

0000475313

PERTAINING TO THE AMENDMENT OF ARTICLE III, CHAPTER 136 OF THE CODE OF PUBLIC LOCAL LAWS OF CALVERT COUNTY

WHEREAS, *Local Government Article*, Section 20-803 of the Maryland Annotated Code, as amended, authorizes and empowers the Board of County Commissioners of Calvert County, Maryland (hereinafter, the “Board of County Commissioners”) to establish, impose and levy an excise tax on any building construction in Calvert County;

WHEREAS, by Ordinance 15-03, the Board of County Commissioners did adopt such an excise tax, which is codified at Chapter 136 of the Code of Public Local Laws of Calvert County, Maryland, being Chapter 136 of *Article 5* of the Code of Public Laws of Maryland (hereinafter, the “Code”);

WHEREAS, the Office of Finance & Budget has recommended amendments to Chapter 136 of the Code more specifically set forth below to address requirements of payment of installments of the excise tax; and

WHEREAS, upon due consideration of the comments of the public and staff, the Board of County Commissioners finds it is in the best interest of the citizens of Calvert County, Maryland to adopt the amendment to Chapter 136 of the Code set forth herein.

NOW, THEREFORE, BE IT ORDAINED that the Board of County Commissioners of Calvert County, Maryland hereby approves and enacts the following amendments to Chapter 136 of the Code by repealing and readopting with amendments Section 136-14.A of the Code, which, pertains to the payment of the excise tax for residential construction, upon amendment, shall provide as follows:

136-14. Payment of tax.

- A. An applicant for a building permit for new residential construction or for building construction that results in the change in the use of a property from any other use to residential use shall pay the building excise tax at the time of the issuance of the permit or in installments as shown in the table below. The first installment shall be paid by check made payable to the Calvert County Treasurer before the issuance of a building permit or for a change of use. Except as otherwise provided herein, the second and third payments shall be billed on the tax bill for the property for the two tax years immediately following the tax year in which the first payment was made. If the second installment becomes due and payable within six (6) months of the first installment, the second and third installments shall not become due until the second and third tax year, respectively, following the tax year in which the first payment was made.

Type of Residential Structure or Unit	Total Tax	Due at Permit Issuance	Second Installment	Third Installment
Single-family detached	\$12,950	\$4,550	\$4,200	\$4,200

Single-family attached	\$10,325	\$3,675	\$3,325	\$3,325
Manufactured (mobile) home	\$9,050	\$3,250	\$2,900	\$2,900
Apartment	\$7,750	\$2,817	\$2,467	\$2,466
Bona fide elderly unit	\$5,150	\$1,950	\$1,600	\$1,600

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that Chapter 136 of the Code, as amended hereby, shall remain in full force and effect.

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that, in the event any portion of this Ordinance is found to be unconstitutional, illegal, null or void, by a court of competent jurisdiction, 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, unless deletion of the invalid portion would defeat the clear purpose of the Ordinance, or unless deletion of the valid portion would produce a result inconsistent with the purpose and intent of the Board of County Commissioners in enacting this Ordinance.

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that the foregoing recitals are hereby incorporated and adopted as if fully set forth.

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

DONE, this 23rd day of June, 2015, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 5

Nay: ∅

Absent/Abstain: ∅

[SIGNATURES ON FOLLOWING PAGE]

EX 0004715315

Ordinance No. 27-15

Re: Amendment of Chapter 136 of the Code of Calvert County
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ATTEST:

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

Maureen L. Frederick
Maureen L. Frederick, Clerk

Steven R. Weems
Steven R. Weems, President

Evan K. Slaughenbaupt Jr.
Evan K. Slaughenbaupt Jr., Vice President

Approved for legal sufficiency by:

Mike Hart
Mike Hart

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

Tom Hejl
Tom Hejl

Pat Nutter
Pat Nutter

Received for Record June 24 2015
at 1:15 o'clock P M. Same day
recorded in Liber KPS No. 17
Folio 313 COUNTY COMMISSIONERS
ORDINANCES AND RESOLUTION.

Gathy P. Smith

RECORDED
INDEXED
SERIALIZED
FILED

