

COUNTY COUNCIL OF CECIL COUNTY, MARYLAND  
LEGISLATIVE SESSION DAY 2016-08

RESOLUTION NO. 17-2016

**Title of Resolution:** Tax Credit - Historic Property - Keiffer Brick House

**Synopsis:** 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 Keiffer Brick House, a historic designated structure in Cecil County.

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

**Introduced and ordered posted on:** April 19, 2016

**Scheduled for consideration on:** May 3, 2016

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

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**, Division I, Title 8, Subtitle 1, §8-104 et seq. of the Land Use Article, Annotated Code of  
2 Maryland authorizes the County to establish regulations and procedures to designate a property as a  
3 historic district; and

4           **WHEREAS**, Article XI, Part IV, Historic District of the Cecil County Zoning Ordinance provides the  
5 regulations and procedures to preserve historic districts, landmarks, sites, or structures of historical,  
6 archeological, or architectural significance, with their appurtenances and environmental settings, for the  
7 public welfare of the residents of Cecil County: and

8           **WHEREAS**, the County Council of Cecil County, Maryland, approved the designation of Keiffer  
9 Brick House, located at One Old Farm House Road, Elkton, MD, District 3, Tax Map 309, Parcel 444 on June  
10 17, 2014; and

11           **WHEREAS**, pursuant to Section 337-7. Credit granted, under Article III. Historic Property Tax Credit,  
12 Chapter 337 Taxation. of the Code of Cecil County, a property tax of up to 10% of the properly documented  
13 expenses of a private owner-taxpayer for the restoration and preservation of a structure that Cecil County  
14 determines has historical value may be granted against the County property tax imposed; and

15           **WHEREAS**, pursuant to Section 337-9, a property credit granted in one year under this article shall  
16 only be applied against the current year's property tax; and the amount of property tax credit to be granted  
17 shall not exceed the amount of property tax payable against said property in the year that the tax credit is  
18 granted; and credit; and

19           **WHEREAS**, Patricia Doyle Folk and Edgar Folk III, MD, are the owners of the property at One Old  
20 Farm House Road, Elkton, Maryland, also known as Keiffer Brick House; and

21           **WHEREAS**, Section 337-7 provides a property tax credit of up to 10% of the properly documented  
22 expense of the owner-taxpayer for the restoration and preservation of the said parcel; and

23           **WHEREAS**, Patricia Doyle Folk and Edgar Folk III, MD have presented properly documented receipts  
24 in the amount of \$24,214 for restoration and preservation to Keiffer Brick House, which has been reviewed  
25 and recommended by the Historic District Commission; and

26           **WHEREAS**, the Real Property Tax bill for the property located at One Old Farm House Road, Elkton,  
27 Maryland, is an annual total of \$3,209.96.

28           **NOW, THEREFORE, BE IT HEREBY RESOLVED** by the County Council of Cecil County, Maryland, that  
29 Patricia Doyle Folk and Edgar Folk III, MD, owners and taxpayers at One Old Farm House Road, Elkton,  
30 Maryland, are entitled to a tax credit in the amount of \$2,421.40 on the real property tax.

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

INTRODUCED: April 19, 2016

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

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

ATTEST:

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