

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND  
LEGISLATIVE SESSION DAY 2021-07**

**RESOLUTION NO. 23-2021**

**Title of Resolution:** Adoption - Real Property and Personal Property Tax Rates - Fiscal Year 2022

**Synopsis:** A Resolution to levy and impose a property and income tax for the fiscal year, beginning July 1, 2021 and ending June 30, 2022; setting the tax rates for property and providing for the collection of the property tax.

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

**Introduced and ordered posted on:** April 6, 2021

**Scheduled for Public Hearing:** THURSDAY, May 20, 2021 at 7:00 pm at Elkton High School Auditorium  
110 James Street, Elkton MD

**Scheduled for consideration on:** June 1, 2021

By: \_\_\_\_\_  
Council Manager

**PUBLIC HEARING**

Notice of time and place of public hearing and title of Resolution, having been posted by (date) at the County Administration Building, 200 Chesapeake Blvd., Elkton, and having been published according to the Charter on (dates), a public hearing was held on (date) and concluded on (date).

By: \_\_\_\_\_  
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**, Section 6-302 of the Tax-property Article, Annotated Code of Maryland requires the  
2 governing body of each county to annually set the tax rate for the next taxable year; and

3           **WHEREAS**, Section 508 of the Charter of Cecil County requires that County Council shall levy the  
4 amount of taxes required by the Budget to ensure that the Budget is balanced so that proposed revenues  
5 equal proposed expenditures.

6           **NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND, IN**  
7 **LEGISLATIVE SESSION**, as follows:

8           1. That a County property tax for the taxable year beginning July 1, 2021 and ending  
9 June 30, 2022, is hereby levied and imposed on all assessments, income, persons or property subject to  
10 ordinary taxation in Cecil County;

11           2. That the rate of County taxation for such taxable year for real property is hereby fixed at  
12 One and Two Hundred Seventy-Nine Thousandths Cents (\$1.0279) on each \$100 of assessed valuation of  
13 such property;

14           3. That the rate of County taxation for such taxable year for personal property, as well as for  
15 operating real property (as described in Section 8-109(c) of the Tax Property Article, Annotated Code of  
16 Maryland) is hereby fixed at 2.5697, which is 2.5000 times the rate as set forth above for real property;

17           4. That the Winding Brook Special Taxing District property tax for the taxable year beginning  
18 July 1, 2021 and ending June 30, 2022, is hereby levied and imposed on all parcels in the Special Taxing  
19 District at the rate of 299.52 per parcel.

20           **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that the  
21 County Executive and Director of Finance will cause the property tax to be collected in the manner  
22 provided by law.

23           **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that the  
24 property and income tax rates shall be effective July 1, 2021 and shall continue in effect until changed  
25 under the laws of the State of Maryland and/or Cecil County.

**INTRODUCED: April 6, 2021**

**ADOPTED: \_\_\_\_\_**

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President of the Council

ATTEST:

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Council Manager