



SPONSOR: Rep. Oberle & Sen. Cook;
Spence, Cathcart, Lee, Blakey, Booth, Carey, Hastings,
Hocker, Hudson, Lavelle, Lofink, Maier, Manolakos,
Miro, Outten, D. Short, Stone, Thornburg, Valihura,
Wagner, Kowalko, Longhurst, McWilliams, Mitchell,
Plant, Schooley, Sens. Adams, Blevins, Sokola,
Copeland, Sorenson, Still

HOUSE OF REPRESENTATIVES
144th GENERAL ASSEMBLY

HOUSE JOINT RESOLUTION NO. 22

A RESOLUTION DIRECTING THE DIRECTOR OF THE OFFICE OF MANAGEMENT AND BUDGET, THE SECRETARY OF FINANCE, THE SECRETARY OF EDUCATION AND THE CONTROLLER GENERAL TO DEVELOP RECOMMENDATIONS FOR THE STATEWIDE UNIFORM REASSESSMENT OF REAL PROPERTY FOR THE PURPOSE OF AD VALOREM TAXATION BY COUNTY GOVERNMENTS AND SCHOOL DISTRICTS IN SUCH A MANNER AS TO HAVE NO FINANCIAL IMPACT ON THE STATE'S GENERAL FUND.

1 WHEREAS, ad valorem taxation of real property is the major source of revenue for local governments, school
2 districts and municipalities in Delaware; and

3 WHEREAS, it is essential that the burden of real property taxation be distributed equitably among the taxpayers of
4 the State of Delaware as required by Article VIII, § 1 of the Delaware Constitution of 1897, as amended; and

5 WHEREAS, it is recognized that no single factor is so important to ensuring the equitable administration of real
6 property taxation than the consistent, competent, fair and defensible assessment of real property throughout the State; and

7 WHEREAS, property assessments in Delaware range from 22 to 34 years old with the most recent reassessment
8 occurring in Kent County in 1986.

9 NOW, THEREFORE:

10 BE IT RESOLVED by the House of Representatives and the Senate of the 144th General Assembly of the State of
11 Delaware, with the approval of the Governor, that the Director of the Office of Management and Budget, the Secretary of
12 Finance, the Secretary of Education and the Controller General shall develop recommendations for the reassessment of real
13 property for the purpose of ad valorem taxation by county governments and school districts. It is the intent of the General
14 Assembly that implementation of any such recommendations shall have no impact on the General Fund of the State.

15 BE IT FURTHER RESOLVED, that the Director of the Office of Management and Budget, the Secretary of
16 Finance, the Secretary of Education and the Controller General shall, not later than November 26, 2008, provide the
17 Governor and the General Assembly with recommendations to provide a mechanism for a fair and equitable reassessment
18 of all real property within the State.

SYNOPSIS

This Resolution directs the Director of the Office of Management and Budget, the Secretary of Finance, the Secretary of Education and the Controller General to provide the Governor and the General Assembly with

recommendations for a fair and equitable reassessment of all real property for the purpose of ad valorem taxation by county governments and school districts.