

COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2018-07
RESOLUTION NO. 21-2018

Title of Resolution: Adoption of Property Tax Rate - FY 2019

Synopsis: A Resolution to levy and impose a property tax for the fiscal year beginning July 1, 2018 and ending June 30, 2019; setting the tax rates for property and providing for the collection of property tax. Real property is fixed at \$1.0414 on each \$100 of assessed valuation of such property; personal property and operating real property is fixed at 2.6035, and Winding Brook Special Taxing District property tax is levied at the rate of 286.52 per parcel.

Introduced by: Council President at the request of the County Executive

Introduced and ordered posted on: April 3, 2018

Public Hearing scheduled on: May 22, 2018 at 7:00 p.m. at Elkton High School, 110 James St., Elkton, MD

Scheduled for consideration: June 5, 2018

By: 
Council Manager

PUBLIC HEARINGS

Notice of time and place of public hearing and title of this Resolution having been posted on April 3, 2018 at the County Administration Building, 200 Chesapeake Blvd., Elkton, Maryland, and having been published on May 9, 2018 and May 16, 2018. A public hearing was held on May 22, 2018 and concluded on May 22, 2018.

By: 
Council Manager

Explanation: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
Strike Through indicate language deleted.
Underlining indicates language added by amendment.
~~Double Strike Through~~ indicates language deleted by amendment.

1 **WHEREAS**, Section 6-302 of the Tax General Article, Annotated Code of Maryland, requires
2 the governing body of each county to annually set the tax rate for the next taxable year; and

3 **WHEREAS**, Section 508 of the Charter of Cecil County requires that County Council shall levy
4 the amount of taxes required by the Budget to ensure that the Budget is balanced so that proposed
5 revenues equal proposed expenditures.

6 **NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,**
7 **MARYLAND**, as follows:

8 1. That a County property tax for the taxable year beginning July 1, 2018 and ending
9 June 30, 2019, is hereby levied and imposed on all assessments, income, persons or property, subject to
10 ordinary taxation in Cecil County; and

11 2. That the rate of County taxation for such taxable year for real property is hereby fixed
12 at One and Four Hundred Fourteen Thousandth Cents (\$1.0414) on each \$100 of assessed valuation of
13 such property;

14 3. That the rate of County taxation for such taxable year for personal property, as well as
15 for operating real property (as described in Section 8-109(c) of the Tax Property article, Annotated Code
16 of Maryland) is hereby fixed at 2.6035, which is 2.5000 times the rate as set forth above for real
17 property; and

18 4. That the Winding Brook Special Taxing District property tax for the taxable year
19 beginning July 1, 2018 and ending June 30, 2019, is hereby levied and imposed on all parcels in the
20 Special Taxing District at the rate of 286.52 per parcel.

21 **BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that the
22 County Executive and Director of Finance will cause the income tax to be collected in the manner
23 provided by law.

24 **AND, BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**,
25 that the property and income tax rates shall be effective July 1, 2018 and shall continue in effect until
26 changed under the laws of the State of Maryland and/or Cecil County.

27 **AND, BE IT FURTHER ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**,
28 that this Resolution shall take effect on July 1, 2018.

INTRODUCED: April 3, 2018

ADOPTED: June 5, 2018

ATTEST:


Council Manager


President of the Council