

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION DAY 2022-07**

RESOLUTION NO. 23-2023

Title of Resolution: Adoption - Real Property and Personal Property Tax Rates - Fiscal Year 2024

Synopsis: A Resolution to levy and impose a property and income tax for the fiscal year, beginning July 1, 2023 and ending June 30, 2024; 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 4, 2023

Scheduled for Public Hearing: May 18, 2023 at 7:00 pm at Elkton High School Auditorium
110 James Street, Elkton MD

Scheduled for consideration on: June 6, 2023

By: _____
Council Manager

PUBLIC HEARING

Notice of time and place of public hearing and title of Resolution, having been posted by April 4, 2023 at the County Administration Building, 200 Chesapeake Blvd., Elkton, and having been published according to the Charter on _____, a public hearing was held on May 18, 2023 and concluded.

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 income tax for the taxable year beginning January 1, 2024, is hereby levied on
9 all income stated on Maryland State income taxes shall be set at a rate of two and three quarters percent
10 on each dollar (2.75%) payable through the Maryland Comptroller;

11 2. That a County property tax for the taxable year beginning July 1, 2023 and ending June 30,
12 2024, is hereby levied and imposed on all assessments, income, or personal property subject to ordinary
13 taxation in Cecil County;

14 3. That the rate of County taxation for such taxable year for real property is hereby fixed at
15 \$0.9924 cents on each \$100 of assessed valuation of such property;

16 4. That the rate of County taxation for such taxable year for personal property, as well as for
17 operating real property (as described in Section 8-109(c) of the Tax Property Article, Annotated Code of
18 Maryland) is hereby fixed at \$2.4810, which is 2.5000 times the rate as set forth above for real property;

19 5. That the Winding Brook Special Taxing District property tax for the taxable year beginning
20 July 1, 2023 and ending June 30, 2024, is hereby levied, and imposed on all parcels in the Special Taxing
21 District at the rate of 537.70 per parcel.

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

25 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND**, that the
26 property and income tax rates shall be effective July 1, 2023 and shall continue in effect until changed
27 under the laws of the State of Maryland and/or Cecil County.

INTRODUCED: April 4, 2023

ADOPTED: _____

President of the Council

ATTEST:

Council Manager