



## **Ordinance 686**

### **AN ORDINANCE TRANSFERRING THE LOCAL SERVICE FUNCTION OF RECREATION FROM NEW CASTLE COUNTY TO THE TOWN OF ELSMERE**

**Sponsored By:** Mayor and Council

**First and Second Reading:** November 13, 2025

**Results:**

**Third and Final Reading:** December 11, 2025

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# **ORDINANCE 686**

## **AN ORDINANCE TRANSFERRING THE LOCAL SERVICE FUNCTION OF RECREATION FROM NEW CASTLE COUNTY TO THE TOWN OF ELSMERE**

**WHEREAS**, Title 9 of the Delaware Code, Section 1102, authorizes New Castle County and any incorporated municipality within New Castle County to transfer the performance of a local service function from one jurisdiction to another by ordinance; and

**WHEREAS**, Title 9, Section 1128(c)(1) further provides that New Castle County shall determine the percentage of services performed by the County and by each municipality for purposes of calculating property tax rates; and

**WHEREAS**, the Town of Elsmere has submitted an application to New Castle County requesting credit for certain local service functions currently performed by the Town; and

**WHEREAS**, the New Castle County Department of Community Services has reviewed and confirmed that the Town of Elsmere performs the local service function of Recreation; and

**WHEREAS**, it is necessary for both New Castle County and the Town of Elsmere to formally enact ordinances transferring the Recreation local service function from the County to the Town in order to adjust the corresponding service credit; and

**WHEREAS**, this transfer will allow the Town of Elsmere to receive proper recognition and credit for the provision of recreational services within the municipal boundaries, to be reflected in the calculation of the property tax rate for Fiscal Year 2027.

### **NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF ELSMERE, AS FOLLOWS:**

#### **1. Transfer of Local Service Function.**

Pursuant to Title 9 of the Delaware Code, Section 1102, the local service function of Recreation is hereby transferred from New Castle County to the Town of Elsmere.

#### **2. Scope of Function.**

The local service function of Recreation shall include, but not be limited to, the planning, development, maintenance, and operation of parks, playgrounds, recreational facilities, programs, and related community events within the corporate limits of the Town of Elsmere.

**3. Effective Date of Transfer.**

The transfer of the Recreation local service function shall take effect upon adoption of a corresponding ordinance by the New Castle County Council, and shall be effective for purposes of calculating the Fiscal Year 2027 property tax rate.

**4. Notification.**

A certified copy of this Ordinance shall be transmitted to the New Castle County Department of Finance and the New Castle County Department of Community Services upon adoption.

**5. Severability.**

If any section, clause, or provision of this Ordinance shall be declared invalid, the remainder shall remain in full force and effect.

**6. Effective Date.**

This Ordinance shall take effect immediately upon its passage and approval in accordance with the Town Charter.

**ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF ELSMERE,  
THIS 11<sup>th</sup> DAY OF DECEMBER 2025.**

First and Second Reading  
November 13, 2025

Third and Final Reading  
December 11, 2025

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Joann I. Personti, Mayor

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Jane McDaniel, Secretary

Approved as to form:

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Town Solicitor

## **SYNOPSIS**

This Ordinance transfers the Recreation local service function from New Castle County to the Town of Elsmere, in compliance with Title 9 of the Delaware Code, Sections 1102 and 1128(c)(1).

## **FISCAL IMPACT**

The transfer of the Recreation local service function from New Castle County to the Town of Elsmere will not result in new expenditures or revenues for the Town, as the Town already provides and funds its own recreational programs and facilities. However, the transfer will allow Elsmere to receive an increased credit toward its property tax rate under Title 9, §1128(c)(1), beginning in Fiscal Year 2027, thereby ensuring that Town taxpayers are not charged twice for the same service.