

BOARD OF GARRETT COUNTY COMMISSIONERS
PUBLIC HEARING
Tuesday, May 18, 2021
HELD AT GARRETT COLLEGE – GIEC BUILDING – ROOM 111
Meeting was Held via Video Conference/Limited Seating

IN ATTENDANCE

Chairman Paul C. Edwards
Commissioner James C. Hinebaugh
Commissioner S. Larry Tichnell

County Administrator Kevin G. Null

PUBLIC HEARING - CONSTANT YIELD TAX RATE – FISCAL YEAR 2022

The Board of County Commissioners opened the Public Hearing on the Garrett County Government Constant Yield Tax Rate – Fiscal Year 2021 at 6:02 p.m.

Chairman Edwards stated that the County is not raising the tax rate - it will remain the same. However, the Constant Yield rate has changed, and the State requires a notice and hearing.

1. CONSTANT YIELD TAX RATE – FISCAL YEAR 2022.

Scott Weeks, Director, Garrett County Department of Financial Services, presented the Constant Yield Tax Rate Notice that was published in *The Republican* newspaper on May 6, 2021. (attached).

2. Public Comments:

- Are taxes increasing or not? *The tax rate is not changing, revenues from assessments will increase which means a revenue increase.*
- Under proposal, will the County benefit by receiving more money? If the rate was changed, two-thirds of the County would get a lower tax bill-correct?
- The Board of County Commissioners was asked to look at how property tax relief is distributed in the County; for example: accommodation tax equity and the Homestead Tax credit. Also, property tax for farmers. *We can look at those areas and have made some strides in identifying and collecting accommodation tax on vacation rentals.*

Comments will be accepted until the Public Meeting on June 7, 2021, at gccomments@garrettcountry.org .

The Board of County Commissioners, on a motion by Commissioner Tichnell, which was seconded by Commissioner Hinebaugh, and made unanimous by Chairman Edwards, closed the Public Hearing at 6:15 p.m.

GARRETT COUNTY GOVERNMENT – FISCAL YEAR 2022 OPERATING & CAPITAL BUDGET PRESENTATION.

Scott Weeks, Director, Garrett County Department of Financial Services presented the proposed Fiscal Year 2022 Operating & Capitol Budget for Garrett County Government. Chairman Edwards thanked Mr. Weeks and County staff for their efforts on the budget. The County has a very good relationship with our partners, Garrett College, Garrett County Board of Education and the Towns.

The change in school construction funding from 50% match to a 90 % /10% (89%-11%) match is huge for the County. Commissioner Hinebaugh stated that Senator George Edwards deserves the credit for the legislation that provided the school funding formula.

Comments will be received until the Public Meeting June 7, 2021 at gcomments@garrettcounty.org or directly to the County Commissioners.

ADJOURNMENT: The meeting was adjourned at 7:03 P.M.

Attest:

KEVIN G. NULL
County Administrator

By Order of the Board,

PAUL C. EDWARDS, Chairman
Board of County Commissioners

GARRETT COUNTY, MARYLAND NOTICE OF A PROPOSED REAL PROPERTY TAX INCREASE

The Board of County Commissioners of Garrett County, Maryland proposes to increase real property taxes.

1. For the tax year beginning July 1, 2021, the estimated real property assessable base will increase by 1.5%, from \$4,356,621,813 to \$4,422,914,949.
2. If Garrett County maintains the current tax rate of \$1.056 per \$100 of assessment, real property tax revenues will increase by 1.5% resulting in \$700,056 of new real property tax revenues.
3. In order to fully offset the effect of increasing assessments, the real property tax rate should be reduced to \$1.0402, the constant yield tax rate.
4. The County is considering not reducing its real property tax rate enough to fully offset increasing assessments. The County proposes to adopt a real property tax rate of \$1.056 per \$100 of assessment. This tax rate is 1.5% higher than the constant yield tax rate and will generate \$700,056 in additional property tax revenues.

A public hearing on the proposed real property tax rate increase will be held at 4:00PM on Tuesday, May 18, 2021 in room 111 of the Garrett College GIEC Building located at 687 Mosser Road, McHenry, Maryland 21541.

The hearing is open to the public, and public testimony is encouraged. Public Comment may also be submitted in advance by email to gcomments@garrettcountry.org or in writing received on or before 4:00 PM Eastern Standard Time on Monday, May 17, 2021 in the County Commissioners' Office Room 207 at 203 South Fourth Street, Oakland, Maryland 21550. All commenters must identify themselves by their full name and address to be included in the public record. Written comments received by the deadline will be read into the record by Garrett County staff during the public comment portion of the meeting. Public comment will remain open after the hearing until the budget adoption on June 7, 2021.

For those unable to attend in person, the meeting will be streamed live on Garrett County's Facebook page at <https://facebook.com/garrettcountrygovernment>

Persons with questions regarding this hearing may call 301-344-8970 for further information.

The assessments, revenues, and tax rates above are for Garrett County outside of the municipality of Mountain Lake Park. The following chart provides the estimated assessable base and tax rates for that municipality.

	Percentage Increase (Decrease) in Base	Previous Assessable Base	New Assessable Base	Current Tax Rate	Percentage Increase (Decrease) in Revenue
Countywide Excluding Mountain Lake Park	1.5%	\$4,356,621,813	\$4,422,914,949	\$1.0560	1.5%
Mountain Lake Park	1.8%	\$108,942,286	\$110,905,928	\$0.9909	1.8%

	Increase (Decrease) in Revenues	Constant Yeild Tax Rate	Proposed Tax Rate	Percentage Higher (Lower) than Constant Yeild	Additional (Loss) Property Tax Revenues
Countywide Excluding Mountain Lake Park	\$700,056	\$1.0402	\$1.0560	1.5%	\$700,056
Mountain Lake Park	\$19,458	\$0.9734	\$0.9916	1.9%	\$20,234