

**RESOLUTION #2017-009**

**ESTABLISHMENT OF THE FISCAL YEAR 2018 PROPERTY TAX RATES**

**WHEREAS**, the Commissioners have carefully reviewed estimates of revenues prepared by the Budget Director and Comptroller, as well as requests for funding from County government departments, partner agencies, and non-profits, and have determined funding required for various purposes under State laws and mandates; and

**WHEREAS**, the Commissioners have held budget hearings as required by §50-7 of the Code of Public Local Laws of Caroline County, Maryland (the “Code”), as well as the Municipal Real Property Tax Differential public hearing required by §166-49(B) of the Code, and the Constant Yield Tax Rate Hearing required by §6-308 of the Tax – Property Article of the Annotated Code of Maryland.

**NOW THEREFORE, IT IS HEREBY RESOLVED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND, that:**

A. The FY2018 property tax rates for the 2018 fiscal year are adopted and set as follows per \$100 of assessed valuation:

B.

	<b>FY2018 Tax Rate</b>
Unincorporated Areas	\$0.98
Denton	\$0.91
Federalsburg	\$0.89
Goldsboro	\$0.98
Greensboro	\$0.91
Henderson	\$0.98
Hillsboro	\$0.98
Marydel	\$0.98
Preston	\$0.95
Ridgely	\$0.91
Templeville	\$0.98

C. The property tax rates reflect a Municipal Real Property Tax Differential for the towns of Denton, Federalsburg, Greensboro, Preston, and Ridgely, which are derived from a formula based on the estimated cost savings generated by municipal police departments and which includes the following factors: the assessable property tax base of each of the towns; the current level of service the Sheriff’s Office provides to county residents as measured by the number of residents per sworn officer (excluding courthouse security); an estimate of the additional number of sworn officers (Sheriff’s Deputies) necessary to provide police coverage to the towns at the County’s current level of service (if no municipal police departments existed); the total cost of a Caroline County Sheriff’s Deputy (based on median wages and benefits for a road deputy at a corporal rank with 10 years of experience); the percentage of County revenues comprised of property taxes (averaged over a 10 year period); and an estimate of the coverage (in percentage of hours per week) provided by town police departments.

**ADOPTED:** May 16, 2017  
**EFFECTIVE:** July 1, 2017

**ATTEST:**

**COUNTY COMMISSIONERS OF  
CAROLINE COUNTY, MARYLAND**

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Jennifer M. Farina  
Administrative Coordinator

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Daniel J. Franklin, President

(SEAL)

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Larry C. Porter, Vice President

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Wilbur Levensgood, Jr., Commissioner