

**REGULAR MEETING OF WILMINGTON CITY COUNCIL  
AUGUST 29, 2019 @ 6:30 P.M. – REVISED\***

**Council Chambers  
Louis L. Redding City/County Building  
800 N. French Street - Wilmington, DE 19801  
[www.WilmingtonDe.gov](http://www.WilmingtonDe.gov) or [www.WITN22.org](http://www.WITN22.org)**

**AGENDA**

- I. Call to Order**
  - Prayer**
  - Pledge of Allegiance**
  - Roll Call**
- II. Approval of Minutes**
- III. Committee Reports**
- IV. Acceptance of Treasurer's Report**
- V. Non-Legislative Business**

All Council	1619 Commemoration of the First Africans Captured and Brought to Virginia 400 Years Ago to be Enslaved
Harlee	Recognize Downtown Wigs
Harlee	Recognize Steve Gonzer
Shabazz	Sympathy Jonathan Peter Whitcomb
Shabazz	Recognize Judy Johnson Memorial Foundation
Shabazz	Sympathy James DeShields
Shabazz	Sympathy Vivian H. Reynolds

**VI. Legislative Business**

**SHABAZZ (*Harlee presenting on behalf of Shabazz*)**

#4698      An Ordinance Authorizing the Issuance of the City's General Obligation Bond, Series of 2019D-SRF, in Order to Provide the Funds Necessary for Capital Projects of the City of Wilmington Relating to Phase III of the City's Transmission and Distribution Water Main Improvements; Providing for the Sale of the Bond to the Delaware Drinking Water State Revolving Fund; and Authorizing Other Necessary Action **(1<sup>st</sup> & 2<sup>nd</sup> Reading)**

**Synopsis:**      *This Ordinance is being presented by the Administration for Council's review and approval. This Ordinance authorizes the issuance of a General Obligation Bond, Series of 2019D-SRF, in an amount not to exceed \$4,000,000, which will be sold to the Delaware Drinking Water State Revolving Fund in order to (i) finance capital projects of the City, specifically, Phase III of the City's Transmission and Distribution Water Main Improvements Project as set forth in the City's capital*

*budget for its Fiscal Year ending June 30, 2020, (ii) pay administrative costs relating to such capital projects, and (iii) pay the costs of issuing the 2019D Bond.*

**FREEEL**

#4699

An Ordinance to Amend Chapter 44 of the City Code Regarding the Inspection of State of Delaware Tax Returns by the City of Wilmington **(1<sup>st</sup> & 2<sup>nd</sup> Reading)**

**Synopsis:**

*This Ordinance is being presented by the Administration for Council's review and approval. This Ordinance amends Section 44-112 of the City Code to comply with the State Code requirements regarding the City's examination or investigation of the State of Delaware tax returns of any taxpayer who has a place of residence, business, or employment in the City. In addition, as a housekeeping matter, this Ordinance renumbers certain subsections of Section 44-112.*

**GUY**

\*#4700

A Resolution Authorizing the Receipt of Funds from the State Board of Pension Trustees and Directing the Treasurer's Office to Distribute Such Funds to Eligible Retirees

**Synopsis:**

*This Resolution is being presented by Council for Council's review and approval. This Resolution authorizes the Treasurer's Office to receive funds from the State Board of Pension Trustees and distribute such funds to eligible retirees, all in accordance with 18 Del. C. § 708.*

**VII. Petitions and Communications****VIII. Adjournment**

\*Note: This Agenda is being amended to add item #4700 in order for City Council to be able to authorize the receipt of funds from the State Board of Pension Trustees as soon as possible due to the magnitude of Citywide impact to some Pensioners.

#4698

**Sponsor:**

**Council  
President  
Shabazz**

**Co-Sponsor:**

**Council  
Member  
Harlee**

**AN ORDINANCE AUTHORIZING THE ISSUANCE OF THE CITY'S GENERAL OBLIGATION BOND, SERIES OF 2019D-SRF, IN ORDER TO PROVIDE THE FUNDS NECESSARY FOR CAPITAL PROJECTS OF THE CITY OF WILMINGTON RELATING TO PHASE III OF THE CITY'S TRANSMISSION AND DISTRIBUTION WATER MAIN IMPROVEMENTS; PROVIDING FOR THE SALE OF THE BOND TO THE DELAWARE DRINKING WATER STATE REVOLVING FUND; AND AUTHORIZING OTHER NECESSARY ACTION**

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**WHEREAS**, the City of Wilmington (the "City") has determined to undertake Phase III of the City's Transmission and Distribution Water Main Improvements in order to improve the level of service to all customers within the entire service district by providing a reliable, redundant transmission network of large diameter piping, all as specified in the City's capital budget for its Fiscal Year ending June 30, 2020 (collectively, the "Project"); and

**WHEREAS**, in order to finance the Project and pay certain administrative costs relating to the Project and the costs of issuing the 2019D Bond, the City has determined to issue its General Obligation Bond, Series of 2019D-SRF (the "2019D Bond"), in a principal amount not to exceed \$4,000,000; and

**WHEREAS**, the City has heretofore adopted the General Obligation Bond Ordinance, 83-019, Division 4 of Article VI of Chapter 2 of the Wilmington City Code (the "General Ordinance"), authorizing the City to issue general obligation bonds secured by a pledge of the City's full faith, credit and taxing power, for the purpose of, among other things, paying the costs of capital projects; and

**WHEREAS**, this Ordinance is a Supplemental Ordinance adopted pursuant to the General Ordinance and provides for the issuance and sale of the 2019D Bond.

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

**SECTION 1. Defined Terms.** Terms used in this Ordinance and not otherwise defined shall have the meaning specified in the General Ordinance.

**SECTION 2. Authorization of the 2019D Bond.** The City hereby authorizes the issuance of its General Obligation Bond, Series of 2019D-SRF, or such other series designation as the Bond Committee (as defined herein) shall determine, in a principal amount not to exceed \$4,000,000 pursuant to and in accordance with the General Ordinance, as supplemented by this Ordinance and the Bond Committee Resolution (as defined herein) for the purpose of financing the Project. The 2019D Bond shall be sold to the Delaware Drinking Water State Revolving Fund.

The 2019D Bond shall be in such principal amount (not exceeding \$4,000,000), shall bear such rate or rates of interest, shall mature in such principal amounts and on such dates, shall be subject to redemption, shall be sold at such price and in such manner, and shall be in

such form and contain or be subject to such other terms and conditions, as shall be determined in the Resolution (the "Bond Committee Resolution") adopted by the City of Wilmington Bond Committee (the "Bond Committee").

**SECTION 3. Execution of the 2019D Bond.** The 2019D Bond shall be executed by the manual or facsimile signatures of the Mayor, the City Treasurer and the City Auditor, and by the manual or facsimile impression of the City seal, both attested by the manual or facsimile signature of the City Clerk or Deputy City Clerk.

**SECTION 4. Security for the 2019D Bond.** The full faith, credit and taxing power of the City is hereby pledged to the prompt payment of the principal of, premium, if any, and the interest on the 2019D Bond. The 2019D Bond shall be the direct and unlimited obligation of the City, and unless paid from other sources, the City shall levy *ad valorem* taxes upon all taxable property in the City for the payment of the 2019D Bond subject to the limitation contained in applicable law.

**SECTION 5. Further Action.** The appropriate officers of the City are hereby authorized and directed to take all such action, execute, deliver, file and record all such documents, publish all notices and otherwise carry out the intent of the General Ordinance and this Ordinance in the name of and on behalf of the City.

**SECTION 6. Inconsistent Provisions.** In the event that any provision of the 2019D Bond, or any term or condition contained in any agreement relating to the 2019D Bond, shall be inconsistent with any of the provisions of the General Ordinance, the provision of the 2019D Bond, this Ordinance and such agreement shall be controlling with respect to the 2019D Bond and such agreement.

**SECTION 7. Relation to General Ordinance.** This Ordinance is supplemental to the General Ordinance and all sections of the General Ordinance, except as modified herein in accordance therewith, are applicable to the 2019D Bond authorized hereunder.

**SECTION 8. Effective Date.** This Ordinance shall become effective upon its passage by Council and approval by the Mayor.

First Reading.....August 29, 2019  
Second Reading.....August 29, 2019  
Third Reading.....

Passed by City Council,

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

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

Approved this \_\_\_\_ day of \_\_\_\_\_, 2019.

\_\_\_\_\_  
Mayor

**SYNOPSIS:** This Ordinance authorizes the issuance of a General Obligation Bond, Series of 2019D-SRF, in an amount not to exceed \$4,000,000, which will be sold to the Delaware Drinking Water State Revolving Fund in order to (i) finance capital projects of the City, specifically, Phase III of the City's Transmission and Distribution Water Main Improvements Project as set forth in the City's capital budget for its Fiscal Year ending June 30, 2020, (ii) pay administrative costs relating to such capital projects, and (iii) pay the costs of issuing the 2019D Bond.

W0107184

**AN ORDINANCE TO AMEND CHAPTER 44 OF THE CITY CODE  
REGARDING THE INSPECTION OF STATE OF DELAWARE TAX  
RETURNS BY THE CITY OF WILMINGTON**

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**#4699**

**Sponsor:**

**Council  
Member  
Freel**

**Co-Sponsor:**

**Council  
President  
Shabazz**

**WHEREAS**, the City of Wilmington (the "City") is authorized to levy and collect earned income taxes pursuant to 22 *Del. C.* § 901 and *Wilm. C.* § 44-107; and

**WHEREAS**, to enforce the City's ability to collect such taxes, the City often seeks information about the taxpayer and the amount of tax remitted to the State of Delaware's Division of Revenue (the "Division") to accurately assess how much taxable income a taxpayer has earned; and

**WHEREAS**, under 30 *Del. C.* § 581, the State of Delaware has certain requirements that must be met by the City to allow the Division to share certain information about individual taxpayers; and

**WHEREAS**, one of the requirements is that the City must adopt an ordinance requiring (1) that any information obtained from, or as a result of the examination or investigation of, such tax return be kept confidential and used only for collection purposes; and (2) that the City reimburse the Division for costs, if any, of acquiring such information; and

**WHEREAS**, the City wishes to amend its Code to incorporate the aforementioned requirements so that the City may work with the Division to gain information necessary to adequately ensure that the proper amount of earned income taxes are paid to the City.

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

**SECTION 1.** Chapter 44 of the City Code is hereby amended by amending Section 44-112 thereof to delete the stricken language and to add the underlined language to read as follows:

**Sec. 44-112. - Records of taxpayer.**

(a) Every person who has paid or from whom there is due or alleged to be due any moneys collectible by the department, and any person upon whom there is imposed any other obligation to collect and remit to the city any such moneys shall:

(a)(1) Preserve and retain his or her books, records, accounts, copies of tax returns filed with other taxing authorities and other data relating thereto for a period of six years after such moneys become collectible or have been collected by the department, whichever is later;

(b)(2) When requested by the department, produce the books, records, accounts, and copies of tax returns filed with other taxing authorities and other data relating thereto, and give to the department the opportunity to make examination of such books, records, accounts, copies, data and any other property owned or controlled by such person in order to verify the accuracy of any report or return made, or if no report or return has been made, to ascertain the amount of tax due.

(e)(b) The director of finance (the "director") may permit the Commissioner of Internal Revenue of the United States, the proper officer of any state, the District of Columbia, or any possession or territory of the United States imposing a tax upon the incomes of individuals, (or) corporations or other artificial business entities, or a financial officer designated by any municipality of this state which imposes an income tax or wage tax, or the authorized representative of any (of) such officers, to inspect the tax return of any taxpayer, and the director may furnish to any such officer, or such officer's authorized representative, an abstract of the tax return of any tax payer or supply such officer or such officer's authorized representative with information contained in any return of such taxpayer or disclosed by the report of any examination or investigation of the income or return of such taxpayer, but only for the purpose of, and only to the extent necessary in, the administration of the tax laws of such other jurisdiction; provided, however, that no such permission shall be granted, and no such information shall be furnished, to any such officer or the officer's authorized representative unless the statutes of such other jurisdiction grant substantially similar privileges to the director or the director's legal representative. No such jurisdiction, or its representative, shall be permitted to examine a taxpayer's return unless such taxpayer shall have a place of residence, business or employment in such jurisdiction, and no jurisdiction or its representative shall be permitted to review any portion of a tax return filed under the authority of this chapter unless the governing body of such jurisdiction shall have adopted an ordinance requiring:

(1) That any information obtained from, or as a result of the examination or investigation of such tax return be kept confidential and only for collection purposes.

(2) That the jurisdiction reimburse to the department of finance its cost, if any, of acquiring and providing such information.

(c) Any information obtained from, or as a result of the examination or investigation of, tax returns filed with the State of Delaware shall be kept confidential and shall only be used for collection purposes by the city.

(d) The city shall reimburse the State of Delaware Director of the Division of Revenue's cost, if any, of acquiring the information referenced in subsection (c) of this section.

**SECTION 2.** This Ordinance shall become effective upon its passage by City Council and approval by the Mayor.

First Reading.....August 29, 2019  
Second Reading.....August 29, 2019  
Third Reading.....

Passed by City Council,

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

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

Approved this \_\_\_\_ day of \_\_\_\_\_, 2019.

\_\_\_\_\_  
Mayor

**SYNOPSIS:** This Ordinance amends Section 44-112 of the City Code to comply with the State Code requirements regarding the City's examination or investigation of the State of Delaware tax returns of any taxpayer who has a place of residence, business, or employment in the City. In addition, as a housekeeping matter, this Ordinance renumbers certain subsections of Section 44-112.



Wilmington, Delaware  
August 29, 2019

#4700

Sponsor:

Council  
Member  
Guy

**WHEREAS**, pursuant to Section 708 of Title 18 of the Delaware Code, the Delaware General Assembly created a special fund in the hopes of supplementing and ensuring adequate pensions for police officers and firefighters, and their surviving spouses; and

**WHEREAS**, Senate Bill 11 of the 149th General Assembly amended 18 *Del. C.* § 708 to allow for an additional manner of providing distributions from the related special fund established for police and fire pensions; and

**WHEREAS**, after amendment 18 *Del. C.* § 708 provides, “[T]he State Board of Pension Trustees shall distribute funds from the account within this special fund to the county or municipality for the benefit of all eligible individuals . . .”; and

**WHEREAS**, the City desires to support the State’s efforts to distribute the special funds established for police and fire pensioners; and

**WHEREAS**, the City wishes to authorize the Treasurer's Office to receive such funds from the State Board of Pension Trustees and distribute them to eligible retirees.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WILMINGTON** that Council authorizes the Treasurer's Office to receive funds from the State Board of Pension Trustees pursuant to 18 *Del. C.* § 708(c)(4) and to distribute such funds to eligible retirees, all in accordance with 18 *Del. C.* § 708.

**BE IT FURTHER RESOLVED** that, to the extent necessary, Council authorizes the Treasurer's Office to execute any and all documents necessary to receive such funds and make such distributions.

Passed by City Council,

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

**SYNOPSIS:** This Resolution authorizes the the Treasurer's Office to receive funds from the State Board of Pension Trustees and distribute such funds to eligible retirees, all in accordance with 18 *Del. C.* § 708.