

RESOLUTION NO. 2018-16

**A RESOLUTION DELEGATING CERTAIN AUTHORITY  
TO THE CHIEF FINANCE OFFICER OF WASHINGTON COUNTY, MARYLAND**

**RECITALS**

1. Md. Code, Tax – Property Article, § 4-401(a) requires the governing body of a county to “make allowances for: (1) Insolvencies or removals as to personal property; (2) Refunds made under law; or (3) Decreasing or abating assessments under § 8-419 of this article.”

2. For any State taxes that are due, these allowances are to be made for the foregoing reasons on certificates by the governing body of the county.

3. Section 2-301 of the Code of Public Local Laws for Washington County requires the County Commissioners to establish the Office of Budget and Finance and appoint a County Finance Officer “for the purpose of assisting the County Commissioners in the preparation and administration of county budgets and other accounting and fiscal matters the County Commissioners deem necessary.”

4. The County Treasurer is the tax collector responsible for collecting State and local property taxes in Washington County, including those arising from personal property assessments.

5. From time to time, the Treasurer determines that unpaid personal property taxes should be deemed uncollectible and written off and removed from the county’s accounting system.

6. Taxes are deemed uncollectible if the county has taken deed to the property; if the claim for taxes is barred by the statute of limitations; or if the claim for taxes has been determined to be uncollectible.

7. The Board of County Commissioners wants to provide an efficient procedure for making allowances as required by law and for writing off unpaid personal property taxes that are deemed uncollectible.

8. The Board of County Commissioners desires to delegate the authority to make such allowances and write-off unpaid personal property taxes to the Chief Finance

Officer, upon the affirmative recommendation of the Treasurer to make such allowances or write-off such taxes.


NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Washington County, Maryland, hereby delegates to the Chief Finance Officer of Washington County, Maryland, the authority to make allowances for: (1) Insolvencies or removals as to personal property; (2) Refunds made under law; or (3) Decreasing or abating assessments under § 8-419 of this article, upon recommendation of the Treasurer; and to write-off, upon recommendation of the Treasurer, unpaid personal property taxes deemed uncollectible where the county has taken deed to the property; if the claim for taxes is barred by the statute of limitations; or if the claim for taxes have been determined to be uncollectible.

Adopted and effective this 17<sup>th</sup> day of July, 2018.

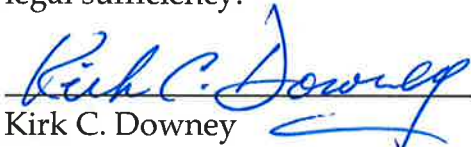
ATTEST:

BOARD OF COUNTY COMMISSIONERS  
OF WASHINGTON COUNTY, MARYLAND

  
\_\_\_\_\_  
Krista L. Hart, Clerk

BY:   
\_\_\_\_\_  
Terry L. Baker, President

Approved as to form and  
legal sufficiency:

  
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Kirk C. Downey  
Deputy County Attorney

Mail to:  
Office of the County Attorney  
100 W. Washington St., Suite 1101  
Hagerstown, MD 21740