COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2020-10

RESOLUTION NO. 22-2020

Title of Resolution: Tax Credit - Historic Property – Keiffer Brick House

Synopsis: A Resolution to approve a property tax credit of 10% of the documented expenses spent by the owner-taxpayer for the restoration and preservation of the Keiffer Brick House, a historic designated structure in Cecil County.

Introduced by: Council President on behalf of the County Executive

Introduced and ordered posted on: May 19, 2020

Scheduled for consideration on: June 9, 2020

By: James Massey
Council Manager

Notice and title of Resolution having been posted on May 19, 2020 at the County Administration Building, 200 Chesapeake Blvd., Elkton and consideration by the Council having been scheduled on June 9, 2020.

By: James Massey
Council Manager

Explanation: CAPITAL LETTERS INDICATE LANGUAGE ADDED TO EXISTING DOCUMENT
Strike-through indicates language deleted from existing document
Underlining indicates language added to document by amendment.
Double Strike-through indicates language stricken from document by amendment
WHEREAS, Division I, Title 8, Subtitle 1, §8-104 et seq. of the Land Use Article, Annotated Code of Maryland authorizes the County to establish regulations and procedures to designate a property as a historic district; and

WHEREAS, Article XI, Part IV, Historic District of the Cecil County Zoning Ordinance provides the regulations and procedures to preserve historic districts, landmarks, sites, or structures of historical, archeological, or architectural significance, with their appurtenances and environmental settings, for the public welfare of the residents of Cecil County; and

WHEREAS, the County Council of Cecil County, Maryland, approved the designation of the Keiffer Brick House, located at 1 Old Farmhouse Lane, Elkton, Maryland, District 3, Tax Map 309, Parcel 444 on June 17, 2014; and

WHEREAS, pursuant to Section 337-7. Credit granted, under Article III. Historic Property Tax Credit, Chapter 337 Taxation. of the Code of Cecil County, a property tax of up to 10% of the properly documented expenses of a private owner-taxpayer for the restoration and preservation of a structure that Cecil County determines has historical value may be granted against the County property tax imposed; and

WHEREAS, pursuant to Section 337-9, a property tax credit granted in one year under this article shall only be applied against the current year’s property tax; and the amount of property tax credit to be granted shall not exceed the amount of property tax payable against said property in the year that the tax credit is granted; and

WHEREAS, Patricia Doyle Folk and Edgar Folk, III, MD, are the owners of the property at 1 Old Farmhouse Lane, Elkton, Maryland, also known as the Keiffer Brick House; and

WHEREAS, Section 337-7 provides a property tax credit of up to 10% of the properly documented expense of the owner-taxpayer for the restoration and preservation of the said parcel; and

WHEREAS, Patricia Doyle Folk and Edgar Folk, III, MD have presented properly documented receipts in the amount of $12,500 for installation of new cedar shingle roof to the Keiffer Brick House, which has been reviewed and recommended by the Historic District Commission, as shown as Exhibit A; and

WHEREAS, the Real Property Tax bill for the property located at 1 Old Farmhouse Lane, Elkton, MD 21921, is an annual total of $3,578.99, as shown in Exhibit B.
NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND, that Patricia Doyle Folk and Edgar Folk, III, MD, owners and taxpayers at 1 Old Farmhouse Lane, Elkton, Maryland, are entitled to a tax credit in the amount of $1,250.00 on the real property tax.

AND, BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND, that this Resolution shall take effect on the date of its passage.

INTRODUCED: May 19, 2020
ADOPTED: June 9, 2020

[Signature]
President of the Council

ATTEST:
[Signature]
Council Manager