



SPONSOR: Sen. Bushweller & Rep. Scott

DELAWARE STATE SENATE
147th GENERAL ASSEMBLY

SENATE BILL NO. 2

AN ACT TO AMEND TITLE 9 OF THE DELAWARE CODE RELATING TO PROPERTY TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

1 Section 1. Amend § 8601, Title 9 of the Delaware Code by making insertions as shown by underlining and
2 deletions as shown by strike through as follows:

3 § 8601 Specific organizations and purposes.

4 (a) No real property owned and used by the organizations listed below or for the purposes stated below, except that
5 which is held by way of investment, shall be liable to taxation and assessment for public purposes by any county or other
6 political subdivision of this State.

7 Delaware Historical Society.

8 New Castle Historical Society.

9 All incorporated relief associations for volunteer firefighters (limit, \$25,000 per association).

10 Nonsectarian Young Women's Christian Associations.

11 Nonsectarian Young Men's Christian Associations.

12 Salvation Army.

13 Burial lots and cemeteries.

14 Children's Home, Inc.

15 Layton Home for Aged Colored Persons, Incorporated.

16 Sunday Breakfast Mission.

17 The Family Society.

18 Woods Haven School for Girls.

19 Ferris Industrial School.

20 Florence Crittenton Home.

21 All incorporated homes of refuge for reformed women (limit, \$25,000 per home).

22 Charitable homes for incurables (limit, \$15,000 per home).

23 Day nurseries or homes for babies owned by any corporation or association maintained by charity (limit,
24 \$50,000 per nursery or home).
25 Charitable incorporated homes or associations for deaconesses (limit, \$10,000 per home).
26 Delaware Commission for the Blind.
27 Charitable incorporated settlement houses.
28 Soldiers' rest rooms.
29 Incorporated college fraternities (limit, \$10,000 per fraternity).
30 Wilmington Institute Free Library.
31 Public parks in and near Wilmington.
32 American Legion Posts.
33 Veterans of Foreign Wars Posts.
34 Delaware Anti-Tuberculosis Society.
35 Delmar Lions Club.
36 Polish Army Veterans of Delaware, Post 48, Inc.
37 Lions Club of Smyrna.
38 Pencader 4-H Club Center, Inc.
39 Wilmington Drama League, Inc.
40 Council of Churches of Wilmington and New Castle County, Inc.
41 New Temple Corporation.
42 Edgemoor Terrace Civic Association, Incorporated.
43 Hyde Park Civic Association, Inc.
44 Brookland Terrace Civic Club.
45 Manor Community Center, Inc.
46 Collins Park Community and Civic Association, Inc.
47 Veteran Employees Association, Delaware Division, Pennsylvania Railroad.
48 Pencader Grange # 60 P. of H., Inc.
49 Taylor's Bridge Community Center, Incorporated.
50 Blackbird Community Center, Inc.
51 Oakhill Community Center, Inc.
52 The Brookside Community, Inc.

- 53 Women's Civic Club of Richardson Park.
- 54 Hillside Civic Association.
- 55 The Klair Estates Civic Association, Inc.
- 56 The Castle Hills Civic Association.
- 57 Westview Maintenance Corporation.
- 58 Suburban Century Club.
- 59 Sussex Chapter of Delaware Humane Association.
- 60 Imperial Drive Civic Association.
- 61 Fruitland Grange, No. 16, Camden, Delaware.
- 62 Windy Hill Civic Association.
- 63 Perth Community and Civic Association, Inc.
- 64 Women's Club of Claymont.
- 65 Swanwyck Estates Civic Association.
- 66 The Eastern Shore Fox Hunters' Association.
- 67 Delaware Society for Crippled Children and Adults, Inc.
- 68 Yorklyn Parent-Teacher Association, Inc.
- 69 Wycliffe Civic Association, Inc.
- 70 Blue Rock Community Club.
- 71 Civic Association of Belvedere and Vicinity.
- 72 Lamborn Library Association.
- 73 Lutheran Senior Services, Inc.
- 74 University Drama Group, Inc.
- 75 Central Grange # 61.
- 76 Penn Acres Swim Club, Inc.
- 77 Viola-Canterbury-Felton Ruritan Club.
- 78 Lewes Senior Citizens Center, Incorporated.
- 79 Cannon Grange No. 65 P. of H.
- 80 Broadcreek Grange No. 59 P. of H.
- 81 Midland Grange No. 27 P. of H.
- 82 B'nai B'rith Lodge 470.

- 83 Jefferson Farms Swim Club, Inc.
- 84 Disabled American Veterans, Inc.
- 85 House of Pride, Inc.
- 86 Ministry of Caring, Inc.
- 87 Sacred Heart Housing, Inc.
- 88 The Greater Dover Foundation.
- 89 Habitat for Humanity of New Castle County
- 90 Central Delaware Habitat for Humanity
- 91 Sussex County Habitat for Humanity.
- 92 Friends of the Capitol Theater, Inc.

SYNOPSIS

This bill adds Friends of the Capitol Theater, Inc., which operates the Schwartz Center for the Arts, as an exempt non-profit organization from the county or other political subdivision property tax.

Author Senator Bushweller