## COUNTY COUNCIL OF CECIL COUNTY, MARYLAND LEGISLATIVE SESSION DAY 2024-02

## **RESOLUTION NO. 08-2024**

Title of Resolution: Tax Credit - Historic Property – Schoolhouse known as Town Point School.
<b>Synopsis:</b> 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 the Schoolhouse known as Town Point School, a historic designated structure in Cecil County.
Introduced by: Council President at the request of the County Executive
Introduced and ordered posted on: January 16, 2024
Scheduled for consideration on: February 6, 2024
By: Council Manager
Notice of time and title of Resolution having been posted by <u>January 16, 2024</u> at the County Administration Building, 200 Chesapeake Blvd., Elkton and consideration by the County Council of Cecil County having been scheduled on <u>February 6, 2024</u> .
By: Council Manager

<u>CAPITAL LETTERS</u> INDICATE LANGUAGE ADDED TO EXISTING DOCUMENT <u>Strike through</u> indicates language deleted from existing document <u>Underlining</u> indicates language added to document by amendment.

Double Strike through indicates language stricken from document by amendment

**Explanation:** 

WHEREAS, Division I, Title 8, Subtitle 1, §8-104 et seq. of the Land Use Article, Annotated Code of 1 2 Maryland authorizes the County to establish regulations and procedures to designate a property as a historic district; and 3 WHEREAS, Article XI, Part IV, Historic District of the Cecil County Zoning Ordinance provides the 4 regulations and procedures to preserve historic districts, landmarks, sites, or structures of historical, 5 archeological, or architectural significance, with their appurtenances and environmental settings, for the 6 public welfare of the residents of Cecil County and 7 WHEREAS, the County Council of Cecil County, Maryland, approved the designation of Town 8 9 Point School known as Schoolhouse, located at 19 Port Herman Road, Chesapeake City, MD, District 2, Tax Map 47, Parcel 007 on April 4, 2023; and 10 WHEREAS, pursuant to Section 337-7, Credit granted, under Article III, Historic Property Tax Credit, 11 Chapter 337 Taxation of the Code of Cecil County, a property tax of up to 10% of the properly documented 12 expenses of a private owner-taxpayer for the restoration and preservation of a structure that Cecil County 13 determines has historical value may be granted against the County property tax imposed; and 14 WHEREAS, pursuant to Section 337-9, a property credit granted in one year under this article shall 15 only be applied against the current year's property tax; and the amount of property tax credit to be granted 16 17 shall not exceed the amount of property tax payable against said property in the year that the tax credit is granted; and credit; and 18 WHEREAS, Debra Lovejoy-Bland and Douglas L. Bland, are the owners of the property at 19 Port 19 Herman Road, Chesapeake City, Maryland, also known as Town Point School or known as Schoolhouse; and 20 WHEREAS, Section 337-7 provides a property tax credit of up to 10% of the properly documented 21 22 expense of the owner-taxpayer for the restoration and preservation of the said parcel; and 23 WHEREAS, Debra Lovejoy-Bland and Douglas L. Bland have presented properly documented 24 receipts in the amount of \$8000.00 for restoration and preservation to Town Point School known as

Schoolhouse, which has been reviewed and recommended by the Historic District Commission, as shown

City, Maryland, is an annual total of \$1,707.95, as shown in Exhibit B.

WHEREAS, the Real Property Tax bill for the property located at 19 Port Herman Road, Chesapeake

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as Exhibit A; and

NOW, THEREFORE, BE IT HEREBY RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY,
MARYLAND, that Debra Lovejoy-Bland and Douglas L. Bland owners and taxpayers at 19 Port Herman Road
Chesapeake City, Maryland, are entitled to a tax credit in the amount of \$800.00 on the real property tax.
AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY that this Resolution
shall take effect on the date of its passage by the County Council of Cecil County, Maryland.
INTRODUCED: January 16, 2024
ADOPTED:
President of the Council
ATTEST:
Council Manager