

## **REVISED RESOLUTION NO. 2025-25**

### **A Resolution Requesting an Amendment to the City of New Castle Municipal Charter Addressing Different Tax Rates for Types of Property within the City**

**WHEREAS**, the Council of the City of New Castle (“City Council”) is vested with all the legislative powers of the City of New Castle; and

**WHEREAS**, the City Council is committed to promoting the health, safety, and general welfare of the City of New Castle in perpetuity; and

**WHEREAS**, City Council’s ability to meet its obligations to the City of New Castle under its Municipal Charter and Delaware law depends on the presence of stable funding sources for municipal purposes; and

**WHEREAS**, the Council of the City of New Castle has been evaluating different mechanisms to raise revenue for municipal purposes; and

**WHEREAS**, the City Council finds that the City would benefit from additional clarity regarding City Council’s ability to levy taxes on real property at varying rates based upon property classification (e.g., residential, commercial, and industrial); and

**WHEREAS**, the City Charter is currently unclear regarding the City Council’s ability to set such varying rates; and

**WHEREAS**, following a discussion at a duly noticed City Council meeting, the City Council has agreed that the following change to the City of New Castle Municipal Charter is prudent to clarify City Council’s ability to levy taxes on real property at varying rates based upon property classification and thus ensure that there remain adequate tools for the City Council to meet its present and future obligations in promoting the health, safety, and general welfare of the City of New Castle.

**NOW, THEREFORE BE IT RESOLVED** by the Council of the City of New Castle that the Delaware General Assembly is hereby respectfully requested to amend Section 18, Budget, of the Municipal Charter of the City of New Castle, as amended, by adding the **bolded** text and striking text as shown by bold strikethrough as follows:

The Council shall, on or before the first Monday in each July, meet and ascertain, as near as may be, the amount necessary to cover the net expenses of the government of said City for the current fiscal year, including, but not limited to, the maintenance of streets, police assessment, collection of taxes and cost of trash collection; and shall make up a budget containing the items and estimated amounts necessary to cover each and every branch and item of said City government. And immediately after the assessment and valuation shall have been finally settled and adjusted under the provisions of this Act, the said Council shall proceed to levy a tax on the real property, thus valued and assessed, **in just portions in just and equal portions and rates**, sufficient to cover the aggregate of said budget.

**PASSED** this 10<sup>th</sup> day of June 2025.

\_\_\_\_\_  
Suzanne Souder, City Council President

\_\_\_\_\_  
Joseph F. Day, III, Councilperson

\_\_\_\_\_  
Nermin Zubaca, Councilperson

\_\_\_\_\_  
Andrew Zeltt, Councilperson

\_\_\_\_\_  
Brian Mattaway, Councilperson

\_\_\_\_\_  
Attest:

\_\_\_\_\_  
Courtaney Taylor, City Clerk