

TOWN OF OCEAN VIEW
DELAWARE

August 14, 2026

TO: Mayor and Council

FROM: Carol S. Houck, Town Manager 

SUBJECT: Authorization for the Town Manager to Sign the Attached Intergovernmental Agreement for Use of Property Assessment Data from Sussex County

In July, Mayor and Council approved by Resolution our move to adopt the Sussex County Assessment data for future Assessment changes and Charter Required 5 Year Full Town Assessments. At that time we were awaiting an agreement to sign from Sussex County and expected not to have it until January. This is a new agreement, developed to formalize Town use of their data. All Towns utilizing their assessment data will now be required to sign it.

The Town Solicitor has reviewed the agreement, and we engaged Sussex County, finally agreeing to its content.

At this time we have already given notice to our former assessment firm per your support of this move, and I'm now asking for your support of my signing the Intergovernmental Agreement for Use of Property Assessment Data as required by Sussex County.

If you are so inclined we need a motion and an vote, authorizing the Town Manager to enter into a formal agreement with Sussex County to Utilize its Assessment Data.

The agreement is attached for your review.

INTERGOVERNMENTAL AGREEMENT FOR USE OF PROPERTY ASSESSMENT DATA

THIS INTERGOVERNMENTAL AGREEMENT FOR USE OF PROPERTY ASSESSMENT DATA (the "Agreement") is entered into as of _____, by and between SUSSEX COUNTY, a political subdivision of the State of Delaware (the "County"), and [Name of Municipality], a municipal corporation of the State of Delaware (the "Municipality"). The County and the Municipality may be referred to individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, the Municipality desires to gain access to and use the County's property assessment data for the Permitted Use stated herein, and the County desires to provide its property assessment data to the Municipality solely for the Permitted Use; and

WHEREAS, Title 22, Chapter 11 of the Delaware Code authorizes municipalities to use the county's property assessment data upon the municipality's adoption of an ordinance in the manner stated therein; and

WHEREAS, the Municipality has adopted an ordinance in compliance with the requirements of Title 22, Chapter 11 of the Delaware Code; and

WHEREAS, the Parties desire to enter this Agreement to set forth Parties' obligations, terms, and conditions with respect hereto.

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00), the mutual covenants herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. Recitals

The Recitals are incorporated by reference as though fully set forth herein.

2. Definitions

For purposes of this Agreement:

"Assessment Data" means the Sussex County property assessment information, parcel-level data, ownership fields, situs address information, property characteristics, exemption indicators, taxable values, and related assessment records that the County elects to provide under this Agreement, as may be updated from time to time.

“Authorized Users” means the elected and appointed officials, officers, employees, agents, contractors, and software vendors of the Municipality who have a legitimate need to access the Assessment Data for the permitted uses described in this Agreement and who are bound by confidentiality and security obligations no less protective than those set forth herein.

“Permitted Use” means use of the Assessment Data solely for municipal tax billing, tax account administration, collections support, audits, reconciliations, customer service, and other directly related governmental purposes authorized by law.

3. Purpose

The purpose of this Agreement is to establish the terms under which the County will provide certain property Assessment Data maintained in connection with the County’s real property reassessment and assessment administration functions, and under which the Municipality may use that data solely for preparing, issuing, administering, and reconciling municipal property tax billings and related lawful municipal revenue functions.

4. Provision of Assessment Data

The County shall provide the Municipality with the Assessment Data in such format or formats as the County reasonably determines are available and administratively feasible, which may include data extracts, reports, secure file transfers, or system-based access. The Parties may, by mutual written agreement, establish a data layout, delivery schedule, transmission method, and points of contact in an attachment or implementation memorandum without the need to amend the substantive terms of this Agreement. Unless otherwise expressly stated in writing, the County does not undertake to create new software, custom reports, or data fields for the Municipality.

5. Permitted Use and Restrictions

The Municipality shall use the Assessment Data only for the Permitted Use and for no other purpose unless otherwise authorized in writing by the County and permitted by applicable law. The Municipality shall not sell, license, commercially exploit, publish in bulk, or redistribute the Assessment Data to any third party except: (a) to Authorized Users for the Permitted Use; (b) as required by law, subpoena, court order, audit, or public records process; or (c) to the Municipality’s contracted tax billing or information technology service providers, provided such providers are bound by written obligations of confidentiality, security, and restricted use consistent with this Agreement. The Municipality shall not represent the Assessment Data as its own original assessment determination and shall not alter County assessment values for purposes of representing official County assessment

records, although the Municipality may transform, import, or map the data within its billing systems as necessary for the Permitted Use.

6. Data Accuracy, Updates, and No Warranty

The County will make commercially reasonable efforts to provide Assessment Data that reflects the County's official records as of the date of transmission; however, assessment records may be modified due to appeals, corrections, exemptions, clerical adjustments, parcel changes, ownership transfers, legal determinations, and other events. Accordingly, the County does not warrant that the Assessment Data is error-free, complete, or current for any specific billing date unless the Parties expressly identify a certified tax-billing file in writing. Except as otherwise required by law, the Assessment Data is provided "as is," and the County disclaims all warranties, express or implied, including any warranties of merchantability or fitness for a particular purpose.

7. Municipality Responsibility.

The Municipality shall be responsible for its own tax bills, tax rates, levy calculations, billing decisions, appeals, and statutory compliance applicable to municipal tax administration. All inquiries regarding municipal tax bills that are based on County Assessment Data shall be handled by the Municipality. The Municipality shall not refer such inquiries to the County. If assistance is needed to explain the assessed value reflected on a tax bill, the Municipality—not its customers—shall contact the County directly.

8. Confidentiality, Public Records, and Security

Each Party shall comply with all applicable laws governing public records, privacy, records retention, and information security. To the extent any portion of the Assessment Data is confidential, restricted, or exempt from public disclosure under the Delaware Freedom of Information Act (29 Del. C. §10001, et seq.), the Municipality shall maintain such information in confidence and protect it from unauthorized access, use, or disclosure. The Municipality shall implement administrative, technical, and physical safeguards appropriate to the sensitivity of the Assessment Data, including user access controls and secure transmission or storage methods. If the Municipality receives a request or demand for disclosure of Assessment Data that may be confidential or restricted, the Municipality shall, to the extent permitted by law, promptly notify the County and cooperate in the County's efforts to assert any applicable exemption or protection. Nothing in this Agreement shall be construed to require either Party to violate public records law or to withhold records that must be disclosed by law.

9. Building Permit Data

The Municipality shall provide municipal building permit data to the County on a monthly basis by later than the 15th of each month. The data shall include the property's Sussex County tax parcel number, owner name, and description of improvements.

10. Fees

The County shall provide the Assessment Data to the Municipality without charge.

11. Term and Termination

This Agreement shall commence on the Effective Date and continue for an initial term of one (1) year and shall automatically renew for successive one-year terms unless either Party provides the other Party with at least thirty (30) days' prior written notice of non-renewal. Either Party may terminate this Agreement for convenience upon thirty (30) days' prior written notice, or for material breach if the breaching Party fails to cure such breach within fifteen (15) days after its receipt of written notice. Upon termination, the Municipality shall cease all new use of the Assessment Data except as necessary to complete pending billing cycles, satisfy legal retention obligations, or preserve records required for audit, litigation hold, or public records compliance.

12. Liability and Indemnification

To the extent permitted by applicable law, each Party shall be responsible for the acts and omissions of its own elected and appointed officials, officers, employees, agents, and contractors. Neither Party assumes liability for the acts or omissions of the other Party. If permitted and required by applicable law, the Municipality shall defend, indemnify, and hold harmless the County, its elected and appointed officials, officers, employees, and agents from and against claims, damages, losses, and expenses arising out of or relating to the Municipality's use, misuse, disclosure, or security failure involving the Assessment Data, except to the extent caused by the County's gross negligence or willful misconduct.

13. No Waiver of Immunity

Nothing contained herein is intended to waive, alter, or otherwise amend the County's immunity under the Delaware Code or otherwise, including but not limited to the County and Municipal Tort Claims Act. Additionally, nothing contained herein is intended to violate any constitutional principles of the State of Delaware or United States. To the extent that any obligations contained in this Agreement are determined by court or other judicial action to waive, alter, or otherwise amend such immunity or to be constitutionally prohibited or

otherwise not in accordance with the laws in effect at the time of any such claim, liability, cost or expense, the offending language shall be stricken from this Agreement by such authority and considered invalid and unenforceable to the extent necessary to allow the application of such immunity to any claims, losses, damages, or suits asserted against either party or to the extent necessary to correct such violation of the law. The parties agree that any claims, liabilities, damages, costs, and expenses shall be subject to the provisions of the County and Municipal Tort Claims Act, including the limitations on damages.

14. Notices

Any notice, demand or other communication under this Agreement shall be deemed to have been duly given if in writing and if transmitted by hand delivery with receipt thereof, or by registered or certified mail, return receipt requested or by first class postage prepaid as follows:

If to Municipality:

Attention: _____
Email: _____

If to County:

Sussex County
2 The Circle
P.O. Box 589
Georgetown, DE 19947
Attention: _____
Email: _____

Either Party by notice to the other in accordance with the above may designate a substitute address for such notice or demand and thereafter such substitute address shall be used for the giving of notice or demand. Notice shall be deemed to be given: (a) two (2) days after the date of mailing thereof; or (b) the date of actual receipt, whichever first occurs. Notice may be sent via email if simultaneously provided in the written manner above.

16. Severability

If any provision of this Agreement shall be invalid or unenforceable to any extent, as determined by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and shall be enforced to the greatest extent permitted by law.

17. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware, without regard to conflicts of law principles.

18. Entire Agreement

This Agreement constitutes the entire agreement between the parties with respect to the subject matter herein and supersedes all prior discussions, negotiations, and understandings relating thereto.

19. Amendments

This Agreement may only be amended or modified by a written instrument signed by both parties.

20. Assignment

Neither Party may assign this Agreement except to a lawful governmental successor. The Municipality shall not be permitted to assign this Agreement without the prior written consent of the County.

21. Counterparts; Electronic Signatures

This Agreement may be executed in multiple counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. Electronic signatures and photocopies or facsimile copies of signatures shall be deemed to have the same force and effect as originals.

[REMAINDER OF PAGE LEFT BLANK INTENTIONALLY.
SIGNATURE PAGE TO FOLLOW.]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives on the respective date(s) set forth below.

MUNICIPALITY:

_____, a municipal
corporation of the State of Delaware

Date

By: _____(SEAL)

Print Name and Title

Attest: _____

Print Name and Title

SUSSEX COUNTY, a political subdivision of the
State of Delaware

Date

By: _____(SEAL)

Douglas B. Hudson
President, Sussex County Council

Attest: _____

Tracy Torbert, Clerk of the
Sussex County Council