

**Town of Somerset
Budget and Tax Rate Ordinance**

Resolution No.: 4-23-1
Introduced: April 3, 2023
Adopted:
Effective Date:

SUBJECT: AN ORDINANCE TO ADOPT A BUDGET FOR FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024 AND TO LEVY A TAX ON CERTAIN REAL AND PERSONAL PROPERTY UNDER THE PROVISIONS OF SECTION 6-203 OF THE TAX-PROPERTY ARTICLE OF THE MARYLAND CODE, AS AMENDED

WHEREAS, Maryland Code, Local Government Article, Section 5-202, as amended, grants to the legislative body of every incorporated municipality in Maryland, including the Town of Somerset, general power to pass such ordinances not contrary to the Constitution of Maryland, or the public general law, as deemed necessary in order to assure the good government of the municipality, to protect and preserve the municipality's rights, property, and privileges, to preserve peace and good order, to secure persons and property from danger and destruction, and to protect the health, comfort and convenience of the citizens of the municipality;

WHEREAS, Maryland Code, Local Government Article, Section 5-205, as amended, authorizes the legislative body of each municipal corporation in the State of Maryland to spend money for any public purpose and to affect the safety, health, and general welfare of the municipality and its occupants;

WHEREAS, Maryland Code, Tax-Property Article, Section 6-203, as amended, grants authority to municipal corporations to levy a tax on personal property, land, and improvements thereon, within the municipal corporation;

WHEREAS, Section 83-17 of the Town Charter authorizes the Town Council to pass ordinances not contrary to the Constitution and laws of the State of Maryland or the Town Charter, as it may deem necessary for the good government of the Town; for the protection and preservation the Town's property, rights, and privileges; for the preservation of peace and good order; for securing persons and property from violence, danger, or destruction; and for the protection and promotion of the health, safety, comfort, convenience, welfare, and happiness of the residents of the Town and visitors thereto and sojourners therein;

WHEREAS, pursuant to Section 83-40 of the Town of Somerset Charter, the Town operates on an annual budget;

WHEREAS, Section 83-48 of the Town of Somerset Charter authorizes the Town Council to levy and collect from the owners of real and/or taxable tangible personal property used in a trade or business in the Town, tax on the assessed valuation of the real and/or taxable

tangible personal property used in a trade or business within the boundaries of the Town at a rate or rates set by the Town Council;

WHEREAS, the Mayor and Town Council introduced the following Ordinance in public session assembled on the 3rd day of April, 2023;

WHEREAS, the Town Council, after proper notice to the public, considered the following Ordinance at a public hearing held on the 1st day of May, 2023; and

WHEREAS, the Town Council finds that the ordinance as hereinafter set forth is necessary for the good government of the Town; for the protection and preservation the Town's property, rights, and privileges; for the preservation of peace and good order; for securing persons and property from violence, danger, or destruction; and for the protection and promotion of the health, safety, comfort, convenience, welfare, and happiness of the residents of the Town and visitors thereto and sojourners therein.

NOW, THEREFORE, the Town Council does hereby adopt the foregoing uncodified Ordinance.

BE IT ORDAINED AND ORDERED, this 1st day of May, 2023, by the Town Council, acting under and by virtue of the authority given it by the Maryland Code and the Town of Somerset Charter, that the attached Budget be and is hereby adopted.

AND BE IT FURTHER ORDAINED AND ORDERED, that the Town Council of the Town of Somerset, pursuant to the authority granted by the Town Charter and Section 6-203 of the Tax-Property Article of the Maryland Code, hereby levies a tax at the following rates:

- (i) zero dollars and ten cents (\$0.10) per One Hundred Dollars of assessable value (fair market value) on real property subject to taxation;
- (ii) one dollar and zero cents (\$1.00) per One Hundred Dollars of assessed value of assessable business-owned personal property subject to taxation; and
- (iii) one dollar and zero cents (\$1.00) per One Hundred Dollars of assessed value of assessable utility property subject to taxation.

AND BE IT FURTHER ORDAINED AND ORDERED, by the Town Council, acting under and by virtue of the authority granted to it by the Maryland Code, and the Charter of the Town of Somerset, that:

- (1) That the tax levied hereby be certified to the County Council for Montgomery County, Maryland;
- (2) If any part or provision of this Ordinance is declared by a court of competent jurisdiction to be invalid, the part or provision held to be invalid shall not affect the validity of the Ordinance as a whole or any remaining part thereof; and

(3) This Ordinance shall take effect on the 1st day of July, 2023.

ATTEST:

TOWN OF SOMERSET

Matt Trollinger, Manager/Clerk-Treasurer
Town of Somerset

Stephen Surko, President
Town of Somerset

Approved:

Jeffrey Slavin, Mayor
Town of Somerset

Date: _____