



Bill No. 17-02

Concerning: Re-allocation of Recordation

Tax Revenues

Introduced: February 7, 2017

Revised: \_\_\_\_\_ Draft No. \_\_\_\_\_

Enacted: \_\_\_\_\_

Effective: \_\_\_\_\_

Expires: \_\_\_\_\_

Frederick County Code, Chapter 1-8

Section(s) 51

## COUNTY COUNCIL FOR FREDERICK COUNTY, MARYLAND

By: Council President Bud Otis on behalf of County Executive Jan Gardner

**AN ACT** to: Allocate and specify the use of Frederick County recordation tax revenues.

Executive: \_\_\_\_\_ Date Received: \_\_\_\_\_

Approved: \_\_\_\_\_ Date: \_\_\_\_\_

Vetoed: \_\_\_\_\_ Date: \_\_\_\_\_

By amending:

Frederick County Code, Chapter, 1-8 Section(s) 51

Other: \_\_\_\_\_

**Boldface**

Underlining

[Single boldface brackets]

\* \* \*

*Heading or defined term.*

*Added to existing law.*

*Deleted from existing law.*

*Existing law unaffected by bill.*

Bill No. 17-02

The County Council of Frederick County, Maryland, finds it necessary and appropriate to change the allocations of recordation tax proceeds as set forth in Section 1-8-51, subsections (C) and (D), of the Frederick County Code.

NOW, THEREFORE, BE IT IN ENACTED, that Section 1-8-51, subsections (C) and (D), of the Frederick County Code be, and they are hereby, amended to read as shown on the attached Exhibit 1.

BE IT FURTHER ENACTED, this Bill shall apply to all recordation tax revenues received by the County on or after January 1, 2017.

---

Harold F. (Bud) Otis, President  
County Council of Frederick County,  
Maryland

**CHAPTER 1-8: FINANCE AND TAXATION**

**ARTICLE III.A: RECORDATION TAX**

**SECTION 1-8-51. RECORDATION TAX RATE AND ALLOCATION OF PROCEEDS.**

- (C) *Allocation of unrestricted proceeds from the recordation tax.* ~~[68.333%]~~ 58.333% of the proceeds from the recordation tax shall be unrestricted and shall go to the County General Fund.
- (D) *Allocation of restricted proceeds from the recordation tax.* The County hereby restricts ~~[31.667%]~~ 41.667% of the proceeds from the recordation tax. The use of the funds from the ~~[31.667%]~~ 41.667% restricted portion of the proceeds from the recordation tax is limited as follows.
- (1) ~~[10%]~~ 12.5% of the proceeds from the recordation tax shall be used for:
- (a) The County's matching contribution toward the purchases of agricultural land preservation easements under the Maryland Agricultural Land Preservation Fund Program as set forth in AG §§ 2-501 et seq.;
  - (b) The purchase of development rights and to guarantee loans that are collateralized by development rights for agricultural lands under the Frederick County Agricultural Land Preservation Program pursuant to AG § 2-512(e)(2);
  - (c) The purchase of options to purchase development rights easements pursuant to § 1-13-34(H) of the Critical Farms Program and to purchase development rights easements pursuant to § 1-13-34(I) of the Critical Farms Program;
  - (d) The purchase of development rights, easements, or fee estates under the Rural Legacy Program;
  - (e) Other agricultural land preservation programs approved by the County; or
  - (f) Some combination of the above programs.
- (2) ~~[5%]~~ 12.5% of the proceeds from the recordation tax shall be used for the County's acquisition and development of recreational and open space land.
- (3) 16.667% of the proceeds from the recordation tax shall be used to support school construction to include, but not be limited to, payment of debt service on general obligation debt issued to fund school construction.

**Equipment-Replacement** \$  
description/breakdown

**Equipment-Additional** \$  
description/breakdown

**Land & Structures, Fixed Charges** \$  
description/breakdown

**Other (Please Specify)** \$  
description/breakdown

Please submit BY E-MAIL to: Ragen Cherney, Legislative Director/Chief of Staff  
Frederick County Council • E-Mail: [RCherney@FrederickCountyMD.gov](mailto:RCherney@FrederickCountyMD.gov)