

**TOWN OF RISING SUN
RESOLUTION 2016-10**

**A RESOLUTION MODIFYING THE PARAMETERS FOR THE COLLECTION OF
THE DEBT SERVICE TAX THAT WAS RECENTLY ENACTED UNDER RESOLUTION
2016-7.**

WHEREAS, the Town, located in Cecil County, Maryland is a municipality organized under the provisions of the Maryland Constitution and governed under the provisions of the Local Government Article of the Annotated Code of Maryland; and

WHEREAS, the Town is proclaimed as a perpetual entity with the right to pass laws; and

WHEREAS, the Mayor and Commissioners recently developed and adopted an annual operating budget for Primary Governmental and Proprietary fund activities for FY 2017 which included a new debt service and utility tax assessment; and

WHEREAS, this debt service and utility tax is a flat assessment on all properties in order to cover the cost related to Town Hall buildings, vehicles, streets and sidewalk restorations; and

WHEREAS this assessment shall be borne equally by all taxable properties within the incorporated limits of the Town of Rising Sun regardless of the types of service provided, the level of service or the current lack or need for any or all such service at this time; and

WHEREAS, it has come to the attention of the Mayor and Commissioners, that some properties have unique circumstances that lead to the unintended consequence of the property owner paying more than one assessment beyond what was the original intent.

WHEREAS, the Mayor and Commissioners of the Town of Rising Sun wish to modify and clarify the original intent of this assessment and do so as follows:

Effective September 1st, 2016 the Town will notify the County Tax Assessment office in writing and take the necessary steps to identify, exempt and remove properties from the special assessment rolls that have the following characteristics:

1. Any unimproved taxable property that in itself is not large enough to support the construction of a primary structure; or does not meet the minimum set back or building envelope requirements for a structure in accordance to the standards and codes set forth within the zoning district that the property is located, shall be exempt and not subject to the assessment. However, this exemption shall be null and void if the property secures a variance from the Town's Board of Zoning Appeals to permit improvements to the property, or if other such improvements are made to the property that substantially increase the assessed value of the property.

2. Any taxable property that has a building or structure that extends across multiple tax parcels and is owned by the same exact person or entity, and could never be deeded or sold as an independent property due to the sharing of the same building or structure. However, this exemption shall be null and void if the shared building or structure is removed and the individual tax parcels are no longer encumbered by such shared building or structure.
3. Any unimproved property that is land locked, with no independent access to a public way without the use of a right of way. However, this exemption shall be null and void if the lot in question shall be substantially improved or if access to a public way is secured by easement across another property.

THEREFORE, BE IT FURTHER RESOLVED, that upon proof of payment by October 31st, 2016, the town will reimburse the owner of any property described above that has already paid the above debt service assessment.

NOW THEREFORE, BE IT FURTHER RESOLVED AND ENACTED that the Mayor and Commissioners, and have passed, approved and adopted this resolution on this 23 day of August, 2016

AYES:

NAYES:

ABSTAIN:

THE MAYOR AND COMMISSIONERS OF
THE TOWN OF RISING SUN

ATTEST:

BY: _____
Travis Marion, Mayor

Calvin A Bonenberger Jr
Acting Town Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY
THIS 22nd DAY OF AUGUST, 2016

BY: _____
Jack A. Gullo, Jr., - Town Attorney