

THE EFFECTIVE DATE OF THIS RESOLUTION IS JULY 1, 2018

RESOLUTION NO. 18-04

RE: TAX LEVY FOR JULY 1, 2018 - JUNE 30, 2019

Pursuant to the authority vested in the County Council of Frederick County, Maryland (“Council”) by State law, including the Annotated Code of Maryland, Tax-Property Article, Section 6-302, and the public and general local laws for Frederick County, Maryland, such as Section 2-7-1 of the Frederick County Code, the Council is required to levy and impose property tax on the assessment of property subject to Frederick County’s property tax; and

The Council’s authority and responsibility in setting, levying and imposing property tax extends to real property within Frederick County, to operating property of public utilities located within Frederick County assessed under Section 8-109 of the Tax-Property Article of the Annotated Code of Maryland, and to personal property subject to Frederick County’s Limited Business Personal Property Tax imposed at Section 1-8-9 of the Frederick County Code; and

The Council has determined that its general real property tax levy for fiscal year 2019 (July 1, 2018 through June 30, 2019) should be established at \$1.060 on each \$100 worth of assessed taxable real property in Frederick County; and

As the Annotated Code of Maryland, Tax-Property Article, Section 6-305, provides for tax setoff by the Council to incorporated municipalities, either in the form of direct payments or through differing County general real property tax rates (“tax differential property tax rates”), to compensate municipalities for providing services that would otherwise have been provided by Frederick County Government; and

As the incorporated municipalities of The City of Frederick and Myersville requested that they receive their fiscal year 2019 tax setoff compensation through tax differential real property

tax rates rather than receiving direct payments from the County, the Frederick County general real property tax levies on assessed taxable real property within these municipalities are slightly lower than on real property located elsewhere within Frederick County; all other incorporated municipalities within Frederick County elected to receive tax setoff payments from the Council rather than receive tax differential real property tax rates and, thus, real property located within these municipalities is subject to the same general real property tax rate as is real property located in unincorporated areas of Frederick County; and

As the Annotated Code of Maryland, Tax-Property Article, Section 6-302(b)(ii) provides that the County's tax rate applicable to personal property and to a public utility's operating property shall be no more than 2.5 times the County's general real property tax rate.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF FREDERICK COUNTY, MARYLAND, that for the period of July 1, 2018, through June 30, 2019, ("tax year 2019"), the Frederick County general real property tax levy shall be the sum of \$1.060 on each one hundred dollars (\$100) worth of assessed taxable real property in Frederick County, Maryland, except that the general real property tax levy for assessed taxable property within the City of Frederick shall be the sum of \$.9413 and the general real property tax levy for assessed taxable real property within the incorporated municipality of Myersville shall be the sum of \$.9333; and

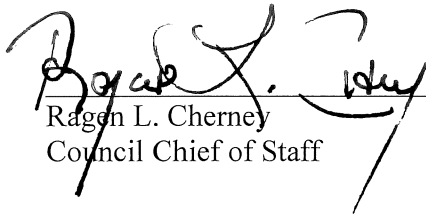
BE IT FURTHER RESOLVED that the tax year 2019 tax rate on the operating personal and real property owned by a public utility within Frederick County, assessed under Tax-Property Section 8-109 of the Annotated Code of Maryland, and on Tax-Property Section 8-101(c)(6) personal property, imposed at Section 1-8-9 of the Frederick County Code, shall be \$2.65 on each \$100 of assessed valuation of such property; and

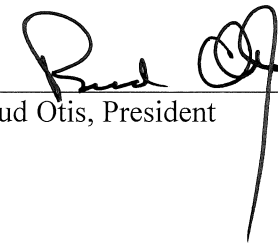
BE IT FURTHER RESOLVED that the Council hereby authorizes and empowers the County Treasurer of Frederick County to collect from the taxpayers of Frederick County, for the said period, the above specified levied sums on assessed taxable property in Frederick County in accordance with the tax list duly compiled and placed in her hands for the use of Frederick County, and to pay all such money over to the respective persons entitled to receive the sum upon the order of the County.

The undersigned certifies that this Resolution was approved and adopted on the 15th day of May, 2018.

ATTEST:

COUNTY COUNCIL OF
FREDERICK COUNTY, MARYLAND


Ragen L. Cherney
Council Chief of Staff

By: 
Bud Otis, President 