Terry L. Baker, *President* Jeffrey A. Cline, *Vice President* 



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## BOARD OF COUNTY COMMISSIONERS Friday, December 29, 2017 Agenda

- 9:00 A.M. INVOCATION AND PLEDGE OF ALLEGIANCE CALL TO ORDER – President Terry L. Baker Location: 100 West Washington Street, Room 1113, Hagerstown
- **9:05 A.M. PUBLIC HEARING ORDINANCE TO APPROVE THE PREPAYMENT OF COUNTY PROPERTY TAXES** - John M. Martirano, County Attorney
- 9:20 A.M. ADJOURNMENT

## NOTICE

Notice is hereby given that the Board of County Commissioners of Washington County, Maryland, will hold a public hearing on Friday, December 29, 2017, at 9:05 a.m. in the County Commissioners meeting room, 100 West Washington Street, Suite 1113, Hagerstown, Maryland 21740. The public hearing is for the purpose of considering the enactment of an ordinance to authorize the advance payment of county real property tax.

A copy of the proposed ordinance will be available on the County's website at <u>http://www2.washco-md.net/county\_attorney/index.shtm</u>

All interested parties and citizens, either in support of or in opposition to the proposed Ordinance, shall have the opportunity to be heard at said time and place. The Commissioners may adopt the proposed ordinance, as presented or as modified, at any point after the close of the public hearing.

#### ORDINANCE NO. ORD-2017-

# AN ORDINANCE AUTHORIZING THE PREPAYMENT OF COUNTY REAL PROPERTY TAX IN WASHINGTON COUNTY, MARYLAND

### Recitals

By virtue of the authority contained in Maryland Code Annotated, Tax-Property Article, § 10-205, State law enables the Board of County Commissioners of Washington County, Maryland, to authorize, by law, the advance payment of county real property tax.

Pursuant to the cited authority, the Board of County Commissioners of Washington County, Maryland, desires to adopt this Ordinance to be known as "An Ordinance Authorizing the Prepayment of County Real Property Tax in Washington County, Maryland."

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Washington County, Maryland, that:

1. The County authorizes the advance payment of county real property tax as provided for in Maryland Annotated Code, Tax-Property Article, § 10-205.

2. The advance payment shall be calculated by applying the current county real property tax rate to the assessment of the taxpayer's property for the prior year.

3. If the advance payment is less than the county real property tax as finally determined, the tax collector shall send a bill to the taxpayer for the difference.

4. If the advance payment exceeds the county real property tax as finally determined, the taxpayer shall receive a refund of the overpayment pursuant to Maryland Annotated Code, Tax Property Article, § 14-906.

ADOPTED AND EFFECTIVE the 29<sup>th</sup> day of December, 2017.

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF WASHINGTON COUNTY, MARYLAND

Vicki C. Lumm, Clerk

BY: \_\_\_\_

Terry L. Baker, President

Approved as to form and legal sufficiency:

John M. Martirano County Attorney

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