## RESOLUTION NO. RS-2022-23\_

## SETTING THE REAL PROPERTY TAX RATE AND PERSONAL PROPERTY TAX RATE FOR WASHINGTON COUNTY, MARYLAND

## Recitals

Md. Code, <u>Tax-Property</u>, § 6-302 provides for the establishment of a property tax rate for all real property subject to county property tax and for the establishment of a county tax rate applicable to personal property and certain operating real property.

The advertisement and reporting requirements set forth in Md. Code, <u>Tax-Property</u>, § 6-308, have been met, notifying the taxpayers who reside in Washington County, Maryland, of the proposed the real property tax rate that, in certain circumstances, exceeds the constant yield tax rate.

A public hearing was held on May 17, 2022, after due notice, to consider the proposed real property tax rate and personal property tax rate.

Any public comment was received, reviewed, and carefully considered concerning the proposed property tax rates.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND, that the real property tax rate for Washington County, Maryland, is hereby established at \$0.928 per \$100 of assessment, effective July 1, 2022.

BE IT FURTHER RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND, that the real property tax rate for those properties located in municipalities within the County's corporate boundary is hereby established at \$0.803 per \$100 of assessment, effective July 1, 2022.

BE IT FURTHER RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS

OF WASHINGTON COUNTY, MARYLAND, that the tax rate on personal property and operating real property described in Md. Code, <u>Tax-Property</u>, § 8-109(c) for Washington County, Maryland, is 2.5 times the rate for real property, effective July 1, 2022.

BE IT FURTHER RESOLVED that notice be given to the State of Maryland, Department of Assessments and Taxation, Office of the Director, of the real property and personal property tax rates on or before July 1, 2022.

**BOARD OF COUNTY COMMISSIONERS** 

OF WASHINGTON COUNTY, MARYLAND

Adopted and effective this 24th day of May, 2022.

ATTEST:

Krista L. Hart, Clerk

Approved as to

form and legal sufficiency:

Kirk C. Downey County Attorney

Mail to:

Office of the County Attorney 100 W. Washington Street, Suite 1101 Hagerstown, MD 21740