ORDINANCE NO. ORD-2025- 23

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 June 28, 2022.

Certain amendments have been proposed to the Ordinance to promote consistency, efficiency, and coordination with local municipalities specifically regarding school mitigation efforts.

A public hearing was held on May 6, 2025, following due notice and advertisement of the text of the BETO.

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

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.

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 14 of the Ordinance.

Adopted and Effective this 26 day of August, 2025.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

John F. Barr, President

Dawn L. Marcus, Clerk

Approved as to form and legal sufficiency:

Zachary J. Kieffer County Attorney

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

Page 2 of 2