

**AN ORDINANCE TO AMEND CHAPTER 5 OF THE CITY CODE  
REGARDING THE HEAD TAX ABATEMENT/EXEMPTION PROGRAM**

#4532

Sponsor:

Council  
Member  
Freel

WHEREAS, the City of Wilmington has enacted the head tax abatement/exemption program set forth in Chapter 5 of Wilmington City Code; and

WHEREAS, the eligibility period for the head tax abatement/exemption program is due to expire on June 30, 2018 and the City desires to extend the eligibility period for such tax abatement/exemption program to June 30, 2023; and

WHEREAS, the City Council deems it necessary and appropriate to amend Chapter 5 of the City Code to extend the expiration date of the City's head tax abatement/exemption program to June 30, 2023.

**NOW, THEREFORE, THE COUNCIL OF THE CITY OF WILMINGTON  
HEREBY ORDAINS:**

**SECTION 1.** Chapter 5 of the City Code is hereby amended by amending Section 5-102A thereof by deleting the stricken language and adding the underlined language to read as follows:

**Sec. 5-102A. Head tax exemption program.**

...

(b) *Head tax abatement program; expiration date.* Eligibility for new entrants into the head tax abatement program established by this section shall expire on ~~June 30, 2018~~ June 30, 2023. Subject to the conditions set forth in this section, any otherwise eligible entrant into this head tax abatement program who is approved for participation in the program on or before the expiration date shall be entitled to the head tax abatement otherwise provided for in this section for a period of five years commencing on the date of initial entry into the program notwithstanding the occurrence of the program expiration date.

...

**SECTION 2.** This Ordinance shall be deemed effective immediately upon its date of passage by City Council and approval by the Mayor.

First Reading.....May 17, 2018  
Second Reading.....May 17, 2018  
Third Reading.....

Passed by City Council,

\_\_\_\_\_  
President of City Council

ATTEST: \_\_\_\_\_  
City Clerk

Approved this \_\_\_\_ day of \_\_\_\_\_, 2018.

\_\_\_\_\_  
Mayor

**SYNOPSIS:** This Ordinance amends Chapter 5 of the City Code by amending Section 5-102A thereof to extend the expiration date of the City's head tax abatement/exemption program until June 30, 2023.