

ORDINANCE NO. ORD-2019-18

**AN ORDINANCE TO RESTATE AND REPUBLISH, WITH AMENDMENTS,
AN ORDINANCE ENTITLED "BUILDING EXCISE TAX ORDINANCE FOR
WASHINGTON COUNTY, MARYLAND"**

RECITALS

Washington County, Maryland (the "County"), has the authority to adopt a building excise tax ordinance that provides for the imposition and collection of such a tax in Washington County and its municipalities, pursuant to Section 2-701 of the Code of the Public Local Laws for Washington County, Maryland (CPLL).

The existing county Building Excise Tax Ordinance (*BETO*) was adopted and effective on August 4, 2015.

Certain amendments have been proposed to the Ordinance. The first amendment adds the text of new Section 6.09 to provide that structures owned by corporations authorized to provide fire-protection, firefighting, rescue, or ambulance services as described in Section 10-401 of the CPLL, or used primarily for delivery of fire, rescue or ambulance service, shall not be subject to the tax.

The second proposed amendment alters the text of Section 7.08 to provide that the provisions of Sections 7.03 and 7.04 of the Ordinance shall not be given effect until July 1, 2022, and retroactively to June 30, 2019. Those sections concern the amount of excise tax due upon a change in use from nonresidential nonretail to nonresidential retail use or from nonresidential retail to nonresidential nonretail use. The practical effect of the amendment is that a change in nonresidential use is not subject to any additional excise tax until July 1, 2022.

The final amendment repeals Section 13, which created an Advisory School Design Review Committee, due to the General Assembly's repeal of the enabling legislation that granted the authority for the establishment of such committee.

The Board believes it to be in the best interests of the citizens of the County for the Board to adopt the attached revised and amended BETO.

A public hearing was held on September 10, 2019, following due notice and advertisement of the text of the BETO.

Public comment was received, reviewed, and considered concerning the aforesaid BETO.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Washington County, Maryland, that the Building Excise Tax Ordinance of Washington County, Maryland, is restated and republished, with amendments incorporated therein, as set forth in the attached ordinance entitled "Building Excise Tax Ordinance for Washington County, Maryland," being Revision 12 of the Ordinance.

Adopted this 10th day of September, 2019.

Effective this 10th day of September, 2019.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF WASHINGTON COUNTY, MARYLAND




Krista L. Hart, Clerk

BY: 

Jeffrey A. Cline, President

Approved as to form
and legal sufficiency:



Kirk C. Downey
County Attorney

Mail to:
County Attorney's Office
100 W. Washington Street, Suite 1101
Hagerstown, MD 21740-4735

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