RESOLUTION NO. RS-2025-43

(Resolution Adopting Regulations under the Washington County, Maryland Job Creation and Capital Investment Real Property Tax Credits Ordinance and Repealing Resolution No. RS-2017-10)

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, Ordinance No. ORD-2016-10, on May 3, 2016.

ORD-2016-10 provided for the adoption of Resolution No. RS-2017-10 on May 9, 2017, in which the Board enacted certain eligibility requirements business entities must meet in order to receive a real property tax credit under ORD-2016-10.

ORD-2016-10 has been repealed by the amended Job Creation and Capital Investment Real Property Tax Credits Ordinance (the *Ordinance*) adopted on September 9, 2025. Subsequently, RS-2017-10 is no longer applicable and the Board seeks to repeal RS-2017-10 as well.

Additionally, the Ordinance provides that the Board may adopt regulations to administer the Ordinance. The Board now wishes to adopt such a regulation to prevent duplication in incentives available to businesses in the Enterprise Zone as well as regulate wage requirements for one of the tiers of the JCRP program

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) Business entities locating, renovating, or expanding within an Enterprise Zone are not eligible to participate in this program;
- (2) the Tax Credit under Section 4(c) of the Ordinance, withstanding all other requirements of the section, is available for any Business Entity that compensates 80% of their employees in New Permanent Full-Time Position(s) at least 200% of the prevailing state minimum wage per Washington County Worker; and

BE IT FURTHER RESOLVED, that Resolution No. RS-2017-01 adopted by the Board of County Commissioners of Washington County, Maryland, on May 9, 2017, is hereby repealed.

Adopted this <u>9</u> day of <u>September</u> 2025.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

BY

John F. Barr, President

Dawn L. Marcus, Clerk

Approved as to form and legal sufficiency:

Rosalinda Pascual

Deputy County Attorney

Mail to:

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