

**A RESOLUTION FOR THE PURPOSE OF ADOPTING
THE OPERATING AND CAPITAL IMPROVEMENT BUDGETS FOR FISCAL YEAR
2020, SETTING CERTAIN FEES, AND LEVYING TAXES**

Budget Authority

WHEREAS, the 1985 Laws of Maryland, Chapter 725, the 1991 Laws of Maryland, Chapter 225, the 1992 Laws of Maryland, Chapter 22, the 1996 Laws of Maryland, Chapter 49, the 2001 Laws of Maryland, Chapter 237, 2015 Laws of Maryland Chapter 162, together codified as the Code of Public Local Laws of Maryland, Article 5, (Calvert County), Title 5, authorizes and empowers the Board of County Commissioners of Calvert County to adopt a Budget and Appropriations each fiscal year;

Compliance with Budget Procedures

WHEREAS, the Staff Recommended Budget was received in the office of the Board of County Commissioners by March 19, 2019;

WHEREAS, in accordance with the Code of Public Local Laws of Maryland, Article 5, (Calvert County), Section 5-102(b), a public hearing on the County Commissioners' Proposed Budget was duly advertised and conducted on May 21, 2019;

WHEREAS, the Board of County Commissioners of Calvert County received and has considered a County Budget for Fiscal Year 2020 consisting of the current expense (operating) budget, the capital program and capital improvement budget, and the budget message;

Property Tax Authority

WHEREAS, *Tax-Property Article* of the Maryland Annotated Code, Sections 6-202, 6-204, 6-302, 6-306, and 6-308 authorizes and empowers the Board of County Commissioners of Calvert County to levy a property tax and set the property tax rate for each fiscal year;

Authority for a Service Charge for the Semi-Annual Payment of Property Taxes

WHEREAS, the Maryland Department of Assessments and Taxation has approved a service charge of Sixty-Five Hundredths percent, (0.65%), of the amount of tax due at the second installment to cover lost interest income and administrative expenses associated with the semiannual payment for a property owner electing to pay real property taxes under a semiannual payment schedule pursuant to Section 10-204.3 of the *Tax-Property Article* of the Maryland Annotated Code. As a result, the service charge shall be effective at the rate of Sixty-Five Hundredths percent, (0.65%), of the amount of tax due at the second installment;

Income Tax Levy Authority

WHEREAS, pursuant to Section 10-106(a)(iii) of the *Tax-General Article* of the Maryland Annotated Code the Board of County Commissioners of Calvert County shall set, by ordinance or resolution, a County Income Tax equal to at least One Percent, (1%), but not more than Three and Two-Tenth Percent (3.20%) of an individual's Maryland taxable income for the taxable year beginning after December 31, 2001;

Water & Sewer Rate Authority

WHEREAS, the Board of County Commissioners is authorized by Section 9-722(a)(1) of the *Environment Article* of the Maryland Annotated Code to establish a reasonable charge that is not less than the actual cost for connection with a water or sewerage system;

WHEREAS, the Board of County Commissioners is authorized by Section 9-723(a) of the *Environment Article* of the Maryland Annotated Code to establish reasonable rates for water service, and reasonable charges for sewer upkeep and sewer service;

Findings

WHEREAS, the revenue required for the implementation of the operating and capital improvements budgets for Fiscal Year 2020 necessitates a County Income Tax Rate at Three Percent (3.0%) of an individual's Maryland taxable income;

WHEREAS, the revenue required for the implementation of the operating and capital improvements budgets for Fiscal Year 2020 necessitates a real property tax rate of Nine Hundred Thirty-Seven Thousandths Dollars (\$0.937) per One Hundred Dollars (\$100.00) on the full cash assessed valuation of real property (with the exception of operating real property of a public utility) located outside the municipal limits of North Beach and Chesapeake Beach;

WHEREAS, the required revenue for the implementation of the said operating and capital improvements budgets for Fiscal Year 2020 necessitates an operating real and personal property of a public utility and a personal property tax rate of Two and 23/100 Dollars (\$2.23) per One Hundred Dollars (\$100.00) of the assessed valuation of property located outside the municipal limits of North Beach and Chesapeake Beach;

WHEREAS, the Board of County Commissioners has considered a tax rate differential for the Towns of Chesapeake Beach and North Beach, pursuant to *Tax-Property Article*, Section 6-306 of the Maryland Annotated Code;

WHEREAS, the revenue required for the implementation of the said operating and capital improvements budgets necessitates a real property tax rate of Six Hundred One Thousandths Dollars (\$0.601) per One Hundred Dollars (\$100.00) of the full cash assessed valuation of real property (with the exception of operating real property of a public utility) located inside the municipal limits of North Beach and Chesapeake Beach;

WHEREAS, the required revenue of the implementation of the said operating and capital improvements budgets necessitates an operating real and personal property of a public utility and a personal property tax rate of One and 39/100 Dollars (\$1.39) per One Hundred Dollars (\$100.00) of the assessed valuation of property located inside the municipal limits of North Beach and Chesapeake Beach;

WHEREAS, the Board of County Commissioners of Calvert County believes it to be in the best economic interest of the County and its citizens to fix for Fiscal Year 2020 the County Income and Property Tax rates as set forth herein.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Calvert County, Maryland that there is hereby levied a County Income Tax Rate at Three Percent, (3.0%), of an individual's Maryland taxable income;

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that there is hereby levied a real property tax rate of Nine Hundred Thirty-Seven Thousandths Dollars (\$0.937) per One Hundred Dollars (\$100.00) on the full cash assessed valuation of real property (with the exception of operating real property of a public utility) located outside the municipal limits of both North Beach and Chesapeake Beach in the estimated amount of Eleven Billion Thirty Million Two Hundred Eighty-Four Thousand Nine Hundred Ninety-Three Dollars (\$11,030,284,993).

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that there is hereby levied a real property tax of Six Hundred One Thousandths Dollars (\$0.601) per One Hundred Dollars (\$100.00) of the full cash assessed valuation of real property (with the exception of operating real property of a public utility) within the municipal limits of North Beach and Chesapeake Beach, in the estimated amount of Two Hundred Forty-nine Million, Three Hundred and Sixty Thousand, Eight Hundred Twenty-Five Dollars (\$249,360,825) in the Town of North Beach and Seven Hundred Ninety-one Million, Six Hundred and Ninety-one Thousand, Seven Hundred Ninety-Four Dollars (\$791,691,794) in the Town of Chesapeake Beach.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that a personal property rate of Two and 23/100 Dollars (\$2.23) per One Hundred Dollars (\$100.00) of the assessed valuation is hereby levied on operating real and operating personal property of a public utility and personal property located outside the municipal limits of both North Beach and Chesapeake Beach in the estimated amount of Three Hundred and One Million Dollars (\$301,000,000).

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that a personal property tax rate of One and 39/100 Dollars (\$1.39) per One Hundred Dollars (\$100.00) is hereby levied on the assessed valuation of operating real and operating personal property of a public utility and personal property located within the municipal limits of North Beach and Chesapeake Beach, in the estimated amount of One Million Six Hundred Thousand Dollars (\$1,600,000) in the Town of North Beach and Seven Million Dollars (\$7,000,000) in the Town of Chesapeake Beach.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that, notwithstanding the foregoing, every valid Tax Credit agreement and agreement for the Payment In Lieu of Taxes executed by the Board of County Commissioners of Calvert County, Maryland heretofore, shall supersede the tax rates set forth herein and taxes levied hereby for so long as that agreement shall remain valid and effective.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that an interest rate of Two and Thirty-Five Hundredths Percent (2.35%) annual percentage rate (APR) be established for the semi-annual real property tax payment option. This APR plus an administrative fee (Ten Percent (10%) of the APR) equates to a total semi-annual payment service charge rate of Two and Five Hundred Eighty-Five Thousandths Percent (2.585%). Therefore, for the

three-month period, October 2019 to December 2019, this fee is Sixty-Five Hundredths percent, (0.65%) of the unpaid balance.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that General Fund appropriations for FY 2020 in the amount of Three Hundred Twelve Million Nine Hundred Fifteen Thousand Seventy-five Dollars (\$312,915,075), allocated as set forth in Exhibit 1 and incorporated herein by reference, is adopted and enacted for the County Fiscal Year 2020 beginning July 1, 2019.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that the Capital Improvement appropriations for FY 2020 in the amount of Forty-Seven Million Five Hundred Eighty Thousand Nine Hundred and Ninety-Four Dollars (\$47,580,994), allocated as set forth in Exhibit 1 attached hereto, which is printed in one volume and incorporated herein by reference, is adopted and enacted for the County Fiscal Year 2020 beginning July 1, 2019; funding indicated as “Prior Years” within Exhibit 1 is for information purposes only and may not reflect all budget adjustments approved prior to the effective date of this Capital Improvement Program.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that the capital program for the fiscal years ending June 30, 2021, June 30, 2022, June 30, 2023, June 30, 2024, and June 30, 2025 is hereby approved as a plan for the continuation of existing and a prospectus of future capital projects as set forth in the Calvert County Capital Improvement Plan, a copy of which is attached hereto as Exhibit 1, which is printed in one volume and incorporated herein by reference.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that the following rates shall be effective beginning July 1, 2019: the quarterly water base rate (charged per equivalent dwelling unit) shall be Fifty-Five and 51/100 Dollars (\$55.51). The quarterly sewer base rate (charged per equivalent dwelling unit) beginning July 1, 2019 shall be One Hundred Eleven and 35/100 Dollars (\$111.35). The variable rates (charged quarterly per 1,000 gallons) beginning July 1, 2019 shall be Two and 74/100 Dollars (\$2.74) for water and Five and 91/100 Dollars (\$5.91) for sewer. The quarterly base rate for both water and sewer beginning July 1, 2019 shall be One Hundred Sixty-Six and 86/100 Dollars (\$166.86). The flat quarterly sewer rate beginning July 1, 2019 shall be One Hundred Seventy-Six and 36/100 Dollars (\$176.36). The flat quarterly grinder pump rate beginning July 1, 2019 shall be Forty-Five Dollars (\$45).

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert that the following rates shall be effective for the County Fiscal Year 2020 beginning July 1, 2019: bulk water shall be Four and 50/100 Dollars (\$4.50) per thousand gallons; holding tank treatment shall be Sixty-Five Dollars (\$65) per One Thousand (1,000) gallons, or fraction thereof; septage and portable toilet waste treatment shall be Sixty-Five Dollars (\$65) per One Thousand (1,000) gallons or fraction thereof; and grease trap waste treatment One Hundred Dollars (\$100) per One Thousand (1,000) gallons or fraction thereof. The following fees, charged per occurrence, shall be effective for the County Fiscal Year 2020 beginning July 1, 2019: Recreational Vehicle (RV) discharge at Ten Dollars (\$10) and the reconnect water service at Thirty-Five Dollars (\$35). The rate for an additional trip, final or meter reread fee shall be Thirty-Five Dollars (\$35) per occurrence effective

for the County Fiscal Year 2020 beginning July 1, 2019 and there shall be between the hours of 4:30pm to 8:30am, holidays and Saturdays and Sundays, an additional reconnect water service fee effective July 1, 2019 of Fifteen Dollars (\$15).

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that the following rates shall be effective for the County Fiscal Year 2020 beginning July 1, 2019, the solid waste user fee shall be One Hundred Forty-Two Dollars (\$142) per dwelling, commercial or industrial unit as set forth, shall be billed to each owner of improved real property: (a) the fee will be levied upon each dwelling, commercial or industrial unit; (b) where more than one unit exists or is constructed upon a lot or parcel is under common ownership, the assessed fee will be based on the number of commercial, industrial or residential units, including, but not limited to individual stores, or multi-family units, including, without limitations, condominiums and apartments, provided that there shall not be overlapping fees.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert County, Maryland that, effective beginning July 1, 2019, the solid waste tipping fee shall be Seventy-Four and 16/100 Dollars (\$74.16) per ton for residents, and Eighty-Two and 39/100 Dollars (\$82.39) per ton for commercial and out of county customers.

BE IT FURTHER RESOLVED by the Board of County Commissioners of Calvert that the following rates shall be effective for the County Fiscal Year 2020 beginning July 1, 2019: tire recycling shall be Two Hundred Twenty-Eight Dollars (\$228) per ton; tree debris/brush shall be Seventy-Four Dollars and 16/100 (\$74.16) per ton for residents and Eighty-Two and 39/100 Dollars (\$82.39) per ton for commercial, propane tank (greater than 1 pound and up to 20 pounds) shall be Five Dollars (\$5) per item, other gas cylinders shall be Eight Dollars (\$8) per item, refrigerant shall be Ten Dollars (\$10) per item, lamps/lightbulbs shall be Seventy-Five cents (\$.75) per pound, commercial only, and oil filters shall be Forty-Five Dollars (\$45) per 55 gallon drum, commercial only.

BE IT FURTHER RESOLVED, by the Board of County Commissioners of Calvert County, Maryland that: this Resolution shall be effective July 1, 2019; that the Clerk shall cause a Fair Summary to be published; and the Director of Finance & Budget shall give the Comptroller notice of any rate change and the effective date of any rate change on or before July 1, 2019, as prescribed by Section 10-106(b)(2) of the *Tax-General Article* of the Maryland Annotated Code.

DONE, this 4th day of June, 2019, by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: Commissioners Hutchins, McConkey, Hart, Weems
Nay: Commissioner Hance
Absent/Abstain: None

Effective Date of Ordinance:	July 1, 2019
Effective Date of Property Tax & Service Charge:	July 1, 2019
Effective Date of Income Tax Rate:	January 1, 2020
Effective Date of Water and Sewer Base plus Variable Usage Rates:	January 1, 2020
Effective Date of new Water and Sewer Fees:	July 1, 2019


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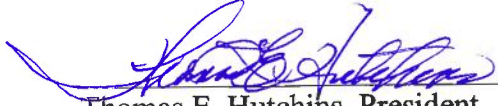
Effective Date of Solid Waste Rates & Fees:

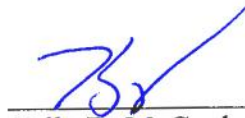
July 1, 2019

ATTEST:

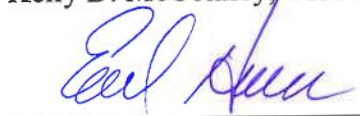
**BOARD OF COUNTY COMMISSIONERS
OF CALVERT COUNTY, MARYLAND**


Clerk


Thomas E. Hutchins, President

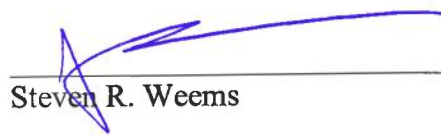

Kelly D. McConkey, Vice-President

Approved for form and legal sufficiency
by:


Earl F. Hance


John B. Norris, County Attorney


Mike Hart


Steven R. Weems

received for Record June 5, 2019
at 1:24 o'clock P.M. Same day
recorded in Liber KPS No. 58
Folio 216 COUNTY COMMISSIONERS
ORDINANCES AND RESOLUTION.

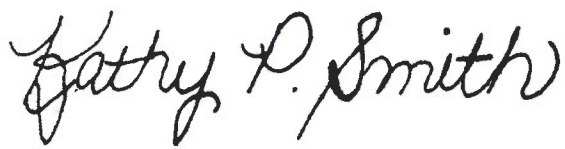


Exhibit 1 may be reviewed during regular business hours within the Calvert County Department of Finance & Budget, and the Office of the County Commissioners of Calvert County