

1 BOARD OF APPEALS ANNUAL TAX ASSESSMENT

2 MAY 15, 2017

3 PAUL H. MORRILL, JR., COMMUNITY CENTER

4 250 FIFTH STREET

5 DELAWARE CITY, DELAWARE

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8 BEFORE: STANLEY E. GREEN, Mayor

9 ROBERT MALINOWSKI, Vice Mayor

10 NATALIE GREEN, Council Member

11 PAUL D. FITZWATER, III, Council Member

12 MEGAN TITUS, Council Member

13 BETTY BARRETT, Council Member

14 ALSO PRESENT: RICHARD CATHCART, City Manager

15 MICHELLE HARTMAN, City Treasurer

16 BONNIE HANNA, City Secretary

17 DAVID BAYLOR, Police Chief

18 CHRIS GRIFFINS, Solicitor Representative

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1 (Board of appeals convenes at 6:29 p.m.)

2 THE MAYOR: First of all, thank you  
3 everybody for coming this evening. And council members,  
4 good evening. We'll open with the board of appeals and  
5 do that business first. So at this point, we're going  
6 to -- I'm going to ask, is there anyone in the audience  
7 that wishes to appeal their tax assessment for 2018? All  
8 right. If not, at this time, I'm going to recess the  
9 board of appeals and open the mayor and counsel meeting.  
10 It's 6:30.

11 (Board of appeals recesses at 6:30 p.m.)

12 (Board of appeals reconvenes at 6:33 p.m.)

13 THE MAYOR: At this time, I'm going to  
14 recess the mayor and counsel meeting and I'm going to go  
15 back to the board of appeals. And I'm going to ask, is  
16 there anybody here who wishes to appeal their tax  
17 assessment for 2018?

18 Yes, ma'am? Could you please --

19 JEANNE SADOT: I have a question about tax  
20 exemption.

21 THE MAYOR: I'm sorry?

22 JEANNE SADOT: My question is tax  
23 exemption.

24 THE MAYOR: Do me a favor, would you

1 please? Would you go up to that podium, state your name,  
2 and give the address so we can hear you?

3 THE WITNESS: Jeanne Sadot, 228 Hamilton  
4 Street. I might have misunderstood what you were asking.  
5 I had applied for a tax exemption, and I was denied and I  
6 was told I had to come -- I was told I had to come here  
7 to appeal. Is that something I should do later or now?

8 THE MAYOR: Okay. City Manager Cathcart,  
9 can you answer those questions and address that, please?

10 THE CITY MANAGER: Well, actually she  
11 applied for a senior discount for taxes, and that will be  
12 heard now.

13 THE MAYOR: Okay, so if you wish to  
14 proceed, please do.

15 JEANNE SADOT: Okay. Well, I was told  
16 that I was denied the application because I made too much  
17 money. And what happened was I had moved some funds from  
18 one account to another. I didn't receive any funds. It  
19 wasn't taxed. It was just a simple move from a 401K to  
20 another 401K, so I didn't receive the money, but that was  
21 counted as income. And when I asked about it, they said  
22 I had to come here and find out why.

23 THE MAYOR: All right. Mr. City Manager?

24 THE CITY MANAGER: Yes, thank you, Mr.

1 Mayor. What we are doing when we review these requests  
2 for exemptions or reductions is we base our decision on a  
3 tax return, which is, in this case, a 1040. And so a  
4 1040 shows income of \$63,570, which was an IRA  
5 distribution, so legally, it counts as income, and that's  
6 what we based our decision on.

7 JEANNE SADOT: That shows it's a transfer.

8 THE MAYOR: For those sitting here, Patty  
9 had the same situation as the lady that's speaking before  
10 us, and I'm sure others are as well. And when you get a  
11 rollover from -- in my case, it's from Citibank, and I  
12 have to claim it as income, no matter what I do with it.  
13 So unless there's some type of legal precedent that says  
14 differently, I don't know what it is.

15 JEANNE SADOT: I guess I don't understand  
16 why it's considered income when I did not receive any.  
17 All I did was close my account, and put it into another  
18 account. It was just a transfer of money. And that's  
19 why I'm misunderstanding. The paperwork I just handed to  
20 Mr. Cathcart, says that it was a -- it was a rollover and  
21 there was no money received by me.

22 THE MAYOR: Yeah, and I did the same  
23 thing, I rolled over.

24 JEANNE SADOT: It was 100 percent.

1 THE MAYOR: And every year, they give X  
2 amount of dollars, and you have to claim that as income.  
3 But I don't know your case, so I'm just sharing this with  
4 the audience here so they understand.

5 THE CITY MANAGER: We go by the 1040.  
6 It's pretty clear. It's pretty well cut and dry. The  
7 1040 shows what the income is, and that distribution was  
8 part of the income on the -- what was reported to the  
9 federal -- the Feds on their 1040, the IRS.

10 COUNCIL MEMBER: What agency states  
11 that -- taxes those as income? Is that the federal  
12 government?

13 THE CITY MANAGER: Well, it's reported as  
14 income on the 1040.

15 COUNCIL MEMBER: Right, so the federal  
16 government says that.

17 THE CITY MANAGER: Yeah.

18 COUNCIL MEMBER: So all we're doing is  
19 interpreting and reading the document.

20 THE CITY MANAGER: Correct.

21 COUNCIL MEMBER: Okay.

22 THE CITY MANAGER: And determining the  
23 eligibility based on income. So with this income --

24 COUNCIL MEMBER: Our method of seeing the

1 income is based on that tenent alone?

2 THE CITY MANAGER: Correct.

3 JEANNE SADOT: So even though you don't  
4 receive the money, it's still considered income, and I  
5 can't even touch it right now because it's locked up in  
6 my IRA.

7 THE MAYOR: Well, you can't touch it, but  
8 you can appeal on it. What is the -- Mr. Cathcart, what  
9 is the appeal process?

10 THE CITY MANAGER: This is it.

11 THE MAYOR: This is it.

12 COUNCIL MEMBER: I have a question. Does  
13 it specify earned income?

14 THE CITY MANAGER: It's under the income  
15 column.

16 COUNCIL MEMBER: Or is it just  
17 miscellaneous?

18 THE CITY MANAGER: One of the -- one of  
19 the lines for income starts with wages, obviously --

20 COUNCIL MEMBER: Right.

21 THE CITY MANAGER: -- and goes on down.  
22 It says IRA distributions. And there's report of money  
23 that was as a result of the distribution, which is  
24 counted as income.

1 COUNCIL MEMBER: Okay.

2 COUNCIL MEMBER: In other words, she  
3 distributed it into another 401K, but she could have  
4 distributed it to her account, right?

5 THE CITY MANAGER: Yeah.

6 COUNCIL MEMBER: So if we had proof of her  
7 putting it in another IRA and not receiving it, we can't  
8 change that.

9 MR. CATHCART: Let me just read that  
10 section to you. It says, "Income, all income from  
11 whatever sources derived, including but not limited to  
12 realized capital gains, and in their entirety, pensions,  
13 annuity, retirement benefits. Social Security disability  
14 benefits, however, shall not be included as income."

15 COUNCIL MEMBER: Shall not be included?

16 THE CITY MANAGER: Is not included as  
17 income.

18 COUNCIL MEMBER: Social Security and  
19 disability is not included as income?

20 CITY TREASURER: No, it's not. If you get  
21 the senior application, you do not count disability or  
22 Social Security as income.

23 THE CITY MANAGER: So we base our  
24 analysis, as far as adding up what the income is, based

1 on the tax return. That's the only thing we can base it  
2 on. And on this particular tax return, the 1040, it  
3 shows very clearly that there is an IRA distribution in  
4 the income segment of the 1040.

5 COUNCIL MEMBER: As much as I'd love to  
6 overrule the federal government here, it seems like  
7 that's the column they put it in, and we interpret off of  
8 that document. I'm not going to try to persuade anyone,  
9 but it's more of a placement of that transfer on that  
10 document.

11 THE CITY MANAGER: Correct.

12 COUNCIL MEMBER: Our job in the city for  
13 the deduction is purely to interpret it, to read the  
14 document. All right.

15 THE CITY MANAGER: And apply it to the  
16 code.

17 COUNCIL MEMBER: Correct.

18 JEANNE SADOT: Okay. Well, thank you for  
19 listening.

20 THE MAYOR: Okay, having said that,  
21 referring to the appeal, at this time, do we take a vote  
22 on it? So Madam Secretary, would you do a roll call  
23 vote, please?

24 CITY SECRETARY: Mrs. Green?



1 COUNCIL MEMBER: Aye.

2 COUNCIL MEMBER: Are we accepting the tax  
3 assessment as it is?

4 THE CITY MANAGER: The vote would be, are  
5 you accepting the appeal or not? So if you're not  
6 accepting the appeal, the vote would be no.

7 COUNCIL MEMBER: No.

8 COUNCIL MEMBER: Nay.

9 COUNCIL MEMBER: Nay.

10 VICE MAYOR: Nay.

11 COUNCIL MEMBER: Nay.

12 THE MAYOR: All right. Let it show  
13 through the board of appeals that after listening to the  
14 resident that they have decided that they would not  
15 accept it. They accept the federal government returns  
16 you put in showing the monies. All right. Thank you.

17 COUNCIL MEMBER: Can I just ask a question  
18 concerning this? So because she got it this year, she  
19 will not do the same thing next year. Next year, she  
20 would be able to get the senior discount; is that  
21 correct?

22 THE CITY TREASURER: They have to apply  
23 every year regardless.

24 COUNCIL MEMBER: Okay, so next year, she

1 wouldn't have the transfer.

2 THE CITY TREASURER: Right.

3 THE CITY MANAGER: It's not on the 1040.

4 COUNCIL MEMBER: Okay.

5 THE MAYOR: Okay. Is there anybody else  
6 that wishes to appeal? If not, I'm going to recess the  
7 board of appeals and return to the mayor and council  
8 meeting.

9 (Board of appeals recesses at 6:42 p.m.)

10 (Board of appeals reconvenes at 7:23 p.m.)

11 THE MAYOR: At this time, I'm recessing  
12 the mayor and council meeting and reconvening the board  
13 of appeals. Is there anyone in the audience who lives in  
14 Delaware City that wishes to appeal their taxes for the  
15 year 2018? Okay. If not, at this time, I'm closing the  
16 board of appeals and reconvening the mayor and council  
17 meeting. With no further mayor and council business,  
18 motion to adjourn.

19 COUNCIL MEMBER: Motion.

20 THE MAYOR: Second?

21 COUNCIL MEMBER: Second.

22 THE MAYOR: All in favor?

23 COUNCIL MEMBERS: Aye.

24 THE MAYOR: Adjourned.

(The meeting concluded at 7:23 p.m.)

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