

**TOWN OF CHEVERLY**

**CHARTER AMENDMENT RESOLUTION CAR-2-13**

**A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CHEVERLY, MARYLAND, adopted pursuant to the authority of Article XI-E of the Constitution of Maryland and Section 13 of Article 23A of the Annotated Code of Maryland (1957 Edition, as amended), to amend the Charter of the said Town, said Charter being a part of the public local laws of Maryland (1963 Edition, as amended), which Article contains in whole or in part the Charter of the Town of Cheverly, Maryland, whereby the Mayor and Town Council outline and make explicit in the Charter the authority to create classifications of property for the purpose of setting tax rates.**

**WHEREAS, the Tax Property Article of the Maryland Annotated Code at sections 6-202 and 6-203 grants to municipalities in the State of Maryland the authority to create such tax classes or classifications for purposes of setting property tax rates.**

**WHEREAS, the Mayor and Town Council deem it appropriate to make explicit in the Charter their authority to create classes and classifications of properties for purposes of setting property tax rates.**

**NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Town Council of the Town of Cheverly, Maryland, in regular session assembled:**

**Section 1: That Section C-29 of the Charter of the Town of Cheverly, Maryland, be amended as follows:**

**§ C-29. Taxes: Levy, collection, assessments.**

**The Mayor and Town Council of Cheverly shall levy, on or before the 30th day of June for each year, the taxes for the year beginning the first day of July on real estate and business (including utilities) personal property at such rates as they may find necessary for anticipated expenses for the coming fiscal year. The rates shall be set each year as a part of the annual budget process and shall be levied on each one hundred dollars (\$100.00) assessed valuation based upon the State and County assessments for all purposes.**

**THE MAYOR AND TOWN COUNCIL SHALL HAVE THE AUTHORITY TO SET SUCH CLASSES OR CLASSIFICATIONS OF PROPERTIES AND IMPROVEMENTS FOR THE PURPOSE OF SETTING THE RATE OF TAXATION FOR EACH SUCH CLASS OR CLASSIFICATION. SUCH CLASSES OR CLASSIFICATION SHALL BE BASED UPON REASONABLE FACTORS INCLUDING BUT NOT LIMITED TO ZONING CLASSIFICATIONS, IMPROVEMENTS ON THE LAND, THE USE OF THE LAND, THE IMPACT ON THE TOWN OR AN AREA OF THE TOWN OF SUCH IMPROVEMENTS OR USE, AS WELL AS ANY OTHER REASONABLE BASIS.**

**All improvements which become substantially completed between July 1 and September 30 in any year shall be assessed for taxes, and such improvements shall be subject to municipal taxation in said year on the basis of three-fourths (¾) of the regular assessment made for State and County purposes for said year. All improvements which become substantially completed between October 1 and December 31 in any year shall be assessed for taxes, and such improvements shall be subject to municipal taxation in said year on the basis of one-half (½) of the regular assessment made for state and county purposes for said year. In the case of buildings under construction, the term "substantially completed" shall mean when the building is under roof, plastered (or ceiled) and trimmed.**

**Real estate situated within an area annexed between July 1 and September 30 in any year shall be assessed for taxes and shall be subject to municipal taxation in said year on a basis not to exceed three-fourths (¾) of the regular assessment made for state and county purposes for said year. Real estate situated within an area annexed between October 1 and December 31 in any year shall be assessed for taxes and shall be subject to municipal taxation in said year on a basis not to exceed one-half (½) of the regular assessment made for state and county purposes for said year.**

**All taxes so levied shall be a lien on any and all property of the person, partnership or corporation against whom or which they may be levied, and the taxes so levied shall be due and payable the first day of July next succeeding the levy thereof, and shall be in arrears on the first day of the succeeding October and from and after that date they shall bear interest at the rate of two-thirds of one per centum (2/3 of 1%) for each month or fraction thereof until paid, in**

accordance with Article 81, Section 48 of the Annotated Code of Maryland, as it may be amended. In addition to said interest, after October 1 there shall also accrue a penalty of one per centum (1%) for each month or fraction thereof until paid or a sale for default shall have been finally ratified by the court.

**Section 2:** That the date of the adoption of this Resolution is April 11, 2013, and that the amendment to the Charter of the Town of Cheverly hereby proposed by this enactment, shall be and become effective on May 31, 2013 [50 days], unless a proper petition for a referendum hereon shall be filed by May 31, 2013 [40 days], and a fair summary of the Amendment shall be published in a newspaper having general circulation in the Town not less than four (4) times at weekly intervals by May 31, 2013 [40 days].

**Section 3:** That as soon as the Charter Amendment hereby enacted becomes effective, either as herein provided or following a referendum, the Clerk shall send separately to the Department of Legislative Services, the following information concerning the Charter Amendment: (1) the complete text of this Resolution; (2) the date of referendum election, if any, held with respect thereto; (3) the number of votes cast for and against this Resolution by the Mayor and Council of the Town of Cheverly or in a referendum; and (4) the effective date of the Charter Amendment.

**Section 4:** That the Clerk be, and he/she is specifically enjoined and instructed to carry out the provisions of Sections 2 and 3, and as evidence of compliance herewith the said Clerk shall cause to be affixed to the Minutes of this meeting (1) an appropriate certificate of publication of the newspaper in which the fair summary of the Amendment shall have been published; and (2) records of mailing referred to in Section 3, and shall further complete and execute a Certificate of Compliance.

**INTRODUCED** by the Mayor and Council of the Town of Cheverly, Maryland, at a Regular Meeting on February 14, 2013, at which meeting copies were available to the public for inspection.

**ADOPTED** by the Mayor and Council of the Town of Cheverly, Maryland, at a Regular Meeting on April 11, 2013, at which meeting copies were available to the public for inspection.