

Liber 14 Folio 0996
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

RESOLUTION NO. RS-2017-02

A RESOLUTION FOR THE PURPOSE OF MAKING CERTAIN FINDINGS AND DETERMINATIONS; DESIGNATING A CONTIGUOUS AREA WITHIN COUNTY COMMISSIONERS OF WASHINGTON COUNTY (THE "COUNTY") AS A "DEVELOPMENT DISTRICT" AS THAT TERM IS USED IN SECTIONS 12-201 THROUGH 12-213, INCLUSIVE, OF THE ECONOMIC DEVELOPMENT ARTICLE OF THE ANNOTATED CODE OF MARYLAND (THE "TAX INCREMENT FINANCING ACT"), SUCH DEVELOPMENT DISTRICT TO BE KNOWN AS THE "CASCADE DEVELOPMENT DISTRICT;" PROVIDING FOR, AND DETERMINING, VARIOUS MATTERS IN CONNECTION WITH THE ESTABLISHMENT OF SUCH DEVELOPMENT DISTRICT; CREATING A TAX INCREMENT FUND WITH RESPECT TO THE DEVELOPMENT DISTRICT; ALLOCATING CERTAIN INCREMENTAL COUNTY REAL PROPERTY TAX REVENUES WITH RESPECT TO THE DEVELOPMENT DISTRICT TO BE PAID OVER TO THE TAX INCREMENT FUND AS PROVIDED IN THE TAX INCREMENT FINANCING ACT; AUTHORIZING COUNTY OFFICIALS, OFFICERS AND EMPLOYEES TO TAKE CERTAIN FURTHER ACTIONS; PROVIDING FOR A SUNSET DATE WITH RESPECT TO THIS RESOLUTION; PROVIDING THAT THE PROVISIONS OF THIS RESOLUTION SHALL BE LIBERALLY CONSTRUED; PROVIDING THAT THE PROVISIONS OF THIS RESOLUTION ARE SEVERABLE; AND GENERALLY RELATING TO THE CASCADE DEVELOPMENT DISTRICT.

RECITALS

1. Sections 12-201 through 12-213, inclusive, of the Economic Development Article of the Annotated Code of Maryland (the "Tax Increment Financing Act") authorize a county or a municipal corporation (referred to in the Tax Increment Financing Act as a "political subdivision") to establish a "development district" (as such term is used in the Tax Increment Financing Act) and a "special fund" (as such term is used in the Tax Increment Financing Act) into which real property taxes levied by the political subdivision on the "tax increment" (as such term is used in the Tax Increment Financing Act) of properties located in the development district shall be deposited.

2. The Tax Increment Financing Act further provides that a political subdivision may issue "bonds" (as such term is used in the Tax Increment Financing Act) in order to finance the new development, redevelopment, revitalization and renovation of an industrial, commercial or residential area by paying for (i) the cost of a variety of activities specified in the Tax Increment Financing Act pertaining to improvements generally subject to characterization as public improvements or infrastructure improvements; (ii) reserves or capitalized interest; (iii) necessary costs of issuing such bonds; and (iv) the principal of and interest on loans, advances or indebtedness incurred by a political subdivision for any of the foregoing purposes.

3. The Tax Increment Financing Act provides that any such bonds shall be payable from the special fund established in accordance with Section 12-208 of the Tax Increment Financing Act and the political subdivision may also establish sinking funds and debt service reserve funds, and pledge other assets and revenues toward the payment of such bonds.

Liber 14 Folio 0997
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

4. County Commissioners of Washington County, a body politic and corporate and a political subdivision of the State of Maryland and a "political subdivision" within the meaning of the Tax Increment Financing Act (the "County"), through the Board of County Commissioners of Washington County, the governing body of the County (the "Board"), entered into a Memorandum of Understanding dated July 12, 2016 (the "MOU") with PenMar Development Corporation, a body politic and corporate and a public instrumentality of the State of Maryland ("PenMar"), with respect to the acquisition by the County of the real property that constituted a portion of the former Fort Ritchie Military Reservation in Cascade, Maryland, together with certain personal property described in the MOU, the maintenance and operation of certain acquired facilities, and the windup and dissolution of PenMar.

5. In accordance with the MOU, and pursuant to a Quit Claim Deed dated September 20, 2016 and recorded in the Land Records of Washington County at Book 5329, Page 232 (the "2016 Deed"), PenMar transferred to the Board all of PenMar's right, title and interest in and to various parcels of land located in the County, containing approximately 591 acres, being a portion of the former Fort Ritchie Military Reservation, as more particularly described on Exhibit A to the 2016 Deed (the "Property").

6. The County intends to pursue and oversee development of all or a portion of the Property as a mixed-use development to include residential, institutional, commercial, retail and other mixed uses, including, without limitation, manufacturing uses, and eventually to transfer all or a portion of the Property to private ownership.

7. The County, as permitted by the Tax Increment Financing Act, presently intends to issue bonds (within the meaning of the Tax Increment Financing Act) in order to finance the costs of certain infrastructure improvements that will support, encourage and enhance further development of the Property and that meet the requirements of the Tax Increment Financing Act.

8. The Board desires to adopt this Resolution in order to create the contemplated development district from a portion of the Property, pledge incremental tax revenues to support payment of bonds issued by the County under the Tax Increment Financing Act and other allowable expenditures, establish the special fund required by the Tax Increment Financing Act, and fix the "original base" (as such term is used in the Tax Increment Financing Act) of that portion of the Property included in the development district provided for herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, THAT:

Section 1. DEFINITIONS; RULES OF CONSTRUCTION.

(a) For purposes of this Resolution, the capitalized terms defined in the Recitals hereto shall have the meanings therein set forth (unless also defined in this Section 1) and, in addition, the following capitalized terms shall have the meanings set forth below:

(1) "Adjusted Assessable Base" means the fair market value of real property that qualifies for a farm or agricultural use under Section 8-209 of the Tax-Property Article of the Annotated Code of Maryland, without regard to the agricultural use assessment for the

Liber 14 Folio 0998
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

property as of January 1 of that year preceding the effective date of this Resolution creating the Development District under Section 12-203 of the Tax Increment Financing Act.

(2) "Assessable Base" means the total assessable base, as determined by the Supervisor of Assessments (as such term is used in the Tax Increment Financing Act), of all real property subject to taxation in the Development District.

(3) "Assessment Ratio" means a real property tax assessment ratio, however designated or calculated, that is used under applicable general law to determine the Assessable Base, including the assessment percentage as provided under Section 8-103(c) of the Tax-Property Article of the Annotated Code of Maryland.

(4) "Board" means the Board of County Commissioners of Washington County. The Board constitutes the "governing body" of the County contemplated by the Tax Increment Financing Act.

(5) "Bonds" means any revenue bonds or bond, notes or note, or other similar instruments or instrument issued in one or more series from time to time by the County pursuant to the authority of the Tax Increment Financing Act in order to initially finance costs of infrastructure improvements with respect to the Development District (including infrastructure improvements within or, to the extent permitted by the Tax Increment Financing Act, outside the Development District).

(6) "County" means County Commissioners of Washington County, a body politic and corporate and a political subdivision of the State of Maryland. The County is a "political subdivision" within the meaning of the Tax Increment Financing Act.

(7) "Development District" means the contiguous area in the County designated in Section 3 of this Resolution as a development district with the name "Cascade Development District" pursuant to the authority of the Tax Increment Financing Act and identified on Exhibit A to this Resolution.

(8) "Indenture" means any indenture of trust, trust indenture, trust agreement or similar document (howsoever named) entered into by the County with a trustee identified therein or with the holders of any Bonds or Refunding Bonds in connection with the issuance of any Bonds or Refunding Bonds, as amended, modified or supplemented from time to time. As used in this Resolution, Indenture shall be deemed to include and refer to any document that contains details regarding the terms and provisions of, and security for, any series of Bonds or Refunding Bonds and is commonly known as a "financing agreement", a "bond and financing agreement", a "development agreement" or by a similar name.

(9) "Original Base" means the Assessable Base as of January 1 of the year preceding the effective date of this Resolution (which calculated date is, accordingly, January 1, 2016).

(10) "Original Full Cash Value" means the dollar amount that is determined by dividing the Original Base by the Assessment Ratio used to determine the Original Base.

Liber 14 Folio 0999
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

(11) “Original Taxable Value” means, for any Tax Year, the dollar amount that is:

(A) the Adjustable Assessable Base, if an Adjusted Assessable Base applies; or

(B) in all other cases, the lesser of:

(i) the product of multiplying the Original Full Cash Value by the Assessment Ratio applicable to that Tax Year; and

(ii) the Original Base.

(12) “Refunding Bonds” means any revenue bonds or bond, notes or note, or other similar instruments or instrument issued in one or more series from time to time by the County pursuant to the authority of the Tax Increment Financing Act and any other applicable law in order to refund any of the Bonds and to pay other costs permitted by the Tax Increment Financing Act with respect to the Development District.

(13) “Tax Increment” means for any Tax Year the amount by which the Assessable Base as of January 1 of the preceding Tax Year exceeds the Original Taxable Value divided by the Assessment Ratio used to determine the Original Taxable Value.

(14) “Tax Increment Fund” means the special fund established in Section 5 of this Resolution with the designation “Cascade Development District Tax Increment Fund” or as otherwise described in Section 5 of this Resolution. The Tax Increment Fund is the “special fund” referred to in the Tax Increment Financing Act with respect to the Development District.

(15) “Tax Year” means the period from July 1 of a calendar year through June 30 of the next calendar year.

(b) The Recitals to this Resolution are deemed a substantive part of this Resolution and are incorporated herein by reference.

(c) Certain other capitalized terms used in this Resolution are defined in specific Sections of this Resolution and shall have the meanings given to such capitalized terms in such Sections.

(d) References in this Resolution (i) to provisions of the Annotated Code of Maryland or to the County Code (as defined in subsection (g) below), including to the Tax Increment Financing Act, shall be to such provisions, as replaced, supplemented or amended from time to time, and (ii) to terms also defined in the Tax Increment Financing Act are to be construed in accordance with the provisions of the Tax Increment Financing Act, and in the event of any inconsistency between such terms as used in this Resolution and the Tax Increment Financing Act, the provisions of the Tax Increment Financing Act shall control.

(e) References in this Resolution to “infrastructure improvements” are intended to include the activities relating to improvements generally characterized as infrastructure

Liber 14 Folio 1000
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

improvements or public improvements to the costs of which proceeds of bonds may be applied in accordance with the provisions of the Tax Increment Financing Act.

(f) References in this Resolution to “finance” or “financing” are intended to include “reimburse” or “reimbursing”, as applicable.

(g) References in this Resolution to any County official by title shall be deemed to refer (i) to any official authorized under the Code of Public Local Laws of Washington County, Maryland, as replaced, supplemented or amended from time to time (the “County Code”) or other applicable law or authority to act in such titled official’s stead during the absence or disability of such titled official, (ii) to any person who has been elected, appointed or designated to fill such position in an acting capacity under the County Code or other applicable law or authority, (iii) to any person who serves in a “Deputy”, “Associate” or “Assistant” capacity as such an official, provided that the applicable responsibilities, rights or duties referred to herein have been delegated to such deputy, associate or assistant official in accordance with the County Code or other applicable law or authority, and/or (iv) to the extent an identified official commonly uses another title not provided for in the County Code the official, however known, who is charged under the County Code or other applicable law or authority with the applicable responsibilities, rights or duties referred to herein.

Section 2. FINDINGS AND DETERMINATIONS. Acting pursuant to the authority of the Tax Increment Financing Act, it is hereby found and determined that:

(a) the creation of the Development District provided for in Section 3 of this Resolution, which is a contiguous area within the geographic boundaries of the County, as a development district within the meaning of the Tax Increment Financing Act, the issuance by the County from time to time of one or more series of Bonds pursuant to the Tax Increment Financing Act in order to initially finance costs and activities permitted by the Tax Increment Financing Act relating to the Development District, and the issuance by the County from time to time of one or more series of Refunding Bonds pursuant to the Tax Increment Financing Act and any other applicable law in order to refinance costs and activities permitted by the Tax Increment Financing Act relating to the Development District, will serve the public purposes of providing infrastructure improvements permitted by the Tax Increment Financing Act, indirectly enhancing the taxable base of the County, encouraging the development of commerce and industry within the County, and increasing employment within the County through the provision of infrastructure improvements within or, to the extent permitted by the Tax Increment Financing Act, outside the Development District; and

(b) any Bonds or Refunding Bonds issued by the County pursuant to the authority of the Tax Increment Financing Act and any other applicable law to finance or refinance the cost of infrastructure improvements within or, to the extent permitted by the Tax Increment Financing Act, outside the Development District, shall be a special obligation of the County and may not constitute a general obligation debt of the County, a pledge of the County’s full faith and credit or taxing power, or a pledge of any other assets or revenues of the County otherwise permitted to be pledged for such purpose in accordance with the provisions of the Tax Increment Financing Act, and the County shall not be obligated to pay debt service on such Bonds or Refunding Bonds except from moneys required to be deposited into the Tax Increment Fund; and

Liber 14 Folio 1001
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

(c) the proposed Development District is located wholly within the geographic boundaries of the County and wholly within an unincorporated area of the County.

Section 3. DESIGNATION OF DEVELOPMENT DISTRICT.

(a) Pursuant to Section 12-203(a) of the Tax Increment Financing Act, a contiguous area of the County consisting of (i) the real property conveyed to the Board by the 2016 Deed, exclusive of the real property identified in Exhibit A to the 2016 Deed as (A) Phase I, Parcel No. 2 (approximately 0.19 acres) and (B) Phase II, Parcel No. 2 (approximately 2.73 acres), but including the real property identified on Exhibit A to the 2016 Deed as a portion of Phase III, Parcel No. 4 and of Phase IV, Parcel No. 2 (approximately 3.64 acres total) that was conveyed by Fort Ritchie I, LLC to The Potomac Edison Company by deed dated July 10, 2009 and recorded in the Land Records of Washington County, Maryland at Liber 3736, folio 331 that is identified as being carved out of the property conveyed by the 2016 Deed, together with, to the extent necessary, (ii) all adjoining roads, highways, alleys, rights of way and other similar property necessary in order to form a contiguous area with the property described in clause (i) above, is hereby designated as a development district to be known as the "Cascade Development District", which is also referred to in this Resolution as the "Development District". The portion of the Development District described in clause (i) in the preceding sentence (which may constitute the entire Development District) is described on Exhibit A hereto. The outline of the contiguous boundaries of the Development District is attached hereto as Exhibit B.

(b) The boundaries of the Development District may be modified prior to and after the issuance of any Bonds or Refunding Bonds as provided in Section 4 of this Resolution. It is intended by the designation of the Development District provided for in this Section 3 that any portion of the real property currently located in the Development District that is subsequently further subdivided or transferred to another party or combined with one or more additional parcels of real property, including parcels located outside the current boundaries of the Development District, shall continue to be within the Development District and subject to the provisions of the Tax Increment Financing Act, notwithstanding such subdivision, transfer or combining.

Section 4. MODIFICATION OF DEVELOPMENT DISTRICT. This Resolution may be amended by one or more resolutions of the Board, which resolutions may enlarge or reduce the Development District or may clarify the area comprising the Development District. No such resolution shall be effective to reduce the size of the Development District so long as there are any Bonds or Refunding Bonds outstanding pursuant to the Tax Increment Financing Act, unless the ordinance with respect to such Bonds or Refunding Bonds permits the County to reduce the area constituting the Development District or the applicable percentage of the holders of such Bonds or Refunding Bonds specified in the Indenture or a representative on their behalf consents to any such reduction.

Section 5. CREATION AND FUNDING OF TAX INCREMENT FUND.

(a) There is hereby established a special fund within the meaning of the Tax Increment Financing Act to be designated the "Cascade Development District Tax Increment

Liber 14 Folio 1002
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

Fund" (the "Tax Increment Fund"). Prior to the issuance of any Bonds the Tax Increment Fund may be used by the County for any of the purposes set forth in Section 12-209 of the Tax Increment Financing Act, including payments to the County for application to any legal purpose.

(b) The President of the Board (the "President of the Board"), the County Administrator of the County (the "County Administrator") or the Chief Financial Officer of the County (the "Chief Financial Officer") (or other appropriate officers or employees working under the direction of any such identified official), on behalf of the County, following the effective date of this Resolution, but before any Bonds are issued, is each hereby authorized and directed to obtain or cause to be obtained from (i) the Supervisor of Assessments (as such term is used in the Tax Increment Financing Act), a certification as to the amount of the Original Base or, if applicable, the Adjusted Assessable Base, and (ii) the appropriate party, the Assessment Ratio used in determining the Original Base.

(c) The County hereby pledges that beginning with the Tax Year following the effective date of this Resolution and until the Bonds and any Refunding Bonds have been fully paid, the taxes levied on real property within the Development District shall be divided as follows:

(i) the portion of the taxes that would be produced at the current tax rate on the Original Taxable Value shall be paid to the respective taxing authorities in the same manner as taxes on other property are paid; and

(ii) the portion of the taxes on the Tax Increment that normally would be paid into the general fund of the County shall be paid into the Tax Increment Fund to be applied in accordance with the provisions of Section 7 of this Resolution and Section 12-209 of the Tax Increment Financing Act. The taxes collected under this subsection (c)(ii) shall not be considered a tax of the County for the purposes of any constant yield tax limitation or State of Maryland or local restriction. No State of Maryland real property taxes may be paid into the Tax Increment Fund.

Notwithstanding the foregoing provisions of this subsection (c), the County may provide in or pursuant to any ordinance authorizing the issuance of Bonds or Refunding Bonds in accordance with the Tax Increment Financing Act, and/or in a resolution supplemental to this Resolution, that the portion of the taxes paid into the Tax Increment Fund in accordance with clause (ii) above shall continue to be paid into the Tax Increment Fund for a specified period beyond the stated maturity date of such Bonds or Refunding Bonds in the event such Bonds or Refunding Bonds have not been paid in full by their stated maturity.

(d) The Chief Financial Officer or other appropriate fiscal officials or officers of the County are each hereby directed and authorized to deposit or cause to be deposited in the Tax Increment Fund all taxes received by the County for any Tax Year commencing after the effective date of this Resolution that represent the levy on the Tax Increment referred to in subsection (c)(ii) above.

(e) The President of the Board, the County Administrator, the Chief Financial Officer and other appropriate officials, officers and employees of the County, to the extent applicable,

Liber 14 Folio 1003
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

are hereby authorized to take all necessary steps in order to establish and manage the Tax Increment Fund while held by the County.

(f) Notwithstanding the foregoing provisions of this Section 5, the County may provide that the Tax Increment Fund shall be held by an agent of the County, or the trustee for the holders of any Bonds or Refunding Bonds under the Indenture, rather than by the County, and the appropriate officials, officers or employees of the County are hereby authorized to make arrangements therefor, within any limitations provided for in the Tax Increment Financing Act.

(g) The County acknowledges that neither the rate at which County taxes are levied on real property within the Development District nor the manner of assessment of the value of real property within the Development District is to vary from the rate or manner of assessment that otherwise would have applied if the Development District were not designated and the Tax Increment Fund not created, except to the extent that a specific valuation adjustment is mandated by the Tax Increment Financing Act for real property that qualifies for farm or agricultural use or by future amendments to the Tax Increment Financing Act.

Section 6. ISSUANCE OF BONDS. Any Bonds or Refunding Bonds shall be issued from time to time pursuant to an ordinance or ordinances enacted by the Board in accordance with the provisions of the Tax Increment Financing Act for the purpose of providing funds for the financing or refinancing of the costs of infrastructure improvements permitted by the Tax Increment Financing Act and other purposes and costs permitted by the Tax Increment Financing Act. Such ordinance or ordinances shall specify or provide for, in general detail, the infrastructure improvements to be financed through the issuance of the Bonds, and shall otherwise conform to the requirements of the Tax Increment Financing Act and this Resolution, as applicable.

Section 7. USE OF MONEYS IN TAX INCREMENT FUND.

(a) If no Bonds or Refunding Bonds are outstanding and the Board so determines, moneys in the Tax Increment Fund may be:

(i) used for any other purposes described in Section 12-209(a) of the Tax Increment Financing Act (which references Section 12-207 of the Tax Increment Financing Act);

(ii) accumulated for payment of debt service on Bonds or Refunding Bonds to be subsequently issued under the Tax Increment Financing Act;

(iii) used to pay or reimburse the County for debt service which the County is obligated to pay or has paid (whether such obligation is a general or limited obligation of the County) on bonds issued by the State of Maryland, a political subdivision (within the meaning of the Tax Increment Financing Act), the proceeds of which have been used for any of the purposes specified in Section 12-207 of the Tax Increment Financing Act; or

(iv) paid to the County to provide funds to be used for any legal purposes as may be determined by the County.

Liber 14 Folio 1004
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

(b) As long as any Bonds or Refunding Bonds are outstanding and the Board so determines, moneys in the Tax Increment Fund may be used as provided in subsection (a) of this Section 7 in any fiscal year of the County as determined by the Board, but only to the extent that:

(i) the balance in the Tax Increment Fund exceeds the unpaid debt service payable on such Bonds or Refunding Bonds in such fiscal year and the Tax Increment Fund is not restricted so as to prohibit the use of such moneys; and

(ii) such use is not prohibited by the ordinance authorizing the issuance of the applicable Bonds or Refunding Bonds, the Indenture or any agreement entered into by the County in accordance with Section 12-210(a) of the Tax Increment Financing, as applicable.

Section 8. FURTHER AUTHORIZATIONS. The President of the Board, the County Administrator, the Chief Financial Officer and all other appropriate officials, officers and employees of the County are hereby further authorized to undertake all such acts and negotiate, approve and execute such other documents, certificates or instruments as shall be deemed necessary or desirable by them or upon the advice of counsel, to the extent such activities are within the scope of their authority, in order to facilitate the transactions contemplated by this Resolution, subject to any limitations specified in the Tax Increment Financing Act.

Section 9. SUNSET DATE. In the event no Bonds are issued pursuant to the Tax Increment Financing Act for the purposes contemplated by this Resolution on or before December 31, 2022, this Resolution shall be automatically revoked without further action by the Board and shall be considered terminated, null and void; provided that, in such event the Board and appropriate officials, officers and employees of the County may take such actions as may be necessary in accordance with the provisions of the Tax Increment Financing Act to provide for the expenditure or transfer of any moneys then on deposit in the Tax Increment Fund subsequent to such date.

Section 10. LIBERAL CONSTRUCTION. The provisions of this Resolution shall be liberally construed in order to effectuate the transactions contemplated by this Resolution.

Section 11. SEVERABILITY. The provisions of this Resolution are severable, and if any provision, sentence, clause, section or part hereof is held or determined to be illegal, invalid or unconstitutional or inapplicable to any person or circumstances, such illegality, invalidity or unconstitutionality or inapplicability shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this Resolution or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Resolution would have been passed if such illegal, invalid, unconstitutional or inapplicable provision, sentence, clause, section or part had not been included herein, and as if the person or circumstances to which this Resolution or any part hereof are inapplicable had been specifically exempted herefrom.

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Liber 14 Folio 1005
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

Section 12. EFFECTIVENESS OF RESOLUTION. This Resolution shall take effect from the date of its adoption.

Adopted this 24th day of January, 2017.

(SEAL)

ATTEST:

COUNTY COMMISSIONERS OF
WASHINGTON COUNTY

Vicki C. Lumm
Vicki C. Lumm
County Clerk

By: Terry L. Baker
Terry L. Baker, President
Board of County Commissioners
of Washington County

Approved as to form and legal sufficiency:

John M. Martirano
John M. Martirano
County Attorney

#188854;50052.024

Liber 14 Folio 1006
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

EXHIBIT A

METES AND BOUNDS DESCRIPTION OF THE DEVELOPMENT DISTRICT

[See Attached]

Note: The attached Exhibit A is taken from the 2016 Deed identified in the foregoing Resolution. The real property identified on the attached Exhibit A as (i) Phase I, Parcel No. 2 (approximately 0.19 acres) and (ii) Phase II, Parcel No. 2 (approximately 2.73 acres) is excluded from the Development District. The real property identified on the attached Exhibit A as constituting the portions of Phase III, Parcel No. 4 and of Phase IV, Parcel No. 2 (approximately 3.64 acres total) that was conveyed by Fort Ritchie I, LLC to The Potomac Edison Company by deed dated July 10, 2009 and recorded in the Land Records of Washington County, Maryland in Liber 3736, folio 331 is included in the Development District.

Liber 14 Folio 1007
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

Exhibit A

Legal Description

PHASE I:

PARCEL No. 1

Beginning at a point where the westerly boundary of lands now or formerly of the United States of America (Liber 265, folio 475 Parcel No. 1) intersects the southwest margin of the CSX Railroad right of way, thence with said right of way with a curve to the right having a radius of 1,112.53 feet, an arc length of 286.62 feet and a chord bearing and distance of S33°44'59"E 285.83 feet to a point where said right of way intersect the northern boundary of lands now or formerly of Washington County Sanitary District (Liber 1109, folio 138), thence with the same S63°17'16"W 180.20 feet to a point, thence S00°50'13"E 120.04 feet to a point, thence S25°57'35"E 189.03 feet to a point, thence leaving said lands and crossing Penn Mar Road S02°18'02"E 34.04 feet to a point, thence S08°27'15"W 191.06 feet to a point at or near the shoreline of Lake Royer, thence with said shoreline S26°34'25"W 62.34 feet to a point, thence S10°18'31"W 103.90 feet to a point, thence S06°04'29"W 87.85 feet to a point, thence S11°29'36"W 96.43 feet to a point, thence S33°27'23"W 80.94 feet to a point, thence S18°00'37"W 130.29 feet to a point, thence S10°43'54"W 119.33 feet to a point, thence leaving said shoreline S41°42'28"W 140.15 feet to a point, thence N48°48'23"W 138.12 feet to a point, thence S40°42'43"W 366.68 feet to a point, thence N48°22'04"W 23.27 feet to a point, thence S52°11'20"W 431.50 feet to a point, thence N73°04'22"W 255.37 feet to a point, thence with a curve to the left having a radius of 82.06 feet, an arc length of 141.03 feet and a chord bearing and distance of S47°05'37"W 124.30 feet to a point, thence N79°06'23"W 281.41 feet to a point, thence N69°04'54"W 262.59 feet to a fence post in the western boundary of lands now or formerly of the United States of America (Liber 265, folio 475 Parcel No. 1), thence with said western boundary N31°42'28"E 117.08 feet to a concrete monument, thence N44°12'06"E 672.75 feet to a concrete monument, thence N47°51'32"E 548.56 feet to a fence post, thence N54°15'38"E 252.25 feet to a fence post, thence N39°19'33"E 352.87 feet to a fence post, thence N40°26'53"E 141.24 feet to a drill hole in a boulder, thence N38°17'07"E 517.79 feet to the place of beginning;

Containing 35.63 acres of land more or less;

PARCEL No. 2

Beginning at a point along the north side of Penn Mar Road, said point being N44°21'29"E 294.51 feet from an existing disk in concrete at the southeast corner of lands now or formerly of Washington County Sanitary District (Liber 1109, folio 138), thence leaving Penn Mar Road N44°01'18"W 78.49 feet to a point, thence N45°58'41"E 115.12 feet to a point, thence S35°14'07"E 76.47 feet to a point, thence S44°21'53"W 103.48 feet to the place of beginning;

Containing 0.19 acres of land more or less;

Liber 14 Folio 1008

Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

PHASE II

PARCEL No. 1:

Beginning at a concrete monument at or near the point of beginning of lands now or formerly of the United States of America (Liber 265, folio 475 Parcel No. 1), thence with the boundaries thereof by new bearings to match a survey by R. F. Gauss & Associates, Inc. dated July 16, 2001 S34°53'36"E 1070.20 feet to a concrete monument, thence S29°18'02"E 474.96 feet to a disk in concrete, thence S07°19'41"E 352.78 feet to a fence post, thence S45°31'43"W 398.25 feet to a fence post, thence S79°14'20"W 542.08 feet to a fence post, thence S62°27'49"W 393.23 feet to a fence post, thence S47°22'56"W 439.25 feet to a fence post, thence S41°37'13"W 450.35 feet to a fence post, thence N28°56'50"W 206.85 feet to a point, thence N24°44'54"W 77.07 feet to a point, thence N30°54'33"W 247.33 feet to a point, thence N30°50'06"W 606.24 feet to a point, thence with a curve to the left having a radius of 80.33 feet, an arc length of 94.62 feet and a chord bearing and distance of N64°20'25"W 89.24 feet to a point, thence S82°09'16"W 99.95 feet to a point, thence S86°43'04"W 267.64 feet to a point, thence with a curve to the right having a radius of 125.09 feet, an arc length of 191.17 feet and a chord bearing and distance of N49°30'00"W 173.10 feet to a point, thence N05°43'03"W 525.40 feet to a point, thence N85°13'41"E 90.51 feet to a point at or near the shoreline of Lake Waster, thence with said shoreline N12°48'34"W 74.42 feet to a point, thence N09°51'58"E 120.19 feet to a point, thence with a curve to the right having a radius of 66.79 feet, an arc length of 113.43 feet and a chord bearing and distance of N52°06'38"E 100.28 feet to a point, thence S68°20'35"E 81.19 feet to a point, thence S55°56'24"E 310.04 feet to a point, thence N37°42'20"E 231.07 feet to a point at or near the shoreline of Lake Royer, thence with said shoreline N54°36'12"W 124.03 feet to a point, thence N48°28'23"E 146.32 feet to a point, thence N06°00'56"W 112.00 feet to a point, thence N39°16'23"E 251.46 feet to a point, thence N01°05'05"E 147.36 feet to a point, thence N10°43'54"E 119.33 feet to a point, thence N18°00'37"E 130.29 feet to a point, thence N33°27'23"E 80.94 feet to point, thence N11°29'36"E 96.43 feet to a point, thence N06°04'29"E 87.85 feet to a point, thence N10°18'31"E 103.90 feet to a point, thence N26°34'25"E 62.34 feet to a point, thence N08°27'15"E 191.06 feet to a point, thence crossing Pen Mar Road N02°18'02"W 34.04 feet to a point at a corner of lands now or formerly of Washington County Sanitary District (Liber 1109, folio 138), thence with said lands S86°05'03"E 282.51 feet to a point in the southwestern margin of the CSX Railroad right of way, thence with said right of way with a curve to the left having a radius of 1179.26 feet, an arc length of 975.42 feet and a chord bearing and distance of S57°50'55"E 947.85 feet to the place of beginning;

Containing 120.57 acres of land more or less;

PARCEL No.2

Beginning at a concrete monument, said monument being at or near the point of beginning of lands now or formerly of the United States of America (Liber 475, folio 265 Parcel No. 2) thence with the boundaries thereof with new bearing to match a survey by R.F. Gauss & Associates, Inc. dated July 16,

Liber 14 Folio 1009

Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

2001 N72°14'17"E 399.77 feet to a concrete monument, thence S17°50'14"E 299.32 feet to a concrete monument, thence S72°26'17"W 398.13 feet to a concrete monument, thence N18°09'11"W 297.94 feet to the place of beginning;

Containing 2.73 acres of land more or less;

PARCEL No. 3

Beginning at a point at or near the centerline of Ritchie Road, said point being approximately N34°37'08"E 360.40 feet from its intersection with the centerline of Wise Road, thence S29°40'55"W 402.32 feet to a concrete monument on the south side of Wise Road and the east side of Ritchie Road, thence S36°35'50"W 592.30 feet to a concrete monument, thence crossing Ritchie Road N51°37'54"W 336.82 feet to a concrete monument, thence along the west side of Ritchie Road S42°34'40"W 461.22 feet to a concrete monument, thence S23°49'37"W 760.48 feet to a concrete monument, thence S33°10'11"W 419.35 feet to a concrete monument, thence leaving Ritchie Road N50°17'02"W 1062.51 feet to a drill hole in a boulder, thence N29°14'12"E 1698.02 feet to a concrete monument, thence N38°11'25"E 1387.86 feet to a concrete monument, thence S57°51'17"E 467.25 feet to a point, thence S42°19'36"W 614.90 feet to a rebar and cap, thence S56°07'58"E 979.65 feet to the place of beginning;

Containing 76.31 acres of land more or less;

Being all of the lands conveyed by Penmar Development Corporation to Pt. Ritchie I, LLC by deed recorded in Liber 3122, folio 453 among the Land Records of Washington County, Maryland.

PHASE III

PARCEL No. 1

Beginning at a fence post, said post being at the end of the forty fifth or S55°10'E 735 feet line of lands now or formerly of the United States of America (Liber 265, folio 475 Parcel No. 1) thence running through said lands by new bearings to math a survey by R. F. Gauss & Associates, Inc. dated July 16, 2001 S69°04'54"E 262.59 feet to a point, thence S79°06'23"E 281.41 feet to a point, thence S29°29'26"E 167.62 feet to a point, thence S05°23'36"E 413.20 feet to a point, thence N84°04'18"E 226.47 feet to a point, thence S05°43'03"E 300.99 feet to a point, thence with a curve to the left having a radius of 125.09 feet, an arc length of 191.17 feet and a chord bearing and distance of S49°30'00"E 173.10 feet to a point, thence N86°43'04"E 267.64 feet to a point, thence N82°09'16"E 99.95 feet to a point, thence with a curve to the right having a radius of 80.33 feet, an arc length of 94.62 feet and a chord bearing and distance of S64°20'25"E 89.24 feet to a point, thence S30°50'06"E 262.93 feet to a point, thence S60°00'20"W 279.75 feet to a point at or near the centerline of a street known as Greenhow Street, thence along the centerline thereof S06°45'02"E 437.76 feet to a point at its

Liber 14 Folio 1010

Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

intersection with the centerline of a street known as West Banfill Avenue, thence the centerline thereof and along the centerline of Reservoir Road S55°33'46"W 300.82 feet to a point, thence S51°17'57"W 65.68 feet to a point, thence S45°59'23"W 67.47 feet to a point, thence S50°55'30"W 105.80 feet to a point, thence S54°11'03"W 688.99 feet to a point, thence S52°34'58"W 122.79 feet to a point, thence S60°12'16"W 44.35 feet to a point, thence with a curve to the right having a radius of 165.61 feet, an arc length of 249.21 feet and a chord bearing and distance of N82°05'07"W 226.35 feet to a point, thence N32°37'46"W 141.32 feet to a point, thence with a curve to the left having a radius of 84.80 feet, an arc length of 102.79 feet and a chord bearing and distance of N72°07'19"W 96.61 feet to a point, thence S71°28'51"W 51.54 feet to a point, thence S64°39'59"W 184.37 feet to a point, thence with a curve to the left having a radius of 201.09 feet, an arc length of 107.25 feet and a chord bearing and distance of S45°01'06"W 105.99 feet to a point, thence with a curve to the right having a radius of 824.44 feet, an arc length of 146.62 feet and a chord bearing and distance of S31°36'15"W 146.43 feet to a point, thence S35°44'35"W 372.99 feet to a point, thence with a curve to the left having a radius of 456.69 feet, an arc length of 148.16 feet and a chord bearing and distance of S26°09'18"W 147.51 feet to a point, thence S18°33'13"W 101.01 feet to a point, thence with a curve to a left having a radius of 436.50 feet, an arc length of 110.33 feet and a chord bearing and distance of S12°22'03"W 110.04 feet to a point, thence S02°52'15"W 110.91 feet to a point, thence S05°47'34"W 74.74 feet to a point, thence with a curve to the right having a radius of 619.31 feet, an arc length of 114.48 feet and a chord bearing and distance of S11°32'19"W 114.31 feet to a point, thence S18°52'36"W 128.75 feet to a point, thence with a curve to the left having a radius of 294.32 feet, an arc length of 132.43 feet and a chord bearing and distance of S11°28'19"W 131.32 feet to a point, thence with a curve to the right having a radius of 495.02 feet, an arc length of 262.21 feet and a chord bearing and distance of S14°19'59"W 259.16 feet to a point, thence S28°16'28"W 87.72 feet to a point in the thirty seventh or N60°40'W 1750 feet line of said lands of the United States of America, thence leaving Reservoir Road and continuing with a portion said thirty seventh line with corrected bearing N57°51'17"W 1523.22 feet to a concrete monument, thence along the same N52°15'46"E 510.27 feet to a concrete monument, thence N58°41'32"W 925.70 feet to a concrete monument, thence N10°45'33"E 1590.97 feet to a concrete monument, thence N52°47'10"E 823.74 feet to a concrete monument, thence S61°42'00"E 426.02 feet to a concrete monument, thence N20°58'53"E 657.93 feet to a concrete monument, thence N40°56'44"E 883.92 feet to a concrete monument, thence S54°35'12"E 669.97 feet to the place of beginning;

Containing 236.88 acres of land more or less;

PARCEL No.2

Beginning at a point at or near the centerline of Ritchie Road, said point being approximately N34°37'08"E 360.40 feet from its intersection with the centerline of Wise Road, thence leaving Ritchie Road N56°07'58"W 979.65 feet to a rebar and cap, thence N42°19'36"E 614.90 feet to a point, thence N42°19'36"E 610.46 feet to a point, thence S70°31'08"E 55.32 feet to a point, thence S14°58'25"W 19.81 feet to a point, thence S74°18'12"E 74.69 feet to a point, thence N17°56'30"E 53.40 feet to a point, thence S76°13'51"E 200.96 feet to a concrete monument, thence S67°26'24"E

Liber 14 Folio 1011

Acts, Ordinances, Resolutions- County

Clerk of the Circuit Clerk

Washington County

94.91 feet to a point at or near the centerline of Ritchie Road, thence with said centerline with a curve to the left having a radius of 600.86 feet, an arc length of 97.24 feet and a chord bearing and distance of S10°37'08"W 97.13 feet to a point, thence with a curve to the right having a radius of 987.38 feet, an arc length of 224.58 feet and a chord bearing and distance of S12°29'22"W 224.10 feet to a point, thence S18°31'31"W 176.74 feet to a point, thence S19°37'10"W 205.52 feet to a point, thence S17°51'15"W 432.91 feet to a point, thence with a curve to the right having a radius of 2,551.36 feet, an arc length of 293.01 feet and a chord bearing and distance of S21°08'40"W 292.85 feet to the place of beginning;

Containing 21.32 acres of land more or less;

PARCEL No.3

Beginning at a point in the centerline of Wise Road said point being approximately S46°22'40"E 31.96 feet from its intersection with the centerline of Ritchie Road, thence with the centerline of Wise Road S46°22'40"E 57.54 feet to a point, thence with a curve to the left having a radius of 272.20 feet, an arc length of 128.27 feet and a chord bearing and distance of S60°15'30"E 127.08 feet to a point, thence with a curve to the left having a radius of 770.85 feet, an arc length of 144.86 feet and a chord bearing and distance of S79°23'19"E 144.65 feet to a point, thence S86°40'32"E 131.68 feet to a point, thence leaving said centerline S29°36'38"W 195.88 feet to a concrete monument, thence N51°24'55"W 443.22 feet to a concrete monument, thence N29°40'55"E 35.55 feet to the place of beginning;

Containing 0.83 acres of land more or less;

PARCEL No.4

Beginning at a concrete monument on the north side of Ritchie Road said monument being at or near the northeastern most corner of lands now or formerly of Thomas J. Matter (Liber 1611, folio 102) thence with the northern line of Matter N56°58'34"W 280.51 feet to a concrete monument thence leaving lands of Matter N18°35'09"W 78.83 feet to a point, thence N52°29'27"E 709.30 feet to a point, thence S28°56'50"E 175.51 feet to a fence post, thence S25°02'16"W 114.69 feet to a fence post, thence S40°07'13"W 525.68 feet to the place of beginning;

Containing 4.27 acres of land more or less;

Saving and excepting there from that portion of Phase III, Parcel No. 4 that was conveyed by Fort Ritchie I, LLC to The Potomac Edison Company by deed dated July 10, 2009 and recorded in Liber 3736, folio 331.

Liber 14 Folio 1012
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

Said lands being a portion of the lands conveyed by Penmar Development Corporation to Ft. Ritchie I, LLC by deed recorded in Liber 3122, folio 485 among the Land Records of Washington County, Maryland.

PHASE IV

PARCEL No.1

Beginning at a point, said point being S74°16'04"E 541.92 feet from the end of the forty fifth or S55°10'E 735 feet line of lands now or formerly of the United States of America (Liber 265, folio 475 Parcel No. 1) as surveyed by R.F. Gauss & Associates, Inc. dated July 16, 2001 thence running through said lands with a curve to the right having a radius of 82.06 feet, an arc length of 141.03 feet and a chord bearing and distance of N47°05'37"E 124.30 feet to a point, thence S73°04'22"E 255.37 feet to a point, thence N52°11'20"E 431.50 feet to a point, thence S48°22'04"E 23.27 feet to a point, thence N40°42'43"E 366.68 feet to a point, thence S48°48'23"E 138.12 feet to a point, thence N41°42'28"E 140.15 feet to a point, thence S01°05'05"W 147.36 feet to a point, thence S39°16'23"W 251.46 feet to a point, thence S06°00'56"E 112.00 feet to a point, thence S48°28'23"W 146.32 feet to a point, thence S54°36'12"E 124.03 feet to a point, thence S37°42'20"W 231.07 feet to a point, thence N55°56'24"W 310.04 feet to a point, thence N68°20'35"W 81.19 feet to a point, thence with a curve to the left having a radius of 66.79 feet, an arc length of 113.43 feet and a chord bearing and distance of S52°06'38"W 100.28 feet to a point, thence S09°51'58"W 120.19 feet to a point, thence S12°48'34"E 74.42 feet to a point, thence S85°13'41"W 90.51 feet to a point, thence S05°43'03"E 224.41 feet to a point, thence S84°04'18"W 226.47 feet to a point, thence N05°23'36"W 413.20 feet to a point, thence N29°29'26"W 167.62 feet to the place of beginning;

Containing 10.16 acres of land more or less;

PARCEL No.2

Beginning at a concrete monument, said monument being at the end of the sixteenth or N55°10'W 293 feet line of lands now or formerly of the United States of America (Liber 265, folio 475 Parcel No. 1), thence with the boundaries thereof by new bearings to match a survey by R.F. Gauss & Associates, Inc. dated July 16, 2001, S31°24'51"W 880.04 feet to a concrete monument, thence S55°06'09"E 164.71 feet to a concrete monument, thence S37°50'32"W 1232.99 feet to a concrete monument, thence S46°40'16"W 77.15 feet to a concrete monument, thence running through said lands of the United States of America N76°13'51"W 200.96 feet to a point, thence S17°56'30"W 53.40 feet to a point, thence N74°18'12"W 74.69 feet to a point, thence N14°58'25"E 19.81 feet to a point, thence N70°31'08"W 55.32 feet to a point, thence S42°19'36"W 610.46 feet to a point, thence N57°51'17"W 467.25 feet to a concrete monument at the beginning of the thirty-seventh or N60°40'W 1750 feet line of lands now or formerly of the United States of America (Liber 265, folio 475 Parcel No. 1), thence with a portion thereof with corrected bearing N57°51'17"W 192.15 feet to a point in the centerline of a road known as Reservoir Road, thence with said centerline and with the

Liber 14 Folio 1013

Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

centerline of a street known as West Banfill Avenue N28°16'28"E 87.72 feet to a point, thence with a curve to the left having a radius of 495.02 feet, an arc length of 262.21 feet and a chord bearing and distance of N14°19'59"E 259.16 feet to a point, thence with a curve to the right having a radius of 294.32 feet, an arc length of 132.43 feet and a chord bearing and distance of N11°28'19"E 131.32 feet to a point, thence N18°52'36"E 128.75 feet to a point, thence with a curve to the left having a radius of 619.31 feet, an arc length of 114.48 feet and a chord bearing and distance of N11°32'19"E 114.31 feet to a point, thence N05°47'34"E 74.74 feet to a point, thence N02°52'15"E 110.91 feet to a point, thence with a curve to the right having a radius of 436.50 feet, an arc length of 110.33 feet and a chord bearing and distance of N12°22'03"E 110.04 feet to a point, thence N18°33'13"E 101.01 feet to a point, thence with a curve to the right having a radius of 456.69 feet, an arc length of 148.16 feet and a chord bearing and distance of N26°09'18"E 147.51 feet to a point, thence N35°44'35"E 372.99 feet to a point, thence with a curve to the left having a radius of 824.44 feet, an arc length of 146.62 feet and a chord bearing and distance of N31°36'15"E 146.43 feet to a point, thence with a curve to the right having a radius of 201.09, an arc length of 107.25 feet and a chord bearing and distance of N45°01'06"E 105.99 feet to a point, thence N64°39'59"E 184.37 feet to a point, thence N71°28'51"E 51.54 feet to a point, thence with a curve to the right having a radius of 84.80 feet, an arc length of 102.79 feet and a chord bearing and distance S72°07'19"E 96.61 feet to a point, thence S32°37'46"E 141.32 feet to a point, thence with a curve to the left having a radius of 165.61 feet, an arc length of 249.21 feet and a chord bearing and distance of S82°05'07"E 226.35 feet to a point, thence N60°12'16"E 44.35 feet to a point, thence N52°34'58"E 122.79 feet to a point, thence N54°11'03"E 688.99 feet to a point, thence N50°55'30"E 105.80 feet to a point, thence N45°59'23"E 67.47 feet to a point, thence N51°17'57"E 65.68 feet to a point, thence N55°33'46"E 300.82 feet to a point at the intersection of the centerline of a street known as West Banfill Avenue and the centerline of a street known as Greenhow Street, thence with the centerline of Greenhow Street N06°45'02"W 437.76 feet to a point, thence leaving said street N60°00'20"E 279.75 feet to a point, thence S30°50'06"E 343.31 feet to a point, thence S30°54'33"E 247.33 feet to a point, thence S24°44'54"E 77.07 feet to a point, thence S28°56'50"E 31.35 feet to a point, thence S52°29'27"W 709.30 feet to a point, thence S18°35'09"E 78.83 feet to the place of beginning;

Containing 81.34 acres of land more or less;

Saving and excepting there from that portion of Phase IV, Parcel No. 2 that was conveyed by Fort Ritchie I, LLC to The Potomac Edison Company by deed dated July 10, 2009 and recorded in Liber 3736, folio 331.

Said lands being a portion of the lands conveyed by Penmar Development Corporation to Ft Ritchie I, LLC by deed recorded in Liber 3411, folio 117 among the Land Records of Washington County, Maryland.

Liber 14 Folio 1014
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

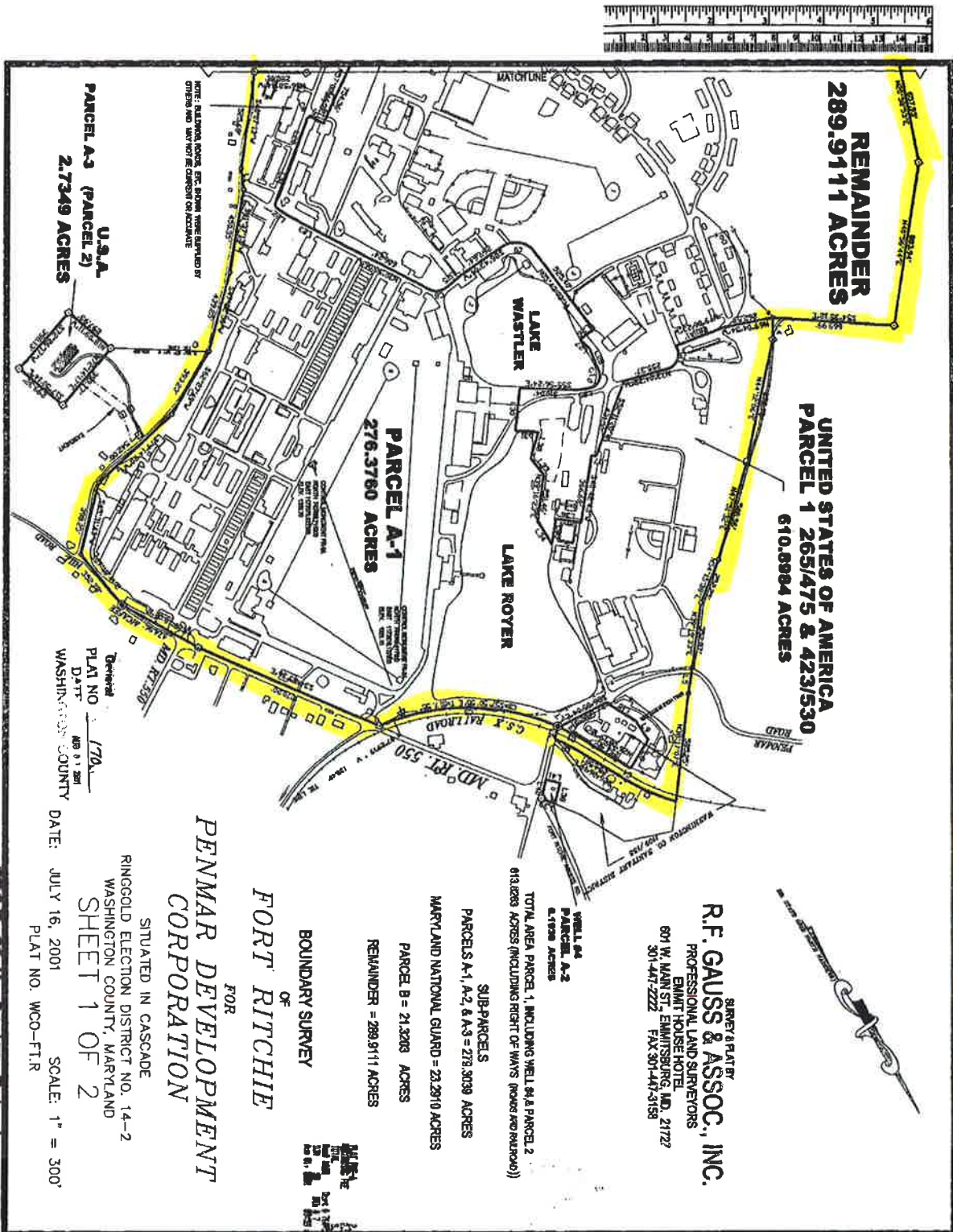
EXHIBIT B

OUTLINE OF THE DEVELOPMENT DISTRICT

[See Attached]

Liber 14 Folio 1015
 Acts, Ordinances, Resolutions- County
 Clerk of the Circuit Clerk
 Washington County

WASHINGTON COUNTY CIRCUIT COURT (Miscellaneous Plats) Plat 170-171, MSA_C2147_86 Date available 2001/08/01 Printed 12/08/2016



WASHINGTON COUNTY CIRCUIT COURT (Miscellaneous Pleas) Pleas 170-171, MSA C2147, 86. Date available: 2001/08/01. Printed: 12/08/2016.



Liber 14 Folio 1017
Acts, Ordinances, Resolutions- County
Clerk of the Circuit Clerk
Washington County

LR - Government
Instrument 0.00
Agency Name: county
comm
Instrument List: Other
Describe Other:
Ref:

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Total: 0.00
01/25/2017 02:25
CC21-TR
#7675711 CC0403 -
Washington
County/CC04.03.04 -
Register 04

This page not to be counted in calculating Recording Fee

Clerk of Circuit Court
Washington County, Maryland
Dennis J. Weaver, Clerk
24 Summit Avenue
Hagerstown, MD 21740
301-790-7991

For Clerks Use Only

Improvement Fee _____
Recording Fee _____
County Transfer Tax _____
Recordation Tax _____
State Transfer Tax _____
Non-Resident Tax _____
TOTAL _____