

PERTAINING TO THE ALLOCATION OF RECORDATION TAX REVENUES

WHEREAS, Maryland Annotated Code, Tax-Property Article, §12-103(b) provides that “[t]he Mayor and City Council of Baltimore City or the governing body of a county may set, by law, the recordation tax rate in the county”;

WHEREAS, the Board of County Commissioners of Calvert County, Maryland (the “Board of County Commissioners”) exercised such authority in enacting Resolution 36-99 setting the Recordation Tax rate at Five Dollars (\$5.00) per Five Hundred Dollars (\$500.00), or fraction thereof, of consideration payable or of the principal amount of the debt secured for an instrument of writing;

WHEREAS, that Resolution 36-99, the Board of County Commissioners did increase the Recordation Tax rate from Three and 30/100 Dollars (\$3.30) to Five Dollars (\$5.00) effective November 1, 1999;

WHEREAS, the Board of County Commissioner’s Minutes of September 21, 1999, where Resolution 36-99 was adopted and enacted, reflect that the One and 70/100 Dollar (\$1.70) increase in the Recordation Tax rate was requested by the Agricultural Preservation Advisory Board to finance land preservation efforts by the County;

WHEREAS, heretofore, the County’s land preservation efforts have been funded by the County’s General Fund, which includes Recordation Tax Revenues, as well as revenues from other sources;

WHEREAS, the Board of County Commissioner has requested staff advertise and conduct a public hearing on a proposal to designate One and 70/100 Dollar (\$1.70) of the Recordation Tax rate to directly fund land preservation efforts by the County;

WHEREAS, a public hearing regarding this proposal was duly advertised in a newspaper of general circulation in the County for two consecutive weeks before the public hearing and held on July 13, 2021, at which time the Board of County Commissioners received public comment; and

WHEREAS, upon due consideration of the comments of the public and staff, the Board of County Commissioners desire to protect the health, safety and well-being of present and future residents of Calvert County by conserving and protecting agricultural land as a cultural and an environmental resource of major importance, and as the basis of a viable sector of the County's economy, through land preservation programs funded by the One and 70/100 Dollar (\$1.70) increase in the Recordation Tax rate that was made effective November 1, 1999.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Calvert County that, pursuant to the authority granted under Maryland Annotated Code, Tax-Property Article, §12-103(b), there shall continue to be a Recordation Tax upon instruments of writing on an instrument of writing recorded with the Clerk of the Circuit Court for Calvert County;

BE IT FURTHER RESOLVED, by the Board of County Commissioners for Calvert County, Maryland that the Recordation Tax rate shall remain Five Dollars (\$5.00) per Five Hundred Dollars, (\$500.00), or fraction thereof, of consideration payable or of the principal amount of the debt secured for an instrument of writing;

BE IT FURTHER RESOLVED, by the Board of County Commissioners for Calvert

County, Maryland that One and 70/100 Dollars (\$1.70) of each Five Dollars (\$5.00) collected hereby shall be applied to the Calvert County Agricultural Land Preservation Fund to conserve and protect agricultural land, with the balance being deposited within the County's General Fund;

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that, in the event any portion of this Resolution is found to be unconstitutional, illegal, null or void, it is the intent of the Board of County Commissioners to sever only the invalid portion or provision, and that the remainder of the Resolution shall be enforceable and valid;

BE IT FURTHER RESOLVED, by the Board of County Commissioners of Calvert County, Maryland that the foregoing recitals are adopted as if fully rewritten herein; and

BE IT FURTHER RESOLVED, by the Board of County Commissioners of Calvert County, Maryland that this Resolution shall be effective on July 1, 2021, following recordation and publication of a fair summary.

DONE, this 13th day of July, 2021, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 4
Nay: 0
Absent/Abstain: 0

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
OF CALVERT COUNTY, MARYLAND**

Rachel M. Distel
Rachel M. Distel, Clerk

Earl F. Hance
Earl F. Hance, President

Steven R. Weems
Steven R. Weems, Vice President

Approved for form and legal sufficiency
by:

Mike Hart
Mike Hart

John B. Norris, III
John B. Norris, III, County Attorney

Kelly D. McConkey
Kelly D. McConkey

Received for Record.....July 13....., 2021.
at.....2:05.....o'clock.....6.....M. Same day
recorded in Liber KPS No. 65.....XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Folio.....24.....COUNTY COMMISSIONERS
ORDINANCES AND RESOLUTION.

Gabby P. Smith