

**COUNTY COUNCIL OF CECIL COUNTY, MARYLAND
LEGISLATIVE SESSION 2015-07**

BILL NO. 2015-08

Title of Bill: Rental Tax - Manufactured Home Parks

Synopsis: A Bill to increase the monthly rental tax on mobile homes in manufactured home parks from \$20 to \$22; providing an exemption for certain qualified mobile home owners; and to provide for the County Council to establish the monthly rental tax by resolution on an annual basis.

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

Introduced and order posted on: April 7, 2015

Public hearing scheduled on: May 12, 2015 at 7:00 p.m.

Consideration scheduled on: June 2, 2015

By: _____
Council Manager

PUBLIC HEARING

Notice of time and place of public hearing and title of Bill having been posted by April 7, 2015 at the County Administration Building, 200 Chesapeake Blvd., Elkton, and having been published according to the Charter on April 29, 2015 and May 6, 2015, a public hearing was held on May 12, 2015 and concluded on May 12, 2015.

By: _____
Council Manager

Explanation: CAPITALS INDICATE MATTER ADDED TO EXISTING ORDINANCE.
{Brackets} indicate matter deleted from existing ordinance.
Underlining indicates language added to ordinance by amendment.
~~Strike through~~ indicates language stricken out of an Ordinance by amendment.

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 Part II, Chapter 244 (Manufactured Home Parks), § 244-6 (Rental tax;
10 discount; exemption), subsection (A) of the Cecil County Code, every owner licensed to operate and
11 conduct a manufactured home park in the County, under existing laws or regulations pertaining
12 thereto, shall collect from any person, including the park owner if he/she owns a mobile home which
13 occupies space in the park, paying charges for the rental, lease or use of any space, facility or
14 accommodation in such park or for the providing of any services by such park owner, a tax thereon of
15 \$20 per month; and

16 **WHEREAS**, the County Executive has submitted this Bill to increase the monthly rental tax on
17 manufactured home parks from \$20.00 to \$22.00.

18 **NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,**
19 that Part II, Chapter 244 (Manufactured Home Parks), § 244-6 (Rental tax discount; exemption),
20 subsection (A) of the Cecil County Code is amended as follows:

21 § 244-6 (Rental Tax; discount; exemption)

22 (A) Pursuant to the authorization of [Article 24, Title 9, Subtitle 4, § 9-401, of the
23 Annotated Code of Maryland] MD. CODE. ANN., LOCAL GOVERNMENT ARTICLE, § 20-501,
24 as amended from time to time, every owner licensed to operate and conduct a
25 manufactured home park in the County, under existing laws or regulations pertaining
26 thereto, shall collect from any person, including the park owner if he/she owns a mobile
27 home which occupies space in the park, paying charges for the rental, lease or use of any
28 space, facility or accommodation in such park or for the providing of any services by such
29 park owner, a tax thereon [of \$20 per month] OF TWENTY TWO DOLLARS (\$22.00) PER
30 MONTH FOR FISCAL YEAR 2016. THE RENTAL TAX MAY, BEGINNING IN FISCAL YEAR 2017,
31 BE ESTABLISHED BY RESOLUTION OF THE COUNCIL.

32 (D) Persons who are 65 years of age or older and/or persons who are mentally or
33 physically handicapped who own manufactured homes in manufactured home parks are,
34 IN FISCAL YEAR 2016, entitled to a tax exemption in the amount of [\$36] THIRTY NINE
35 DOLLARS AND SIXTY CENTS (\$39.60) per year, which will be in the form of a refund paid by
36 Cecil County, Maryland, upon approval of the application made by the manufactured home
37 owner to the County or its designee. THE TAX EXEMPTION ESTABLISHED IN THIS
38 SUBSECTION MAY, BEGINNING IN FISCAL YEAR 2017, BE ESTABLISHED BY RESOLUTION OF
39 THE COUNCIL. Such refund is to be made in June of the fiscal year for which taxes
40 were paid upon the presentation of receipts and approval of the application.

41 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that
42 the rental tax be increased to \$22.00.

43 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that the
44 \$22.00 rental tax shall be effective July 1, 2015 and shall continue in effect until changed by the County
45 Council.

46 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that
47 persons who are 65 years of age or older and/or persons who are mentally or physically handicapped who
48 own manufactured homes in manufactured home parks are, in Fiscal Year 2016, entitled to a tax
49 exemption in the amount of Thirty Nine Dollars and Sixty Cents (\$39.60) per year, which will be in the
50 form of a refund paid by Cecil County, Maryland, upon approval of the application made by the
51 manufactured home owner to the County or its designee.

52 **AND BE IT FURTHER RESOLVED BY THE COUNTY COUNCIL OF CECIL COUNTY, MARYLAND,** that
53 the tax exemption established in this Bill may, beginning in Fiscal Year 2017, be established by Resolution
54 of the Council.

CERTIFICATION

I, HEREBY CERTIFY that the above Bill was posted for the public on the public bulletin board with the date, time and location of the public hearing meeting, copies were made available for the public, a copy was distributed to the press, and copy was made available on the Cecil County website.

BY Council Manager