

**SPECIAL TAXATION DISTRICTS  
BROADBAND  
FREQUENTLY ASKED QUESTIONS**

**What is a Special Taxation District?**

A special taxation district is a voluntary request from a certain number of citizens in a finite area to have an additional tax imposed to pay for a specific need.

**What is the minimum threshold of citizens required to request a Special Taxation District?**

At least two thirds of the property owners located in the proposed special taxation district would need to make the request.

**Can a Special Taxation District be imposed without the citizens requesting its establishment?**

No. Two thirds of the property owners must request the establishment of the district.

**What is the additional cost of the Special Taxation District?**

The cost will vary based on the customer contribution required for each project.

**When will the Special Taxation District expire?**

Once the debt established by the customer contribution is retired, the district will expire.

**How often will the tax be imposed?**

The tax amount created by the special taxation district will be collected with the annual billing for property taxes.

**Who creates the Special Taxation District?**

The governing body of the county (Cecil County Council) may create the district after at least one public hearing.

**Will everyone in the Special Taxation District be subject to the additional tax?**

Yes. If two thirds of the property owners request the special taxation district and if County Council approves the district, all property owners within the confines of the district would be subject to the tax.

**Have Special Taxation Districts been used before in Cecil County?**

Yes. Special taxation districts funded road construction projects in Crystal Beach (1980) and Octoraro Lakes (1984). A 2001 special taxation district for trash collection in the Winding Brook community remains ongoing and active.

**Why did state law need to be amended to permit broadband related Special Taxation Districts?**

A 2008 law (HB 1562) limited special taxation districts to growth areas as designated by the County's Comprehensive Plan. All of Cecil County's broadband unserved areas are located in rural areas. The enactment of 2019's Senate Bill 0259 removes this geographical impediment.