

**Resolution No. 2015-17**

**Resolution to provide amnesty from 50% of penalties for homeowners who pay delinquent tax obligations by June 22, 2015 on an improved residential property.**

**WHEREAS**, the City of New Castle seeks to assist taxpayers who may be facing economic challenges by establishing a limited amnesty period for penalties associated with unpaid residential property taxes; and

**WHEREAS**, the amnesty will eliminate 50% of all penalties due of record for any homeowner who pays the 50% balance of penalties as well as all back taxes in full on an improved residential property by June 22, 2015; and

**WHEREAS**, participation shall be limited to residential properties improved with a dwelling house that is occupied by the homeowner, to target assistance to those most in need; and

**WHEREAS**, amnesty shall not operate retroactively in any way, but only shall apply to an improved residential property on which there is currently an unpaid and delinquent tax balance; and

**WHEREAS**, amnesty shall not affect any amounts due to the City of New Castle other than real estate taxes for improved residential properties.

**NOW, THEREFORE, BE IT RESOLVED**, that the City of New Castle Finance Coordinator shall delete 50% of unpaid penalties for homeowners who owe real estate taxes on residential properties improved with dwelling houses that they occupy, if the entire outstanding principal balance and the remaining 50% due for penalties is paid to the City of New Castle by three o'clock on June 22, 2015. A taxpayer who wishes to participate in the amnesty program must pay with certified funds at the City offices, 220 Delaware Street, New Castle, Delaware. Payments may not be made through the mail or electronically, but must be made in person.

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Linda Ratchford, City Council President

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John DiMondi, Councilperson

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Teel Petty, Councilperson

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Theodore H. Megginson, Councilperson

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Albert J. Vannucci, Jr., Councilperson

Attest:

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Janet E. Wurtzel, City Clerk