

**RESOLUTION NO. RS-2016-21**

**Washington County, Maryland Job Creation and Capital Investment Real Property Tax Credits Ordinance**

The Board of County Commissioners of Washington County, Maryland, (the *Board*) adopted the Washington County, Maryland Job Creation and Capital Investment Real Property Tax Credits Ordinance (the *Ordinance*) on May 3, 2016.

The Ordinance provides that the Board may adopt regulations to administer the Ordinance.

The Board believes it to be in the best interest of the County, its citizens, and the general welfare to adopt regulations further defining the classes of projects to which a tax credit may arise under the Ordinance.

NOW, THEREFORE BE IT RESOLVED THAT, the Board of County Commissioners of Washington County, Maryland, hereby imposes the following eligibility requirements on projects seeking a tax credit under the Ordinance:

(1) the Tax Credit under Section 4(a) or 4(b) of the Ordinance is available for any New or Expanded Premises that is a:

- a. Retail facility less than 3,000 ft.<sup>2</sup> in area;
- b. Restaurant less than 2,500 ft.<sup>2</sup> in area;
- c. Warehouse less than 30,000 ft.<sup>2</sup> in area; or
- d. Distribution facility less than 30,000 ft.<sup>2</sup> in area; and

(2) must employ the required number of individuals in New Permanent Full-Time Position(s) that pays at least 90% of the Average Weekly Wage per Washington County Worker as reported by the Maryland Department of Labor, Licensing and Regulation at the end of the previous calendar year.; and

(3) the property must be located within a Priority Funding Area; and

(4) business entities locating or expanding within an Enterprise Zone are not eligible to participate in this program.

Adopted and effective this 13<sup>th</sup> day of December, 2016.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF  
WASHINGTON COUNTY, MARYLAND

Vicki C. Lumm  
Vicki C. Lumm, Clerk

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

Approved as to form  
and legal sufficiency:

Kirk C. Downey  
Kirk C. Downey  
Deputy County Attorney

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