Prime Sponsor(s): Mr. Tackett

Mr. Toole

Date of introduction: August 26, 2025

**RESOLUTION NO. 25-**

**PROVIDING FOR A REVIEW OF THE RECENT**

**REASSESSMENT OF NEW CASTLE COUNTY**

**WHEREAS**, in 2021 a general reassessment of New Castle County was initiated for the first time since 1983, nearly 40 years; and

**WHEREAS**, given the substantial amount of time in between reassessments and the questions that have been raised regarding several elements, including valuations and other matters, it is advisable that an initial review of the recent reassessment be conducted to evaluate the internal controls over ensuring compliance with professional appraisal standards and the reasonableness of the assessed values; and

**WHEREAS**, under Title 9, Section 1401 of the Delaware Code, the Office of the County Auditor was established; the County Auditor is a certified public accountant, with many years’ experience conducting reviews and audits; and

**WHEREAS**, pursuant to Title 9, Section 1406 of the Delaware Code, the County Auditor is to assist County Council as the County Council may request or as set forth in the job description in any matter before it; and

**WHEREAS**, County Council believes it is in the best interests of New Castle County and its residents to request the County Auditor conduct an initial review of the recent reassessment and to determine, after completing his initial review, whether to recommend that a more in-depth audit be conducted, possibly involving the engagement of an outside third party auditing firm; and

**NOW,** **THEREFORE,** **BE IT RESOLVED** by and for the County Council of New Castle County that County Council hereby requests that the County Auditor, in consultation with the Administration as need be, review the following information and any other information that, in the County Auditor’s professional opinion, he deems necessary or helpful, and then submit to County Council and the County Executive a recommendation as to whether, based on his initial review, to engage an independent third party auditor to perform a more in-depth audit of the recent reassessment; related thereto, County Council requests that the County Auditor review the following information, in addition to other information which, in the County Auditor’s professional opinion, is appropriate to review:

1. The valuation methodologies, data quality assurance controls, and overall processes of the general reassessment and whether they conformed with generally accepted appraisal standards.
2. How fair market value was determined.
3. The extent to which the County provided direction or oversight during the reassessment.
4. The reassessment appeal process, generally, the timing of the process, and the resources dedicated to resolving issues.
5. Such other information which, in the County Auditor’s professional opinion, is appropriate to review.

**BE IT FURTHER RESOLVED** that County Council further requests that the County Auditor:

1. Compile a summary of his initial review of the general reassessment, identifying all matters and information that were reviewed and any conclusions related thereto.
2. Identify whether a more in-depth audit is recommended, in his professional opinion, and, if so, the scope thereof and projected cost, if determined.
3. Submit the summary and recommendation to New Castle County Council and the County Executive by no later than October 24, 2025.

Adopted by County Council of New Castle County

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Monique Williams-Johns

President of County Council

of New Castle County

**SYNOPSIS**: By way of this Resolution, New Castle County Council requests that the County Auditor perform an initial review of the recent general reassessment of New Castle County, and provide to County Council and the County Executive a summary of his initial review and a recommendation as to whether a more in-depth audit, potentially by an independent third party auditor, is warranted.

**FISCAL NOTE**: No discernable fiscal note.