

IN THE SUPREME COURT OF THE STATE OF DELAWARE

DENISE BETTS,	§
	§
Defendant Below-	§ No. 574, 2006
Appellant,	§
	§
v.	§ Court Below—Superior Court
	§ of the State of Delaware,
KENT COUNTY RECEIVER OF	§ in and for Kent County
TAXES,	§ C.A. No. 06T-03-013
	§
Plaintiff Below-	§
Appellee.	§

Submitted: January 29, 2007

Decided: March 8, 2007

Before **STEELE**, Chief Justice, **HOLLAND**, and **RIDGELY**, Justices

ORDER

This 8th day of March 2007, upon consideration of the appellant's opening brief, the appellee's motion to affirm, and the record below, it appears to the Court that:

(1) The appellant, Denise Betts, filed this appeal from a decision of the Superior Court, dated October 5, 2006, which denied her motion to reargue the entry of judgment against her on Kent County's tax monition action. Upon careful consideration of the parties' respective positions, the Court finds no merit to this appeal. Accordingly, we affirm the judgment of the Superior Court.

(2) The record reflects that Betts was the record owner of property situated at 104 Ironmine Road in Felton, Delaware. On March 23, 2006, the Kent County Treasurer and Receiver of Taxes filed a monition action in the Superior Court asserting that for tax years 1992-2005, Betts had incurred an unpaid tax obligation in excess of \$2500. Eventually, the Prothonotary issued a writ of venditioni exponas directing the Kent County Sheriff to sell the property.

(3) Before the sale occurred, Betts filed a motion to set aside the judgment alleging that the county tax records were not accurate. The Superior Court held a hearing on the motion on September 15, 2006 and subsequently denied the motion. Thereafter, the Superior Court denied Betts' motion for reargument and her motion to stay the sheriff's sale, noting that she had failed to present evidence to support her contention that the County's tax records were inaccurate.

(4) We review the Superior Court's denial of Betts' motion for abuse of discretion.¹ In a tax monition action, the only way a defendant may avoid a sheriff's sale of the property is upon a showing that "the judgment for the taxes...is paid" or "evidence of the payment of taxes" is provided to

¹ *Fitzsimmons v. New Castle County*, 2003 WL 21556987 (July 7, 2003).

the Prothonotary within 20 days after the posting of the monition.² Although Betts claimed to have paid the taxes owed, the record reflects no evidence to support her claim. Accordingly, we find no abuse of the Superior Court's discretion in denying her motion.

NOW, THEREFORE, IT IS ORDERED that the judgment of the Superior Court is hereby AFFIRMED.

BY THE COURT:

/s/ Myron T. Steele
Chief Justice

² 9 Del. C. § 8723 (2006).