

AN ORDINANCE TO AMEND CHAPTERS 4, 5, 13, 34, AND 44 OF THE CITY CODE TO STANDARDIZE THE PROCEDURE FOR THE APPLICATION OF PARTIAL PAYMENTS OF FEES, CIVIL FINES, CIVIL PENALTIES, AND TAXES DUE AND OWING TO THE CITY

#0049

Sponsor:

**Council
Member
Harlee**

WHEREAS, Section 45-176(e) of the City Code sets forth the procedure for how the City applies partial payments of unpaid water, sewer, and stormwater charges made by customers; and

WHEREAS, the Department of Finance would like to standardize the procedure for the application of partial payments of unpaid fees, civil fines, civil penalties, and taxes due and owing to the City to match the procedure set forth in City Code Section 45-176(e); and

WHEREAS, the standardized procedure will only apply to the application of partial payments for fees, civil fines, civil penalties, and taxes for which partial payments are already permitted and should not be construed as permitting partial payments in other circumstances; and

WHEREAS, in order to make the procedure for the application of partial payments uniform, it is necessary to amend Chapters 4, 5, 13, 34, and 44 of the City Code; and

WHEREAS, in light of the foregoing, City Council deems it necessary and appropriate to amend Chapters 4, 5, 13, 34, and 44 of the City Code as described above and set forth below.

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

SECTION 1. Chapter 4 of the City Code is hereby amended by amending Subchapter I (In General) thereof by adding a new Section 4-4 and renumbering the Reserved sections by deleting the stricken language and adding the underlined language to read as follows:

SUBCHAPTER 1. - IN GENERAL

Sec. 4-4. Partial Payments.

Unless otherwise provided, when a partial payment is made toward the payment of unpaid vacant property registration fees, civil fines, or civil

penalties incurred pursuant to chapter 4 of this Code, such payment shall be applied to the account in the order of:

- (a) The oldest unpaid bill;
- (b) Penalty; and
- (c) Interest, if applicable.

Secs. 4-4~~5~~ – 4-25. – Reserved

SECTION 2. Chapter 5 of the City Code is hereby amended by amending Section 5-55 thereof by adding the underlined language to read as follows:

Sec. 5-55. - Delinquencies; penalties; partial payments.

(h) Unless otherwise provided, when a partial payment is made toward the payment of unpaid fees, civil fines, or civil penalties incurred pursuant to chapter 5 of this Code, such payment shall be applied to the account in the order of:

- (1) The oldest unpaid bill;
- (2) Penalty; and
- (3) Interest.

SECTION 3. Chapter 13 of the City Code is hereby amended by amending Article I (In General) thereof by adding a new Section 13-10 and renumbering the Reserved sections by deleting the stricken language and adding the underlined language to read as follows:

ARTICLE I. - IN GENERAL

Sec. 13-10. Partial Payments.

Unless otherwise provided, when a partial payment is made toward the payment of unpaid civil fines or civil penalties incurred pursuant to chapter 13 of this Code, such payment shall be applied to the account in the order of:

- (a) The oldest unpaid bill;
- (b) Penalty; and
- (c) Interest, if applicable.

Secs. 13-10~~1~~ - 13-35. - Reserved

SECTION 4. Chapter 34 of the City Code is hereby amended by amending Section 34-37 thereof by adding the underlined language to read as follows:

Sec. 34-37. - Violations and penalties generally.

(f) Unless otherwise provided, when a partial payment is made toward the payment of unpaid civil fines issued pursuant to this chapter, such payment shall be applied to the account in the order of:

- (1) The oldest unpaid bill;
- (2) Penalty, if applicable; and
- (3) Interest.

SECTION 5. Chapter 44 of the City Code is hereby amended by amending Section 44-34 thereof by adding the underlined language to read as follows:

Sec. 44-34. - Penalties and interest from July 1, 1990 through June 30, 2019; penalties and interest beginning July 1, 2019.

(d) Partial payments. Unless otherwise provided, when a partial payment is made toward the payment of unpaid property taxes, such payment shall be applied to the account in the order of:

- (1) The oldest unpaid bill;
- (2) Penalty and;
- (3) Interest.

SECTION 6. Chapter 44 of the City Code is hereby amended by amending Section 44-115 thereof by adding the underlined language to read as follows:

Sec. 44-115. - Interest, penalties and costs.

(g) Waiver of interest and penalty only. The director of finance, or his authorized agent, shall be authorized to waive interest or penalty, or both, in whole or in part under the following circumstances only:

The director of finance may promulgate rules and regulations deemed necessary to administer the provisions of this subsection, subject to approval by the administrative board.

(h) Partial payments. Unless otherwise provided, when a partial payment is made toward the payment of unpaid earned income taxes, such payment shall be applied to the account in the order of:

- (1) The oldest unpaid bill;
- (2) Penalty and;
- (3) Interest.

SECTION 7. This Ordinance shall be deemed effective as of its date of passage by City Council and approval by the Mayor.

First Reading May 22, 2025
Second Reading May 22, 2025
Third Reading

Passed by City Council,

President of City Council

ATTEST: _____
City Clerk

Approved this ____ day of _____, 2025.

Mayor

SYNOPSIS: This Ordinance amends Chapters 4, 5, 13, 34, and 44 of the City Code to standardize the procedure for the application of partial payments made by customers for unpaid fees, civil fines, civil penalties, and taxes that are due and owing to the City. In addition, as a housekeeping matter, this Ordinance corrects a typographical error located in City Code Section 44-115(g).

FISCAL IMPACT STATEMENT: This Ordinance has no anticipated negative fiscal impact.

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