

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

1           **WHEREAS**, Division I, Title 8, Subtitle 1, §8-104 et seq. of the Land Use Article, Annotated Code of  
2 Maryland authorizes the County to establish regulations and procedures to designate a property as a  
3 historic district; and

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

8           **WHEREAS**, the County Council of Cecil County, Maryland, approved the designation of the  
9 Keiffer Brick House, located at 1 Old Farmhouse Lane, Elkton, Maryland, District 3, Tax Map 309, Parcel  
10 444 on June 17, 2014; and

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

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

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

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

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

26           **WHEREAS**, the Real Property Tax bill for the property located at 1 Old Farmhouse Lane, Elkton, MD  
27 21921, is an annual total of \$3,578.99, as shown in Exhibit B.

28           **NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,**  
29 **MARYLAND,** that Patricia Doyle Folk and Edgar Folk, III, MD, owners and taxpayers at 1 Old Farmhouse  
30 Lane, Elkton, Maryland, are entitled to a tax credit in the amount of \$1,250.00 on the real property tax.

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

**INTRODUCED: May 19, 2020**

**ADOPTED: June 9, 2020**

  
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President of the Council

ATTEST:

  
\_\_\_\_\_  
Council Manager