

COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2017-02

RESOLUTION NO. 05-2017

Title of Resolution: Tax Credit - Historic Property - 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 Brick House, a historic designated structure in Cecil County.

Introduced by: Council President on behalf of the County Executive

Introduced and ordered posted on: January 17, 2017

Scheduled for consideration on: February 7, 2017

By: James Massey
Council Manager

Notice and title of Resolution having been posted on January 17, 2017 at the County Administration Building, 200 Chesapeake Blvd., Elkton and consideration by the Council having been scheduled on February 7, 2017.

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 Brick House, located at 2018 Turkey Point Road, North East, MD, District 5, Tax Map 36, Parcel 138 on
10 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 D. Shannon and E. Leon Demond III, are the owners of the property at 2018
20 Turkey Point Road, North East, Maryland, also known as The 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**, Susan D. Shannon and E. Leon Demond III have presented properly documented receipts
24 in the amount of \$13,039.21 for restoration and preservation to The Brick House, which has been reviewed
25 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 2018 Turkey Point Road, North East,
27 Maryland, is an annual total of \$3,073.01, as shown in Exhibit B.

28 **NOW, THEREFORE, BE IT HEREBY RESOLVED** by the County Council of Cecil County, Maryland, that
29 Susan D. Shannon and E. Leon Demond III owners and taxpayers at 2018 Turkey Point Road, North East,
30 Maryland, are entitled to a tax credit in the amount of \$1,303.92 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: January 17, 2017

ADOPTED: February 7, 2017



President of the Council

ATTEST:



Council Manager