

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2015-15**

RESOLUTION NO. 43-2015

Title of Resolution: Tax Credit - Historic Property - Brickhouse II

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 Brickhouse II, a historic designated structure in Cecil County.

Introduced by: _____ Council President on behalf of the County Executive

Introduced and ordered posted on: August 4, 2015

Scheduled for consideration on: August 18, 2015

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

_____.

By: _____
Council Manager

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 Board of County Commissioners of Cecil County, Maryland, approved the
9 designation of Brickhouse II, located at 2018 Turkey Point Road, North East, MD, District 5, Tax Map 36,
10 Parcel 138 on May 15, 2012; 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**, Susan Shannon and E. Leon Demond, are the owners of the property at 2018 Turkey
20 Point Road, North East, Maryland, also known as Brickhouse II; 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**, Susan Shannon has presented properly documented receipts in the amount of
24 \$25,720.35 for restoration and preservation to Brickhouse II, which has been reviewed and recommended
25 by the Historic District Commission; and

26 **WHEREAS**, the Real Property Tax bill for the property located at 2018 Turkey Point Road, North East,
27 Maryland, is an annual total of \$3,051.68.

28 **NOW, THEREFORE, BE IT HEREBY RESOLVED** by the County Council of Cecil County, Maryland, that
29 Susan Shannon, an owner and a taxpayer at 2018 Turkey Point Road, North East, Maryland, are entitled to
30 a tax credit in the amount of \$2,572.04 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: August 4, 2015

ADOPTED: _____

President of the Council

ATTEST:

Council Manager