

COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2015-08

RESOLUTION NO. 28-2015

Title of Resolution: Tax Credit - Historic Property - Cross Keys Tavern

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 Cross Keys Tavern, a historic designated structure in Cecil County.

Introduced by: Council President on behalf of the County Executive

Introduced and ordered posted on: April 21, 2015

Scheduled for consideration on: May 5, 2015

Notice and title of Resolution having been posted by April 21, 2015 at the County Administration Building, 200 Chesapeake Blvd., Elkton and consideration by the Council having been scheduled on May 5, 2015.

By: James Massey
Council Manager

1 **WHEREAS**, Division I, Title 8, Subtitle 1, §8-104 et seq. of the Land Use Article, Annotated
2 Code of Maryland authorizes the County to establish regulations and procedures to designate a property
3 as a 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 Cross
9 Keys Tavern, located at 1221 Calvert Road, Rising Sun, MD, District 9, Tax Map 11, Parcel 396 by
10 Resolution on January 20, 2015; 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 credit granted in one year under this article shall
16 only be applied against the current year's property tax; and the amount of property tax credit to be granted
17 shall not exceed the amount of property tax payable against said property in the year that the tax credit is
18 granted; and credit; and

19 **WHEREAS**, Timothy and Penny L. Woolley, are the owners of the property at 1221 Calvert Road,
20 Rising Sun, Maryland, also known as Cross Keys Tavern; 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**, Timothy and Penny L. Woolley have presented properly documented receipts in the
24 amount of \$10,734.05 for materials and labor for improvements to Cross Keys Tavern, which has been
25 reviewed and recommended by the Historic District Commission; and


26 **WHEREAS**, the Real Property Tax bill for the property located at 1221 Calvert Road, Rising Sun,
27 Maryland, is an annual total of \$2,172.

28 **NOW, THEREFORE, BE IT HEREBY RESOLVED** by the County Council of Cecil County, Maryland, that
29 Timothy and Penny L. Woolley, owners and taxpayers at 1221 Calvert Road, Rising Sun, Maryland, are
30 entitled to a tax credit in the amount of \$1,073.40 on the real property tax.

31 **AND, BE IT FURTHER RESOLVED** that this Resolution shall take effect on the date of its passage by
32 the County Council of Cecil County, Maryland.

INTRODUCED: April 21, 2015

ADOPTED: May 5, 2015



President of the Council

ATTEST:

James Massey
Council Manager