

TOWN OF OCEAN VIEW
DELAWARE

July 2026

A RESOLUTION TO PROPOSE THAT THE TOWN OF OCEAN VIEW ADOPT THE SUSSEX COUNTY, DELAWARE PROPERTY ASSESSMENT DATA EFFECTIVE MAY 1, 2027, FOR THE TOWN OF OCEAN VIEW FY2028 PROPERTY TAX BILLING

WHEREAS, Sussex County, Delaware completed a county wide reassessment in 2024, for the August 2025 billing. Our evaluation of this effort has concluded and has resulted in the determination that it's in the Town of Ocean View's best interest to adopt the County's property assessments for in town properties for the FY2028 property tax billings and forward. Doing so will eliminate the requirement to hire and conduct our own assessment (for new and modified properties) and Charter required full town reassessment every 5 years. Sussex County is now required to update its county wide assessments every 5 years.

Ocean View's last full town reassessment took place in FY2022 for the FY2023 property tax billing. Therefore, our next 5 year full town reassessment would typically take place in FY2027 for the FY2028 property tax billing. Utilization of the recently updated County wide reassessment data eliminates the need for Ocean View to conduct its own full town reassessment to fulfill this Charter requirement.

The Council finds that adoption of Sussex County's countywide reassessment, updated on a five-year cycle, fulfills the Town Charter's requirement for periodic reassessment, obviating a separate full Town reassessment in FY2027.

WHEREAS, the Town staff, in an effort to ensure a seamless transition engaged in the following:

- Contact was made to Sussex County to understand their process for data sharing;
- Engagement with our current assessor to discuss deadlines to provide notice of need for their services for the full town reassessment;
- Engagement with our software firm regarding any conversion needed or costs to import data, etc.;
- Outreach to Towns already using the County assessment data;
- Consult with the Town Solicitor regarding process requirements to adopt the County assessment data; and
- Conducted a review of the data provided from Sussex County for irregularities.

WHEREAS, we have determined the following:

Many other Sussex County Towns utilize their assessment data;

- Making the move will eliminate the need to hire and fund a Town assessment firm;
- Eliminate need for the Town to conduct valuation appeals. Property valuation appeals will be heard through the Sussex County Board of Assessment Review in accordance with County procedures. Town taxpayers will retain all rights to contest County assessments that underpin Town tax bills; and
- Sussex County will provide quarterly assessment updates.

WHEREAS, The timeline associated with positioning Ocean View to utilize the Sussex County Assessment data for our May 1, 2027, property tax billing is as follows:

- July 2026 Council Agenda – Town Manager submits Resolution for approval of Council to Take Steps to Utilize the Sussex County Assessment data (Per Town Code – Chapter 5);
- July 2026 – Provide current appraisal firm a 30 day notice of no longer needing their services for full town reassessments (Vision Government Solutions/formerly Pearsons);
- January 2027 Agenda – Town Council in association with this Resolution authorize the Town Manager to sign an agreement with Sussex County for their provision of Property Assessment data;
- January 2027 – Publish notice of the proposed adoption in two newspapers of general circulation within Sussex County once per week for two consecutive weeks; and
- February 2027 – Final official notice given to the County Board of Assessment Review/County Staff (No later than March 1st).

WHEREAS, making the move to utilizing the Sussex County Property Assessment data will allow Ocean View to manage its property assessment in a more efficient and cost-effective manner. In addition, by making this move we will:

- eliminate the cost of our 3rd party assessment vendor, valued at \$502,756 over the past five years (including the cost of the FY2022 full Town reassessment); and
- there is no cost to utilize the Sussex County Property assessment data.

WHEREAS, additional positive impact would be a savings of approximately \$28,952 for our current tax database maintenance, plus the cost of monthly assessor evaluations for properties sold, transferred or modified and additional savings of \$175,000 in the FY2027

budget (the estimated cost proactively budgeted for the Charter required FY2027 full town reassessment for the FY2028 property tax billing).

NOW, THEREFORE, BE IT RESOLVED by the TOWN COUNCIL of the TOWN OF OCEAN VIEW:

Section 1. Approval of Adoption of the Sussex County Property Assessment Data for Town Properties

The Town Council hereby approves and authorizes the Town Manager to begin efforts and make the appropriate notifications, updates to the Town Code and Charter as deemed necessary by the Town Solicitor, to position Ocean View to utilize the Sussex County Property Assessment data effective for the Town of Ocean View's May 1, 2027, property tax billing. The Town Manager is authorized to negotiate and execute an agreement with Sussex County for provision and regular updates of assessment data.

Of note, in doing so (for full awareness and understanding) this will then require Ocean View to align all future full town reassessments with that of Sussex County's Countywide updates.

This will result in a corrective reassessment year occurring for the County tax billing of August 2030, versus our FY2032 (if we had continued to complete our own Town assessments).

Section 2. Notice to Current Assessment Vendor

Upon approval of this resolution, the Town Manager will provide notice to the current assessment vendor (Vision Government Solutions/formerly Pearsons), subject to the terms of the current services agreement, that effective December 31, 2026, all assessment duties (for properties sold, transferred or modified) will no longer be required.

Section 3. Public Notice

The Town Council directs that public notice of this adoption of the Sussex County Assessment data be provided, and that the resolution be considered at a public meeting in accordance with applicable law.

Section 4. Effective Date

This Resolution is adopted upon approval but shall take operative effect for tax administration upon (i) execution of a data-sharing agreement with Sussex County, (ii) completion of public notice consistent with applicable law, and (iii) provision of final notice

to the County Board of Assessment Review, all in time for the FY2027 full town reassessment for the May 1, 2027 (FY2028) property tax billing and continue thereafter.

TOWN OF OCEAN VIEW

By: _____ Date _____

Mayor

Attest: _____ Date _____

Town Clerk