

REGULAR CITY COUNCIL MEETING

The Regular City Council Meeting was held on September 27, 2021 at 6:30 p.m. with Council President Sudler presiding. Council members present were Mr. Anderson, Mr. Boggerty, Mr. Neil, Mr. Hare, Mrs. Arndt, Mr. Rocha (departed at 7:13 p.m., returned at 7:38 p.m.), and Mr. Taylor (arrived at 6:37 p.m.).

Staff members present were Police Chief Johnson, Ms. Peddicord, Mr. Harline (arrived at 6:57 p.m.), Mr. Hugg, Mr. Rodriguez, Mrs. Sapp and Mrs. Ramsey. Mayor Christiansen was also present.

INVOCATION

The invocation was given by Elder Ellis Loudon

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Council President Sudler.

ADOPTION OF AGENDA

Mr. Hare moved for adoption of the agenda, seconded by Mr. Neil and unanimously carried.

ADOPTION OF CONSENT AGENDA

All Consent Agenda items are considered routine and non-controversial and will be acted upon by a single roll call vote of the Council. There will be no separate discussion of these items unless a member of Council so requests, in which event the matter shall be removed from the Consent Agenda and considered a separate item.

Mr. Hare moved for adoption of the consent agenda, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

RECOGNITION OF SERVICE - SARA J. HERBERT - DOVER HUMAN RELATIONS COMMISSION - MARCH 2017 - JULY 2021

On behalf of the Mayor and Council, Mayor Christiansen presented Mrs. Sara J. Herbert with a Dover Cup in recognition of her service on the Dover Human Relations Commission from March 2017 through July 2021.

RECOGNITION OF SERVICE - NICHOLAS A. ADAMS - SILVER LAKE COMMISSION - MAY 2016 - FEBRUARY 2019 - PLANNING COMMISSION - JANUARY 2016 - AUGUST 2021

On behalf of the Mayor and Council, Mayor Christiansen presented Mr. Nicholas A. Adams with a Dover Cup in recognition of his service on the Silver Lake Commission from May 2016 through February 2019 and the Planning Commission from January 2016 through August 2021.

PROCLAMATION - COMMUNITY PLANNING MONTH

The City Clerk read the following Proclamation into the record:

WHEREAS, change is constant in every community and affects all of us, and community planning can help manage change in a way that provides better choices for how people work and live. Community planning provides an opportunity for all residents to be involved in making choices that determine the future of their community and requires public officials and citizens who understand, support, and demand excellence in plan development and implementation; and

WHEREAS, the American Planning Association and its professional institute, the American Institute of Certified Planners, endorse National Community Planning Month as an opportunity to highlight the contributions that sound planning and plan implementation make to the quality of our communities and environment; and

WHEREAS, the 2021 National Community Planning Month theme, "Planning Is Essential To Recovery," highlights how planning and planners can lead communities to equitable, resilient, and long-lasting recovery from the effects of the COVID-19 pandemic.

NOW THEREFORE, I, ROBIN R. CHRISTIANSEN, MAYOR OF THE CITY OF DOVER, DELAWARE, do hereby proclaim the month of October 2021 as Community Planning Month in the City of Dover, and encourage all citizens to join me in recognizing the participation and dedication of the staff of the City of Dover Department of Planning and Inspections, members of the City of Dover Planning Commission and the valuable contributions made by other community and regional planners and our partner agencies at the State and County levels. We extend our heartfelt thanks for the continued commitment to public service by these professionals and private citizens.

On behalf of the Mayor and Council, Mayor Christiansen presented the proclamation to Mr. Dave Hugg, Director of Planning and Community Development and Councilperson Tricia K. Arndt.

PROCLAMATION - CYBERSECURITY AWARENESS MONTH

The City Clerk read the following Proclamation into the record:

WHEREAS, we recognize the vital role that technology has in our daily lives and in the future of the City of Dover. Today many citizens, schools, libraries, businesses, and other organizations use the Internet for a variety of tasks, including keeping in contact with family and friends, managing personal finances, performing research, enhancing education, and conducting business. Critical sectors are increasingly reliant on information systems to support financial services, energy, telecommunications, transportation, utilities, healthcare, and emergency response systems; and

WHEREAS, Internet users and our information infrastructure face increasing threats of malicious cyber-attacks, invasion of privacy from spyware and adware, and significant financial and personal privacy loss due to identity theft and fraud. The National Cyber Security Alliance's 2021 Cybersecurity Awareness Month theme, "Do Your Part. #BeCyberSmart." empowers individuals and organizations to own their role in protecting their part of cyberspace. Implementing stronger security

practices, raising community awareness, educating vulnerable audiences or training employees - our interconnected world will be safer and more resilient for everyone.

WHEREAS, monitoring your accounts, being conscientious of what you share online, keeping computer software up to date, creating unique passwords and changing them regularly, installing anti-virus programs and firewalls, and using mobile devices safely are ways you can protect yourself from phishing, viruses, malware, financial loss, and loss of sensitive data; and

WHEREAS, the STOP. THINK. CONNECT.™ Campaign serves as the national cybersecurity public awareness campaign, implemented through a coalition of private companies, nonprofit, government organizations, and academic institutions working together to increase the public's understanding of cyber threats and empowering Americans to be safer and more secure online; and

WHEREAS, Delaware's DigiKnow Campaign is aimed at increasing the understanding of cyber threats and empowering the public to be safer and more secure online. Maintaining the security of cyberspace is a shared responsibility in which each of us has a critical role, and awareness of computer security essentials will improve the security of the City of Dover information infrastructure and economy.

NOW, THEREFORE, I, ROBIN R. CHRISTIANSEN, MAYOR OF THE CITY OF DOVER, DELAWARE, do hereby proclaim October 2021 as Cybersecurity Awareness Month in the City of Dover and urge all citizens to learn about cyber security and put that knowledge into practice.

On behalf of the Mayor and Council, Mayor Christiansen presented the proclamation to Mr. Larry Josefowski, IT Director.

PROCLAMATION - FIRE PREVENTION WEEK

The City Clerk read the following Proclamation into the record:

WHEREAS, the City of Dover is committed to ensuring the safety and security of all those living in and visiting our City, and fire is a serious public safety concern both locally and nationally. The National Fire Protection Association's 2021 Fire Prevention Week theme, "Learn the Sounds of Fire Safety" From beeps to chirps, this year's campaign works to better educate the public about the sounds smoke alarms make, what those sounds mean, and how to respond to them.

WHEREAS, Smoke alarms have played a leading role in reducing fire death rates over the past 40 years. However, almost three out of five home fire deaths occur in homes with no smoke alarms (41 percent) or smoke alarms that failed to operate (16 percent); missing or non-functional power sources, including missing or disconnected batteries, dead batteries, and disconnected hardwired alarms or other AC power issues, are the most common factors when smoke alarms fail to operate.

WHEREAS, when a smoke alarm or carbon monoxide (CO) alarm sounds, respond immediately by exiting the home as quickly as possible. If your alarm begins to chirp, it may mean that the batteries are running low and need to be replaced. If the alarm continues to chirp after the batteries

are replaced it is time to replace the alarm. Test all smoke and CO alarms monthly by pressing the test button to make sure the alarm is working. If there is someone in your household who is deaf or hard of hearing, install bed shaker and strobe light alarms that will alert that person to fire.

WHEREAS, working smoke alarms cut the risk of dying in reported home fires in half; therefore, residents should install smoke alarms in every sleeping room, outside each separate sleeping area, and on every level of the home. Residents should listen for the sound of the smoke alarm and if it sounds, respond by going outside immediately to the designated meeting place.

NOW, THEREFORE, I, ROBIN R. CHRISTIANSEN, MAYOR OF THE CITY OF DOVER, DELAWARE, do hereby proclaim October 3 - 9, 2021 as Fire Prevention Week in the City of Dover and urge all residents to check their kitchens for fire hazards, use safe cooking practices and to support public safety activities and efforts of the City of Dover's fire emergency services.

On behalf of the Mayor and Council, Mayor Christiansen presented the proclamation Fourth Assistant Fire Chief Sierra Brown.

PROCLAMATION - HALLOWEEN TRICK-OR-TREAT

The City Clerk read the following Proclamation into the record:

WHEREAS, the children of the City of Dover enjoy the fun and festivities associated with the observance of the Halloween Trick-or-Treat custom of emerging from their homes as ghosts, witches, princesses, cartoon characters, caped crusaders, or action heroes and traveling with friends and family door to door throughout the neighborhood to gather treats; and

WHEREAS, Trick or Treat is a time for children to come together and interact and relieve stress they can no longer do at school or in other social engagements. We feel it is important to honor the tradition of Trick-or-Treating, we all have a duty to each other; and

WHEREAS, Children ages 12 and under may participate in Trick-or-Treating in small groups, ages will be strictly enforced. Parents must accompany their children throughout their journeys in celebrating Halloween Trick-or-Treat and to practice social distancing. Motorists are urged to drive with extra caution and to be ever watchful of our youngsters making their rounds; and

WHEREAS, it is requested that residents indicate their willingness to welcome children by keeping their porch or exterior lights on and that youngsters call only on homes which are lighted.

NOW, THEREFORE, I, ROBIN R. CHRISTIANSEN, MAYOR OF THE CITY OF DOVER, DELAWARE, do hereby proclaim that the Halloween Trick or-Treat observance be held on Saturday the 30th day of October 2021, between the hours of 5:00 p.m. and 8:00 p.m. in the City of Dover and urge all residents, both young and old, to make this a happy and safe occasion for our children.

On behalf of the Mayor and Council, Mayor Christiansen presented the proclamation Miss Liliana Burgos.

ADOPTION OF MINUTES - SPECIAL COUNCIL MEETING OF AUGUST 24, 2021

The Minutes of the Special Council Meeting of August 24, 2021 were unanimously approved by motion of Mr. Hare, seconded by Mr. Neil and bore the written approval of Mayor Christiansen.

ADOPTION OF MINUTES - SPECIAL COUNCIL MEETING OF SEPTEMBER 8, 2021

The Minutes of the Special Council Meeting of September 8, 2021 were unanimously approved by motion of Mr. Hare, seconded by Mr. Neil and bore the written approval of Mayor Christiansen.

ADOPTION OF MINUTES - SPECIAL COUNCIL MEETING OF SEPTEMBER 13, 2021

The Minutes of the Special Council Meeting of September 13, 2021 were unanimously approved by motion of Mr. Hare, seconded by Mr. Neil and bore the written approval of Mayor Christiansen.

ADOPTION OF MINUTES - REGULAR COUNCIL MEETING OF SEPTEMBER 13, 2021

The Minutes of the Regular Council Meeting of September 13, 2021 were unanimously approved by motion of Mr. Hare, seconded by Mr. Neil and bore the written approval of Mayor Christiansen.

ECONOMIC DEVELOPMENT COMMITTEE REPORT - JUNE 8, 2021

The Economic Development Committee Meeting was held by video conference on June 8, 2021 at 4:00 p.m. with Mayor Robin R. Christiansen presiding. Committee Members present via video or telephone were Councilman David Anderson, Kim Adams, Dave Hugg-City Planner, Diane Laird, Matt Harline-Assistant City Manager. Councilman Roy Sudler and Clayton E. Hammond II were not present.

WELCOME

At 4:00 pm Mayor Robin R. Christiansen called the Economic Development Meeting to order.

ADOPTION OF AGENDA

Mayor Christiansen called for a motion to adopt the Agenda. Dave Hugg moved for adoption of agenda, seconded by Diane Laird, unanimously carried. (Councilman Roy Sudler, Clayton E. Hammond II absent).

ADOPTION OF MINUTES

Mayor Christiansen called for a motion to adopt April 13, 2021 minutes. Dave Hugg moved for adoption of minutes, seconded by Diane Laird, unanimously carried. (Councilman Roy Sudler, Clayton E. Hammond II absent).

DIANE LAIRD-CRIME PREVENTION THROUGH ENVIRONMENTAL DESIGN (CPTED)

Please see attachment 1 for presentation.

DIANE LAIRD-DOWNTOWN DOVER PARTNERSHIP (DDP) REQUEST FOR QUALIFICATION FOR STRATEGIC MASTER PLAN

Please see attachment 2 for presentation.

Diane Laird states this is exploratory DDP is not obligated to proceed with responses this is to help inform next steps. Councilman Anderson thanks Ms. Laird for presentation and he feels this is very positive to bend a curve and make things happen. Councilman Anderson states we are so close to take downtown from good to great. Mentions a Comprehensive Plan that will be a total downtown investment package that will entail economic development and community development. Diane Laird strengthening economic development which is the core of Dover, must have market rate housing, and more residence. Many people work in downtown but do not live-in downtown, and 1000 new households would support after 5pm shopping and eating, with more built-in shopping and living environment. Comprehensive plan to be holistic including business, residence, shopping, and capitalize on the assets we already have.

Councilman David Anderson asks if everything is on the table or this only specific areas? Diane Laird will engage broad public opinion; stakeholders' input will be one large component of an outcome it will direct the plan. The market is also driving trends, opportunities, categories of business, ages of people supporting people. This will be diverse intake to come up with a comprehensive plan. Councilman Anderson said Delaware State University looking at small business development center downtown to launch entrepreneurs. Would workforce development be an opportunity? Ms. Laird confirmed yes.

DAVE HUGG-DIRECTOR OF PLANNING AND INSPECTIONS- CITY OF DOVER COMMUNITY AND ECONOMIC DEVELOPMENT UPDATE

Community Economic Development (CED) is defined as an "inclusive and participatory process" focusing on creating "inclusive local economies, developing nourishing livelihood opportunities, building on local resources and capacities, increasing community control and ownership, enhancing the health of the environment, and encouraging community resilience." (Simon Fraser University, Community Economic Development). SFU identifies five basic principles: livelihood focused; diverse and inclusive; sustainable; place-based; and community controlled.

Restoring Central Dover - NCALL with the help of a 20+ member steering committee developed and has been implementing the Restoring Central Dover Plan, meeting and probably exceeding all of the CED criteria. The RCD plan looks at "affordable housing, business development, strong community, and infrastructure" and includes goals and implementation actions involving the central Dover community. (RCD Plan, Executive Summary). Among the many activities undertaken as part of the RCD effort were community cleanups, Open Streets events,

community gardens, community forums, provided rent, mortgage and utility assistance; facilitated neighborhood watch programs; sponsored Launcher Entrepreneur training programs; and distribution of food to needy community members. (NCALL Annual Report 2019).

DDP - the Downtown Dover Partnership (a certified DDD initiative) is committed to developing grassroots support and involvement, reducing barriers to entry into business, supporting housing that is affordable and achievable, and enhancing quality of life in the downtown portion of Dover. Its multi-sector-based Board and supporting committees includes residents, property and business owners, local officials, and economic development resources in planning and promoting the downtown. A comprehensive master planning initiative is soon to begin that will leverage these resources and "lead to a implementation and investment strategies to guide development and reinvestment, with the goal of bringing this vital core of commerce and housing to its highest and best potential." DDP/RFQ for Strategic Master Plan)

At the City level through the Community Development Block Grant Program provide funds for motel vouchers and rent subsidies, funded mortgage assistance for purchases of affordable housing, supported rehabilitation to existing owner-occupied housing to eliminate conditions that threaten health and safety of low-income families and worked with NCALL to demolish blighted houses in order to conduct new affordable homes in the downtown. (CBDG Report April 2021).

Collectively all these initiatives fall under the areas of the basic principles of CED. To duplicate those efforts through a separate CED effort and structure would be wasteful and counterproductive.

Amendment to zoning ordinance that coming up to Planning Commission that allows warehouse and distribution to occur at shopping centers. So, Dover is in a better position to capture more substantial economy. Mayor Christiansen, zoning changes are critical to future economic development in the city because we have deficit in warehouse space for current and future manufacturers. Diane Laird think work is coalescing beautifully and we have been successful and will continue to include diverse community in all corners out work. Mayor states this has always been our goal and intent of Mayor, Council, DDP, and Planning Inspections department to move forward as an entire community recognizing our diversity and what everyone can bring to the table to make our City the best place.

MAYORS ANNOUNCEMENT

Mayor Christiansen, zoning changes are critical to future economic development in the city because we have deficit in warehouse space for current and future manufacturers. Diane Laird think work is coalescing beautifully and we have been successful and will continue to include diverse community in all corners out work. Mayor states this has always been our goal and intent of

Mayor, Council, DDP, and Planning Inspections department to move forward as an entire community recognizing our diversity and what everyone can bring to the table to make our City the best place.

We will have a terrific 4th of July Celebration opportunity to make it a great weekend.

NEXT MEETING DATE

September 14, 2021

ADJOURNMENT

Mayor Robin R. Christiansen called for a motion to adjourn. Diane Laird moved for adjournment, seconded by Councilman Anderson, unanimously carried.

Meeting adjourned 4:48 pm

By consent agenda, Mr. Hare moved for acceptance of the Economic Development Report, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

COUNCIL COMMITTEE OF THE WHOLE REPORT - SEPTEMBER 14, 2021

The Council Committee of the Whole Meeting was held on September 14, 2021 at 6:00 p.m., with Council President Sudler presiding. Members of Council present were Mr. Anderson, Mr. Boggerty, Mr. Neil, Mr. Hare, and Mr. Rocha. Mrs. Arndt, Mr. Taylor, and Mr. Lindell were absent. Mayor Christiansen was also present (arrived 6:47 p.m.). Civilian members present for their Committee meetings were Mr. Lewis, (Parks, Recreation, and Community Enhancement), Mr. McCutchen (Utility), and Mr. Contant (arrived at 6:32 p.m.) and Mr. Shevock (Legislative, Finance, and Administration). Mr. Jones (Parks, Recreation, and Community Enhancement) was absent.

COUNCIL COMMITTEE OF THE WHOLE

Adoption of Agenda

Mr. Neil moved for adoption of the agenda, seconded by Mr. Rocha and unanimously carried.

UTILITY COMMITTEE

The Utility Committee met with Chairman Rocha presiding.

Adoption of Agenda

Mr. Neil moved for adoption of the agenda, seconded by Mr. Boggerty and unanimously carried.

Evaluation of Proposals - Utility Locating Services Contract (Jason Lyon, Director of Water and Wastewater)

Mr. Jason Lyon, Water and Wastewater Director, reviewed the background and analysis regarding the Evaluation of Proposals - Utility Locating Services.

Staff recommended awarding a three (3) year contract with the option for two (2) one (1) year extensions to W Locco, LLC as per the proposal submitted in response to RFP #21-0043COD.

Responding to Mr. Neil, Mr. Lyon stated that the budgets were split into three different divisions to include water, wastewater, and electric and on the committee action form the totality of that budget for the current fiscal year was \$66,400. He noted that the anticipated cost for service was \$62,000 and the City had budgeted \$66,400 so the contract would be under budget.

Mr. Hare moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Neil and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Annual Review and Approval of Governing Policy for Energy Commodity Risk Management (Lori Peddicord, Controller/Treasurer)

Ms. Lori Peddicord, Controller/Treasurer, reviewed the annual review of the governing policy for energy commodity risk management.

Staff recommended approval of the proposed amendments.

Ms. Arline Newton, The Energy Authority (TEA), stated that the intent of the policy was to mitigate and manage the energy risk and all of the types of energy risk that the City is exposed to as it managed the Electric Department.

Responding to Mr. Anderson, Ms. Peddicord stated that as far as she knew there were no significant changes made to the policy. She noted that they had made an additional ability for the Controller, City Manager, Electric Director, and TEA representative to assign authority to someone else to act in their absence and to vote on agenda items. Ms. Newton explained that this change was made to address what had been experienced during COVID.

Mr. Hare moved to recommend approval of the proposed amendments, as recommended by staff. The motion was seconded by Mr. Anderson and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Annexation Request - 633 Persimmon Tree Lane, Owned by Dover Indoor Tennis, Inc. (Dawn Melson-Williams, Principal Planner/ Dave Hugg, Planning and Community Development Director)

Mr. Dave Hugg, Planning and Community Development Director, reviewed the annexation request for 633 Persimmon Tree Lane.

Responding to Mr. Neil, Mr. Hugg stated that he was not aware of any other indoor tennis facilities in Kent County.

Responding to Mr. Rocha, Mr. Hugg stated that it was a private tennis club that would require a membership.

Mr. Hare moved to recommend approval of the annexation. The motion was seconded by Mr. Neil and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Mr. Hare moved for adjournment of the Utility Committee meeting. The motion was seconded by Mr. Neil and unanimously carried.

Meeting adjourned at 6:14 p.m.

LEGISLATIVE, FINANCE, AND ADMINISTRATION COMMITTEE

The Legislative, Finance, and Administration Committee met with Chairman Anderson presiding.

Adoption of Agenda

Mr. Hare moved for adoption of the agenda, seconded by Mr. Neil and unanimously carried.

Mr. Anderson stated that some of the items on the agenda would merit a good amount of discussion and others were more routine so before each routine item he would be asking if there was unanimous consent to accept the staff recommendation.

Proposed Resolution #2021-22 Application for Wastewater Matching Planning Grant

Staff recommended adopting the resolution as submitted so staff could complete application for a Wastewater Matching Planning Grant.

Mr. Sudler moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Neil and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Evaluation of Bids - Master Electrician Contract (Paul Waddell, Electric Director)

Mr. Paul Waddell, Electric Director, reviewed the background and analysis regarding the Evaluation of Bids - Master Electrician Contract.

Staff recommended awarding #22-0001EL Master Electrician Contract to Towles Electric for three years with a City option to extend it an additional two years (five years total) as per the pricing included in the bid submittal.

Mr. Hare moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Sudler and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Property Tax Disability Exemption (Patricia Marney, Customer Service Director)

Mrs. Patricia Marney reviewed the proposed changes to the property tax disability exemption in the City of Dover Code of Ordinances.

Staff recommended amending Code Section 102-183 to include disabled property owner exemptions and to incorporate language and requirements set by Kent County. The changes herein will be effective for the tax billing year beginning July 1, 2022. Applications for exemption to be filed by citizens by May 31, 2022.

Mrs. Marney stated that there were less than 20 overall properties that would be affected by some of the changes. She noted that she would like to present an amendment to what was originally proposed in the committee action form so that the approximate 20 affected individuals would continue to get the exemptions.

Responding to Mr. Neil, Mrs. Marney confirmed that she was proposing to grandfather in the 20 affected individuals but the property would no longer be eligible once it had been sold because the new owners may not be eligible.

Responding to Mr. Rocha, Mrs. Marney stated that she would also like to include an amendment to not put an age qualification on the disability exemption.

Mr. Neil moved to recommend approval of staff's recommendation as amended, to not require an age qualification for disability exemption and to grandfather in the people who are currently receiving the senior tax exemption that would otherwise be affected by the changes in residency and age requirements. The motion was seconded by Mr. Rocha and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Responding to Mr. Boggerty, Mrs. Marney stated that the Customer Service Department kept a list of individuals that had an exemption on file and they send letters out to them every year at the beginning of the year. She noted that the deadline to respond for the exemption is May 31st. Mrs. Marney explained that the exemption application and details were also on the City of Dover website. She stated that she felt they could do better in advertising the exemption and may look into putting a notice in the newspaper when the time came.

Fiscal Year 2022 State Law Enforcement Assistance Fund (SLEAF) Grant - City Camera Expansion - License Plate Reader Cameras (Thomas Johnson, Police Chief)

Staff recommended approval of both grants and the intended purchases.

Mr. Hare moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Sudler and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Criminal Justice Council (CJC) Grant - City of Dover Treatment Improvement Project (Thomas Johnson, Police Chief)

Staff recommended approval of the new grant program and the intended purchases.

Mr. Hare moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Sudler and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Proposal to Give Employees a \$100 Bonus with Proof of Full Vaccination from American Rescue Plan Act (ARPA) funds (Kim Hawkins, Human Resources Director)

Mrs. Kim Hawkins, Human Resources Director, reviewed the background and analysis for the proposal to give employees a \$100 bonus with proof of full vaccination from American Rescue Plan Act (ARPA) funds.

Staff recommended authorizing staff to administer a program to give incentives to becoming fully vaccinated including a \$100 bonus and/or restoration of COVID leave.

Responding to Mr. Anderson, Mrs. Hawkins confirmed that the 80 hours which was previously COVID leave did not affect normal sick leave.

Responding to Mr. Anderson, Mrs. Hawkins stated that the cases were continuing and approximately once a week they receive notification that somebody has tested positive or has been exposed.

Responding to Mr. Neil, Mrs. Hawkins stated that there were employees that had no interest in getting the vaccination. She noted that the library would be providing testing every Friday beginning on September 17, 2021.

Mr. Hare stated that he would suggest that unvaccinated employees be tested weekly.

Responding to Mr. Hare, Mr. Anderson stated that the bonus would be retroactive for employees that had already received the vaccination.

Responding to Mr. Sudler, Mrs. Hawkins stated that this bonus would apply to full-time, part-time, and seasonal employees.

Mr. Rocha moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Sudler and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Update on Diversity & Inclusion Committee for 2020-2021 (Kim Hawkins, Human Resources Director, Jamee Boone, President of Eddee Boone Consulting, LLC, and Michelle Taylor, President and Chief Executive Officer of United Way of Delaware)

Mrs. Hawkins reviewed the Diversity & Inclusion Committee update.

Staff recommended entering into an agreement with United Way for consulting in Diversity and Inclusion.

Responding to Mr. Sudler, Mrs. Hawkins stated that she did not have the statistics for diversity demographics among the department heads with her and was not sure of how many female and male department heads there were.

Responding to Mr. Sudler, Mrs. Hawkins stated that there was one minority department head when it came to ethnicity but the predominant race was white.

Mr. Sudler asked the following questions of Mrs. Hawkins:

- What is the City of Dover's declared organizational philosophy/culture, currently?
- Do you plan to conduct training on the behavior dimensions that align with the declared culture for department heads?

Responding to Mr. Sudler, Mrs. Hawkins stated that she was not able to answer the questions because she did not know what the culture statement was for the City of Dover. She explained that she felt that was one of the biggest challenges the City faced. Mrs. Hawkins noted that the City needed to define what its culture was.

Mr. Sudler stated that he believed he had received an email from Mrs. Hawkins previously which stated that the City of Dover was moving to a transformational leadership style culture.

Mr. Sudler recommended that the Human Resources Department implement a survey database such as Survey Monkey to gather the employees' perception of where to strengthen areas within the diversity and inclusion initiatives to gain more participation separate from the focus group for a broader perspective and to get a feel of the organizational climate.

Mrs. Hawkins asked that Mr. Sudler share the memorandum he was referring to about transformational leadership with her to refresh her memory.

Responding to Mr. Boggerty, Mrs. Hawkins stated that there were 15 department heads and confirmed that she had only received three responses from department heads.

Responding to Mr. Boggerty, Mrs. Hawkins stated she had not made the responses mandatory because she did not have that authority. She stated that she assumed the authority would lie with the City Manager for their direct reports and with City Council for their appointees.

Responding to Mr. Boggerty, Mayor Christiansen stated that the official colors for the City of Dover were gold, white, and green.

Responding to Mr. Rocha, Mrs. Hawkins stated that City job postings were sent to the local high schools (Dover, Polytech, Smyrna, and the surrounding areas). She noted that when it came to colleges, Human Resources used to send a hard copy of the posting, but at the request of the colleges they now send them through a system called Handshake.

Responding to Mr. Rocha, Mrs. Hawkins stated that Human Resources had previously worked with Polytech High School to recruit for a mechanic position and it was a goal of the Human Resources Department to get out to the high schools but she felt that she needed to have the buy-in of the department heads to assist in this goal.

Responding to Mr. Rocha, Mrs. Hawkins stated that they had just started training staff about diversity and inclusion with Unconscious Bias training.

Responding to Mr. Hare, Mrs. Hawkins stated that the Diversity and Inclusion Committee originally had nine members but after Interim City Manager Matt Harline sent the call out for more she believed they were up to 15.

Mr. Harline clarified that there were now 16 members on the Diversity and Inclusion Committee.

Responding to Mr. Hare, Mr. Harline stated that the Committee had met a few times previously but was frustrated with the direction it was going in and has since been reformulated. He noted that the Committee had not met since it had been reformulated.

Responding to Mr. Hare, Mr. Harline stated that he did not have the ethnic breakdown of the City of Dover employees with him but that it was included in the Human Resources monthly report.

Responding to Mr. Contant, Mr. Harline confirmed that IVY Planning Group had come in and done a study and came up with goals but the City had not contracted with them to implement them. Mr. Harline noted that Mrs. Hawkins had tried to contact IVY and they had not been responsive.

Mrs. Hawkins clarified that when IVY was retained they were only contracted to do the report, they were not contracted to help implement it.

Responding to Mr. Sudler, Mr. Harline stated that he had heard that the Diversity and Inclusion Committee had been frustrated because it was beginning to talk about doing an event rather than making real change but he would yield to Mrs. Hawkins to answer.

Mrs. Hawkins stated that she did not attend the meetings, the meetings were attended by Ms. Hollie Ford, Human Resources Administrative Assistant and Former City Manager Randy Robertson. She explained that what she was told was that the conversation was being led by Mr. Robertson rather than allowing the employees on the Committee to voice their concerns or thoughts on what they would like to happen.

Mrs. Hawkins stated that some of the minority employees within the City were not pleased with the results of the IVY study and felt that their comments were taken out of context and fit into the report.

Responding to Mr. Boggerty, Mrs. Hawkins stated that the City did conduct exit interviews. She noted that if staff was not able to meet with the employee personally before they exit the organization it is sent by mail.

Mrs. Hawkins explained that the only comment for employees leaving that stuck out in her mind was that employees are siloed in their own department and do not know anyone across departments. She noted that another comment often heard was that employees were able to obtain a higher salary in the private market.

Mrs. Hawkins stated that departing employees also mention not having the defined benefit pension plan as well sometimes.

Responding to Mr. Boggerty's concerns, Mr. Harline stated that it had been a proposal under the previous City Manager to offer bonuses to employees that bring somebody in to work for the City, however, he did not support it and did not include any money for that in the budget.

Mr. Harline introduced Ms. Michelle Taylor, President and Chief Executive Officer of United Way of Delaware.

Ms. Taylor reviewed a presentation titled "Fusion Alliance - Accelerating Business Growth through Diversity, Equity, & Inclusion in Kent County."

Mr. Rocha stated that he would have to recuse himself from this issue because it involved United Way of Delaware, of which he was an employee, which may be perceived as a conflict of interest.

Responding to Mr. Boggerty, Ms. Taylor stated that the Fusion Alliance consultant would be working with Mr. Harline to develop the plan. She explained that the City already had the IVY report and some groundwork so the consultant would start to try to figure out where the City is starting from. Ms. Taylor noted that the consultant would have some monthly tasks and things they would look to be able to deliver. She stated that the consultant would move as fast as the City was ready to move or as slow, but may push the process along if things were going too slowly. Ms. Taylor explained that the intent was at the end of 12 months to at least have an adopted strategic plan and by year two start to make some progress against the plan.

Responding to Mr. Boggerty, Ms. Taylor stated the involvement would be up to Council. She noted that they would be working with Mr. Harline to decide what worked best for the City and determine how reports are to be made to Council. Ms. Taylor explained that the program starts with getting the buy-in of senior leadership and getting it in the DNA of the organization.

Responding to Mr. Boggerty, Ms. Taylor stated that Ms. Jamee Boone would be the consultant and she would build in some accountability check marks within the plan and a way to scorecard them around the progress being made.

Responding to Mr. Boggerty, Ms. Taylor stated that the program would be 2021 through 2022, she noted that the dates provided in the presentation were just based on the date of her presentation and were not confirmed.

Responding to Mr. Contant's concerns, Ms. Taylor stated that the first year would be subsidized. She noted that they were trying to structure the program to meet the organization's specific needs.

Responding to Mr. Contant, Ms. Taylor stated that it would be at the pleasure of the Committee whether the assessment was brought back to the Committee or just to Mr. Harline.

Mr. Contant noted that he would like to receive a copy of the assessment when the time came.

Mr. Harline stated that he had just received the contract before the meeting but he would make sure that it was sent out for review.

Responding to Mr. Hare, Ms. Taylor stated that the City would be setting its own goals and the Fusion Alliance would help to coach it through the process.

Responding to Mr. Hare, Mr. Harline stated that City Council had already adopted the IVY study so he would suggest using that as a starting point.

Responding to Mr. Shevock, Ms. Taylor stated that the cost after the initial two years was left to be seen.

She explained that the City of Dover would be a part of the Advisory Council to figure out how much time this work would take. Ms. Taylor noted that some business may take a lot more time than others depending on where they were in the journey.

Responding to Mr. Shevock, Ms. Taylor stated that it could potentially be \$15,000 for the third year, fourth year, and so on. She noted that they wanted to sustain the work for years to come.

Responding to Mr. Shevock, Mr. Anderson stated that this would only be a commitment for two years, after that the City would have to see what the value was because at that point moving forward it would need to be a budget item if it were to continue.

Responding to Mr. Shevock, Mr. Harline stated that the City had earmarked \$5,000 for some sort of diversity programming this Fiscal Year which is why only \$5,000 was offered to the Fusion Alliance for the first year.

He noted that when the next budget process began next year the City could budget the \$15,000 and after two years it would be reevaluated.

Responding to Mr. Shevock, Mr. Harline stated that it was a two-year agreement so to go beyond two years another agreement would have to be made and it could be drafted to be one year at a time or however Council wanted to approach it.

Responding to Mr. Contant, Ms. Taylor stated that the Delaware Racial Justice Collaborative had been doing work of this nature for the last 18 months but had really been doing it since 2015. She explained that following the murder of George Floyd there had been a lot more interest which is why they were expanding in this way now. Ms. Taylor stated that they had been doing this type of work as one-offs all year which was why they created it into a formal program.

Responding to Mr. Contant, Ms. Taylor stated that they would be happy to share the companies they had been doing training with. She noted that they had just worked with the Attorney General's office and they could share the research and results from that service.

Responding to Mr. Contant, Ms. Taylor stated that there were only two hard metrics to gauge success the first being that the organization's leadership was committed to Diversity, Equity, and Inclusion (DE&I) and are willing to do the hard work and be intentional about it. She noted that the second metric was that the organization walked away with a DE&I statement and plan that they were committed to executing to get into the DNA of the organization. Mr. Boggerty stated that DE&I was not always a quantitative metric, it was more of a qualitative metric. He noted that it could be turned into a qualitative metric by seeing turnover decrease so the City was not spending money on recruiting, staffing, and potential legal issues.

Responding to Mr. Contant, Ms. Taylor stated that she did not want to set unrealistic expectations. She explained that after a year she would not say the turnover would be reduced but she did think that should be in the three to five-year plan. Ms. Taylor noted that within a year they could commit to having a written adopted plan that had been in front of the Committee, vetted by staff, and a process to hold the City accountable and on track.

Mr. Neil moved to recommend entering into an agreement with United Way for consulting in Diversity and Inclusion, as recommended by staff, subject to the review of the contract on behalf of the staff and the City's attorneys to make sure that it does not conflict with anything regarding the City Council. The motion was seconded by Mr. Boggerty and unanimously carried.

This item was removed from the Consent Agenda and was acted upon during the latter part of the meeting.

Proposed Ordinance #2021-19 - Amending Appendix B - Zoning, Article 3 - District Regulations, Section 19 - Manufacturing Zone (M); Article 4 - Zoning Bulk and Parking Regulations, Section 4.16 - M, IPM Zones; and Article 5 - Supplementary Regulations, Section 3 - Supplementary Regulations Applying to Nonresidential Buildings, except IPM Zone (Dave Hugg, Planning and Community Development Director)

Mr. Dave Hugg, Planning and Community Development Director, reviewed the proposed ordinance.

Staff recommended adoption of Ordinance #2021-19.

Mr. Hare moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Sudler and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent). (The First Reading of the ordinance will take place during the latter part of the meeting.)

Approval for Submission of Innovative Readiness Training (IRT) Grant at Schutte Park (Matt Harline, Interim City Manager)

Mr. Matt Harline, Interim City Manager, stated that with Mr. Robin Eaton, Parks and Recreation Director, they spoke with Captain Jason Brooks, Delaware Army National Guard, on Thursday regarding the Innovative Readiness Training (IRT) Grant for Schutte Park. He noted that the original application last year went through and received mission support, but nobody picked it up, so they were going to submit again this year, but there is a good chance that nobody will pick up the mission again because they choose missions based on the interest from their groups.

Staff recommended approval for submission of the Innovative Readiness Training (IRT) Grant at Schutte Park.

Mr. Hare moved to recommend approval of staff's recommendation. The motion was seconded by Mr. Neil and unanimously carried.

By consent agenda, Mr. Hare moved for acceptance of the Committee's recommendation, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

Mr. Hare moved for a recess of the Legislative, Finance and Administration Committee meeting, seconded by Mr. Rocha and unanimously carried.

Meeting recessed at 8:25 p.m.

**PARKS, RECREATION, AND COMMUNITY ENHANCEMENT
COMMITTEE**

The Parks, Recreation, and Community Enhancement Committee met with Chairman Boggerty presiding.

Adoption of Agenda

Mr. Rocha moved for adoption of the agenda, seconded by Mr. Anderson and unanimously carried.

Mayor and Council Reports - June 2021

Mr. Sudler, Council President, reported that he had conducted his first training session for all of the Committee Chairs with the duties, responsibilities, and the restrictions of the Committees on July 14, 2021.

Mr. Rocha, First District Councilman, stated that he had nothing to report in addition to what he had reported previously.

Mr. Hare, Second District Councilman, stated that he had nothing to report.

Mr. Neil, Third District Councilman, stated that he had nothing to report.

Mr. Sudler, Fourth District Councilman, stated that in regards to backfilling the area deemed as a blight in the Woodcrest community, he had contacted the regional office for the U.S. Army Corps of Engineers and the status was the same. He explained that they would need the Capital School District to deem it necessary to implement a project that would meet the criteria of the U.S. Army Corps of Engineers so the City could not do anything further on the matter.

Mr. Anderson, Fourth District Councilman, thanked the members of Council and staff that had helped address the concern from his previous report. He stated that the neighborhood watch associations had kicked back off and had been able to address some concerns with the downtown public safety advisory group as well in their meetings.

Mr. Boggerty, At-Large Councilman, reminded everyone that could attend to come out for the dedication of the New Street Park to Bishop L.T. Blackshear on September 18, 2021 at 10:00 a.m. He reported that he had been contacted by the Maple Glen Homeowners Association about establishing a park in their community and Mr. Robin Eaton, Parks and Recreation Director would be having his initial meeting with them the following day. Mr. Boggerty reminded everyone that the Downtown Dover Partnership would be having a meeting on September 21, 2021 at 5:00 p.m. regarding the parking issues downtown.

Mayor Robin Christiansen reported that during the month of June he attended various City activities, answered numerous constituent complaints in his office and on location, had numerous meetings with the Chief of Police in regards to public safety within the City, and met with the Fire Chief and members of the fire department in regards to public safety issues.

Mr. Hare moved for adjournment of the Parks, Recreation, and Community Enhancement Committee meeting, seconded by Mr. Rocha and unanimously carried.

Meeting adjourned at 8:31 p.m.

LEGISLATIVE, FINANCE, AND ADMINISTRATION COMMITTEE

The Legislative, Finance, and Administration Committee reconvened with Chairman Anderson presiding.

Update on City Manager/City Clerk Selection Committee Progress (Councilman Gerald Rocha, Sr.)

Mr. Rocha stated that the City Manager/City Clerk Selection Committee had made a recommendation for a new City Clerk and had made an offer to that person. He noted that they expected to receive an answer back if there was an acceptance of the position within a few days. Mr. Rocha explained that they had 23 applications for the City Manager positions thus far and had extended the application submission deadline to September 28, 2021. He stated that shortly after the deadline, they would convene to review the applications and make a decision on conducting interviews for that position.

Update on Mayor's State of General Emergency Executive Declaration (Mayor Robin R. Christiansen)

Mayor Christiansen provided an update on the status of the State of General Emergency Executive Declaration. He noted that the mask requirement would be reviewed prior to the expiration of the declaration. Mayor Christiansen explained that he would not put in place any mandatory vaccinations, however, if need be he would ask City employees to test on a weekly basis.

Responding to Mr. Anderson, Mayor Christiansen stated that he would do what was in the best interest of the City employees, their families, and the citizens of Dover when the science and information was provided by the Center for Disease Control (CDC) and the Delaware Health and Social Services Department advising when the mask mandate could be relaxed and any other implementation that may need to be put in place.

Responding to Mr. Anderson, Mayor Christiansen stated that he would entertain any and all information given to him to make an intelligent and definitive decision to protect the citizens of Dover.

Mr. Hare moved for adjournment of the Legislative, Finance, and Administration Committee meeting, seconded by Mr. Rocha and unanimously carried.

Meeting adjourned at 8:40 p.m.

Mr. Hare moved for adjournment of the Council Committee of the Whole meeting. The motion was seconded by Mr. Neil and unanimously carried.

Meeting adjourned at 8:40 p.m.

By consent agenda, Mr. Hare moved for acceptance of the Council Committee of the Whole Report, seconded by Mr. Neil and carried by a unanimous roll call vote (Taylor absent).

REQUEST FOR REAL ESTATE TAX ABATEMENT UNDER CHAPTER 102, ARTICLE IV FOR 1601 POW/MIA PARKWAY, FOUR M INVESTMENTS VII, LLC

Mr. Dave Hugg, Director of Planning and Community Development, advised that Four M Investments VII, LLC applied for an abatement on real estate taxes.

Staff recommended approval of Request for Real Estate Tax Abatement.

Mr. Hugg advised that Mr. Andreas Akaras, Four M Investments, was in attendance. He noted that the City code provided a mechanism for a real property tax abatement process based on a combination of value of investment in new infrastructure, new facilities, and a commitment to hiring employees, both in the city and the county.

Mrs. Patricia Marney, Customer Service Director, reviewed the estimated tax based from the first year through the tenth year and what the abatement amount would be (**Exhibit #1**). She noted that it was in the City's best interest to move forward with the request and that prior to the former Tax Assessor, Mrs. Cheryl Bundek's retirement she approved the abatement.

Mr. Hugg noted that he was proud to announce that based on the information provided, Delmarva Corrugated Packaging had employed or offered employment to 53 people, 22 of them already on board, 16 pending and 15 from a sister company that would be relocating.

Mr. Hare moved to approve the request for real estate tax abatement, as recommended by staff. The motion was seconded by Mr. Boggerty.

Ms. Anne Smith, Central Branch of the National Association for the Advancement of Colored People (NAACP), asked how many of the applicants were people of color. Responding, Mr. Akaras stated that the owner of the company was a community committed person and had advocated for diversity and minorities across the board. He noted that the owner was also a veteran and at this location was looking to hire veterans.

Responding to Mr. Rocha, Mr. Akaras stated that they were going to need to be at full strength eventually at about 160 people. He noted that it would be great to have more, but a lot of manufacturing, particularly in their facility, would be fully automated. He noted that some of the positions were going to be entry level, but they would have more to do with warehousing, trucking, and stocking. He stated that they have a need for a higher degree of training on specialty equipment that is being utilized.

Mr. Akaras advised members that they needed employees and that it was not a question of not hiring.

Mr. Hare moved to approve the request for real estate tax abatement, as recommended by staff. The motion was seconded by Mr. Boggerty and unanimously carried.

UPDATE ON DIVERSITY INCLUSION COMMITTEES FOR 2020-2021 (KIM HAWKINS, HUMAN RESOURCES DIRECTOR, JAMEE BOONE, PRESIDENT OF EDDEE BOONE CONSULTING, LLC, AND MICHELLE TAYLOR, PRESIDENT AND CHIEF EXECUTIVE OFFICER OF UNITED WAY OF DELAWARE)

Mr. Matt Harline, Interim City Manager Mr. Matt Harline, Interim City Manager, reviewed the new Fusion Alliance agreement with United Way of Delaware and the Delaware Racial Justice Collaborative (DRJC) (**Exhibit #2**).

Mr. Rocha recused himself from consideration of this item due to a conflict of interest.

Staff recommended entering into an agreement with United Way for consulting in Diversity and Inclusion.

Mr. Harline noted that the updated language added that the consultant would be coaching the workforce to do a better job in attracting and retaining a diverse workforce through the Fusion Alliance's curriculum. He noted that the contract defined the DRJC representative as a consultant, but that they would be working in collaboration with the City and across Kent County in the DRJC under the United Way of Delaware. Mr. Harline advised that the agreement specified October 1st as a start date and added the word consultation and pending appropriation. He noted that it meant that if they did not decide to add the money into the budget for fiscal year 2023 that they would have the option to opt out.

Mr. Hare stated that he did not understand the difference between this agreement and the study that was conducted before. He noted that he would not be able to support the agreement right now.

Mr. Boggerty noted that he understood Mr. Hare's concerns, but that this agreement seemed to be more robust and more involved. He stated that he thought it was important if they were holding staff to the diversity and inclusion mindset and that was why he would support the agreement.

Mr. Neil expressed his concerns regarding finding people to work.

Mr. Neil moved to delay the agreement until November so that they could get things in order and find a pool of people who would be willing to come and work at the City. Mr. Hare seconded the motion.

Mr. Boggerty acknowledged Mr. Neil's concern but stated that the issue was that individuals were not staying. He advised that they should take appropriate steps and measures to address things when individuals arrive and have staff on board. Mr. Boggerty stated that he thought that their constituents and others will see that they are making an honest effort to make the City a great city and place to work.

Mr. Anderson advised that this program was not another study and that they may need someone to help them out with the City's culture. He noted that the program was not just them, but that it was a team concept so they would be a part of a team, so to delay another month, they would delay six others. Mr. Anderson stated that they needed to consider hiring, retention, promotion and supply

chain, diversity and implement solutions. He noted that the willingness to admit that coaching was needed was a strength.

Mr. Anderson noted that with everything that they were going to get from the agreement, if they got nothing else, but the website, measuring tools, and curriculum, it would be worth more than \$5,000. He stated he thought that they should move forward because of the nature of the program and the timeline.

Responding to Mr. Anderson, Mr. Harline stated that this was an attempt to take the study and implement it and put together a specific program. He noted that if they did not start developing a good diversity and inclusion culture and the labor market got better, they would not be ready to hire or compete and provide the kind of environment that would attract the best candidates.

Mr. Hare stated that he did not see how another 30 days was going to hurt until they got done with other items they have currently on the table.

Mr. Taylor stated that he would not support the agreement being moved 30 days.

Mrs. Arndt stated that she liked the collaborative approach and what the Fusion Alliance was offering.

Mr. Sudler stated that he would not be supporting it because they were going through organizational challenges and would like to see a City Manager included in the initiative. He noted he respected United Way, but that he had not seen a lot of evidence-based information from a municipality perspective and that he needed more data.

Mr. Neil moved to call the question. The motion was seconded by Mr. Boggerty and unanimously carried.

Mr. Neil moved to delay the item and the Fusion Alliance agreement until November, seconded Mr. Hare. The motion failed with a roll call vote of three yes (Neil, Hare and Sudler) and four no (Anderson, Boggerty, Arndt, and Taylor). (City Clerk's Office Note: Prior to discussion of the item, Mr. Rocha recused himself due to a conflict of interest.)

Mr. Anderson moved to approve entering into an agreement with United Way for consulting in Diversity and Inclusion, as recommended by staff. The motion was seconded by Mr. Taylor and unanimously carried. (City Clerk's Office Note: Prior to discussion of the item, Mr. Rocha recused himself due to a conflict of interest and his employment with United Way.)

CONSIDERATION OF THE JUNETEENTH HOLIDAY

Mr. Matt Harline, Interim City Manager, briefed members on the consideration of the Juneteenth Holiday. He noted that there was a proposal to formalize and continue the Juneteenth Holiday, which was June 19th, on the regular calendar for employees of the City of Dover.

Mr. Hare moved to accept and formalize the Juneteenth Holiday for the City of Dover, seconded by Mr. Neil.

Mrs. Arndt stated that June 19, 2022 fell on a Sunday. Mr. Harline stated that if a holiday fell on a Sunday, then the holiday would be on the calendar for the following Monday.

Mr. Hare requested that the holiday coincide with the state holiday.

Mr. Hare moved to accept formalizing the Juneteenth Holiday for the City of Dover. The motion was seconded by Mr. Neil and unanimously carried.

FIRST READING - PROPOSED ORDINANCE #2021-20

Council President Sudler reminded the public that copies of the proposed ordinance were available on the City's website at www.cityofdover.com under "Government," or by contacting the City Clerk's Office at 736-7008 or cityclerk@dover.de.us. Final action by Council on the proposed ordinance will take place during the Council Meeting of October 11, 2021.

In accordance with Section 1-9 of the Dover Code, Council acknowledged the First Reading of the proposed Ordinance as read by the City Clerk, by title only, as follows:

Ordinance #2021-20 - Amending Chapter 102 - Taxation, Article VI - Exemptions; Board of Assessment Appeals, Section 102-183 - Tax exemption for senior citizens and Section 102-184 - Tax exemption for disabled citizens

FIRST READING - PROPOSED ORDINANCE #2021-19 AMENDING APPENDIX B - ZONING

Council President Sudler reminded the public that copies of the proposed ordinance were available at the entrance of the Council Chambers, on the City's website at www.cityofdover.com under "Government," or by contacting the City Clerk's Office at 736-7008 or cityclerk@dover.de.us. Since the ordinances are amendments to the Zoning Code, a public hearing is required. Staff recommended referral of the amendments to the Planning Commission on October 18, 2021 and that a public hearing be set for the Council Meeting of November 8, 2021, at 6:30 p.m., at which time final action by Council will take place.

Mr. Neil moved to refer the request to the Planning Commission on October 18, 2021 and set a public hearing for November 8, 2021 at 6:30 p.m. The motion was seconded by Mr. Boggerty and unanimously carried.

In accordance with Section 1-9 of the Dover Code, Council acknowledged the First Reading of Proposed Ordinance #2021-19 as read by the City Clerk, by title only, as follows:

Ordinance #2021-19 Amending Appendix B - Zoning, Article 3 - District Regulations, Section 19 - Manufacturing Zone (M); Article 4 - Zoning Bulk Parking Regulations, Section 4.16 - M, IPM Zones; and Article 5 - Supplementary Regulations, Section 3 - Supplementary Regulations Applying to Nonresidential Buildings, except in IPM Zone

REZONING REQUEST FOR PROPERTY LOCATED AT 317-325 WEST DIVISION STREET - FIRST READING OF PROPOSED ORDINANCE #2021- 21

A request was received to rezone property located at 317, 319, and 325 West Division Street, consisting of 0.26+/- acres, owned by E. Vernon Ingram, Jr. and Alice M. Ingram. The property is currently zoned C-1A (Limited Commercial Zone) and the proposed zoning is IO (Institutional and Office Zone). (Tax Parcels: ED-05-076.08-05-03.00-000, ED-05-076.08-05-02.00-000, and ED-05-076/08-05-01.00-000. Planning Reference: Z-21-06. Council District 4)

Prior to amending the zoning ordinances and zoning map of the City of Dover, a public hearing is required.

Mr. Neil moved to refer the request to the Planning Commission on October 18, 2021 and set a public hearing for November 8, 2021 at 6:30 p.m. The motion was seconded by Mr. Rocha and unanimously carried.

In accordance with Section 1-9 of the Dover Code, Council acknowledged the First Reading of Proposed Ordinance #2021-21 as read by the City Clerk, by title only, as follows:

An Ordinance Amending the Zoning Ordinance and Zoning Map of the City of Dover by Changing the Zoning Designation of Property Located at 317 West Division Street, 319 West Division Street, 325 West Division Street

FINAL READING - PROPOSED ORDINANCE #2021-17

The First Reading of the Proposed Ordinance was accomplished during the Council Meeting of September 13, 2021. Council President Sudler reminded members of the public that copies of the proposed ordinance were available at the entrance of the Council Chambers or on the City's website at www.cityofdover.com under "Government."

Mr. Neil moved that the Final Reading of the proposed ordinance be acknowledged by title only, seconded by Mrs. Anderson and unanimously carried. (The First Reading of the proposed ordinance was accomplished during the Council Meeting of September 13, 2021.)

By motion of Mr. Hare, seconded by Mr. Neil, Council, by a unanimous roll call vote, adopted Ordinance #2021-17, as follows:

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL MET:

That Chapter 80 - Personnel, Article IV - Pension Plans and Retirement Benefits (Except Police), Division 3 - General Employee Pension Plan of the Dover Code be amended to read as follows:

Section 80-504 - Normal Retirement.

The normal retirement date for each participant shall be the first day of the month following the attainment of the age of 65 years, provided that he has completed ten years of continuous service.

(Code 1968, § 2-99; Ord. of 1-12-1970; Code 1981, § 2-181; Ord. of 6-24-1996; Ord. No. 2017-03, 2-13-2017)

Section 80-505. Early retirement.

- (a) Reduced benefits. A participant who has completed ten years of continuous service and who has attained the age of 55 years may retire at any time within the ten years preceding his normal retirement date; provided, however, that his retirement benefits shall be computed at a reduced rate of one-half percent for each month computed from the date of early retirement to age 65 years.
- (b) Unreduced benefits.
 - (1) Hired May 1, 1994, or later. For eligible employees hired on or after May 1, 1994, a participant who has attained the age of 55 years, and whose attained age plus years of continuous service is equal to or greater than 80, may retire at any time prior to his normal retirement date with no reduction in retirement benefits.
 - (2) Hired before May 1, 1994. For eligible employees hired before May 1, 1994, a participant who has completed 25 years of continuous service, or has attained the age of 50 years and completed 20 years of continuous service may retire at any time prior to his normal retirement date with no reduction in retirement benefits.

(Code 1968, § 2-100; Ord. of 1-12-1970; Code 1981, § 2-182; Ord. of 10-12-1982, § 1; Ord. of 4-25-1994; Ord. No. 2017-03, 2-13-2017)

Section 80-506. Later retirement.

If a participant works beyond his normal retirement date, the payment of the participant's retirement benefits shall be deferred until his actual retirement.

(Code 1968, § 2-101; Ord. of 1-12-1970; Code 1981, § 2-183; Ord. of 7-26-1993, § 3; Ord. No. 2010-13, 6-28-2010; Ord. No. 2017-03, 2-13-2017)

Section 80-507. Forced retirement with pension.

The general employee pension plan board, upon recommendation of the city council or the city manager, may require retirement in any case where deemed necessary due to the lack of work or inability of the employee to perform with a satisfactory degree of efficiency, provided that the employee qualifies for either normal retirement pursuant to section 80-504, or early retirement pursuant to section 80-505. The employee shall then be entitled to receive, commencing on the first day of the month coinciding with or next following his date of retirement, pension benefits equal to the benefits computed in accordance with the provisions of section 80-508 on the basis of the employee's service completed prior to actual retirement.

(Code 1968, § 2-102; Ord. of 1-12-1970; Code 1981, § 2-184; Ord. No. 2017-03, 2-13-2017)

Section 80-508. Amount of retirement benefits.

Retirement January 1, 1995, or later. The amount of retirement benefits payable to a participant who retires on or after January 1, 1995 shall be computed on the basis of one-fiftieth of his average actual monthly earnings multiplied by the total number of years of continuous service. Average actual monthly earnings shall be a participant's base pay plus scheduled overtime, payment for being on call, except those hours reported for being called out, and any retroactive pay corrections which involve any one of the mentioned payments during any period of 36 consecutive months in his final ten years of continuous service which results in the highest average monthly earnings.

If an employee's approved absence is the result of a workers compensation injury, the base wages that the employee would have earned had he not been on workers compensation leave will be included when determining the highest 36 consecutive months within his final ten years of continuous service.

The value of lost base salary as a result of mandatory furlough shall be added to an employee's final average compensation and considered in the calculation of the amount of retirement benefits, if the time period in which the mandatory furlough was required is within the highest 36 consecutive months or earnings within the final ten years of continuous service.

(Code 1968, § 2-103; Ord. of 1-12-1970; Code 1981, § 2-185; Ord. of 10-12-1982, § 2; Ord. of 7-26-1993, § 4; Ord. of 4-25-1994; Ord. of 5-22-2000; Ord. of 7-10-2000; Ord. No. 2010-13, 6-28-2010; Ord. No. 2017-03 , 2-13-2017)

Section 80-509. Form of benefits.

- (a) Normal form. A monthly benefit shall be payable on the first day of the second month preceding the date on which application for such benefit is filed. Payment will be retroactive to the retirement date. Payments of benefits shall be payable monthly thereafter during his lifetime, and terminating with the last payment on the first day of the month of the death of the participant.
- (b) Death of participant, etc. Upon the death of a participant who has retired, or who is eligible to be retired under any of the provisions of this division, payment shall be made to their eligible survivors in the amount of 50 percent of the monthly payments to which the participant was or would have been entitled. Upon the death of a participant who has completed a minimum of ten years of service but is not yet eligible to retire because of age and/or years of service, payment shall be made to their eligible survivors in the amount of 50 percent of the monthly payment to which the participant was or would have been entitled. The pension amount will be based upon Section 80-508. There shall be no reduction in benefit. In no instance shall actual monthly payments be less than \$200.00, to be effective July 1, 2000. Upon the death of both the participant and eligible survivor, if the benefit payments received in aggregate are less than the member's contributions, the balance of the member's contributions, plus five percent interest, will be paid to the surviving beneficiary

designated or his estate if no designation has been made and submitted to the general employee pension plan board. The amount of benefit payments received and the amount of the member's contributions shall be determined from the record of the pension board.

- (c) Eligible survivor. An eligible survivor shall be one of the following in the order of preference listed:
 - (1) Spouse. The participant's spouse who was married to the participant for at least one year. Surviving spouse shall be required to provide supporting documents of marriage.
 - (2) Children, unmarried.
 - a. The surviving children, biological or legally adopted, of the participant, who have not attained their 18th birthday.
 - b. If said child is attending school on a full-time basis and provides proof of attendance each year of eligibility, with the payment due for the month in which he ceases to attend school on a full-time basis or with the payment due for the month in which his 22nd birthday shall occur, whichever shall occur first.
- (d) Commencement of payment. Benefits payable to eligible survivors shall commence on the first day of the month following the date of the participant's death.
- (e) Benefits payable. Benefits payable to eligible survivors shall cease:
 - (1) Spouse. With respect to an eligible survivor who is a spouse, with the payment due for the month in which their remarriage or death shall occur, whichever occurs first.
 - (2) Children. With respect to an eligible survivor who is a child(ren), with the payment due for the month in which his 18th birthday or death shall occur, whichever shall occur first. Payments shall be made in accordance with subsections (2)a. and b.
- (f) Eligibility for benefits. The eligibility of any person or persons to receive payment of benefits as an eligible survivor shall be determined conclusively by the general employee pension plan board based on application of such person or persons and any other information which the pension board deems to be appropriate.

(Code 1968, § 2-104; Ord. of 1-12-1970; Code 1981, § 2-186; Ord. of 6-8-1987; Ord. of 7-26-1993, § 5; Ord. of 4-25-1994; Ord. of 12-11-1995; Ord. of 4-14-1997; Ord. of 5-22-2000; Ord. of 7-10-2000; Ord. of 3-12-2001; Ord. of 5-12-2003; Ord. No. 2010-13, 6-28-2010; Ord. No. 2011-28, 12-12-2011; Ord. No. 2013-10, 7-22-2013; Ord. No. 2017-03, 2-13-2017)

Section 80-510. Early retirement due to permanent disability.

Any employee who, after completing at least ten years of continuous service, shall be injured or whose health shall become permanently impaired to such an extent as to render him totally and permanently disabled, shall be retired upon application and approval of the general employee pension plan board. The pension amount will be based upon section 80-508. There shall be no reduction in benefit.

(Code 1968, § 2-105; Ord. of 1-12-1970; Code 1981, § 2-187; Ord. No. 2010-13, 6-28-2010; Ord. No. 2017-03, 2-13-2017)

ADOPTED: SEPTEMBER 27, 2021

FINAL READING - PROPOSED ORDINANCE #2021-18

The First Reading of the Proposed Ordinance was accomplished during the Council Meeting of September 13, 2021. Council President Sudler reminded members of the public that copies of the proposed ordinance were available at the entrance of the Council Chambers or on the City's website at www.cityofdover.com under "Government."

Mr. Neil moved that the Final Reading of the proposed ordinance be acknowledged by title only, seconded by Mr. Anderson and unanimously carried. (The First Reading of the proposed ordinance was accomplished during the Council Meeting of September 13, 2021.)

By motion of Mr. Hare, seconded by Mr. Neil, Council, by a unanimous roll call vote, adopted Ordinance #2021-18, as follows:

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF DOVER, IN COUNCIL MET:

That Chapter 102 - Taxation, Article I – In General of the Dover Code be amended to read as follows:

Section 102-1 - Valuation and assessment.

Section 47 of the Charter provides that an impartial valuation and assessment of all real property within the city may be conducted by the city assessor or assessors. The council may also direct that in lieu of the assessment and valuation by the city assessor, a reassessment and revaluation may be done by the assessor or assessors or an outside mass appraisal company or a consortium of appraisers chosen by the council. Such contractor and tax office staff will be under the supervision of the City Manager or his/her designee.

Commencing with the year 2010 and every fifth year thereafter, unless otherwise directed, the revaluation and reassessment of all real property may be conducted, under the supervision of the assessor or in conjunction with the assessor and/or the city manager or his/her designee, by an outside mass appraisal company or a consortium of appraisers chosen by the council. The mass

appraisal company or consortium of appraisers shall be licensed to conduct business in the State of Delaware and the City of Dover and shall employ appraisers who are licensed by the Delaware Division of Professional Regulations. All property shall be valued as to its status; as of its ownership; as of its current market value as of the January 1 assessment date and shall reflect fair market value.

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

Section 102-2. Delinquent property tax collection costs.

- (a) If an action to collect delinquent property taxes is filed in a court of appropriate jurisdiction, a fee as provided for in Appendix F—Fees and Fines shall be added to the amount due.
- (b) If an action proceeds and a writ of venditioni exponas monition or similar execution process is filed, an additional fee as provided for in Appendix F—Fees and Fines shall be added to the amount due.
- (c) The fees established by this section shall be in addition to court costs and service fees assessed by state or county offices.

(Code 1981, § 19.5-46; Ord. of 11-24-1997; Ord. No. 2009-09, 6-22-2009)

Section 102-3. Administrative reporting.

The city assessor shall be selected in accordance with the City Charter, and shall be directly responsible to the mayor and council. The city council may appoint the city manager or his/her designee as the city assessor to provide supervision and support to the tax office. If the appointed assessor is not certified with the State of Delaware, the city council shall hire an approved contractor licensed by the State of Delaware professional regulations to provide assessment services.

(Ord. of 7-24-2006(2); Ord. No. 2009-25, 11-9-2009)

Section 102-4. Omitted real property assessments.

- (a) *Definition: Omitted assessment.* Land or improvements not valued and assessed or included on the assessment rolls or billed due to, but not limited to, the following reasons: computer error, clerical errors, conversion of software or records; missing building permits, failure to issue temporary and final certificates, errors in the preparation of the annual and supplemental tax rolls and billing by any employee or contractor working for the city.
- (b) *Collection of taxes.* The failure to receive a bill or receive an accurate bill does not relieve the taxpayer of the obligation to pay taxes. The city assessor, city manager or his/her designee, or contractor shall cause for the collection of any and all taxes due for the respective years or any supplemental tax periods that may result from omitted assessments. The omitted assessments shall be applicable and consistent with and shall apply to every

assessment of taxes for the previous year or years and to the collection of the taxes.

- (c) *Periods covered, and penalties.* Errors that cause an inaccurate assessment or billing can be corrected and the correction shall be applied. Every such omitted assessment shall be collected retroactively for a period of ten years, in addition to the current tax year, prior to the discovery by the city assessor, city manager or his/her designee, or contractor of omitted assessments. The city shall add a penalty of one and one-half percent per month for each respective month not assessed unless it is evident that there was no prior knowledge of the omitted assessment by the property owner.
- (d) *Notice; required.* The city assessor, city manager or his/her designee, or contractor shall give notice of any proposed omitted assessment of any real property for any previous tax year or years or supplemental tax periods, to all persons liable to the tax. The notice shall contain a general description, according to Kent County Property Identification Numbering system (PIN), of the real estate and state the year or years for which the real estate is liable to assessment, the name or names of the person or persons liable to assessments or reassessments, according to the legal owners of record on file with the Kent County Recorder of Deeds, and further the value of the assessment. Notice of "omitted assessments" shall be by certified mail, return receipt requested and regular United States postal mail service within 30 days of discovery of any omitted assessment.
- (e) *Appeal.* Appeals for omitted assessment shall be the same as general and supplemental assessments appeals.

(Ord. of 9-10-2007)

Section 102-5. Income and expense reports.

The assessor, city manager or his/her designee, or contractor shall request that an annual report of income and expenses be completed and filed for all commercial/industrial income-producing property within the city limits of Dover. The income and expense report forms shall be developed and provided by the assessor. This information will become mandatory if the owner of the commercial/industrial income-producing property petitions for appeal.

(Ord. No. 2009-05, 7-27-2009; Ord. No. 2009-27, 12-14-2009; Ord. No. 2011-19, 8-8-2011)

Secs. 102-6—102-30. Reserved.

BE IT FURTHER ORDAINED:

That Chapter 102 – Taxation, Article II – Land Used for Agricultural, Horticultural, and Forest Purposes of the Dover Code be amended to read as follows:

Section 102-31. Valuation.

For general property tax purposes, the value of land not less than five acres in area, which

is actively devoted to agricultural, horticultural or forest use and which has been so devoted for at least the two successive years immediately preceding the tax year in issue, shall, on application of the owner, and approval thereof as provided in this article, be that value which such lands have for agricultural, horticultural or forest use; provided, however, that land qualifying hereunder shall not be subject to taxation.

(Code 1968, § 34-1; Ord. of 3-26-1979; Code 1981, § 19.5-11; Ord. of 3-14-1988)

Section 102-32. Agricultural use land.

Land shall be deemed to be in agricultural use when devoted to the production, for sale, of plants and animals useful to man, including, but not limited to, forages and sod crops; grains and feed crops; dairy animals and dairy products; poultry and poultry products; livestock, including beef cattle, sheep, swine, horses, ponies, mules or goats, including the breeding and grazing of any or all of such animals; bees and apiary products; fur animals; trees and forest products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.

(Code 1968, § 34.2; Ord. of 3-26-1979; Code 1981, § 19.5-12)

Section 102-33. Horticultural use land.

Land shall be deemed to be in horticultural use when devoted to the production, for sale, of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery, floral, ornamental and greenhouse products; or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.

(Code 1968, § 34-5; Ord. of 3-26-1979; Code 1981, § 19.5-13)

Section 102-34. Forest use land.

Land shall be deemed to be in forest use when devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area.

(Code 1968, § 34-4; Ord. of 3-26-1979; Code 1981, § 19.5-14)

Section 102-35. Criteria for land use.

Land shall be deemed to be actively devoted to agricultural or horticultural use when the gross sales of agricultural or horticultural products produced thereon, together with any payments received under a soil conservation program, have averaged at least \$500.00 per year during the two-year period immediately preceding the tax year in issue, or there is clear evidence of anticipated yearly gross sales and such payments amounting to at least \$500.00 within a reasonable period of time.

(Code 1968, § 34-5; Ord. of 3-26-1979; Code 1981, § 19.5-15)

Section 102-36. Eligibility for valuation, assessment and taxation.

Land which is actively devoted to agricultural, horticultural or forest use shall be eligible for valuation, assessment and taxation as provided in this article when it meets the following qualifications:

- (1) *Time.* It has been so devoted for at least the two successive years immediately preceding the tax year for which valuation under this section is requested;
- (2) *Area.* The area of such land is not less than five acres; and
- (3) *Time of application.* Application by the owner of such land for valuation under this section is submitted on or before February 1 of the year immediately preceding the tax year to the city assessor or contractor on a form prescribed by the city assessor, city manager or his/her designee, or contractor.

(Code 1968, § 34-6; Ord. of 3-26-1979; Code 1981, § 19.5-16)

Section 102-37. Assessment procedures.

- (a) *Valuing land.* The city assessor or contractor under the supervision of the city manager or his/her designee, in valuing land which qualifies as land actively devoted to agricultural, horticultural or forest use under the tests prescribed by this article, and as to which the owner thereof has made timely application for valuation, assessment and taxation under this article for the tax year in issue, shall consider only those indicia of value which such land has for agricultural, horticultural or forest use. In addition to use of his personal knowledge, judgment and experience as to the value of land in agricultural, horticultural or forest use, he shall, in arriving at the value of such land, consider available evidence of agricultural, horticultural or forest capability.
- (b) *Area.* In determining the total area of land actively devoted to agricultural, horticultural or forest use, there shall be included the area of all land under barns, sheds, silos, cribs, greenhouses and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities, but land under and such additional land as may be actually used in connection with the farmhouse, shall be excluded in determining such total area.
- (c) *Structures.* All structures which are located on land in agricultural, horticultural or forest use, and the farmhouse and the land on which the farmhouse is located, together with the additional land used in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable structures and other land in the taxing district.
- (d) *Rollback taxes.*
 - (1) When land in agricultural use and being valued, assessed and taxed under the

provisions of this article is applied to a use other than agriculture, it shall be subject to additional taxes, hereinafter referred to as "rollback taxes," in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the land been valued, assessed and taxed as other land in the city, in the current tax year immediately preceding, in which the land was valued, assessed and taxed hereunder.

- (2) If, in the tax year in which a change in use of land occurs, the land was not valued, assessed, and taxed under this article, then such land shall be subject to rollback taxes in the following manner:
 - a. If the change of the use of land occurs prior to January 1, 1996, then such land shall be subject to rollback taxes for the five tax years immediately preceding in which the land was valued, assessed, and taxed hereunder.
 - b. If the change in use of land occurs between January 1, 1996, and December 31, 1996, then such land shall be subject to rollback taxes for the six tax years immediately preceding in which the land was valued, assessed and taxed hereunder.
 - c. If the change in use of land occurs between January 1, 1997, and December 31, 1997, then such land shall be subject to rollback taxes for the seven tax years immediately preceding in which the land was valued, assessed, and taxed hereunder.
 - d. If the change in use of land occurs between January 1, 1998, and December 31, 1998, then such land will be subject to rollback taxes for the eight years immediately preceding in which the land was valued, assessed, and taxed hereunder.
 - e. If the change in use of land occurs between January 1, 1999, and December 31, 1999, then such land shall be subject to rollback taxes for the nine tax years immediately preceding in which the land was valued, assessed, and taxed hereunder.
 - f. If the change in use of land occurs on January 1, 2000, or thereafter, then such land shall be subject to rollback taxes for the ten tax years immediately preceding in which the land was valued, assessed, and taxed hereunder.
- (3) In determining the amounts of the rollback taxes chargeable on land which has undergone a change in use, the city assessor or contractor under the supervision of the city manager or his/her designee shall, for each of the rollback tax years involved, ascertain:
 - a. The full and fair value of such land under the valuation standard applicable

to other land in the city;

- b. The amount of the additional assessment on the land for the particular tax year by deducting the amount of the actual assessment on the land for that year from the amount of the land assessment determined by the city assessor or contractor under the supervision of the city manager or his/her designee; and
- c. The amount of the rollback tax for that tax year by multiplying the amount of the additional assessment determined under subsection (d)(3)b. of this section by the general property tax rate of the city applicable for that tax year.
- (e) Land condemned, etc. Land condemned or otherwise acquired for a public purpose by the state or any other public authority having condemnation powers shall not be considered a change in use and shall not be subject to rollback taxes as provided in subsection (d) of this section.

(Code 1968, § 34-7; Ord. of 3-26-1979; Code 1981, § 19.5-17; Ord. of 3-14-1988; Ord. of 4-22-1996)

Section 102-38. Annual review.

- (a) *Application.* Eligibility of land for valuation, assessment and taxation under this article shall be determined for each tax year separately. An application shall be submitted by the owner to the city assessor, city manager or his/her designee, or contractor on or before February 1 of the year immediately preceding the tax year for which such valuation, assessment and taxation are sought; provided, however, that unless the land usage changes, those applications which have met the provisions to qualify under this article shall be automatically renewed without the owner having to apply annually.
- (b) *Change in land use.* If the land usage changes, the farm owner shall, on or before February 1 of the year in which the land usage changes, notify the city assessor, city manager or his/her designee, or contractor of the change in land use.

(Code 1968, § 34-8; Ord. of 3-26-1979; Code 1981, § 19.5-18)

Section 102-39—102-70. Reserved.

BE IT FURTHER ORDAINED:

That Chapter 102 – Taxation, Article III – Realty Transfer Tax of the Dover Code, be amended to read as follows:

Section 102-71. Definitions.

- (a) The following words, terms and phrases, when used in this article, shall have the meanings

ascribed to them in this section, except where the context clearly indicates a different meaning:

- (1) Document means any deed, instrument or writing whereby any real estate within the corporate limits of the city, or any interest therein, shall be quitclaimed, granted, bargained, sold or otherwise conveyed to the grantee, but shall not include the following:
 - a. Any will;
 - b. Any lease other than those described or defined in subsection (a)(2) of this section;
 - c. Any mortgage;
 - d. Any conveyance between corporations operating housing projects pursuant to 31 Del. C. § 4501 et seq., and the shareholders thereof;
 - e. Any conveyance between nonprofit industrial development agencies and industrial corporations purchasing from them;
 - f. Any conveyance to nonprofit industrial development agencies;
 - g. Any conveyance between a husband and wife;
 - h. Any conveyance between persons who were previously husband and wife, but who have since been divorced, provided that such conveyance is made after the granting of the final decree in divorce and the real estate or interest therein subject to such conveyance was acquired by the husband and wife, or husband or wife prior to the granting of the final decree in divorce;
 - i. Any conveyance between parent and child or the spouse of such a child;
 - j. Any conveyance:
 1. To a trustee, nominee or straw party for the grantor as beneficial owner;
 2. For the beneficial ownership of a person, other than the grantor, where, if such person were the grantee, no tax would be imposed upon the conveyance pursuant to this chapter; or
 3. From a trustee, nominee or straw party to the beneficial owner;
 - k. Any conveyance between a parent corporation and a wholly owned subsidiary corporation, provided that such conveyance is without actual consideration;

- l. Correctional deeds without actual consideration;
- m. Any conveyance to or from the United States, this state or to any of their instrumentalities, agencies or political subdivisions and the University of Delaware;
- n. Any conveyance to or from a corporation, or a partnership, where the grantor or grantee owns stock of the corporation or an interest in the partnership in the same proportion as his interest in, or ownership of, the real estate being conveyed; provided, however, that this subsection shall not apply to any distribution in liquidation or other conveyance resulting from the partial or complete liquidation of a corporation, unless the stock of the corporation being liquidated has been held by the grantor or grantee for more than three years; provided, further, this subsection shall not apply to any conveyance from a partnership to its partners, unless the partners' interest in the partnership has been held for more than three years;
- o. Any conveyance by the owner or previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises are taken in trade by such builder as a part of the consideration from the purchaser of new, previously unoccupied premises;
- p. Any conveyance to the lender holding a bona fide mortgage, which is genuinely in default, either by a sheriff conducting a foreclosure sale, or by the mortgagor in lieu of foreclosure;
- q. Any conveyance to a religious organization or other body or person holding title to real estate for a religious organization, if such real estate will not be used following such transfer by the grantee, or by any privy of the grantee, for any commercial purpose; provided, however, that only that portion of the tax which is attributable and payable by the religious organization or other body or person holding title to real estate for a religious organization under 30 Del. C. § 5402 shall be exempt;
- r. Any conveyance to or from a volunteer fire company organized under the laws of this state; provided, however, that only that portion of the tax which is attributable to and payable by the volunteer fire company by this article shall be exempt;
- s. Any conveyance of a "mobile home" or "manufactured home," as defined in 25 Del. C. § 7003;
- t. Any conveyance without consideration to an organization exempt from tax under section 501(c)(3) of the federal Internal Revenue Code (26 USC 501(c)(3));

- u. Any conveyance to a nonprofit conservation organization, when the property is purchased for open space preservation purposes;
 - v. Any conveyance to or from a nonprofit corporation or organization of real estate acquired for the purpose of rehabilitation and resale without profit.
- (2) *Document* includes the following:
- a. Any writing purporting to transfer a title interest or possessory interest for a term of more than five years in a condominium unit or any unit properties subject to the Unit Property Act pursuant to 25 Del. C. § 2201 et seq.
 - b. Any writing purporting to transfer a title interest or possessory interest of any lessee or other person in possession of real estate owned by the state or other political subdivision thereof.
 - c. Any writing purporting to assign or transfer a leasehold interest or possessory interest in residential property under a lease for a term of more than five years. For this purpose, the term "residential property" means any structure or part of a structure which is intended for residential use, and excluding any commercial unit subject to tax under 30 Del. C. § 2301(a)(88) relating to commercial lessors.
- (3) *First-time homebuyer* means a natural person who has at no time held an interest in residential real estate, wherever located, and which has been occupied as their principal residence, and who intends to occupy the property being conveyed as his principal residence, within 90 days following recordation of the deed. The first-time homebuyer must file an affidavit certifying to his qualifications before the exemption can be granted. In order to alleviate claims for rebate of the transfer tax paid, no rebate shall be made once the deed for the transaction has been recorded. First-time homebuyers submitting a false affidavit in any respect, which would entitle them to the exemption, shall be subject to payment of the unpaid transfer tax, plus interest at the rate of one and one-half percent per month and, upon direction by the council, referral to the attorney general of the state for criminal prosecution. This subsection shall apply to all real estate settlements held on or after January 2, 2000. First-time homebuyers are exempt from the transfer tax as provided herein. The first-time homebuyer exemption shall apply to the seller of property that qualifies for the first-time buyer exemption but only for property located within the downtown redevelopment high priority target area defined in Appendix C. Council shall have the right to deny this exemption to any property owner where the sale and purchase appears to be done fraudulently to take advantage of the realty transfer tax exemption ordinance.
- (4) *Transaction* means the making, executing, delivering, accepting or presenting for recording of a document.

- (5) *Value* means, in the case of any document granting, bargaining, selling or otherwise conveying any real estate or interest or leasehold interest therein, the amount of the actual consideration therefor, including liens or other encumbrances thereon, and ground rents which encumber the interest in real estate and any other interest in real estate conveyed, provided, that, in the case of a transfer for an amount less than the highest appraised full value of said property for local real property tax purposes, the term "value" shall mean the highest such appraised value, unless the parties or one of them can demonstrate that fair market value is less than the highest appraised value, in which case, the term "value" shall mean fair market value, or actual consideration, whichever is greater. A demonstration that the transaction was at arm's length between unrelated parties shall be sufficient to demonstrate that the transaction was at fair market value.
- (b) In determining the term of a lease, it shall be presumed for the purpose of computing the lease term, that any rights or options to renew or extend will be exercised.
- (c) For the purpose of subsection (a)(5) of this section, in the case of a document described in subsection (a)(2) of this section under which the consideration is based, in whole or in part, on a percentage of the income or receipts to be received in the future, actual consideration shall include the amounts actually received under such percentage of income or receipts provision; provided, however, and notwithstanding any other provisions of this article, that the tax imposed by this article shall be due and payable to the controller/treasurer within 30 days after the date such amounts become due and payable under the agreement.
- (d) Transfers through conveyance of interest.
- (1) Except as provided in subsections (d)(2) and (3) of this section, where beneficial ownership in real estate is transferred through a conveyance or series of conveyances of intangible interests in a corporation, partnership or trust, such conveyance shall be taxable under this article as if such property were conveyed through a duly recorded "document" as defined in subsection (a)(1) of this section, and subject to the exemptions contained therein, except those exemptions contained in subsections (a)(1)j. and (a)(1)n. of this section.
- (2) No bona fide pledge of stock or partnership interests as loan collateral, nor any transfer of publicly traded stock or publicly traded partnership interest shall be deemed subject to taxation under this subsection (d).
- (3) Where the beneficial owners of real property, prior to the conveyance or series of conveyances referred to in this subsection (d), own 80 percent or more of the beneficial interest in the real estate following said conveyance or series of conveyances, such transfers shall not be subject to tax under this subsection (d). Where the beneficial owners of real property, prior to the conveyance or series of conveyances referred to in this subsection (d), own less than 80 percent of the beneficial interest in the real estate following said conveyance or series of conveyances, such transfers shall not be subject to tax under this subsection (d),

unless under regulations promulgated by the city assessor, city manager or his/her designee, or contractor, such transfer or transfers are properly characterized as a sale of real property. Such characterization shall take into account the timing of the transaction, beneficial ownership prior to and subsequent to the conveyance or conveyances, the business purpose of the corporation, partnership or trust, and such other factors as may be relevant.

(Code 1981, § 19.5-19; Ord. of 6-27-1988; Ord. of 4-22-1996; Ord. of 8-10-1998; Ord. of 12-13-1999; Ord. of 8-8-2005(1); Ord. No. 2009-23, 10-26-2009; Ord. No. 2011-17, 8-8-2011; Ord. No. 2015-03, 2-23-2015; Ord. No. 2016-16, 8-8-2016)

Section 102-72. Applicability to certain construction.

- (a) *"Document"* defined. Notwithstanding section 102-71, there shall be included in the definition of the term "document," for purposes of this article, any contract, or other agreement or undertaking for the construction of all or a part of any building all or a portion of which contract, agreement or undertaking (or any amendment to the foregoing) is entered into, or labor and materials are supplied, either prior to the date of the transfer of the land on which the building is to be constructed or within one year of the date of the transfer to the grantee.
- (b) *Building permit.* No building permit shall be issued unless and until the person or persons (including corporations and/or other associations) requesting such permit shall demonstrate, in whatever form may be specified by the city assessor, city manager or his/her designee, or contractor including, at his discretion, a form of affidavit, that:
 - (1) No transfer as described in this section has occurred within the preceding year;
 - (2) No portion of the contract for construction for which the permit is being requested was entered into and no materials or labor with respect to the building have been provided within one year of the date on which the property was transferred; or
 - (3) There has been paid a realty transfer tax on the document as defined in this section.
- (c) *Certificate of occupancy.* In addition, no certificate of occupancy shall be issued relative to any building on which a tax is provided by this section, unless and until the owner recertifies the actual cost of the building and pays any additional tax due as a result of such recertification.
- (d) *"Building" defined.* The term "building," for purposes of this section, shall mean any structure having a roof supported by columns or walls, which structure is intended for supporting or sheltering any use or occupancy, but shall not include any alteration or addition to an existing building where the cost of such alteration or addition is less than 50 percent of the value of the property transferred.
- (e) *"Transfer"* defined. The term "transfer," for purposes of this section, shall include any

transfer made by a "document" as defined in section 102-71, and shall not include any transaction excluded from the definition of the term "document."

- (f) *Inventory for resale.* This section shall not apply to the application for a building permit by a builder or developer who acquires the land and obtains the permit for the purpose of including the land with improvements in the builder's or developer's inventory for resale.
- (g) *Rate of certain tax.* Notwithstanding section 102-73, the rate of tax on documents described in subsection (a) of this section shall be one percent on amounts exceeding \$10,000.00, which shall be borne by the owner of the building whose construction is made subject to tax under subsection (a) of this section.

(Code 1981, § 19.5-19.1; Ord. of 4-22-1991)

Section 102-73. Levied; exemptions.

- (a) *Rate.* Every person who makes, executes, issues or delivers any document, or in whose behalf any document is made, executed, issued or delivered, shall pay therefor and in respect thereof, or for and in respect of the vellum, parchment or paper upon which such document is written or printed, a tax at the rate of 1½ percent of the value of the property represented by such document, which tax shall be payable at the time of the making, execution, issuance or delivery of such document, and said tax is to be apportioned equally between the grantor and grantee, unless otherwise provided for by agreement of the parties.
- (b) *Nominee for grantee.* Where a person acquires title to any lands, tenements or hereditaments as a nominee or as a straw party for the real grantee or purchaser, the transfer of such title by such nominee or straw party to the real grantee or purchaser shall be exempt from this tax.
- (c) *Nominee for grantor.* Where a person acquires title to any lands, tenements or hereditaments for the purpose of holding the same as a nominee or as a straw party for the grantor, such transfer of title to the nominee or straw party shall be exempt from this tax.
- (d) *Expenditure of funds.* The rate of tax imposed by this article, and other provisions or language to the contrary notwithstanding, shall be 1½ percent of the property value represented by such documents as referred to herein and funds realized pursuant to this article shall be segregated from the general fund and be expended solely for capital and operating costs of public safety services and for other programs and services, all in accordance with the provisions of 22 Del. C. § 1601(c).

(Code 1981, § 19.5-20; Ord. of 6-27-1988; Ord. of 8-10-1998)

Section 102-74. Payment generally; documentary stamps generally.

- (a) *Evidence of payment.* The payment of the tax imposed by this article shall be evidenced by the affixing of one or more documentary stamps to every document by the person making, executing, issuing or delivering such document, regardless of the situs of the actual making,

executing, issuing or delivering of such document.

- (b) *Affixing stamps.* Such stamps shall be affixed in such a manner that their removal will require the continued application of steam or water, and the person using or affixing such stamps shall cause such stamps to be canceled in such a manner that they may not be used again either:
 - (1) By writing or stamping, or by causing to be written or stamped thereon, the initials of his name and the date upon which such stamps are affixed or used; or
 - (2) By complying with such other method of cancellation as the city assessor, city manager or his/her designee, or contractor may prescribe.
- (c) *Source of tax.* The tax imposed by this article shall be fully paid and have priority out of the proceeds of any judicial sale of real estate before any other obligation, claim, lien, judgment, estate or costs of the sale, and of the writ upon which the sale is made, and the sheriff or other officer conducting such sale shall pay the tax herein imposed out of the first moneys paid to him in connection therewith, unless previously paid by any party; provided, however, that any tax imposed by the state shall have priority over the tax imposed under this article.
- (d) *Determination of tax.* The value for determining the tax shall be the highest of the following:
 - (1) The bid price;
 - (2) The amount of the mortgage not in excess of the fair value of the real estate;
 - (3) The estimated full value;
 - (4) The full and complete value pursuant to section 102-71.

(Code 1981, § 19.5-21; Ord. of 6-27-1988)

Section 102-75. Liability for payment as between parties.

As between the parties to any transaction which is subject to the real estate transfer tax imposed by this article, in the absence of an agreement to the contrary, the burden for paying such tax shall be on the grantor.

(Code 1981, § 19.5-22; Ord. of 6-27-1988)

Section 102-76. Recordation of documents.

- (a) No document shall be recorded in the office of the recorder of deeds in and for the county unless one or more documentary stamps shall have been affixed thereto as provided in this article.

- (b) The affixation of stamps to a document upon which a tax is imposed by this article, when lodged with or presented to the recorder of deeds, shall be an affirmation on the part of the transferor that the true, full, and complete value of the transaction is fully reflected in the amount of the stamps affixed thereto.
- (c) Every document, when lodged with or presented to the recorder of deeds and city assessor, city manager or his/her designee, or contractor, shall set forth therein, and as a part of such document, the true, full, and complete value thereof, or shall be accompanied by an affidavit, executed by a responsible person connected with the transaction, showing such connection and setting forth the true, full, and complete value thereof or the reason, if any, why such document is not subject to tax under this article.

(Code 1981, § 19.5-23; Ord. of 6-27-1988)

Section 102-77. Duties of city assessor.

In addition to the other duties of the city assessor:

- (1) *Stamps.* The city assessor, city manager or his/her designee, or contractor shall prepare and furnish adhesive stamps of such denominations and in such quantities as may be necessary for the payment of the tax imposed by this article and shall make provisions for the sale of such stamps in such places as may be deemed necessary and indicate on the document the amount of transfer tax that has been paid.
- (2) *Other evidence of payment.* The city assessor, city manager or his/her designee, or contractor may, by regulations, provide for the evidence of the payment of the tax to be shown on the document by means other than the affixing of documentary stamps.
- (3) *Regulations.* The city assessor, city manager or his/her designee, or contractor is charged with the enforcement of this article and is authorized and empowered to prescribe, adopt, promulgate, and enforce regulations relating to:
 - a. The method to be used in affixing or cancelling of stamps in substitution for or in addition to the method and means provided in this article.
 - b. The denomination and sale of stamps.
 - c. Any other matter or thing pertaining to the administration and enforcement of this article.
- (3) *Audit.* The city assessor, city manager or his/her designee, or contractor is charged with review of the payment and the "value" stated for the purpose of the tax.
 - a. The review and audit process should be conducted within ten days of the "stamping" of the deed.

- b. Notification to attorney/title company shall be made within five business days of the findings from the review and audit process.

(Code 1981, § 19.5-24; Ord. of 6-27-1988; Ord. No. 2009-05, 7-27-2009)

Section 102-78. Prohibited acts enumerated.

No person shall:

- (1) *Pay tax.* Make, execute, issue, deliver or accept, or cause to be made, executed, issued, delivered or accepted, any document without the full amount of tax due thereon under the provisions of this article being duly paid;
- (2) *Cancel stamp.* Make use of any documentary stamp to denote payment of any tax imposed by this article without cancelling such stamp as provided in section 102-74(b);
- (3) *Comply with regulations.* Fail, neglect or refuse to comply with, or otherwise violate, the regulations prescribed, adopted, and promulgated by the department [sic] under the provisions of this article;
- (4) *Cut stamp.* Fraudulently cut, tear or remove any documentary stamp from a document;
- (5) *Fraud.* Fraudulently affix to any document upon which a tax is imposed by this article any documentary stamp which has been cut, torn or removed from any other document upon which a tax is imposed by this article or any documentary stamp of insufficient value, or any forged or counterfeited stamp, or any impression of any forged or counterfeited stamp, die, plate or other article;
- (6) *Alter cancellation.* Willfully remove or alter the cancellation marks of any documentary stamp, or restore any such documentary stamp with the intent to use or to cause the same to be used after it has already been used, or knowingly buy, sell, offer for sale or give away any such altered or restored stamp to any person for use, or knowingly use the same;
- (7) *Possess altered stamp.* Knowingly have in his possession any altered or restored documentary stamp which has been removed from any document upon which a tax is imposed by this article and the possession of such stamp shall be prima facie evidence of an intent to violate this subsection;
- (8) *Forged stamp.* Knowingly or willfully prepare, keep, sell, offer for sale or have in his possession any forged or counterfeited documentary stamp; or
- (9) *Accept unstamped document.* Accept for recording in the office of any recorder of deeds any document upon which the realty transfer tax is imposed by this article without the proper documentary stamp or other evidence of payment of the tax

affixed thereto as required by this article as is indicated in such document or accompanying affidavit.

(Code 1981, § 19.5-25; Ord. of 6-27-1988)

Section 102-79. Violations; penalties.

Any person guilty of conduct prohibited in section 102-78 shall, upon conviction, be punished by imposition of a fine as provided for in Appendix F—Fees and Fines. Fines not paid within 14 days of the day the fine was issued, including the day the fine was issued, shall be automatically doubled in amount.

(Code 1981, § 19.5-26; Ord. of 6-27-1988; Ord. of 9-22-2003; Ord. No. 2009-09, 6-22-2009)

Section 102-80—102-110. Reserved.

BE IT FURTHER ORDAINED:

That Chapter 102 – Taxation, Article IV – Abatement of Real Estate Taxes of the Dover Code, be amended to read as follows:

Section 102-111. Purpose.

In the opinion of city council, the abatement of city real estate taxes for certain qualifying industries and businesses defined herein best promotes the public welfare by providing incentives for them to expand or locate in the city, thereby creating new employment opportunities for the citizens of the city and ultimately strengthening the city's tax base.

In the opinion of council of the City of Dover, the abatement of city real estate taxes for certain qualifying homeowners in certain designated areas of the city thus promotes the public welfare by providing incentives for these homeowners to purchase residences and locate in these areas in the city.

(Code 1981, § 19.5-31; Ord. of 12-11-2000; Ord. of 8-8-2005(2); Ord. No. 2014-01, 2-10-2014)

Section 102-112. Authority.

Article VIII, section 1 of the constitution of the state provides that real property located within the boundaries of any incorporated municipality may be exempted from municipal property tax by the municipality when, in the opinion of the municipality, it will best promote the public welfare.

(Code 1981, § 19.5-32; Ord. of 12-11-2000)

Section 102-113. Qualifications.

- (a) *Definitions.* The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

Control with respect to a corporation means ownership, directly or indirectly, of stock possessing 50 percent or more of the total combined voting power of all classes of the stock of such corporation entitled to vote and 50 percent or more of the shares of such corporation entitled to vote and 50 percent or more of the total number of shares of all other classes of such corporation's stock.

Control with respect to a trust means ownership, directly or indirectly, of 50 percent or more of the beneficial interest in the principal or income of such trust. The ownership of stock in a corporation, of a capital or profits interest in a partnership or association, or of a beneficial interest in a trust shall be determined in accordance with the rules for constructive ownership of stock provided in section 267(c) of the Internal Revenue Code (26 USC 267(c)).

Expanded facility means any qualified property that is modified with an improvement or addition (other than a replacement resulting from the acquisition, construction, reconstruction, installation, or erection of improvements or additions resulting from repairing, refurbishing, retooling, recycling, or other similar process or procedure that merely preserves or restores the value of an existing facility and not including any improvement or addition that, in the determination of the council, does not constitute an integral part of a qualified activity), if such improvements or additions are placed in service by the taxpayer after January 1, 2001. Abatement will only be to the extent of the taxpayer's qualified investment in such improvements or additions.

Large vacant commercial facility means a building of 20,000 square feet or larger and vacant continuously for 18 months or more.

New facility means any qualified facility (other than an expanded facility or a replacement facility) constructed by the taxpayer after January 1, 2001. For the purposes of this article, the term "constructed" means the issuance of a building permit for \$1,000,000.00 or more with regards to subsection (b)(1) of this section, and the issuance of a building permit for \$3,000,000.00 or more with regards to subsection (b)(2) of this section.

Placed in service and original use have the meanings ascribed to such terms under section 167 of the Internal Revenue Code (26 USC 167) and regulations promulgated thereunder.

Qualified activity means any activity constituting manufacturing (other than any repair, refurbishing, retooling, recycling or other similar process or procedure that merely preserves or restores the value of a product or that does not change the inherent nature of a product or material). Such term includes any activity engaging in business as a wholesaler; the CCBA and any subsequent legislation as enacted by the state; any home offices and operating units of insurance companies; and any combination of activities described herein.

Qualified employee means any person employed within the city/county on a regular and full-time basis.

Qualified facility means any qualified property located in the city that constitutes a new or an expanded facility, located within the industrial park manufacturing district, industrial park manufacturing 2 district, industrial park manufacturing 3 district, or manufacturing district, and that is used by a taxpayer in or in connection with a qualified activity.

Qualified investment for any taxable year is based on the value of a qualified facility as of the last business day of such taxable year.

Qualified property means any building and its structural components, and any other improvement to real property. Such term includes the land on which such building or other improvements are located, if ownership of said land and structural improvements is identical. If any property is owned or leased by the taxpayer in common with any other person or persons, such property may constitute "qualified property" only to the extent of the taxpayer's proportionate interest.

Related person means a corporation, partnership, association, or trust controlled by the taxpayer; or an individual, corporation, partnership, association, or trust that is in control of the taxpayer; or a corporation, partnership, association, or trust controlled by an individual, corporation, partnership, association, or trust that is in control of the taxpayer.

(b) *Established.* Industries/businesses may qualify for property tax abatement either by meeting the industry function qualifications detailed in the following subsection (b)(1) or the investment qualifications detailed in the following subsection (b)(2) or the occupancy qualifications detailed in the following subsection (b)(3):

(1) *Qualifying industries/businesses by function.*

- a. Manufacturers and financial institutions as defined by the FCDA, CCBA, and subsequent legislation and home offices and operating units of insurance companies shall be qualifying industries, including, but not be limited to, distributors, transportation (air, rail, barge, truck), printing and publishing, and food processing.
- b. *Investment and employees.* The qualifying industry must invest at least \$1,000,000.00 in a qualifying new or expanded facility in the city and hire at least 20 qualified employees (including owners/operators), 75 percent of whom shall be city/county residents not employed by the qualifying industry/activity at the time of its relocation/expansion within the city. The council may, at the time of application, reduce the 75 percent requirement to a lesser percentage, but not less than 50 percent. The qualifying industry agrees to supply information verifying compliance with this section in whatever legally acceptable manner the council shall so request.

(2) *Qualifying industry/businesses by investment.* Industries/businesses that do not meet the qualifications as specified in subsection (b)(1) of this section can nevertheless qualify for property tax abatement by investing a minimum of \$3,000,000.00 in a

new or expanded facility in the city located within the industrial park manufacturing district, industrial park manufacturing 2 district, industrial park manufacturing 3 district, or the manufacturing district, and hire at least 15 qualified employees (including owners/operators), 75 percent of whom shall be city/county residents not employed by the qualifying industry/activity at the time of its relocation/expansion within the city. The council may, at the time of application, reduce the 75 percent requirement to a lesser percentage, but not to less than 50 percent. The qualifying industry agrees to supply information verifying compliance with this section in whatever legally acceptable manner the council shall so request.

- (3) *Qualifying industry/business by occupying a large vacant commercial facility.* Entities that do not qualify for property tax abatement under subsection (b)(1) or (b)(2) can qualify for property tax abatement by (a) purchasing a large vacant commercial facility if the purchase of the large vacant commercial facility will result in the employment of 15 or more full-time employees; or (b) leasing a large vacant commercial facility if the initial lease term is at least ten years, the lease of the large vacant commercial facility will result in the employment of 15 or more full-time employees, and the occupying tenant submits a letter of intent to lease and requests the abatement for either their own benefit when the tax burden is the responsibility of the tenant, or on behalf of the owner when the tax burden is the responsibility of the owner. The demolition of a large vacant building and the construction of a new replacement 20,000 square feet or greater that meets the conditions of [subsection] (b)(3) of section 102-113, Qualifications, shall qualify for abatement.

(c) *Benefits.*

- (1) The council may abate city real estate taxes on a ten-year sliding scale as follows, or upon any other scale or method deemed most advantageous by the council for the public welfare:

Fiscal Year Construction Ended	100 percent reduction of taxes
First year of operation	90 percent reduction of taxes
Second year of operation	80 percent reduction of taxes
Third year of operation	70 percent reduction of taxes
Fourth year of operation	60 percent reduction of taxes
Fifth year of operation	50 percent reduction of taxes
Sixth year of operation	40 percent reduction of taxes
Seventh year of operation	30 percent reduction of taxes
Eighth year of operation	20 percent reduction of taxes
Ninth year of operation	10 percent reduction of taxes
Tenth year of operation	0 percent reduction of taxes

- (2) Unless otherwise directed by the council, year one of the abatement period will commence with the first property tax billing following the completion of the

qualifying new or expanded facility and the meeting of all requirements as detailed in subsections (b)(1) and (b)(2) of this section. Abatement for expanded facilities will be limited to expansion value only.

- (3) All quarterly property taxes for new construction, as defined in section 49A of the city Charter, will likewise be abated for qualifying new or expanded facilities.
- (4) The property tax abatement program will have no effect on both citywide revaluations of property values for taxation purposes and the institution of those new values.
- (d) Any persons purchasing residential real property in which they will reside within the downtown redevelopment high priority target area defined in Appendix C shall be given tax relief from the payment of real estate taxes in the following manner: first year of ownership, total tax abatement; second year of ownership, 75 percent tax abatement; third year of ownership, 50 percent tax abatement; fourth year of ownership, 25 percent tax abatement; fifth year of ownership, no tax abatement. Provided however that the homeowner is required to occupy the home as their principal place of residence during the entire time that the taxes are abated and if the property ceases to be their principal place of residence at any time during the four-year period of abatement, then they shall lose their right of abatement and shall be required to pay immediately all taxes abated up to the time that the home ceases to be their principal residence. In order to obtain the tax abatement, the homeowner must make application by affidavit submitted to the city assessor, city manager or his/her designee, or contractor showing qualification for the abatement and each year thereafter, submit a similar affidavit showing their continued right to the abatement. If qualification for the abatement ceases within the four-year period of abatement the homeowner is required to notify the city assessor, city manager or his/her designee, or contractor of the lack of qualification for the abatement and within 90 days from the date the qualification ceases, pay all taxes abated in the past.

First year of owner occupancy	100 percent reduction of taxes
Second year of owner occupancy	75 percent reduction of taxes
Third year of owner occupancy	50 percent reduction of taxes
Fourth year of owner occupancy	25 percent reduction of taxes
Fifth year of owner occupancy	0 percent reduction of taxes

(Code 1981, § 19.5-33; Ord. of 12-11-2000; Ord. of 8-8-2005(3); Ord. No. 2011-11, 7-11-2011; Ord. No. 2011-17, 8-8-2011; Ord. No. 2015-03, 2-23-2015; Ord. No. 2019-20, 1-13-2020; Ord. No. 2021-06, 4-12-2021)

Section 102-114. Application process.

- (a) *Letter.* An initial application for abatement shall be by letter sent to the city assessor, city manager or his/her designee, or contractor by the taxpayer, specifying the exact provisions under which the applicant qualifies (i.e., type of industry, financial investment, level of city/county resident staffing, level of ownership and control, etc.).

- (b) *Time of application.* Applications may be made at any time prior to the issuance of a certificate of occupancy for the subject property. Applications for tax abatement received after the certificate of occupancy for a subject property has been issued will be rejected.
- (c) *Notice.* The city assessor, city manager or his/her designee, or contractor shall notify the applicant within 30 days if the project would meet all conditions for approval.
- (d) *To council.* After a certificate of occupancy is issued for the subject property, the city assessor, city manager or his/her designee, or contractor shall determine if all qualifications for a tax abatement have been met. When so satisfied, the city assessor, city manager or his/her designee, or contractor shall present the abatement request, with all qualifying documentation, to the city council for approval.
- (e) *Extension.* When the applicant cannot meet all qualifications for tax abatement at the time the certificate of occupancy is issued, an automatic 24-month approval extension shall be activated. If qualifications remain unfulfilled at the expiration of the approval extension, the abatement application will be denied by the city assessor, city manager or his/her designee, or contractor.
- (f) *Statement of compliance.* The council shall require an annual statement of compliance as a condition to remain eligible for the abatement program. The statement, due by April 15 of each year, shall be used to ensure continued fulfillment of all abatement qualifications. Failure to submit a requested statement of compliance shall disqualify any participation in the abatement program for the property tax billing following the missed April 15 deadline. The reduction of taxes percentage for the disqualified billing year will be extinguished as unused, with the next lower percentage becoming available for the following tax year.

(Code 1981, § 19.5-34; Ord. of 12-11-2000)

Section 102-115. Termination of ownership.

If, prior to the expiration of the ten-year abatement period, the qualifying facility is sold to a non-associated outside party, the council has the option to both cancel all remaining years of the abatement program for the facility, and/or require the selling party to reimburse the city for all tax abatement amounts allowed. The acceptance of any tax rebates under this article constitutes acceptance of this reimbursement provisions.

(Code 1981, § 19.5-35; Ord. of 12-11-2000)

Section 102-116. Affordable apartment housing complexes.

- (a) A multifamily apartment complex which meets all of the following criteria shall be entitled to a five-year phase-in of real property taxes:
 - (1) It must consist of no less than 30 units.

- (2) It must be required by a deed restriction or other legal document to lease not less than 80 percent of the residential units located therein to persons whose annual income is 60 percent or less of area median income adjusted by household size as defined by the Federal Department of Housing and Urban Development (HUD) for Kent County, Delaware.
- (3) It must have been approved by the Delaware State Housing Authority (DSHA) for financing of new construction, or DSHA-defined substantial rehabilitation of existing housing; and, acquisition if DSHA-defined substantial rehabilitation is being done.

(b) The phase-in of real property taxes shall be in accordance with the following table:

Year of Operation	Reduction of Taxes (Percent)
1	100
2	75
3	50
4	25
5	0

- (c) Unless otherwise directed by the council, year one of the abatement period begins in the tax year after the completion of the new construction or rehabilitation of existing housing.
- (d) All quarterly property taxes for new construction, as defined in section 49A of the City Charter, will likewise be abated for apartment complexes that meet the aforementioned criteria..
- (e) This property tax abatement program will have no effect on both citywide revaluations of property values for taxation purposes and the institution of those new values.
- (f) Any person who purchases a property for which an application for the abatement was made, or for which the abatement was approved, will have the rights and benefits of the application or approved abatement.
- (g) The approval of all abatements under this program shall be by the city assessor, city manager or his/her designee, or contractor. Notice of action taken in determining entitlement to the abatement shall be given to the property owner. The property owner shall have rights of appeal as outlined in section 47 of the Dover City Charter.

(Ord. of 7-10-2006)

Section 102-117. Construction of new facility.

- (a) *Tax abatement benefit.* During the construction of a new facility or an expanded facility, meaning after the issuance of a building permit and prior to the issuance of a certificate of occupancy, improvements less than 100 percent complete by January 1 shall be eligible for

an abatement of city real estate taxes.

(b) *Application; eligibility.*

- (1) Separate application under this subsection shall be submitted to the tax office pursuant to the requirements of subsection 102-114(a) no later than 30 days after notice of eligibility is issued.
- (2) Applicants must certify that they are in good standing pursuant to section 1-13 of the City Code. All construction must be active at the time of application.

(c) *Limitation on applicability.*

- (1) Abatement under this subsection may not exceed a period of 12 months.
- (2) Notwithstanding other provisions of this subsection, the abatement period may, at the discretion of the assessor, city manager or his/her designee, or contractor, be extended for a period not to exceed an additional 12 months for good cause shown. Good cause includes, but is not limited to, increase in the scope of the project, acts of nature, and, as long as no party with control of the new facility is at fault, fire or vandalism. Abandonment of a project shall not be considered good cause.

(d) *Right to appeal.* Any aggrieved taxpayer shall have the right to appeal the decision of the assessor, city manager or his/her designee, or contractor to the city council. Appeals must be filed with the council not more than ten days after the date the written decision of the assessor is issued.

(Ord. No. 2011-02, 2-14-2011)

Section 102-118. Revocation of eligibility.

The beneficiary of the incentives provided by this article must remain current on all obligations due the city. If, at any time after the incentives have been granted, the beneficiary of the incentives becomes delinquent on any of the obligations listed in section 1-13(b), the city manager shall revoke the eligibility for any portion of the incentives not yet received by the beneficiary. Notice shall be given to such beneficiary in writing.

For the purposes of this section, the beneficiary of the incentives shall include the person or artificial entity that receives the incentive and the owner of one-half or greater interest in an artificial entity that receives the incentive.

(Ord. No. 2014-01, 2-10-2014)

Section. 102-119—102-150. Reserved.

BE IT FURTHER ORDAINED:

That Chapter 102 – Taxation, Article V – Tax Credits for Historical Properties of the Dover Code, be amended to read as follows:

Section 102-151. Voluntary tax credits for preservation, restoration, and/or rehabilitation.

Owners of historic properties located in the city historic district zone, as shown on the city zoning map, or properties listed on the National Register of Historic Places may be entitled to tax credits for preservation, restoration, and/or rehabilitation of the exterior architectural facades of their buildings, subject to the following special procedures and requirements:

- (1) *Applicability.* Tax credits shall be applicable only for preservation, rehabilitation, and/or restoration of exterior architectural improvements which are not covered by insurance claims due to recent damage of the property.
- (2) *Amount.* Tax credits shall be provided at 50 percent of the total cost of the approved preservation, restoration, and/or rehabilitation, up to a maximum credit of \$6,000.00 (with a total project cost minimum of \$12,000.00). The cost of the project must be at least \$1,200.00, resulting in a minimum tax credit for the project of \$600.00.
- (3) *Run with property.* Tax credits shall run with the property for a ten-year period. However, the credit shall not transfer to any new owners of the property.
- (4) *Prorated.* Tax credits shall be prorated over the ten-year period. For example, a \$6,000.00 credit shall be applied in \$600.00 increments each year toward a property owner's city real estate tax. If the credit is less than the annual tax due on a property, the owner shall pay the difference to the city through the real estate billing process. If the credit is more than the annual tax due on a property, the owner's credit shall be deemed to be equivalent to the annual tax due.
- (5) *Total credit.* The owners of a property may apply more than once for tax credits; however, the total credit shall not exceed \$600.00 per year in any given year, and a property may not receive a total abatement greater than \$12,000.00.

(Code 1981, § 19.5-40; Ord. of 1-12-1998; Ord. of 1-10-2000)

Sec. 102-152. Application requirements.

- (a) *Submissions to city planner.* Property owners shall submit a historic tax credit application, and, when applicable, a building permit application and/or application for architectural review certificate as required by Appendix B - Zoning, Article 10 - Planning Commission, Section 3 - Historic District Commission and Architectural Review.
- (b) *Plans.* A tax credit request submittal shall include the type and number of plans and specifications required for a building permit and, in addition, elevation plans and

specifications, showing the impact of the proposed work on the exterior architectural facade of the building.

- (c) *Photographs.* A tax credit application submittal shall include current color photographs of the property, showing the present condition of the property, and accurately representing the existing materials and texture. All photographs shall be labeled indicating the direction of view.
- (d) *Other information.* Other information may be required by the city planner to facilitate review of such tax credit submittal.
- (e) *Cost estimate.* An itemized cost estimate shall be submitted, which shall be the basis for the tax credit.

(Code 1981, § 19.5-41; Ord. of 1-12-1998; Ord. No. 2015-03, 2-23-2015)

Section 102-153. Application review and approval.

- (a) *Factors considered.* The city planner shall first review the submitted applications, plans, photos, and related information to determine if the property is a qualifying historic property. In making this determination, the city planner shall consider the following:
 - (1) The property's significant value as part of the historical, cultural, artistic, social, ethnic or other heritage of the nation, state or city;
 - (2) The property's association with an important person or event in national, state, or local history;
 - (3) Whether the property is representative of the distinguishing characteristics of an architectural type inherently valuable for the study of a period, style, craftsmanship, method of construction or use of an indigenous material;
 - (4) Whether the property is the notable work of a master builder, designer, architect, or artist whose individual genius has influenced an era.
- (b) *Review.* If the city planner determines that the property is a qualifying property, they shall review the submitted application plans, specifications, and related information for compliance with the following:
 - (1) The proposed application constitutes an exterior preservation project seen readily from a street, sidewalk, or public way, where measures are applied to sustain the existing form, integrity, and material of the building or structure, including stabilization work, where necessary, as part of ordinary maintenance and repair;
 - (2) The proposed application constitutes an exterior rehabilitation project readily seen from a street, sidewalk or public way, which would return the property to a state of

utility through repair or alteration which makes possible an efficient use of the building, while preserving those portions or features of the property which are central to its historic, architectural, and cultural significance;

- (3) The proposed application constitutes an exterior restoration project readily seen from a street, sidewalk, or public way, which accurately recovers the form and detail of a property and its setting as it appeared at a particular period of time in the past by means of removal of later work or by the replacement of missing earlier work; or
 - (4) The proposed application conforms with the recommended practices and treatments of the design standards and guidelines for the city historic district. Practices and treatments designated as not recommended or inappropriate in the guidelines, or determined by the historic district commission to be inappropriate shall not qualify for this tax credit.
- (c) *Referral to historic district commission.* The city planner may refer any application for tax credits under this article to the historic district commission for consultation with the commission. The applicant shall have the right to appeal a tax credit disapproval to city council.
- (d) *Expense report.* Upon the completion of the qualified work for which a tax credit has been approved, the property owner or his contractor shall submit to the city planner a written expense report, which verifies the costs associated with the project and shall request an inspection of the completed work by the city planner.
- (e) *Tax credits.* The tax assessor, city manager or his/her designee, or contractor shall apply approved tax credits during the fiscal year subsequent to the submittal to the city planner by the applicant of the contractor's final invoice to verify the cost of the repairs to the building and following certification from the city planner that the work has been completed in accordance with the approval of the tax credit application, building permit, and/or architectural review certificate.

(Code 1981, § 19.5-42; Ord. of 1-12-1998; Ord. No. 2015-03, 2-23-2015)

Section 102-154—102-180. Reserved.

BE IT FURTHER ORDAINED:

That Chapter 102 – Taxation, Article VI – Exemptions; Board of Assessment Appeals of the Dover Code be amended to read as follows:

Section 102-181. Board of assessment appeals.

There shall be a board of assessment appeals, which shall be designated by the city council, to be composed of not less than three civilian members, and such board shall hear appeals from any general property assessments. The members of the board shall serve four-year staggered terms.

Members shall be qualified voters of the city and have experience in the state in one of the following fields:

- (1) Real estate brokerage of sales;
- (2) Property appraisal/assessments;
- (3) Real property law;
- (4) Accounting.

(Code 1981, § 19.5-50; Ord. of 3-12-2001; Ord. No. 2009-17, 11-9-2009)

Charter reference(s)—Board of revision and appeals, subpart A, § 47.

Section 102-182. Authority to exempt real property from taxation.

The city council shall have the power to exempt real property located within the city from municipal property taxes when, in the opinion of the board, the same will best promote the public welfare. The city assessor, city manager or his/her designee, or contractor shall be empowered to grant tax exemptions to senior citizens where the requested income verification is completed and meets the requirements of section 102-183. Pursuant to Del. C. title 9, §§ 8105 and 8110, the city assessor, city manager or his/her designee, or contractor shall be empowered to grant tax exemptions to property owned by governmental, religious, educational, charitable agency or civic associations owning parkland, upon receipt of an application filed by the organization establishing its entitlement to such exemptions. The city assessor, city manager or his/her designee, or contractor shall be empowered to grant tax exemption to and waive delinquent taxes on real property which has been required by the City of Dover to be set aside for public parkland or open space once the subdivision/phase of subdivision has reached 80 percent completion and/or street dedication, whichever occurs first, in concurrence with the city manager. Any outstanding penalty or interest incurred as a result of unpaid taxes on said property shall be forgiven.

(Code 1981, § 19.5-51; Ord. of 3-12-2001; Ord. No. 2009-17, 11-9-2009; Ord. No. 2016-11, 3-28-2016)

Charter reference(s)—Tax exemptions, subpart B, § 3.

State law reference(s)—Tax exemptions, Del. Const. art. VIII, § 1.

Section 102-183. Tax exemption for senior citizens.

- (a) *Authority.* This section is adopted to implement 22 Del. C. § 1001 et seq., granting exemptions from municipal taxation on real property for persons 65 years of age or over. Compliance must be made with such chapter 10 and this section in order to qualify for such exemption.

- (b) *Qualifications.* The exemption shall be for real property owners 60 years of age or over. If qualified, their real property shall be exempt from municipal taxation to the extent of the first \$50,000.00 of assessed valuation. This exemption shall be subject to the following:
- (1) *Owner resides alone.* If the income of a property owner who resides alone exceeds the sum of \$15,851.00 (2008) for the income tax year immediately preceding the date of making an application for the exemption, then the exemption shall not be granted. The maximum income limit stated in the preceding sentence shall increase each year by the same percentage as the cost of living adjustment granted to recipients of Social Security retirement benefits.
 - (2) *Spouses reside together.* If the income of a property owner and spouse who reside together exceeds the sum of \$22,192.00 (2008) for the income tax year immediately preceding the date of making an application for the exemption, then the exemption shall not be granted. The maximum income limit stated in the preceding sentence shall increase each year by the same percentage as the cost of living adjustment granted to recipients of Social Security retirement benefits.
 - (3) *Exclusion from income.* In computing income of the property owner in order to determine entitlement for the deduction, Civil Service Retirement System (CSRS) benefits up to 150 percent of the Social Security maximum benefit, Social Security benefits and railroad pensions shall not be considered as income.
 - (4) *Location, use of property.* The real property must be located within the limits of the city and must be used exclusively for residential purposes.
 - (5) *Residence.* The real property must be the legal residence of, and be occupied in whole or in part by, the property owner.
 - (6) *Owner of record.* The property owner must be the owner of record of said real property as of December 31 of the calendar year immediately preceding the date of making application for the exemption.
 - (7) *Time when age attained.* The property owner must have attained the age of 60 years by March 1 of the year in which the exemption application is filed.
 - (8) *Filing applications.* Applications for exemption shall be filed in accordance with regulations adopted by the city council and for cause shown. The city assessor, city manager or his/her designee, or contractor may accept and act upon applications received after any established application filing date.
 - (9) *Refund.* The city assessor, city manager or his/her designee, or contractor is empowered to refund taxes paid by a qualified applicant who is entitled to an exemption and successfully files for the same.
 - (10) *Evidence.* The tax office shall be authorized to require any applicant to submit

evidence substantiating income reported for receipt of the exemption. The city assessor, city manager or his/her designee, or contractor may deny applications where requested income verification is not submitted by the applicant.

- (11) *Denial; appeals.* Denial of exemptions by the city assessor, city manager or his/her designee, or contractor and any other complaints regarding the exemption process may be appealed by the taxpayer directly to the board of assessment appeals. The board of assessment appeals shall have the power to affirm, overrule or remand the decision of the city assessor, city manager or his/her designee, or contractor.
- (12) *Interest; retroactive exemptions.* Qualified senior citizens who fail to exercise their property tax exemption shall not be entitled to any interest payments on said exemption amount; nor shall unexercised property tax exemptions be retroactive beyond the current tax year.
- (13) *Penalties.* Penalties assessed to delinquent property tax accounts that are eligible for a senior citizen exemption that has not been exercised shall not be excused.
- (14) *Council review.* City council will review these numbers at the conclusion of each reassessment.

(Code 1981, § 19.5-52; Ord. of 3-12-2001; Ord. of 5-23-2005; Ord. of 4-28-2008(1); Ord. NO. 2010-06, 3-22-2010; Ord. No. 2012, 3-12-2012)

Charter reference(s)—Tax exemptions, subpart B, § 3.

State law reference(s)—Tax exemptions, Del. Const. art. VIII, § 1.

Section 102-184. Tax exemption for disabled citizens.

Individuals who are determined to be disabled under the law applicable to the Social Security Administration are qualified to apply for the property tax exemption.

(Ord. of 4-28-2008(1))

Section 102-185. Appeals.

- (1) Appeal date deadlines (unless otherwise stated on official documentation):

Appeal filing deadline (annual appeals) April 30

Appeal filing deadline (October $\frac{3}{4}$ supplemental bills) October 30

Appeal filing deadline (January $\frac{1}{2}$ supplemental bills) January 30

Appeal filing deadline (April $\frac{1}{4}$ supplemental bills) April 30

If a USPAP summary appraisal report is deemed required, an additional 30-day extension from the original deadline date will be granted in accordance with the city assessment appeal policy.

- (2) Right to appeal is lost if appellant has missed the designated appeal date. The appellant may appeal the following April for the next billing cycle.
- (3) Appeals/refunds for errors or opinions of value from appellants will not be heard for prior years.
- (4) The assessment as revised and adjusted by the board of assessment appeals shall be the listed value for the year under appeal and shall be the basis for the levy and collection of taxes for the city.

(Ord. No. 2009-05, 7-27-2009; Ord. No. 2009-17, 11-9-2009)

Section 102-186—102-189. Reserved.

BE IT FURTHER ORDAINED:

That Chapter 102 – Taxation, Article V II – Lodging Tax of the Dover Code be amended to read as follows:

Section 102-190. Local lodging tax.

- (a) A local lodging tax is hereby levied of up to three percent of the cost of the rent, in addition to the amount imposed by the state and the county, for any room or rooms in a hotel, motel or tourist home, as defined in 30 Del. C. §6101, within the boundaries of the city. The tax will be implemented beginning July 1, 2020 at the rate of one-half of one percent for 2020; one percent for 2021; and one and one-half percent for subsequent years.
- (b) The local lodging tax, pursuant to this article, is the responsibility of the occupant of the room and shall be collected at the time the rental is paid. Operators of the hotel, motel or tourist home are responsible for the collection of the local lodging tax and the remittance of the taxes to the city within 20 days after the end of each calendar month, in accordance with procedures established by the city manager and using forms designated by the city finance department. The tax imposed shall be shown on the billing to the occupant as a separate and distinct item.
- (c) Lodging tax receipts will be accounted for in a committed fund balance account to be used only for infrastructure.
- (d) No local lodging tax pursuant to this article shall be collected for reservations or contracts for lodging executed or completed before July 1, 2020.

(Ord. No. 2019-16 , 9-23-2019)

C. Plat.

1. The plat shall conform substantially to the preliminary layout approved by the commission and, if desired by the subdivider, it may constitute only that portion of the approved preliminary layout which he proposes to record and develop at the time, provided that said portion conforms to all requirements of these regulations.
2. The plat and other documents as specified in article V shall be prepared by the subdivider in accordance with the general requirements and design standards specified in article VI, and shall be submitted to the city planner subject to the following:
 - (a) Preliminary subdivision layout approval shall expire on the last day of the sixth month after the date of conditional approval of the planning commission if the preliminary plans have not been completed in accordance with all conditions of preliminary subdivision layout approval unless an extension of time is applied for by the applicant and granted by the planning commission.
 - (b) Application for extension of approval shall be made no later than 30 days prior to the final approval expiration date. Upon receipt of such application, the matter shall be considered at the next regularly scheduled meeting of the planning commission.
 - (c) In considering a request for an extension of approval the planning commission shall consider, but not be limited to, the following:
 - (1) Whether the project has been delayed for reasons beyond the control of the applicant, excluding economic or financial reasons.
 - (2) Whether the project is of a minor size and scale.
 - (3) Whether there has [have] been any significant changes in the surrounding neighborhood.
 - (4) Whether there has [have] been any related amendments to the zoning map or text, or the comprehensive plan, or if any waivers or variances have been granted.
 - (c) Applications for extension shall be submitted to the city by completing an application for extension of approval form which may be obtained in city hall.
 - (d) Under no circumstances shall the planning commission grant extensions beyond six months from the date of first approval.
3. Application for approval of the plat shall be submitted in writing by the subdivider to the city planner, together with three prints of the plat and the plat review fee as provided for in Appendix F—Fees and Fines.

4. Within 45 days from the date of submission of the plat or within such additional time as may be consented to by the applicant, the city planner shall approve or disapprove said plat, and shall notify the subdivider in writing of the decision and state the conditions of approval if any, the required modifications if any, or the reasons for disapproval. Approval of the plat shall not become final until the provisions of paragraphs [subsections] 5. and 6. below have been complied with.
5. When all improvements are completed to the satisfaction of the city manager and when the subdivider makes an application for dedication of streets and other public areas and easements, such application shall be accompanied by a maintenance bond in the amount of ten percent of the cost of all public improvements, upon the advice of the city manager, to be adequate to assure the satisfactory condition of the initial improvements for a period of at least one year following their completion and to remain valid until certificates of occupancy have been issued and/or property transfers have occurred for at least 75 percent of the lots within the subdivision. Such bond shall be satisfactory to the city solicitor with regard to form, sufficiency, manner of execution and surety.
6. The approved plat shall be filed and recorded in the county recorder of deeds' office within 90 days from the date of final approval by the city planner; otherwise, said approval shall become null and void, unless an extension of time is applied for, and granted by the city planner within the said 90-day period.
7. After filing the plat with the county recorder of deeds' office, the subdivider shall enter the county file number and date of filing on one reproducible transparency on stable base material and three block or blue line prints on white paper, and shall deliver them to the city planner, together with one print of the plat reduced to a scale of 400 feet to the inch and one to a minimum scale of 50 feet to the inch, if requested by the commission. The city planner shall deliver the reproducible transparency and one print to the city engineer and one print to the city tax office.
8. The subdivider shall secure the assessment lot and house numbers from the assessor, city manager or his/her designee, or contractor.
9. The subdivider shall follow one of the procedures set forth in paragraph [subsection] (a) or (b)[sic] below:
 - (a) Should the subdivider desire that a certificate of occupancy be issued prior to completion of all required improvements to the satisfaction of the city manager, the subdivider shall furnish the city manager with a completion guaranty in the amount of 150 percent of the cost of all uncompleted improvements and in a form satisfactory to the city manager. Said completion guaranty shall be in effect until such time as the dedication of all streets, easements and other public areas are accepted by the city council. To qualify for the acceptance of a 150-percent completion guaranty, the following conditions must be met:
 - (1) The streets cannot be completed due to limitations caused by weather.

- (2) The following improvements have been completed to the satisfaction of the city manager:
 - a. Drainage structures and water and sewer mains are in place;
 - b. Integral curb and gutter is [are] in place;
 - c. Asphalt base course is in place;
 - d. Streetlights, street signs and traffic control signs are in place and operational.
- (3) The subdivider has requested an inspection of the uncompleted improvements by the city manager. The contractor shall prepare an itemized cost estimate of the actual cost to complete the uncompleted work. The estimate shall include an item for contingencies in the amount of 50 percent of the estimated cost.
- (4) The completion guaranty is to be indemnified by a three-party construction agreement between the contractor, the subdivider, and the city. This agreement will provide that the contractor shall complete the uncompleted improvements to the satisfaction of the city manager on demand of the subdivider or the city by a given date written in the agreement.

(Ord. of 7-12-2004(2); Ord. No. 2009-09, 6-22-2009)

ADOPTED: SEPTEMBER 27, 2021

CITY MANAGER'S ANNOUNCEMENTS

Mr. Harline stated that he picked up a brick from the water treatment plant that was made up of the iron that they have filtered out at the new water treatment plant with new equipment there. He noted that they are trying everyday to try and improve the water quality in the City of Dover.

COUNCIL MEMBERS' ANNOUNCEMENTS

Mr. Neil wished members of the Jewish Faith a belated Shanah Tovah, happy new year.

Mr. Boggerty stated that on Saturday, October 2nd from 10:00 a.m. to 2:00 p.m. at Silver Lake, the Mayor's Annual Whatever Floats your Boat Regatta would take place to include kayaking and canoeing activities. He noted that there would be food truck vendors and for more information people could call 736-7050.

Mr. Boggerty gave kudos to Mr. Harline and Mr. Robin Eaton, Director of Parks and Recreation, for the Bishop Blackshear Park dedication. He noted that it was an excellent service.

Mr. Anderson noted that the five members of the Joint Subcommittee to Evaluate American Rescue Plan Act (ARPA) Funding Requests from Non-Profits were appointed and they were expecting to meet within the next 10 days. He noted that the subcommittee was made up of himself, Mr. Boggerty, Mr. Neil, Kent County Sheriff Brian Lewis and Ms. Sade Truiett.

Mr. Taylor apologized for his tardiness. He noted that there was a real worker shortage not just in the City and that all small businesses were experiencing it.

Mr. Sudler noted that he would be 48 years old the following day and thanked everyone for allowing him to serve as their Council President and Vice-Mayor.

Mr. Neil moved for adjournment, seconded by Mrs. Arndt and unanimously carried.

Meeting adjourned at 8:04 p.m.

JANELLA MAE T. SAPP
INTERIM CITY CLERK

All ordinances, resolutions, motions, and orders adopted by City Council during their Regular Meeting of September 27, 2021 are hereby approved.

ROBIN R. CHRISTIANSEN
MAYOR

/JTS

S:\AGENDAS-MINUTES-PACKETS-PRESENTATIONS-ATT&EXH\Council-Minutes\2021\09-27-2021 REGULAR COUNCIL MINUTES.wpd

Exhibits

- Exhibit #1 - Information submitted by Mr. Hugg regarding Estimated Tax Abatement amount and Employee List as of September 27, 2021
- Exhibit #2 - Fusion Alliance Cohort Partner Agreement

Hugg, Dave

From: Marney, Patricia
Sent: Monday, September 27, 2021 12:40 PM
To: Hugg, Dave
Subject: 1601 POW / MIA - Estimated Tax and Abate Tax Amount
Attachments: Tax Office Abatement Schedule.xlsx

Dave,

Here is the breakdown. Essentially, what you have on your spreadsheet is correct. You're missing the 10th year figures.

10 Year Abatement Schedule		ED05-085.00-01-07.00	1601 POW/MIA	
			0.415 per hundred	Abated Amount
2022	1st year following construction	\$	16,331.50	\$ 64,596.00
2023	1st year	\$	22,791.09	\$ 58,136.40
2024	2nd year	\$	29,250.69	\$ 51,676.80
2025	3rd year	\$	35,710.29	\$ 45,217.20
2026	4th year	\$	42,169.89	\$ 38,757.60
2027	5th year	\$	48,629.49	\$ 32,298.00
2028	6th year	\$	55,089.09	\$ 25,838.40
2029	7th year	\$	61,548.69	\$ 19,378.80
2030	8th year	\$	68,008.29	\$ 12,919.20
2031	9th year	\$	74,467.89	\$ 6,459.60
2032	10th year	\$	80,927.49	\$ -
		\$	534,924.42	\$ (453,996.93)

Trisha

Patricia M. Marney

DCP - Employee list 9/27/21

First Name	Last Name	City	County	State	Status
		Bristol	Bucks	PA	Active
		Newark	Essex	NJ	Active
		Irvington	Essex	NJ	Active
		Irvington	Essex	NJ	Active
		Bloomfield	Essex	NJ	Active
		Bayonne	Hudson	NJ	Active
		Conyngham	Luzerne	PA	Active
		Bethlehem	North Hampton	PA	Active
		Philadelphia	Philadelphia	PA	Active
		Warren	Somerset	NJ	Active
		Stanhope	Sussex	NJ	Active
		Linden	Union	NJ	Active
		Bayonne	Hudson	NJ	Active

Kampack employee - relocating
 Kampack employee - relocating
 Kampack employee - relocating
 Kampack employee - relocating
 Kampack employee - relocating
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 Kampack employee - relocating

		Midlothian	Chesterfield	VA	Active	Delmarva current	relocating
		Newark	Essex	NJ	Active	Delmarva current	relocating
		Bayonne	Hudson	NJ	Active	Delmarva current	relocating
		Camden	Kent	DE	Active	Delmarva current	
		Dover	Kent	DE	Active	Delmarva current	relocating
		Smyrna	Kent	DE	Active	Delmarva current	
		Dover	Kent	DE	Active	Delmarva current	
		Dover	Kent	DE	Active	Delmarva current	
		Dover	Kent	DE	Active	Delmarva current	
		Smyrna	Kent	DE	Active	Delmarva current	
		Camden	Kent	DE	Active	Delmarva current	
		Camden	Kent	DE	Active	Delmarva current	
		Dover	Kent	DE	Active	Delmarva current	
		Lancaster	Lancaster	PA	Active	Delmarva current	
		Wilmington	New Castle	DE	Active	Delmarva current	
		Claymont	New Castle	DE	Active	Delmarva current	
		Ravenna	Portage	OH	Active	Delmarva current	
		Queenstown	Queen Anne	MD	Active	Delmarva current	

RECEIVED

SEP 27 2021

CITY OF DOVER
 PLANNING & INSPECTIONS

BRIDGEVILLE	Sussex	DE	Active	Delmarva current
Millsboro	Sussex	DE	Active	Delmarva current
Lewes	Sussex	DE	Active	Delmarva current
Columbia	Howard	MD	Active	Delmarva current

Offers Extended - not yet started

Dover	Kent	DE	Prehire	Pending start 9/27
Dover	Kent	DE	Prehire	Kampack Start 10/4
Dover	Kent	DE	Prehire	Dover start 10/4
Dover	Kent	DE	Prehire	Dover start 10/4
Felton	Kent	DE	Prehire	Dover start 10/4
Milford	Sussex	DE	Prehire	Dover start 10/4
Wyoming	Kent	DE	Prehire	Dover start 10/4
Dover	Kent	DE	Prehire	Dover start 10/4
Smyrna	Kent	DE	Prehire	Dover start 10/4
Smyrna	Kent	DE	Prehire	Dover start 10/11
Dover	Kent	DE	Prehire	Dover start 10/11
Dover	Kent	DE	Prehire	Dover start 10/11
Magnolia	Kent	DE	Prehire	Dover start 10/11
CAMDEN	Kent	DE	Prehire	Dover start 10/11
Dover	Kent	DE	Prehire	Dover start 10/11
Magnolia	Kent	DE	Prehire	Kampack Start 10/11
Dover	Kent	DE	Prehire	Dover start 10/11
Dover	Kent	DE	Prehire	Dover start 10/11



The Fusion Alliance
Accelerating Business Growth through Diversity, Equity and Inclusion

COHORT PARTNER AGREEMENT

This Cohort Partner Agreement (Agreement) serves as an agreement between the Delaware Racial Justice Collaborative (DRJC), which operated under the auspices of United Way of Delaware (UWDE), 365 United Way Drive, Dover, DE. The Agreement outlines the general roles, responsibilities and expectations applicable to all parties.

Statements

- The Fusion Alliance is a program of the DRJC, in partnership with UWDE, the New Castle County Chamber of Commerce (NCCCC) and the Central Delaware Chamber of Commerce (CDCC).
- Cohort partners are those organizations that agree to join the Fusion Alliance and make financial investment.
- The Fusion Alliance will provide coaching and guidance to c's senior leaders, through a consulting agreement, to firmly incorporate Diversity, Equity and Inclusion (DE&I) into their business models and cultures.
- The intent of this partnership is to better position cohort members' infrastructure and leadership to attract and retain a diverse workforce through the Fusion Alliance's curriculum, coaching and consulting.
- The success of Fusion Alliance relies on the intentional commitment of senior leaders and their willingness to transform their business models and cultures and execute on appropriate actions along this journey.
- The Fusion Alliance will provide access to the tools and resources organizations need including providing various DE&I related board, leadership and staff trainings.
- Members of the Fusion Alliance will participate in a Community of Practice with other local business leaders.
- Fusion Alliance participants may have one member serve on a Fusion Alliance Advisory Committee to provide input and feedback to the components of the Fusion Alliance and its overall effectiveness; thus, has an opportunity to shape the program and ensure its success.
- All Fusion Alliance members make an investment into themselves by participating. The primary beneficiary of this program is the organization.

Term of Agreement

This Agreement is effective October 1, 2021 and expires on September 30, 2023, unless terminated by either partner with thirty (30) days written notice. Any termination under this agreement shall be accomplished without penalty.

Notices/Amendments

All notices and amendments required under this Agreement shall be in writing.

Confidentiality and Assurances

The Agreement and its terms and conditions are confidential information. Neither partner shall disclose any of the terms and conditions of the Agreement without securing the prior written approval of the other partner. A Code of Ethics signed by both partners shall be retained. All materials related to the Fusion Alliance, including any and all materials used during the course of providing instruction and counsel regarding DE&I,





are confidential and proprietary unless such material has been in the public domain prior to the date of this Agreement. The customized DE&I work plan, however, will be kept confidential and remain the property of the participating cohort partner business.

What Fusion Alliance (DRJC/UWDE) Commits To:

- Provide a DE&I Consultant to coach and guide senior leadership through the process, planning and execution coaching
- Maintain/Lead the Advisory Committee in delivering on guiding principles
- Create a forum for the voices of cohort partners in shaping the program
- Collaborate with cohort partners to develop and implement a plan that address areas of improvement
- Assess the pilot at the end of the two-year period
- Develop a website, technology, training resources and wraparound supports (See Appendix A)
- Create a sustainability plan for the initiative that supports and ensures scalability

What Cohort Partner Commits To:

- Invests \$5,000* (Year 1) and \$15,000* (Year 2) **– pending appropriation –** in its development through a fee annually to UWDE/DRJC.
- Secure the support, buy-in and approval of officials (City Council, City Manager's Office, Mayor)
- Ensure the participation and active engagement of leaders (City Council, City Manager's Office, Mayor, Division Directors/Leaders) throughout the professional development/workshop series
- Work with the consultant(s) to identify DE&I goals, develop a DE&I plan within the first year, execute by/before second year; evaluate efforts making appropriate adjustments along the way to ensure action, maintain momentum, and forward progress towards goals
- Identify a point person to engage as a cohort partner along with other business leader participants for continued development, shared learnings and exchange of best practices leading towards transformation of leadership, processes, programs/services and organizational culture

Acceptance of this Agreement is indicated by signature of both partners and their designated representative:

CITY OF DOVER

By: _____
Printed Name: Matt Harline
Title: Interim City Manager
Date: September 28, 2021

UWDE/DRJC

By: _____
Printed Name: Michelle A. Taylor
Title: President and Chief Executive Officer
Date: September 28, 2021

****Billed monthly, payable net 10 days***



APPENDIX A

OFFERINGS (Needs Vary By Cohort Partner/Business)
Access to Consultant(s) throughout the Journey
DE&I Assessments (Organizational Leadership Work Groups)
Assistance in Developing a DE&I Statement
Support Formulating a DE&I Strategic Action Plan throughout Phases (Create Execute Evaluate) Using Prior Assessments (i.e.: The Ivy Report) to Inform and Guide Ensure Accountability Embedded Throughout Establish Benchmarks, Metrics and Goalsetting
Data Collection and Evaluation Tools (to Inform Corrective Action Plans if/as Needed)
Progress Reports for Transparency
Live Engagement (Trainings/Workshops) with Consultants
Self-Paced Professional Development Modules for Leaders
Access to Online DE&I Resource Library