

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND  
LEGISLATIVE SESSION DAY 2016-04**

**RESOLUTION NO. 08-2016**

**Title of Resolution:** Tax Credit – North East Fire Company - Fire Hall

**Synopsis:** A Resolution to grant the request of the North East Fire Company for tax credit for their fire hall at 210 South Mauldin Avenue, North East, MD.

**Introduced by:** Council President at the request of the County Executive

**Introduced and ordered posted on:** February 16, 2016

**Scheduled for consideration:** March 1, 2016

**By:** \_\_\_\_\_

Council Manager

Notice and title of Resolution having been posted by \_\_\_\_\_, 2016 at the County Administration Building, 200 Chesapeake Blvd., Elkton, and consideration by the Council having been scheduled on \_\_\_\_\_, 2016.

**By:** \_\_\_\_\_

Council Manager

**EXPLANATION:**

**CAPITALS INDICATE LANGUAGE ADDED TO EXISTING RESOLUTION**

~~Strike through~~ indicates language deleted from existing Resolution

Underlining indicates language added to Resolution by Amendment

~~Double Strike~~ Through indicates language stricken out of Resolution by Amendment.

1           **WHEREAS**, pursuant to Section 402 of the Cecil County Charter (the “Charter”), the County  
2 Executive (the “Executive”) shall see that the affairs of the executive branch are administered properly  
3 and efficiently, and that employees of the executive branch faithfully perform their duties; and

4           **WHEREAS**, pursuant to Section 402 of the Charter, the duties and responsibilities of the Executive  
5 include, but are not limited to: (a) Supervising and directing offices, agencies and divisions of the  
6 executive branch and ensuring that County employees as well as County boards and commissions  
7 faithfully perform their duties; and, (b) preparing and submitting to the Council the annual County  
8 Budget; and

9           **WHEREAS**, pursuant to Md. Code Ann., § 9-309 – Tax Property Article, the governing body of Cecil  
10 County shall grant a property tax credit under § 9-309 – Tax Property Article against the county and  
11 municipal corporation property tax imposed on property that is owned by an incorporated, nonprofit fire  
12 company or rescue squad, if the property (1) is leased for more than 60 days during any 12-month period  
13 under a contractual agreement for the operation of the fire company's fire hall, and (2) would qualify for  
14 the exemption under § 7-209 – Tax Property Article if leased for not more than 60 days during any 12-  
15 month period; and

16           **WHEREAS**, pursuant to § 7-209 – Tax Property Article, fire company or rescue squad property is  
17 not subject to property tax if the property is leased for not more than 60 days during any 12-month  
18 period, provided that (1) the property is used for a purpose that is related to the purposes of the fire  
19 company or rescue squad, and (2) the rent that is received from the property is used exclusively for the  
20 purposes of the fire company or rescue squad; and

21           **WHEREAS**, the North East Fire Co., Inc. owns a fire hall located at 210 South Mauldin Avenue,  
22 North East, Cecil County, Maryland 21901, known as Tax Parcel 17 on Tax Map 401, which is leased for a  
23 period of more than sixty (60) days, but said fire hall is used for the purposes of the North East Fire Co.,  
24 Inc. and the rent that is received from the property is used exclusively for the purposes of the North East  
25 Fire Co., Inc.; and

26           **WHEREAS**, the North East Fire Co., Inc. meets all requirements for a tax credit pursuant to Md.  
27 Code Ann., §§ 7-209 and 9-309 – Tax Property Article; and

28           **WHEREAS**, the North East Fire Co., Inc. has now requested that the County Council grant a  
29 property tax credit under Md. Code Ann., § 9-309 – Tax Property Article.

30           **NOW, THEREFORE, BE IT HEREBY ENACTED BY THE COUNTY COUNCIL OF CECIL COUNTY,**  
 31 **MARYLAND,** that in accordance with Md. Code Ann., §§ 7-209 and 9-309 – Tax Property Article, the North  
 32 East Fire Co., Inc. is granted a tax credit against all Cecil County, Maryland property tax imposed on the  
 33 property designated as Tax Parcel 17 on Tax Map 401, which is commonly known as 210 Mauldin Avenue,  
 34 North East, Cecil County, Maryland 21901, for so long as the property continues to qualify for the tax  
 35 credit under applicable provisions of Maryland law and the Cecil County Code.

36           **AND, BE IT FURTHER RESOLVED** that this Resolution shall take effect on the date of its passage by  
 37 the County Council of Cecil County, Maryland.

INTRODUCED: **February 16, 2016**

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

\_\_\_\_\_  
 President of the Council

ATTEST:

\_\_\_\_\_  
 Council Manager