

SUBJECT: FINANCE - ORDINANCE FOR
LEVYING RATES FOR ST. MARY'S
COUNTY REVENUE TAXES,
EMERGENCY SERVICES TAX
RATES, PROPERTY TAX RATE,
SERVICE CHARGE, ENERGY AND
FUEL TAX RATES, AND SPECIAL
DISTRICT TAX RATES FOR
FISCAL YEAR 2024

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REVENUE TAX ORDINANCE

Budget Authority

WHEREAS, Sections 27-1 through 27-11 of the *Code of St. Mary's County, Maryland*, authorize and empower the Commissioners of St. Mary's County to adopt the Annual Budget and Appropriation Act by June 1 of each year; and

Compliance with Budget Procedures

WHEREAS, in accordance with § 27-5 of the *Code of St. Mary's County, Maryland*, the Recommended Budget was filed with the Commissioners of St. Mary's County on March 28, 2023, a public hearing was held on April 25, 2023, with separate notices of the public hearing published in *The Southern Maryland News*, a newspaper of general circulation in St. Mary's County, on April 7, 2023, and April 14, 2023; and

Emergency Services Property Tax Levy Authority and Maximum Rates

WHEREAS, pursuant to §§ 49-1, *et seq.*, of the *Code of St. Mary's County, Maryland*, the Commissioners of St. Mary's County are authorized to impose annually an emergency services tax on all real and personal property located in the election districts of St. Mary's County; and

WHEREAS, the fire tax, imposed at a rate of not more than five and six-tenths cents (\$0.056) on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and fourteen cents (\$0.14) on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and

WHEREAS, the rescue tax, imposed at a rate of not more than three cents (\$0.03) on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and seven and one-half cents (\$0.075) on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and

WHEREAS, the support services tax, imposed at a rate of not more than two and four-tenths cents (\$0.024) on each one hundred dollars (\$100.00) of assessable real property other than

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operating real property of a public utility and six cents (\$0.06) on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and

Authority for a Service Charge for the Semi-Annual Payment of Property Taxes

WHEREAS, Sections 6-202, 6-204, 6-302, 6-306 and 6-308 of the *Tax-Property Article* of the *Annotated Code of Maryland*, and § 27-7(C) of the *Code of St. Mary's County, Maryland*, authorizes and empowers the Commissioners of St. Mary's County to levy a property tax rate for each fiscal year; and

WHEREAS, Section 10-204.3 of the *Tax-Property Article* of the *Annotated Code of Maryland* authorizes the Commissioners of St. Mary's County to adopt a service charge for the semi-annual payment of property taxes after approval by the Maryland Department of Assessments and Taxation, and a service charge fifty-five hundredths percent (.55%) of the amount of tax due at the second installment has been approved by the Maryland Department of Assessments and Taxation; and

Income Tax Levy Authority

WHEREAS, pursuant to § 10-106(a)(1) of the *Tax-General Article* of the *Annotated Code of Maryland* and § 267-15 of the *Code of St. Mary's County, Maryland*, the Commissioners of St. Mary's County shall set, by ordinance or resolution, a county income tax equal to at least two and one quarter percent (2.25%), but not more than three and two-tenths percent, (3.20%), of an individual's Maryland taxable income for the taxable years beginning after December 31, 2001; and

WHEREAS, Section 10-106(a)(2) of the *Tax-General Article* of the *Annotated Code of Maryland*, and § 267-16 of the *Code of St. Mary's County, Maryland*, provide that the County income tax continue until the County changes the rate by ordinance or resolution; and

Energy and Fuel Tax Rate Levy Authority

WHEREAS, Section 20-606 of the *Local Government Article* of the *Annotated Code of Maryland* authorizes and empowers the Commissioners of St. Mary's County to impose, by

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ordinance, and collect a sales or use tax on any form of energy or fuel used or consumed in St. Mary's County; and

WHEREAS, the Commissioners of St. Mary's County have imposed such a tax on energy or fuel pursuant by Ordinance 86-13 adopted on May 16, 1989 and repealed and re-enacted by Ordinance 90-19 adopted on October 16, 1990, which ordinance was codified as §§ 267-23 through 267-28 of the *Code of St. Mary's County, Maryland*; and

Compliance with Energy and Fuel Tax Rate Levy Procedures

WHEREAS, Section 20-606 of the *Local Government Article* of the *Annotated Code of Maryland* provides that the sales or use tax on energy or fuel may not exceed five percent (5%) of the sum of the total amounts billed in the County by all vendors for energy and fuel subject to the tax within classifications separated by energy or fuel during the calendar year that ends before the beginning of the fiscal year divided by the total number of units of energy or fuel subject to the tax within the classifications used or consumed in St. Mary's County during the calendar year that ends before the beginning of each fiscal year; and

WHEREAS, Section 267-24(F) of the *Code of St. Mary's County, Maryland* provides that the Commissioners of St. Mary's County shall levy the Energy and Fuel tax rates for each fiscal year ensuing after the fiscal year beginning after June 30, 1990, in accordance with the procedures set forth in that sub-section.

Special District Tax Rate Levy Authority

WHEREAS, the Commissioners of St. Mary's County are empowered by virtue of §§ 21-301 through 21-305 of the *Local Government Article* of the *Annotated Code of Maryland*, to establish and designate shore erosion control districts; and

WHEREAS, the Commissioners of St. Mary's County are authorized to act as District Council pursuant to § 21-305 of the *Local Government Article* of the *Annotated Code of Maryland* and § 8-705 of the *Natural Resources Article* of the *Annotated Code of Maryland* for the Special Districts created as Shore Erosion Control Districts, Waterway Improvement Districts, or both; and

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WHEREAS, pursuant to § 109-2(D) of the *Code of St. Mary's County, Maryland*, the Commissioners of St. Mary's County may construct and improve private roads, and drainage incident to construction or improvement on or along those private roads, and impose an annual benefit assessment for said construction, improvement, or both after the approval of a petition of a two-thirds of the property owners whose property benefits from said improvements; and

WHEREAS, the Commissioners of St. Mary's County, acting as District Council, shall certify the amount of each assessment to the Treasurer of St. Mary's County, Maryland on or before May 1 of each year for debt service on the capital construction costs, using a uniform assessment method whereby each property within the special district shall pay an equal share; and

WHEREAS, pursuant to § 21-801 of the *Local Government Article of the Annotated Code of Maryland*, the Commissioners of St. Mary's County are empowered to provide lighting along the roads of the County, and enter into agreements for the installation, maintenance, and operation of said lighting, which costs shall be paid by ad valorem taxes levied upon the property within the area to be served by the lighting upon the approval of a petition signed by a majority of the property owners within the district; and

WHEREAS, pursuant to § 13-403(b)(3) of the *Local Government Article of the Annotated Code of Maryland* the Commissioners of St. Mary's County adopted Ordinance 18-13 that was codified as §§223-31 through 223-36 of the *Code of St. Mary's County, Maryland* that provides beginning on July 1, 2022, the established rate for the Environmental and Solid Waste Service Fee is ninety-eight dollars and fifty cents (\$98.50) per dwelling unit with a two-percent increase every year on July 1; and

Excise Tax Levy Authority

WHEREAS, pursuant to § 20-807 of the *Local Government Article of the Annotated Code of Maryland* the Commissioners of St. Mary's County adopted Ordinance 23-09 on May 2, 2023 codifying §§ 267-81 through 91 of the *Code of St. Mary's County, Maryland* to impose a building excise tax on any building construction in St. Mary's County.

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NOW, THEREFORE, BE IT ORDAINED, by the Commissioners of St. Mary's County, that:

Section 1. Levy of Emergency Services Tax Rate

The Emergency Services Tax is assessed on each one hundred dollars (\$100.00) of assessed valuation of all real and personal property, effective July 1, 2023, as follows:

Fire Tax Rates:

<u>Election District</u>	<u>Real Prop.</u>	<u>Personal/Real Prop. of Pub. Util.</u>
District 1	\$0.036	\$0.09
District 2	\$0.056	\$0.14
District 3	\$0.024	\$0.06
District 5	\$0.046	\$0.115
District 6	\$0.056	\$0.11
District 7	\$0.056	\$0.14
District 8	\$0.050	\$0.125
District 9	\$0.056	\$0.14; and

Rescue Tax Rates:

<u>Election District</u>	<u>Real Prop.</u>	<u>Personal/Real Prop. for Pub. Util.</u>
District 1	\$0.011	\$0.0275
District 2	\$0.017	\$0.0425
District 3	\$0.009	\$0.0225
District 5	\$0.020	\$0.0500
District 6	\$0.014	\$0.0350
District 7	\$0.030	\$0.0750
District 8	\$0.023	\$0.0575
District 9	\$0.017	\$0.0425; and

Support Services Tax Rates:

<u>Election District</u>	<u>Real Prop.</u>	<u>Personal/Real Prop. for Pub. Util.</u>
All Districts	\$0.024	\$0.06; and

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Section 2. Levy of Property Tax and Service Charge for Semi-Annual Payment

The property tax rate for St. Mary's County for Fiscal Year 2024, is established at eight thousand four hundred seventy-eight ten thousandths dollars (\$.8478) per one hundred dollars, (\$100.00), of assessed valuation, for real property and two and one thousand one hundred ninety-five thousandths dollars (\$2.1195) per one hundred dollars (\$100.00) of assessed valuation for other property; and

Section 3. Service Charge for the Semi-Annual Payment of Property Taxes

The service charge applicable to the semiannual payment schedule for State, County, and special taxing district property taxes due on owner-occupied residential property pursuant to Section 10-204.3 of the *Tax-Property Article* of the *Annotated Code of Maryland* is established at two hundredths percent (.55%) of the amount of tax due at the second installment.

Section 4. Levy of County Income Tax Rate

The Income Tax Rate is three percent (3.00%) of an individual's Maryland taxable income, effective January 1, 2024.

Section 5. Levy of Energy and Fuel Tax Rate

The energy and fuel tax rates for St. Mary's County for Fiscal Year 2024 are as follows:

Electricity	.3125% of the billed charge per unit
Fuel Oil	.3125% of the billed charge per unit
Liquefied Petroleum Gas	.3125% of the billed charge per unit
Natural Gas	.3125% of the billed charge per unit

Section 6. Levy of Special District Tax Rate

The following Special District tax rates for Fiscal Year 2024 for the following districts are:

Southampton Lighting	\$19.76 per lot
Golf Course Drive	\$217.99 per property
Holly Point Shore Erosion	\$11,502.65 per year
Kingston Creek Waterway	\$34.14 per parcel

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Villas on Waters Edge Shore Eros. \$243.24 per property
Kingston Creek Waterway #2 \$674.75 per property

Section 7. Environmental and Solid Waste Service Fee

The Environmental and Solid Waste Service Fee as of July 1, 2023 is \$100.47.

Section 8. Excise Tax

The Excise Tax for Fiscal Year 2024 is set at:

For Residential Development:

Single Family	\$6,697 per unit
Multifamily	\$3,218 per unit

For Non-Residential Development:

Retail/Commercial/Services	\$4.11 per sq. ft.
Office/Institutional/Medical	\$1.82 per sq. ft.
Industrial/Flex/Other	\$0.80 per sq. ft.
Lodging	\$1,342.35 per room

Those voting aye: 5

Those voting nay: 0

Those abstaining or absent: 0

Adoption Date: May 24, 2023

Effective Date of Ordinance:	July 1, 2023
Effective Date of Emergency Service Tax Rates:	July 1, 2023
Effective Date of Property Tax & Service Charge:	July 1, 2023
Effective Date of Income Tax Rate:	January 1, 2024
Effective Date of Energy and Fuel Tax Rate:	July 1, 2023
Effective Date of Special District Tax Rate:	July 1, 2023
Effective Date of Environmental Service Fee:	July 1, 2023
Effective Date of Excise Tax:	July 1, 2023

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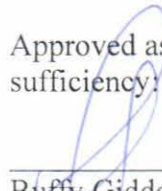
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ATTEST:



David Weiskopf
County Administrator

Approved as to form and legal
sufficiency:


Buffy Giddens
Deputy County Attorney

COMMISSIONERS OF ST. MARY'S COUNTY


James R. Guy, President


Michael R. Alderson, Jr., Commissioner


Eric Colvin, Commissioner


Michael L. Hewitt, Commissioner


Scott Ostrow, Commissioner

DOCUMENT VALIDATION

UNDER 0030 FOLIO 202

LR - Government
Instrument 0.00
Agency Name: ST MARYS
CO COMMISSIONERS
Instrument List: Other
Describe Other:
ORDINANCE NO 2023-11
Ref: MM/CSMC 30/194

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Total: 0.00
06/09/2023 01:53
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#17321290 CC0704 - St
Mary's
County/CC07.04.04 -
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Circuit Court for St. Mary's County
PO Box 676
41605 Courthouse Drive
Leonardtown, MD 20650
(301) 475-7844
