



ORDINANCE NO. 26-03

**AN ORDINANCE TO ADOPT THE
UPDATED SUSSEX COUNTY PROPERTY TAX ASSESSMENTS.**

WHEREAS, the Town Charter of the Town of Millville (“the Town”) authorizes the Town Council to elect to use the land and improvement values of the Sussex County Board of Assessment for all property located within the corporate limits of the Town in lieu of making the Town’s own independent valuation and assessment; and

WHEREAS, Title 22, Section 1101 of the Delaware Code also provides that authority to the Town; and

WHEREAS, the Town has previously used Sussex County’s assessments in lieu of incurring the time and expense of conducting the Town’s own valuation and assessment; and

WHEREAS, in 2025, Sussex County completed its first total reassessment since approximately 1974; and

WHEREAS, Title 22, Section 1101 of the Delaware Code calls for a municipality like the Town to elect to adopt a county’s assessments by ordinance by February 1; and

WHEREAS, Title 22, Section 1106 of the Delaware Code calls for the Town to compute a tax rate so as to provide the same tax revenue as was levied during the prior fiscal year, with that rate known as the “rolled-back rate”; and

WHEREAS, the Town calculated a rolled-back rate of .000646 and presented the same at the December 9, 2025, Town Council meeting; and

WHEREAS, the Town administration has recommended a mill rate slightly *lower* than the rolled-back rate, and the Town Council may consider the mill rate further in the context of the upcoming budget processes; and

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Town Council for the Town of Millville, Sussex County, Delaware, having met in a duly noticed meeting with a quorum present and voting, making the express finding that the provisions of

this Ordinance enhance and promote the health, safety, and welfare of the Town, as follows:

Section 1. For the upcoming 2026-2027 fiscal year, the Town adopts the updated Sussex County property tax assessments and supplementary assessments. This adoption shall continue year to year until revoked by ordinance adopted by the Town Council.

Section 2. In light of Title 22, Section 1102 of the Delaware Code, the Town Manager is directed to publish notice of this election at least once a week for 2 weeks prior to March 1 of each year in at least 2 newspapers in the Town, or to the extent no such newspaper exists, then in a newspaper of general circulation in Sussex County.

Section 3. In the event any existing Ordinances or parts of Ordinances are in conflict herewith, the provisions of this Ordinance shall control.

Section 4. If any section, subsection, sentence, clause or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decisions shall not affect the validity of the remaining portions of this Ordinance.

Section 5. This Ordinance shall become effective immediately upon its approval.

ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF MILLVILLE, SUSSEX COUNTY, DELAWARE, ON THIS 13th DAY OF January 2026.

SEAL:

MAYOR

ATTESTED:

SECRETARY

SYNOPSIS

This Ordinance formally continues the Town's use of the county property tax assessments in light of the 2025 total reassessment, instead of the Town going through the time and expense of creating its own valuation and assessment.