, c. 44.
- (F) The City of Seaford shall also be authorized to impose a lodging tax of no more than 3 percent of the rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, motel or tourist home, as defined in §6101 of Title 30, which is located within the boundaries of the City of Seaford.
- (G) All taxes assessed upon any real estate and unpaid after the first day of September shall constitute a first lien against all real estate and personal property of the delinquent taxpayer situated within the limits of the City of Seaford. In the case of a life estate, the interest of the life tenant shall first be liable for the payment of any taxes so assessed. All capitation or taxes assessed and laid against any resident of the City shall also become a first lien against all real estate and all personal property of the delinquent taxpayer situated within the City and shall remain a lien for ten (10) years from the date of assessment.
- (H) The City Manager, in the name of the City of Seaford, may take any permitted legal action to recover unpaid tax and may file, among other things, writs of execution to execute on any judgments obtained. 81 Del. Laws, c. 330, §1;
- (I) In addition, the City Manager, acting on behalf of the City, ~~so elect, he is~~ shall be, upon approval of the City Council, empowered to sell the lands and tenements of the delinquent taxpayer, or the lands and tenements of a delinquent taxpayer alienated subsequent to the levy of the tax by monition sale according the procedures and rights, authority and powers provided to Counties in Chapter 87 of Title 9 of the Delaware Code, as may be revised or amended. In an action filed under this subsection the City Manager shall present in the name of the City of Seaford to the Superior Court of the State of Delaware in and for Sussex County a writ of monition in which shall be stated:
 - (1) the name of the taxable;
 - (2) the year for which the tax was levied;
 - (3) the rate of tax;
 - (4) the total amount due;
 - (5) the date from which interest and the penalty for nonpayment shall commence and the rate of such interest and penalty;
 - (6) a reasonable precise description of the lands and tenements proposed to be sold;
 - (7) a statement that a bill of said tax has been mailed to the taxable at his last known post office address with return receipt requested by registered mail;
- (J) At least ten (10) days prior to the filing of any such petition as described above, the City Manager shall deposit in the mail in a sealed and stamped envelope and addressed to the taxable at his

last known address requiring a registered receipt returnable, an itemized statement of the tax due, together with all interest, penalties and costs then due thereon, together with a notice to the delinquent taxpayer that he shall proceed to sell the lands and tenements of the taxpayer for the payment of the tax through a tax sale. The City Manager shall exhibit the return registry receipt to the Court by filing the same with the writ of monition; provided that if the taxpayer cannot be found, it shall be sufficient for the City Manager to file with said ~~petition~~ writ of monition the evidence that such statement has been mailed in accordance with this paragraph and has been returned.

- (K) Upon the filing of the writ of monition, the Prothonotary shall record the same in a properly indexed record of the Superior Court in and for Sussex County.
- (L) Any sales of lands and tenements of a delinquent taxpayer shall be advertised in five (5) public places in the City of Seaford, one of said public places shall be the Municipal Building, and by printing the notice of said sale at least one (1) time in a newspaper published in the City; if, however, there is no newspaper published in the City of Seaford, such notice may be printed in a newspaper having a general circulation in the City. The notice shall contain the day, hour, place of sale, and the property address and tax parcel number of the property to be sold. The handbills shall be posted at least ten (10) days before the date fixed for sale and the newspaper advertisement shall be published at least one (1) week before the day of the sale.
- (M) The City Manager may, within thirty (30) days of a sale, approve or disapprove of the final bid on the lands and tenements of a delinquent taxpayer. In the event the City Manager disapproves of the final bid, the property may be exposed to another and as many succeeding sales as the City Manager chooses.
- (N) The City shall be entitled to include in the cost of the sale of lands and tenements all fees and costs permitted under the Delaware Code and the City shall be entitled to enact such other ordinances to assure the recovery of all expenses, including attorney fees, in collecting delinquent amounts.
- (O) If the owner of any lands and tenements against which a tax shall be levied and assessed shall be unknown, this fact shall be stated in the advertisement of sale.
- (P) If any person is assessed for several parcels of land and tenements in the same assessment in the City of Seaford, the total of said taxes may be collected from the sale of any part or portion of said lands and tenements, provided that land alienated by the delinquent taxpayer shall not be sold until other property of the taxpayer shall have been disposed of and there still remains a delinquency.
- (Q) In the event of the death, resignation or removal from office of the City Manager of the City of Seaford, before the proceedings for the sale of land shall have been completed, his successor in office shall succeed to all of his powers, rights and duties in respect to said sale. In the event of the death of the purchaser at such sale prior to his receiving a deed for the property purchased thereat, the person having right under him by consent, devise, assignment, or otherwise right under him by consent, devise, assignment, or otherwise may refer to the Superior Court of the State of Delaware in and for Sussex County, a petition representing the facts and praying for an order authorizing and requiring the City Manager to execute and acknowledge a deed conveying to the petitioner the premises so sold, or a just proportion thereof; and thereupon the Court may make such order touching the conveyance of the premises as shall be according to justice and equity.
- (R) The City Manager shall have the same right to require the aid or assistance of any person or persons, in the performance of his duty of sale which the Sheriff of Sussex County now has by law or may hereafter have.
- (S) The City Manager may, at any time after any tax becomes delinquent, notify the person or corporation by whom any delinquent taxpayer liable for a property or capitation tax, or both, is employed that the tax of such employee is due and unpaid and it shall be the duty of such employer

to deduct from the wages of such employee the amount of tax due from such employee and charge the same against him, and if such employer neglects or refuses to comply with such notice within three (3) months from the time of receiving said notice, he shall be personally liable for the taxes of said person so employed by him and the same may be recovered as provided in this section for the recovery from a delinquent taxpayer. When the said taxes are held by such employer he shall pay the same to the City Manager within thirty (30) days thereafter. In no event shall an amount exceeding forty per centum (40%) of the total net wages received by the delinquent taxpayer employee be deducted from the wages of such employee during any particular month.

- (T) At the annual meeting in March of each year, the City Manager shall account to the City Council for all taxes and sewer rentals collected during the year by him and shall be liable on his bond for failure to account for any uncollected taxes or sewer rentals unless he can show to the satisfaction of the Council that all remedies hereinbefore set forth for the collection of such taxes were pursued without result, or, if not pursued, the remedies would have been without avail.
- (U) A tax lien shall also be levied on: (1) any assessment or service charges issued by the City of Seaford against a property as it relates to any utility services provided by the City of Seaford, including any installations fees, connection fees and services charges for maintenance and use; (2) any maintenance, demolition, removal or repair costs mandated by the City on the property but that the owner refuses or fails to perform and the City is required to perform; (3) property maintenance fees assessed by the City for the owner's violation of the City Code and (4) any other fines, costs or assessments duly levied and authorized by this Charter, by ordinance or by State law including, but not limited to 25 Del. C. §2901(a)(1).

NB# 4
1-3-17
"MARKUP" COPY

TAXATION AND COLLECTION.

Section 27.

- (A) The City Council, after having ascertained the sum necessary to be raised as taxes for the purpose of this Act, which sum shall not in any one year exceed the total sum of \$5,000,000 in excess of all delinquencies and expenses of collection, and after having apportioned the sum on the assessment and valuation as hereinbefore set forth, shall annually in the month of May or soon thereafter as practicable but in no event later than the 30th day of June in any year, cause to be delivered to the City Manager, a list containing the names of the taxables, as well as the owners of real and personal property and opposite the name of each taxable, the amount of assessment on his real and personal property, and his City per capital assessment, and the rate of tax on the real property and on the personal property per hundred dollars of assessment. The list as delivered to the City Manager shall be signed by the Mayor. 58 Del. Laws, c. 196; 59 Del. Laws, c. 283; 65 Del. Laws, c. 21; 76 Del. Laws, c. 44;
- (B) The City Manager, upon receipt of said list, shall, as soon as possible, but in no event later than ten (10) days thereafter, mail to each taxable a statement showing the amount of assessment on his real and personal property, the per capita tax, the rate per hundred dollars of assessment on his real and personal property and the total tax due and owing.
- (C) **In addition to the annual assessment provided for herein, the City Manager may, at the City Manager's option, direct the tax assessor to prepare a quarterly supplemental list for the purpose of adding property not included on the last assessment or increasing the assessed value of property which was included on the last assessment. The supplemental list may be used to correct errors on the prior assessment rolls and to remove or modify any exemption from taxation applicable to property in the City. Such supplemental list shall be prepared quarterly in each fiscal year.**
- (1) **The first such supplemental list shall be certified on July 1 of each year; the second on October 1 of each year; the third on January 1 of each year; and the fourth on April 1 of each year.**
- (2) **On the date of certification of a supplemental list, the property owners listed thereon shall be liable to paytaxes equal to the assessed value of the property multiplied by the tax rates for the then current fiscal year applicable to the property, reduced by 25% where the property is listed on the second supplemental assessment roll; by 50% where the property is listed on the third supplemental assessment roll; and by 75% where the property is listed on the fourth supplemental assessment roll; and the amount of such tax shall be and remain a lien on such property from the time of its certification. In the collection of said taxes, before the first day of the second month after certification, there shall be no interest or penalty. On all taxes paid after the first day of the second month after certification, interest at the rate of one-half of one percent (.5%) per month and an additional sum of one percent (1%) per month as a penalty shall be added until the same shall have been paid. All taxes unpaid after the first day of the second month after certification shall be considered delinquent. In effecting collection of any delinquent tax, the City Council may impose a collection charge not to exceed eighteen percent (18%) of the amount of the tax and any interest or penalty imposed thereon.**
- (3) **Appeals shall be made to the Board of Revision and Appeal as provided in Section 25(F). In no case shall the supplemental assessment procedure be employed to impose taxes retroactively. 65 Del. Laws, c. 94**
- (D) In the collection of taxes, the City Manager **may make an abatement of up to five percent (5%)** of all taxes paid prior to the thirty first day of July next following the mailing of tax statement to each taxable as provided in subsection (B) above. On all taxes paid after the thirty-first day of July as aforesaid and before the first day of September next, there shall be no abatement from nor any

interest or penalty added to the amount of tax assessed by the City Council. On all taxes paid after the first day of September as aforesaid, interest at the rate of one-half of one percent (.5%) per month and an additional sum of one percent (1%) per month as a penalty shall be added until the same shall have been paid. The Council shall have the power to make just allowances for delinquencies in the collection of taxes. All taxes unpaid after the first day of September shall be considered delinquent. In effecting collection of any delinquent tax, the City Council may impose a collection charge not to exceed Eighteen per cent (18%) of the amount of the tax, and any interest or penalty imposed thereon. 57 Del. Laws, c. 380.

- (E) The provisions of this Section shall apply to all special ad valorem taxes and special taxes levied by the ~~Town~~ **City** Council pursuant to Section 34A, provided that all references to this Section to an Annual Tax List shall, for all purposes relating to such special ad valorem taxes and special taxes, be deemed to refer to the Tax List showing the amounts of special ad valorem taxes or special taxes levied against the real property within a special development district. 76 Del. Laws, c. 44.
- (F) **the City of Seaford shall also be authorized to impose a lodging tax of no more than 3 percent of the rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, motel or tourist home, as defined in §6101 of Title 30, which is located within the boundaries of the City of Seaford.**
- (G) All taxes assessed upon any real estate and unpaid after the first day of September shall constitute a first lien against all real estate and personal property of the delinquent taxpayer situated within the limits of the City of Seaford. In the case of a life estate, the interest of the life tenant shall first be liable for the payment of any taxes so assessed. All capitation or taxes assessed and laid against any resident of the City shall also become a first lien against all real estate and all personal property of the delinquent taxpayer situated within the City and shall remain a lien for ten (10) years from the date of assessment. ~~Whenever the personal property of the taxable is sufficient to pay the delinquent taxes, the~~
- (H) ~~The~~ **City Manager**, in the name of the City of Seaford, may ~~institute~~ **take any permitted** legal action ~~before any court of competent jurisdiction for the~~ **to recover recovery of the unpaid tax and** ~~in an action of debt, and upon judgment obtained, may sue out~~ **file, among other things,** writs of execution ~~as in case of other~~ **to execute on any** judgments ~~recovered~~ **obtained**. 81 Del. Laws, c. 330, §1;
- (I) ~~However,~~ **in addition,** should the City Manager, **acting on behalf of the City, so elect, he is shall be, upon approval of the City Council,** empowered to sell the lands and tenements of the delinquent taxpayer, or the lands and tenements of a delinquent taxpayer alienated subsequent to the levy of the tax **by monition sale according the procedures and rights, authority and powers provided to Counties in Chapter 87 of Title 9 of the Delaware Code, as may be revised or amended. In an action filed under this subsection** by the following procedure: The City Manager shall present in the name of the City of Seaford to the Superior Court of the State of Delaware in and for Sussex County a petition **writ of monition** in which shall be stated:
- (1) the name of the taxable;
 - (2) the year for which the tax was levied;
 - (3) the rate of tax;
 - (4) the total amount due;
 - (5) the date from which interest and the penalty for nonpayment shall commence and the rate of such interest and penalty;
 - (6) a reasonable precise description of the lands and tenements proposed to be sold;
 - (7) a statement that a bill of said tax has been mailed to the taxable at his last known post office address with return receipt requested by registered mail;
 - ~~(8) that it has been found impracticable to attempt to collect the said tax by any other remedy hereinbefore provided. The petition shall be signed by the City Manager and shall be verified before a Notary Public.~~
- (J) At least ten (10) days prior to the filing of any such petition as described above, the City Manager shall deposit in the mail in a sealed and stamped envelope and addressed to the taxable at his

last known address requiring a registered receipt returnable, an itemized statement of the tax due, together with all interest, penalties and costs then due thereon, together with a notice to the delinquent taxpayer that he shall proceed to sell the lands and tenements of the taxpayer for the payment of the tax through a tax sale. The City Manager shall exhibit the return registry receipt to the Court by filing the same with the petition writ of monition; provided that if the taxpayer cannot be found, it shall be sufficient for the City Manager to file with said petition writ of monition the evidence that such statement has been mailed in accordance with this paragraph and has been returned.

- (K) Upon the filing of the petition writ of monition, the Prothonotary shall record the same in a properly indexed record of the Superior Court in and for Sussex County and shall endorse upon the said record of said petition the following:
"This petition filed the _____ day of _____, A.D. ____ The City Manager of the City of Seaford is hereby authorized to proceed to sell the lands and tenements herein mentioned or a sufficient part thereof as may be necessary for the payment of the amount due." The endorsement shall be signed by the Prothonotary.
- (L) Any sales of lands and tenements of a delinquent taxpayer shall be advertised in five (5) public places in the City of Seaford, one of said public places shall be the Municipal Building, and by printing the notice of said sale at least one (1) time in a newspaper published in the City; if, however, there is no newspaper published in the City of Seaford, such notice may be printed in a newspaper having a general circulation in the City. The notice shall contain the day, hour, place of sale, and a short description of the premises sufficient to identify the same property address and tax parcel number of the property to be sold. The handbills shall be posted at least ten (10) days before the date fixed for sale and the newspaper advertisement shall be published at least one (1) week before the day of the sale.
- (M) Each sale of lands and tenements shall be returned to the Superior Court of the State of Delaware in and for Sussex County at the next term thereof following the sale, and the Court shall inquire into the circumstances and either approve or set aside the sale. The City Manager may, within thirty (30) days of a sale, approve or disapprove of the final bid on the lands and tenements of a delinquent taxpayer. If the sale be approved, the City Manager making the sale shall make a deed to the purchaser which shall convey the right, title and interest of the delinquent taxpayer or of his alienee; if the sale be set aside, the Superior Court may order another sale and so on until the tax be collected. The petition, return and deed shall be presumptive evidence of the regularity of the proceeding. In the event the City Manager disapproves of the final bid, the property may be exposed to another and as many succeeding sales as the City Manager chooses.
- ~~(J) No sale shall be approved by the Superior Court if the owner be ready at Court to pay the taxes, penalty and costs, and no deed shall be made until the expiration of the period identified in 9 Del.C. §8729, within which time the owner, his heirs, executors or assigns, shall have the power to redeem the lands by payment to the purchaser, his personal representatives or assigns, of the purchase price and twenty per cent (20%) interest along with all other costs incurred from the sale. 81 Del. Laws, c. 330, §2;~~
- (K) ~~After satisfying the tax due and the costs of expenses of sale from the proceeds of sale, the amount remaining shall be paid to the owner of the land, or upon the refusal of said owner to accept said residue, or if the owner is unknown or cannot be found, the amount remaining shall be deposited in some bank in the City of Seaford, either to the credit of the owner, or in a manner by which the fund may be identified.~~
- (N) ~~In the sale of lands for the payment of delinquent taxes, reasonable and necessary costs and expenses shall be allowed to be deducted from the proceeds of sale or chargeable against the owner as the case may be. The cost of the deed shall not be chargeable as costs, but shall be paid by the purchaser of the property of the delinquent taxpayer. 66 Del. Laws, c. 327.~~ The City shall be entitled to include in the cost of the sale of lands and tenements all fees and costs permitted under the Delaware Code and the City shall be entitled to enact such other ordinances to assure the recovery of all expenses, including attorney fees, in collecting delinquent amounts.

-
- (O) If the owner of any lands and tenements against which a tax shall be levied and assessed shall be unknown, this fact shall be stated in the advertisement of sale.
- (P) If any person is assessed for several parcels of land and tenements in the same assessment in the City of Seaford, the total of said taxes may be collected from the sale of any part or portion of said lands and tenements, provided that land alienated by the delinquent taxpayer shall not be sold until other property of the taxpayer shall have been disposed of and there still remains a delinquency.
- (Q) In the event of the death, resignation or removal from office of the City Manager of the City of Seaford, before the proceedings for the sale of land shall have been completed, his successor in office shall succeed to all of his powers, rights and duties in respect to said sale. In the event of the death of the purchaser at such sale prior to his receiving a deed for the property purchased thereat, the person having right under him by consent, devise, assignment, or otherwise right under him by consent, devise, assignment, or otherwise may refer to the Superior Court of the State of Delaware in and for Sussex County, a petition representing the facts and praying for an order authorizing and requiring the City Manager to execute and acknowledge a deed conveying to the petitioner the premises so sold, or a just proportion thereof; and thereupon the Court may make such order touching the conveyance of the premises as shall be according to justice and equity.
- (R) The City Manager shall have the same right to require the aid or assistance of any person or persons, in the performance of his duty of sale which the Sheriff of Sussex County now has by law or may hereafter have.
- (S) The City Manager may, at any time after any tax becomes delinquent, notify the person or corporation by whom any delinquent taxpayer liable for a property or capitation tax, or both, is employed that the tax of such employee is due and unpaid and it shall be the duty of such employer to deduct from the wages of such employee the amount of tax due from such employee and charge the same against him, and if such employer neglects or refuses to comply with such notice within three (3) months from the time of receiving said notice, he shall be personally liable for the taxes of said person so employed by him and the same may be recovered as provided in this section for the recovery from a delinquent taxpayer. When the said taxes are held by such employer he shall pay the same to the City Manager within thirty (30) days thereafter. In no event shall an amount exceeding forty per centum (40%) of the total net wages received by the delinquent taxpayer employee be deducted from the wages of such employee during any particular month.
- (T) At the annual meeting in March of each year, the City Manager shall account to the City Council for all taxes and sewer rentals collected during the year by him and shall be liable on his bond for failure to account for any uncollected taxes or sewer rentals unless he can show to the satisfaction of the Council that all remedies hereinbefore set forth for the collection of such taxes were pursued without result, or, if not pursued, the remedies would have been without avail.
- ~~(U) However, should the City Council so elect, the city manager is empowered to sell the lands and tenements of the delinquent taxpayer or the lands and tenements of a delinquent taxpayer alienated subsequent to the levy of the tax, by the direction of the City Council, using any of those procedures specified for the sale of land for the collection of taxes on the part of the taxes for Sussex County, and all such procedures and methods available for the sale of land, as aforesaid, as they are presently enacted and hereafter amended, are included herein and made a part hereof by reference in the statutes made and provided, substituting the City of Seaford for Sussex County therein. 74 Del. Laws, c. 267~~
- (U) **A tax lien shall also be levied on: (1) any assessment or service charges issued by the City of Seaford against a property as it relates to any utility services provided by the City of Seaford, including any installations fees, connection fees and services charges for maintenance and use; (2) any maintenance, demolition, removal or repair costs mandated by the City on the property but that the owner refuses or fails to perform and the City is required to perform; (3) property maintenance fees assessed by the City for the owner's violation of the City Code and (4) any other fines, costs or assessments duly levied and authorized by this Charter, by ordinance or by State law including, but not limited to 25 Del. C. §2901(a)(1).**

NB# 4
1-3-17
"MARKUP" COPY

TAXATION AND COLLECTION.

Section 27.

- (A) The City Council, after having ascertained the sum necessary to be raised as taxes for the purpose of this Act, which sum shall not in any one year exceed the total sum of \$5,000,000 in excess of all delinquencies and expenses of collection, and after having apportioned the sum on the assessment and valuation as hereinbefore set forth, shall annually in the month of May or soon thereafter as practicable but in no event later than the 30th day of June in any year, cause to be delivered to the City Manager, a list containing the names of the taxables, as well as the owners of real and personal property and opposite the name of each taxable, the amount of assessment on his real and personal property, and his City per capital assessment, and the rate of tax on the real property and on the personal property per hundred dollars of assessment. The list as delivered to the City Manager shall be signed by the Mayor. 58 Del. Laws, c. 196; 59 Del. Laws, c. 283; 65 Del. Laws, c. 21; 76 Del. Laws, c. 44;
- (B) The City Manager, upon receipt of said list, shall, as soon as possible, but in no event later than ten (10) days thereafter, mail to each taxable a statement showing the amount of assessment on his real and personal property, the per capita tax, the rate per hundred dollars of assessment on his real and personal property and the total tax due and owing.
- (C) **In addition to the annual assessment provided for herein, the City Manager may, at the City Manager's option, direct the tax assessor to prepare a quarterly supplemental list for the purpose of adding property not included on the last assessment or increasing the assessed value of property which was included on the last assessment. The supplemental list may be used to correct errors on the prior assessment rolls and to remove or modify any exemption from taxation applicable to property in the City. Such supplemental list shall be prepared quarterly in each fiscal year.**
- (1) **The first such supplemental list shall be certified on July 1 of each year; the second on October 1 of each year; the third on January 1 of each year; and the fourth on April 1 of each year.**
- (2) **On the date of certification of a supplemental list, the property owners listed thereon shall be liable to paytaxes equal to the assessed value of the property multiplied by the tax rates for the then current fiscal year applicable to the property, reduced by 25% where the property is listed on the second supplemental assessment roll; by 50% where the property is listed on the third supplemental assessment roll; and by 75% where the property is listed on the fourth supplemental assessment roll; and the amount of such tax shall be and remain a lien on such property from the time of its certification. In the collection of said taxes, before the first day of the second month after certification, there shall be no interest or penalty. On all taxes paid after the first day of the second month after certification, interest at the rate of one-half of one percent (.5%) per month and an additional sum of one percent (1%) per month as a penalty shall be added until the same shall have been paid. All taxes unpaid after the first day of the second month after certification shall be considered delinquent. In effecting collection of any delinquent tax, the City Council may impose a collection charge not to exceed eighteen percent (18%) of the amount of the tax and any interest or penalty imposed thereon.**
- (3) **Appeals shall be made to the Board of Revision and Appeal as provided in Section 25(F). In no case shall the supplemental assessment procedure be employed to impose taxes retroactively. 65 Del. Laws, c. 94**
- (D) In the collection of taxes, the City Manager **may make an abatement of up to five percent (5%)** of all taxes paid prior to the thirty first day of July next following the mailing of tax statement to each taxable as provided in subsection (B) above. On all taxes paid after the thirty-first day of July as aforesaid and before the first day of September next, there shall be no abatement from nor any

interest or penalty added to the amount of tax assessed by the City Council. On all taxes paid after the first day of September as aforesaid, interest at the rate of one-half of one percent (.5%) per month and an additional sum of one percent (1%) per month as a penalty shall be added until the same shall have been paid. The Council shall have the power to make just allowances for delinquencies in the collection of taxes. All taxes unpaid after the first day of September shall be considered delinquent. In effecting collection of any delinquent tax, the City Council may impose a collection charge not to exceed Eighteen per cent (18%) of the amount of the tax, and any interest or penalty imposed thereon. 57 Del. Laws, c. 380.

- (E) The provisions of this Section shall apply to all special ad valorem taxes and special taxes levied by the ~~Town~~ **City** Council pursuant to Section 34A, provided that all references to this Section to an Annual Tax List shall, for all purposes relating to such special ad valorem taxes and special taxes, be deemed to refer to the Tax List showing the amounts of special ad valorem taxes or special taxes levied against the real property within a special development district. 76 Del. Laws, c. 44.
- (F) **the City of Seaford shall also be authorized to impose a lodging tax of no more than 3 percent of the rent, in addition to the amount imposed by the State, for any room or rooms in a hotel, motel or tourist home, as defined in §6101 of Title 30, which is located within the boundaries of the City of Seaford.**
- (G) All taxes assessed upon any real estate and unpaid after the first day of September shall constitute a first lien against all real estate and personal property of the delinquent taxpayer situated within the limits of the City of Seaford. In the case of a life estate, the interest of the life tenant shall first be liable for the payment of any taxes so assessed. All capitation or taxes assessed and laid against any resident of the City shall also become a first lien against all real estate and all personal property of the delinquent taxpayer situated within the City and shall remain a lien for ten (10) years from the date of assessment. ~~Whenever the personal property of the taxable is sufficient to pay the delinquent taxes, the~~
- (H) ~~The~~ City Manager, in the name of the City of Seaford, may ~~institute~~ **take any permitted** legal action ~~before any court of competent jurisdiction for the~~ **to recover recovery of the unpaid tax and** ~~in an action of debt, and upon judgment obtained, may sue out~~ **file, among other things,** writs of execution ~~as in case of other~~ **to execute on any** judgments ~~recovered~~ **obtained**. 81 Del. Laws, c. 330, §1;
- (I) ~~However,~~ **in addition,** should the City Manager, **acting on behalf of the City, so elect, he is shall be, upon approval of the City Council,** empowered to sell the lands and tenements of the delinquent taxpayer, or the lands and tenements of a delinquent taxpayer alienated subsequent to the levy of the tax **by monition sale according the procedures and rights, authority and powers provided to Counties in Chapter 87 of Title 9 of the Delaware Code, as may be revised or amended. In an action filed under this subsection** by the following procedure: The City Manager shall present in the name of the City of Seaford to the Superior Court of the State of Delaware in and for Sussex County a petition **writ of monition** in which shall be stated:
- (1) the name of the taxable;
 - (2) the year for which the tax was levied;
 - (3) the rate of tax;
 - (4) the total amount due;
 - (5) the date from which interest and the penalty for nonpayment shall commence and the rate of such interest and penalty;
 - (6) a reasonable precise description of the lands and tenements proposed to be sold;
 - (7) a statement that a bill of said tax has been mailed to the taxable at his last known post office address with return receipt requested by registered mail;
 - ~~(8) that it has been found impracticable to attempt to collect the said tax by any other remedy hereinbefore provided. The petition shall be signed by the City Manager and shall be verified before a Notary Public.~~
- (J) At least ten (10) days prior to the filing of any such petition as described above, the City Manager shall deposit in the mail in a sealed and stamped envelope and addressed to the taxable at his

last known address requiring a registered receipt returnable, an itemized statement of the tax due, together with all interest, penalties and costs then due thereon, together with a notice to the delinquent taxpayer that he shall proceed to sell the lands and tenements of the taxpayer for the payment of the tax through a tax sale. The City Manager shall exhibit the return registry receipt to the Court by filing the same with the petition writ of monition; provided that if the taxpayer cannot be found, it shall be sufficient for the City Manager to file with said petition writ of monition the evidence that such statement has been mailed in accordance with this paragraph and has been returned.

- (K) Upon the filing of the petition writ of monition, the Prothonotary shall record the same in a properly indexed record of the Superior Court in and for Sussex County and shall endorse upon the said record of said petition the following:
"This petition filed the _____ day of _____, A.D. ____ The City Manager of the City of Seaford is hereby authorized to proceed to sell the lands and tenements herein mentioned or a sufficient part thereof as may be necessary for the payment of the amount due." The endorsement shall be signed by the Prothonotary.
- (L) Any sales of lands and tenements of a delinquent taxpayer shall be advertised in five (5) public places in the City of Seaford, one of said public places shall be the Municipal Building, and by printing the notice of said sale at least one (1) time in a newspaper published in the City; if, however, there is no newspaper published in the City of Seaford, such notice may be printed in a newspaper having a general circulation in the City. The notice shall contain the day, hour, place of sale, and a short description of the premises sufficient to identify the same property address and tax parcel number of the property to be sold. The handbills shall be posted at least ten (10) days before the date fixed for sale and the newspaper advertisement shall be published at least one (1) week before the day of the sale.
- (M) Each sale of lands and tenements shall be returned to the Superior Court of the State of Delaware in and for Sussex County at the next term thereof following the sale, and the Court shall inquire into the circumstances and either approve or set aside the sale. The City Manager may, within thirty (30) days of a sale, approve or disapprove of the final bid on the lands and tenements of a delinquent taxpayer. If the sale be approved, the City Manager making the sale shall make a deed to the purchaser which shall convey the right, title and interest of the delinquent taxpayer or of his alienee; if the sale be set aside, the Superior Court may order another sale and so on until the tax be collected. The petition, return and deed shall be presumptive evidence of the regularity of the proceeding. In the event the City Manager disapproves of the final bid, the property may be exposed to another and as many succeeding sales as the City Manager chooses.
- ~~(J) No sale shall be approved by the Superior Court if the owner be ready at Court to pay the taxes, penalty and costs, and no deed shall be made until the expiration of the period identified in 9 Del.C. §8729, within which time the owner, his heirs, executors or assigns, shall have the power to redeem the lands by payment to the purchaser, his personal representatives or assigns, of the purchase price and twenty per cent (20%) interest along with all other costs incurred from the sale. 81 Del. Laws, c. 330, §2;~~
- (K) ~~After satisfying the tax due and the costs of expenses of sale from the proceeds of sale, the amount remaining shall be paid to the owner of the land, or upon the refusal of said owner to accept said residue, or if the owner is unknown or cannot be found, the amount remaining shall be deposited in some bank in the City of Seaford, either to the credit of the owner, or in a manner by which the fund may be identified.~~
- (N) ~~In the sale of lands for the payment of delinquent taxes, reasonable and necessary costs and expenses shall be allowed to be deducted from the proceeds of sale or chargeable against the owner as the case may be. The cost of the deed shall not be chargeable as costs, but shall be paid by the purchaser of the property of the delinquent taxpayer. 66 Del. Laws, c. 327.~~ The City shall be entitled to include in the cost of the sale of lands and tenements all fees and costs permitted under the Delaware Code and the City shall be entitled to enact such other ordinances to assure the recovery of all expenses, including attorney fees, in collecting delinquent amounts.

-
- (O) If the owner of any lands and tenements against which a tax shall be levied and assessed shall be unknown, this fact shall be stated in the advertisement of sale.
- (P) If any person is assessed for several parcels of land and tenements in the same assessment in the City of Seaford, the total of said taxes may be collected from the sale of any part or portion of said lands and tenements, provided that land alienated by the delinquent taxpayer shall not be sold until other property of the taxpayer shall have been disposed of and there still remains a delinquency.
- (Q) In the event of the death, resignation or removal from office of the City Manager of the City of Seaford, before the proceedings for the sale of land shall have been completed, his successor in office shall succeed to all of his powers, rights and duties in respect to said sale. In the event of the death of the purchaser at such sale prior to his receiving a deed for the property purchased thereat, the person having right under him by consent, devise, assignment, or otherwise right under him by consent, devise, assignment, or otherwise may refer to the Superior Court of the State of Delaware in and for Sussex County, a petition representing the facts and praying for an order authorizing and requiring the City Manager to execute and acknowledge a deed conveying to the petitioner the premises so sold, or a just proportion thereof; and thereupon the Court may make such order touching the conveyance of the premises as shall be according to justice and equity.
- (R) The City Manager shall have the same right to require the aid or assistance of any person or persons, in the performance of his duty of sale which the Sheriff of Sussex County now has by law or may hereafter have.
- (S) The City Manager may, at any time after any tax becomes delinquent, notify the person or corporation by whom any delinquent taxpayer liable for a property or capitation tax, or both, is employed that the tax of such employee is due and unpaid and it shall be the duty of such employer to deduct from the wages of such employee the amount of tax due from such employee and charge the same against him, and if such employer neglects or refuses to comply with such notice within three (3) months from the time of receiving said notice, he shall be personally liable for the taxes of said person so employed by him and the same may be recovered as provided in this section for the recovery from a delinquent taxpayer. When the said taxes are held by such employer he shall pay the same to the City Manager within thirty (30) days thereafter. In no event shall an amount exceeding forty per centum (40%) of the total net wages received by the delinquent taxpayer employee be deducted from the wages of such employee during any particular month.
- (T) At the annual meeting in March of each year, the City Manager shall account to the City Council for all taxes and sewer rentals collected during the year by him and shall be liable on his bond for failure to account for any uncollected taxes or sewer rentals unless he can show to the satisfaction of the Council that all remedies hereinbefore set forth for the collection of such taxes were pursued without result, or, if not pursued, the remedies would have been without avail.
- ~~(U) However, should the City Council so elect, the city manager is empowered to sell the lands and tenements of the delinquent taxpayer or the lands and tenements of a delinquent taxpayer alienated subsequent to the levy of the tax, by the direction of the City Council, using any of those procedures specified for the sale of land for the collection of taxes on the part of the taxes for Sussex County, and all such procedures and methods available for the sale of land, as aforesaid, as they are presently enacted and hereafter amended, are included herein and made a part hereof by reference in the statutes made and provided, substituting the City of Seaford for Sussex County therein. 74 Del. Laws, c. 267~~
- (U) **A tax lien shall also be levied on: (1) any assessment or service charges issued by the City of Seaford against a property as it relates to any utility services provided by the City of Seaford, including any installations fees, connection fees and services charges for maintenance and use; (2) any maintenance, demolition, removal or repair costs mandated by the City on the property but that the owner refuses or fails to perform and the City is required to perform; (3) property maintenance fees assessed by the City for the owner's violation of the City Code and (4) any other fines, costs or assessments duly levied and authorized by this Charter, by ordinance or by State law including, but not limited to 25 Del. C. §2901(a)(1).**

NB #13
1-8-15

City of Seaford

To: Mayor & Council
From: Kathy Anger (KA)
cc: Charles Anderson, June Merritt
Date: 12/28/18
Re: Sheriff Sale Update

To Date the City of Seaford has taken 6 properties to Sheriff Sale. Below is a list of the properties and the outcome of the sale.

208 Harrington St. -	Sale Amount \$3,000.00	Cost Incurred \$1984.75
121 E King St. -	Sale Amount \$11,000.00	Cost Incurred \$2041.75
808 E Third St. -	Stayed No Bid	Cost Incurred \$1,972.75
343 N Arch St. -	Sale Amount \$2,900.00	Cost Incurred Unknown at this time
215 N Arch St. -	Sale Amount \$7,000.00	Cost Incurred Unknown at this time
734 Clarence St. -	Owner Paid \$5976.06 + \$1253.75 Legal fees to prevent the sale.	

Two more properties are upcoming for February:

33 Chandler St.
23 N Arch St.