

The Delaware Code

TITLE 9

Counties

County Taxes

Chapter 81. Limitations Upon Taxing Power

§ 8110. Civic organizations owning parkland.

(a) As used in this section:

(1) The term "civic organization" shall be defined as any nonprofit organization that is the owner of parkland, as defined herein, provided that:

a. The organization is not organized for profit or is qualified as an exempt organization under § 501(c) of the Internal Revenue Code of 1954 [26 U.S.C. § 501(c)], as amended;

b. No part of the net earnings of the organization inures to the benefit of any private shareholder or individual; and

c. Upon liquidation or dissolution of the organization, or abandonment by the organization, none of the assets of the organization nor benefits from its property will inure to the benefit of any person or organization except a community chest, fund, foundation, government, governmental agency, civic organization, maintenance corporation or other nonprofit organization.

(2) The term "parkland" shall be defined as real property, including improvements erected thereon and fixtures attached thereto, used primarily for recreational purposes and dedicated as parkland, public open space, private open space or other public use on a recorded subdivision plan, or through valid and binding restrictive covenants, provided that:

a. The property is not used by the civic organization or by any other person so as to benefit any officer, trustee, director, shareholder, member, employee, contributor or bondholder of the organization or operator or any other person through the distribution of profits or the payment of excessive compensation;

b. The property is used for recreational purposes; and

c. The use of the property is open, without charge, to the public, or to members of the civic organization, or to the residents of the neighborhood, or to residents of the community or to residents of the subdivision in which the property is located, regardless of sex, race, creed, color or national origin.

(b) No parkland owned by a civic organization shall be liable to taxation and assessment for public purposes by any county or other political subdivision of the State or county.

(c) Any taxes heretofore levied by any county or other political subdivision of the State or county on any such parkland owned, at the time of said levy, by a civic organization are voidable and the counties and political subdivisions of the State shall remove said taxes from their records upon receipt of an application filed by the organization establishing its entitlement under this section.

(d) This section shall not affect any taxes levied on any such property at any time prior to its acquisition by the civic organization, and such taxes, and any penalty that may accrue thereon, shall remain a lien against the property in accordance with the provisions of this title.

[66 Del. Laws, c. 420, § 1;](#) [70 Del. Laws, c. 39, § 1;](#)