

Susan Durham, Director –
Department of Finance

Sue Willson - Assessment
Supervisor

Kent



County

Kent County
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Assessment Division

ASSESSMENT REVIEW BOARD MINUTES

DATE: May 22, 2018
TIME: 10:00 AM
LOCATION: Room 126A, Kent County Complex

CALL TO ORDER: The meeting was called to order at 10:05 am by Chairman Wilt.

PRESENT WERE:

Charles Wilt – Chairman	Daniel String
Walt Studte	Susan Durham
Ron Eby	Sue Willson
Tim Johnson	

ADDITIONS OR DELETIONS TO THE AGENDA

Ms. Willson had one addition to the agenda. She stated that the addition was an Elderly Exemption Appeal for an application that was received late from Maurice and Dorothy Byrd of 455 Red Maple Dr., Smyrna, whose application was received May 10, 2018.

ADOPTION OF THE AGENDA

On motion made by Mr. Eby and seconded by Mr. Studte, the Board voted 5 – 0 to approve the agenda with the addition.

APPROVAL OF MINUTES

On motion made by Mr. Studte and seconded by Mr. Johnson, the Board voted 5 – 0 to approve the minutes of December 12, 2017.

OLD BUSINESS

None

NEW BUSINESS

Exemption Requests:

Ms. Willson introduced three (3) Charitable Exemption Requests from Magnolia Volunteer Fire Company for properties located on S. State Street (2) and Walnut Street (1) in Magnolia. She stated that they are vacant and partially wooded and partially farmland, which is currently being farmed. Ms. Willson stated that the farmland is not currently assessed for taxes and there are no taxes due on any of the parcels. She further stated that the plan is to use the properties for expansion of the Fire Company and parking.

On motion made by Mr. String and seconded by Mr. Johnson, the Board voted 5 – 0 to approve the three (3) exemption requests.

Ms. Willson introduced a Charitable Exemption Request from Catholic Charities, Inc. for a property located at 2099 S. DuPont Hwy., Dover. She stated that they purchased the property November 8, 2016 and that the 2017 taxes are due in the amount of \$7,152.81.

Mr. String asked if they could have filed for the exemption when they purchased the property and avoided being taxed for 2017. Ms. Willson stated that they could have, but did not and are just now applying.

On motion made by Mr. Studte and seconded by Mr. Johnson, the Board voted 5 – 0 to approve the exemption request and waive the 2017 taxes.

Ms. Willson introduced two (2) Charitable Exemption Requests from Central Delaware Habitat for Humanity for properties located at 18 N. New Street and 15 N. New Street, Dover. She stated that they were both purchased in February 2018; the houses currently on the properties will be demolished and eventually new houses built; and that no taxes are due.

On motion made by Mr. String and seconded by Mr. Johnson, the Board voted 5 – 0 to approve the exemption requests.

Ms. Willson introduced a Religious Exemption Request from Power in Praise Ministries, Inc. for a property located at 27 Clark Street in Harrington. She stated that the property is the parsonage for the Church; it was purchased in October 2015; and the 2017 taxes are due in the amount of \$797.71

On motion made by Mr. Studte and seconded by Mr. Eby, the Board voted 5 – 0 to approve the exemption request and waive the 2017 taxes.

Ms. Willson introduced a Government Exemption Request from the Town of Smyrna for a property located at 22 Dwight Ave. in Smyrna. She stated that this is a unique situation in that the "parcel" no longer exists, it was combined with another parcel that the Town of Smyrna owns which is already exempt, so in this case they don't really need the exemption approved due to the property being combined with an already exempt property but there are 2017 taxes due on the previous parcel number in the amount of \$1,756.63 which they are requesting be waived. She stated that they purchased the property in October 2016 and combined parcels in December 2017 and that it is all to be part of the Library project. Ms. Willson stated that there is currently a day care in one of the buildings and they are going to continue to operate there until the Town demolishes the building in the fall of 2018.

Mr. String asked if the fact that the Town is collecting rent from the day care would affect the Board's decision.

Ms. Durham stated that because it is a Government request, the answer would be no. She stated that under different requests (religious, charitable, etc.) they would not be permitted to be collecting rent monies on exempted properties unless the funds were invested back in the charitable/religious organization.

On motion made by Mr. Johnson and seconded by Mr. Studte, the Board voted 5 – 0 to waive the taxes of \$1,756.63 that are due on the previous parcel.

Ms. Willson introduced a second Government Exemption Request from the Town of Smyrna for a property located at 13 W. Commerce Street in Smyrna. She stated that it is a small vacant parcel purchased November 16, 2017 that is intended to be used as a park and that there are no taxes due.

On motion made by Mr. Eby and seconded by Mr. String, the Board voted 5 – 0 to approve the exemption request.

Ms. Willson introduced two (2) Educational Exemption Requests from Wesley College for properties located at 45 S. State Street and S. American Ave. in Dover. She stated that these are both buildings that were the former Dover Library and no taxes are due on either property. Ms. Willson stated that she understood that the College would be using the properties for their nursing program although the application does not specify.

On motion made by Mr. String and seconded by Mr. Johnson, the Board voted 5 – 0 to approve the exemption requests.

Elderly/Disability Exemption Appeals

Applications received late:

Mr. Wilt asked when the applications were mailed and when they were due. Ms. Willson stated that the applications are mailed in January and the deadline date is April 30th.

The following Appeals being considered for a one (1) time waiver for being received after the deadline were:

John C. Bryson (40 McBry Dr., Dover) – received 5-7-18
Anna Mae Curry (117 W. Mispillion St., Harrington) – received 5-2-18
Mary Ann Hinton (249 Meadow Dr., Dover) – received 5-7-18
Annie J. Oden (372 Frear Dr., Dover) – received 5-7-18
Philip Persichetti (213 Weiner Ave., Harrington) – received 5-4-18
Zoan M. Thomasel (103 Morgans Choice Rd., Camden-Wyoming) – received 5-1-18
Donna Hurst (3048 Hartly Road, Hartly) – received 5-10-18
Maurice and Dorothy Byrd (455 Red Maple Dr., Smyrna) – received 5-10-18

Ms. Willson stated that of all the appellants, none are new to the program and have been in the program for at least two (2) years; one stated that they were sick and the remainder either didn't give a reason for being late or stated that they had misplaced the application and turned it in when they found it; that each one meets all the qualifications of the program; and that none have previously received a waiver.

On motion made by Mr. Johnson and seconded by Mr. Studte, the Board voted 5 – 0 to approve the above listed Exemption Appeals as a one (1) time waiver for being turned in after the April 30th deadline.

Over Income:

Ms. Willson introduced an Exemption Appeal from Margaret Butterworth for a property located at 30 Rickards Lane, Camden-Wyoming whose application was denied because she is over income by \$98.00. She stated that Ms. Butterworth is single and shows income in IRA's; Pension & Annuities; and Interest.

Ms. Durham stated that Levy Court has raised the income levels for this year, single going from \$16,000 to \$18,000. Mr. Johnson asked what the married income level is now. Ms. Durham stated that it is now \$24,750.

Mr. Eby stated that a line is a line and he has a problem stepping over that line by saying "it's only this much". He stated that the limit is set and even raised this year and what would happen next year, the same thing. Ms. Willson stated that with the income reported she will most likely be over again next year.

Ms. Durham stated that Ms. Butterworth is receiving the Senior Tax Credit for school taxes.

On motion made by Mr. Eby and seconded by Mr. Studte, the Board voted 5 – 0 to deny the exemption appeal based on Ms. Butterworth being over the income limit to qualify.

Ms. Willson introduced an Exemption Appeal from Barbara Stanley who has been in the program but was denied this year for being over income. She stated that Ms. Stanley is single, a disabled veteran, and that the reason she became over income this year was due to having student loan debt forgiven and having to report that as income. Ms. Willson stated that even though the debt forgiveness does not mean actual income to Ms. Stanley, she was required to report it as such and that if she had not had to report it as such or if she had not received the debt forgiveness, she would have qualified to stay in the program. She stated that the amount of debt forgiveness was \$18,169.

Mr. String asked how much her income would have been outside of the student loan issue. Ms. Durham stated that it would have been \$11,590.

Mr. Johnson asked how much her taxes would be without the exemption. Ms. Durham stated that last year while in the program, her taxes were \$591 but the year before while not in the program, her taxes were \$1,193.

Mr. String stated that he feels that this case is different in being "over income" in that it isn't "real income" to Ms. Stanley. Ms. Willson stated that there is also the fact that this won't be the case next year either.

On motion made by Mr. String and seconded by Mr. Johnson, the Board voted 5 – 0 to approve Ms. Stanley's exemption appeal based on the fact that she did not have real monies as income but a debt forgiveness and without having to report that she would fully qualify.

A brief discussion followed regarding debt forgiveness and income increases implemented by Levy Court.

OTHER BUSINESS

Ms. Willson stated that Silver Linings Holding Company is now the owner of the property where Crossroads Christian Church is located and that is preventing them from getting a Religious Exemption.

Ms. Durham stated that once the ownership changed to the Holding Company, their eligibility changed due to the fact that Crossroads does not own the property and Silver Linings Holding Company is not a 501C3. She stated that she discussed the matter with the Bond attorney and they agreed that the property being owned by the Holding Company changes eligibility. Ms. Durham stated that they wanted to appeal to the Board but that she advised them to take the matter to the State of Delaware who could add them to a list of properties in Title 9 that were not eligible by the original language of Title 9, Delaware Code.

A brief discussion followed.

PUBLIC COMMENTS

None

BOARD COMMENTS

None

NEXT MEETING DATE

The next meeting of the Kent County Assessment Review Board will be Tuesday, June 26, 2018.

ADJOURNMENT

On motion made by Mr. Studte and seconded by Mr. String the Board voted 5 - 0 to adjourn at 11:43 am.

Charles Wilt - Chairman