

**MAYOR AND TOWN COUNCIL**  
**THE TOWN OF FOREST HEIGHTS**

**RESOLUTION 31-14**

**A RESOLUTION TO SETFORTH AND ESTABLISH THE TOWN'S REAL  
PROPERTY TAX RATES FOR FISCAL YEAR 2015**

Introduced by: TOWN COUNCIL

**WHEREAS**, pursuant to Section 33-44 of the Town Charter, the Mayor, on such date as the Council shall determine, but at least thirty-two days before the beginning of any fiscal year, shall submit a budget to the Council; and

**WHEREAS**, pursuant to Section 33-45 of the Town Charter, before adopting the budget the Council shall hold a public hearing thereon after two weeks' notice thereof in some newspaper or newspapers having general circulation within the municipality; and

**WHEREAS**, pursuant to Section 33-51 of the Town Charter all real property and all tangible personal property within the corporate limits of the Town, or personal (business) property which may have a situs there by reason of the residence of the owner therein, shall be subject to taxation for municipal purposes, and the assessment used shall be the same as that for State and County taxes; and

**WHEREAS**, pursuant to Section 33-52 of the Town Charter, from the effective date of the budget, the amount stated therein as the amount to be raised by the property tax shall constitute a determination of the amount of the tax levy in the corresponding tax year; and

**WHEREAS**, the current Real Property Tax Rate (for both commercial and non-commercial) for the Town of Forest Heights was set at \$.6248 per \$100 of assessment effective July 1, 2013; and

**WHEREAS**, the Mayor and Town Council passed Ordinance No. 03-13 on July 22, 2013 creating two (2) classes of real property (i.e., commercial and noncommercial); and

**WHEREAS**, according to the State Department of Assessments and Taxation, the Town's noncommercial real property assessable base will increase for Fiscal Year 2015 by 3.2% , from \$141,356,099 to \$145,906,298; and

**WHEREAS**, by maintaining the current property tax rate of .6248 per \$100 assessment into FY 2015, noncommercial real property tax revenues will increase by 3.2 % resulting in a gain of \$28,430 in real property tax revenues.

**NOW THEREFORE BE IT RESOLVED** that subject to the pending final approval of the FY 2015 Budget and annual tax levy to be stated therein, the Mayor and Town Council of The Town of Forest Heights, Maryland hereby agrees to adopt and intends to reestablish a real property tax rate of \$.6248 per \$100 of assessment (for noncommercial real property), whereby, this tax will produce revenues 3.2% higher (for noncommercial real property) than the constant yield tax rate (calculated by SDAT to be \$0.6053) and will generate a gain of \$28,430 in property tax revenues from the previous year for said noncommercial property; and

**AND BE IT FURTHER RESOLVED** that SDAT has declared the Town exempt for FY 15 from the requirements of the CYTR law regarding commercial real property; however, said department has calculated the constant yield tax rate for commercial property to be at .6258, which the Council intends to adopt in the FY15 Budget and/or a subsequent resolution establishing or ratifying all tax rates and solid waste service fees for fiscal year 2015.

**AND BE IT FURTHER RESOLVED** that this Resolution shall take effect upon its passage.

PASSED this 6<sup>th</sup> day June, 2014

**APPROVED:** By Resolution of the Town Council of The Town of Forest Heights, Maryland.

| <u>ROLL CALL VOTE</u> | <u>YEA/NAY/ABSTAIN/ABSENT</u> |
|-----------------------|-------------------------------|
| GOODALL               | _____                         |
| KENNEDY II            | _____                         |
| STONER                | _____                         |
| BARNES                | _____                         |
| MUHAMMUD              | _____                         |
| SMITH-BARNES          | _____                         |
| MANN                  | _____                         |

ATTEST:

THE MAYOR AND COUNCIL OF THE  
TOWN OF FOREST HEIGHTS

*SIGNATURE ON FILE*

*SIGNATURE ON FILE*

\_\_\_\_\_  
Bonita C. Anderson, Town Clerk

\_\_\_\_\_  
Jacqueline Goodall, Mayor

*SIGNATURE ON FILE*

\_\_\_\_\_  
Cynthia Mann, Council President

CERTIFICATION

I, hereby certify, as the duly appointed Town Clerk of the Town of Forest Heights, Maryland, that on the 5<sup>th</sup> day of June 2014 with \_\_\_ Aye votes and \_\_\_ Nay votes the aforesaid Resolution 31-14 passed.

*SIGNATURE ON FILE*

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Bonita Anderson, Town Clerk