

State of Delaware Town Charter Section 7. Board of Assessors

1. (a) The Board of Assessors shall consist of seven (7) residents elected in the manner herein provided: Candidates for the Board of Assessors shall be nominated by the Town Assembly at its regular September meeting of each year. No later than 45 days after such nomination, the Registration Committee of the Village shall mail ballots containing the names of all nominees to each resident of the Village. The ballots shall be in such form as the Registration Committee shall prescribe and shall contain suitable boxes for marking the choices of the voters. Each resident shall return his marked ballot to the Registration Committee within 30 days after the mailing thereof. The Registration Committee shall tally the votes cast and report the results of the election at the first regular meeting of the Town Assembly following the election. The election and the result thereof shall be governed by the Hare System of Proportional Representation.
2. (b) The members of the Board of Assessors shall serve for one year or until their successors are duly elected in accordance with the provisions of this Act.
3. (c) The duties of the Board of Assessors shall consist of assessing the full rental value of leased lands in the Village. The Board shall conduct two hearings during May and June of each year which shall be open to all residents, Trustees and leaseholders of the Village. Notice of the time, date and place of each hearing shall be mailed to all residents, leaseholders and Trustees at least five (5) days before such hearing. The Board shall fix rules and regulations for the conduct of the hearings, provided that reasonable opportunity shall be afforded to all persons entitled to notice thereof to be heard at such hearings. The Board shall report its assessment rate to the regular June meeting of the Town Assembly.
4. (d) The Assessors shall, before assuming office, take an oath of office before any person qualified under the Laws of the State of Delaware, to administer oaths, which oath shall be in the following form: "I..... do solemnly swear (or affirm) that I will faithfully perform and discharge my duties as Assessor of Arden to the best of my ability and that I will as nearly as possible assess the full rental value for Arden lands as required by the Deed of Trust and the Leases of Arden."
5. (e) The assessment rate determined by the Board for the assessment of Arden lands shall be final and conclusive, provided that any leaseholder of the Village shall have the right to appeal such determination by submitting a proposed assessment rate to the Town Assembly at its regular September meeting. In the event that such proposed rate shall receive the affirmative vote of two-thirds of the residents voting at such meeting, such proposed rate and the rate determined by the Board shall both be submitted to a general referendum of the residents of the Village. The referendum shall be conducted by the Registration Committee. The rate approved by a majority of residents shall be the rate in effect until redetermined in the manner herein provided.
6. (f) The Board of Assessors shall determine the applicability of differential factors to the application of the assessment rate upon leaseholds in the Village. The Board shall afford leaseholders the opportunity to be heard upon any question arising thereunder.
7. (g) It shall be the duty of the Board to keep and maintain a full and accurate record of its deliberations and proceedings, including all information and data considered in its determinations. Such record shall be open to the inspection of any Trustee, resident or leaseholder at any time or times as may be convenient. Upon the expiration of their term in office, the assessors shall deliver the same to their successors.