

Resolution No. 2015-47

Resolution to Provide Amnesty from 50% of Penalties for Owners of Commercial Properties and Non-Owner Occupied Properties who Pay Delinquent Tax Obligations by December 2, 2015.

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 commercial and non-owner occupied residential property taxes; and

WHEREAS, the amnesty will eliminate 50% of all penalties due of record for any Owners of commercial properties and non-owner occupied residential properties who pay the 50% balance of penalties as well as all back taxes in full by December 2, 2015; and

WHEREAS, participation shall be limited to owners of commercial properties and non-owner occupied properties; and

WHEREAS, amnesty shall not operate retroactively in any way, but only shall apply to commercial properties and non-owner occupied residential properties on which there is currently an unpaid and delinquent tax balance;

WHEREAS, amnesty shall not affect any amounts due to the City of New Castle other than delinquent real estate taxes on commercial properties and non-owner occupied residential properties; and

WHEREAS, to take advantage of this tax amnesty program, eligible tax payers must simultaneously pay any other sums due and owing to the City of New Castle, including but not limited to, code violations fines and license fees.

NOW, THEREFORE, BE IT RESOLVED, that the City of New Castle Finance Coordinator shall delete 50% of unpaid penalties for owners of commercial and non-owner occupied residential properties who owe real estate taxes, 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 December 2, 2015. A taxpayer who wishes to participate in the amnesty program must simultaneously pay any other sums due and owing to the City of New Castle, including but not limited to, code violations fines and license fees, and must pay all sums due 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.

PASSED this 13th day of October, 2015.

Linda Ratchford, City Council President

John A. Di Mondì, Councilperson

Teel Petty, Councilperson

Theodore H. Megginson, Councilperson

Albert J. Vannucci, Jr., Councilperson

Attest:

Janet E. Wurtzel, City Clerk