

Pertaining to the Amendments of the Calvert County Code
(Calvert County Code Chapter 136, Taxation, Article I)

RE: AMENDMENT OF THE HISTORIC PRESERVATION TAX CREDIT

WHEREAS, Section 9-204(b) of the *Tax – Property Article* of the Maryland Annotated Code, as amended, empowers the Board of County Commissioners of Calvert County, Maryland (hereinafter, the “Board of County Commissioners”) to enact an Ordinance to encourage the preservation and restoration of historic structures having architectural value within historic districts or within properties designated as historic landmarks by providing a real property tax credit for certain properties; and

WHEREAS, by Resolution 35-88, the Board of County Commissioners has heretofore adopted Article I of Chapter 136 of the Calvert County Code, which was amended in its entirety by Ordinance No. 2-03; and

WHEREAS, after study and evaluation, the Calvert County Historic District Commission recommended text amendments to the Historic Preservation Tax Credit Amount to the Board of County Commissioners;

WHEREAS, after due notice was published, the Board of County Commissioners public hearing on May 20, 2014, at which time the proposed amendment was discussed, staff's recommendations were considered, and public comment was solicited;

WHEREAS, after considering the evidence which had been presented at the public hearing regarding the proposed text amendments and the recommendation of the Planning Commission, and in furtherance of the preservation and restoration of historic structures having architectural value within historic districts or within properties designated as historic landmarks, the Board of County Commissioners of Calvert County, Maryland has determined it is in the best interest of the citizens of the County to enact the amendments to Article I of Chapter 136 of the Calvert County Code.

NOW, THEREFORE, BE IT ORDAINED that the Board of County Commissioners of Calvert County, Maryland, hereby approves and enacts the following amendment to Chapter 136 of the Code:

1. Section 136-2 of the Code shall be amended, effective upon the date of adoption of this Ordinance, by repealing section 136-2 of the Code in its entirety and adopting in its place the following:

§136-2 Amount.

There shall be allowed a tax credit on County real property taxes based upon the funds expended by a private owner taxpayer for restoration and preservation of any structure having historic or architectural value which is located within any historic district or is designated as a local historic landmark by the Chesapeake or North Beach Town Councils. The tax credit shall be in an amount equal to 25% of the owner(s) expenses indicated by properly documented receipts, for such restoration and preservation.

2. Section 136-8 of the Code shall be amended, effective upon the date of adoption of this Ordinance, by repealing section 136-8 of the Code in its entirety and adopting in its place the following:

§136-8.2 When Effective

This article shall generally take effect from the date of approval of the regulations by the Board of County Commissioners and shall be applicable to restoration and preservation work for which application is made after August 9, 1988. The tax credit allowable by Section 136-2 shall be effective in the property tax year commencing on July 1, 2014.

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that, in the event any portion of this Ordinance or the Calvert County Code, are 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 Ordinance shall be enforceable and valid.

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

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that this amendatory Ordinance shall be effective upon recordation without publication of a fair summary.

DONE, this 20th day of May 2014 by the Board of County Commissioners of Calvert County, Maryland.

Aye: 5
Nay: 0
Absent/Abstain: 0

ATTEST:

BOARD OF COUNTY
COMMISSIONERS OF CALVERT
COUNTY, MARYLAND

Maureen L. Frederick
Maureen L. Frederick, Clerk

Pat Nutter
Pat Nutter, President

Approved for legal
sufficiency on April 8, 2014

Steven R. Weems
Steven R. Weems, Vice-President

by:

Gerald W. Clark
Gerald W. Clark

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

Susan Shaw
Susan Shaw

Evan K. Slaughenaupt Jr.
Evan K. Slaughenaupt Jr.

Received for Record May 21 2014
at 3:20 o'clock P.M. Same day
recorded in Liber KPS No. 44
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MINUTES AND RESOLUTION.

Gary P. Smith