

## CHARTER AMENDMENT RESOLUTION 56

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF FROSTBURG, ADOPTED UNDER THE AUTHORITY CONTAINED IN ARTICLE 11-E OF THE CONSTITUTION OF THE STATE OF MARYLAND AND SECTION 4-304 OF THE LOCAL GOVERNMENT ARTICLE OF THE ANNOTATED CODE OF MARYLAND ENTITLED "A RESOLUTION TO REPEAL AND RE-ENACT SECTION 711 OF THE CITY CHARTER PERTAINING TO A MANUFACTURERS' TAX EXEMPTION."

WHEREAS, Sections 7-109 of the Tax-General Article of the Annotated Code of Maryland grants municipal corporations the power to exempt the property described in Sections 7-225 and 7-226 (i.e., tools, implements, machinery, manufacturing apparatus or engines which are used in manufacturing and raw and manufactured products in the possession of a manufacturer) from municipal corporation property tax;

WHEREAS, the purpose of the exemption is encourage the location, development and growth of industry in the City (*See State Dep't of Assmts. & Taxation v. Consumer Programs, Inc.*, 331 Md. 68, (1993)).

WHEREAS, Section 711 of the City Charter grants the City the power to exempt certain property of a manufacturing company from City taxation;

WHEREAS, Section 711 does not fully comply with State law and it does not allow for the exemption of all manufacturers' property the City is empowered to exempt under State law; and

WHEREAS, the purpose of this Charter amendment is to address the hereinbefore set forth deficiencies and to encourage and incentivize manufacturers located in the City to remain therein and expand their businesses and to attract new manufacturers to the City.

NOW, THEREFORE:

SECTION 1: BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF FROSTBURG, that Section 711 of the City Charter is repealed and it is reenacted as follows:

### **Sec. 711. Manufacturers personal property tax exemption.**

To encourage new manufacturers to locate in the City and existing manufacturers to remain and grow their businesses therein, tools, implements, machinery, and manufacturing apparatus or engines which are used in manufacturing, however operated and whether or not in use, and raw and manufactured products in the possession of a manufacturer are exempt from City personal property taxation so long as they are used in the manufacturing process. This exemption shall not apply to manufacturers who have ceased manufacturing operations in the City.

SECTION 2: AND BE IT FURTHER RESOLVED, that the date of the passage of this Resolution is \_\_\_\_\_, 2024, and the amendment of the Charter of The City of Frostburg, hereby enacted, shall become effective on \_\_\_\_\_, 2024, unless a proper petition for a referendum hereon shall be filed on or before the 40<sup>th</sup> day after the date of the passage of this Resolution, as provided by Section 4-304 of Local Government Article of the Annotated Code of Maryland. A complete and exact copy of this Resolution shall be continuously posted on the entrance to City Hall, Frostburg, Maryland and the City's website through \_\_\_\_\_, 2024, and the title of this Resolution setting forth a fair summary of its terms shall be published in a newspaper of general circulation in the City of Frostburg, no less than four times, at weekly intervals, with the last publication occurring on or before \_\_\_\_\_, 2024.

SECTION 3: AND BE IT FURTHER RESOLVED, that the Mayor and City Council of Frostburg are hereby specifically directed to carry out the provisions of Section 3 hereof, regarding the giving of notice by posting and publication of this Resolution, approving the same, and, as evidence of said compliance, the City Clerk shall cause to be affixed to this Resolution a certificate of the publication in the newspaper in which the summary of this Resolution (i.e., its title) shall have been published, and the Mayor, if there is no petition for referendum, shall declare the Charter Amendment made to be effective on the effective date herein provided for by affixing his signature hereto in the space provided below the effective date hereof.

SECTION 5: AND BE IT FURTHER RESOLVED, that, if a proper petition for referendum on the Charter Amendment herein proposed is filed, the Mayor and other proper officials of the City of Frostburg shall comply with all of the provisions set forth in Sections 4-304 and 4-307 of the Local Government Article of the Annotated Code of Maryland.

SECTION 6: AND BE IT FURTHER RESOLVED, that as soon as the Charter Amendment shall become effective, either as herein provided or following a referendum, the Mayor shall send separately, by registered mail, to the Secretary of the State of Maryland and to the Department of Legislative Reference of Maryland, a complete certified copy of the text of this Resolution, the date of the referendum, if any is held, a certificate showing the number of Councilpersons voting for and against it, and a report on the votes cast for or against the amendments hereby enacted at any referendum hereon, and the effective date of the Charter Amendment.

THIS RESOLUTION, ADOPTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2024.

ATTEST:

\_\_\_\_\_  
Elizabeth Stahlman  
City Administrator

\_\_\_\_\_  
W. Robert Flanigan, Mayor

The Charter Amendment enacted by the foregoing Resolution became effective this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Elizabeth Stahlman  
City Administrator

\_\_\_\_\_  
W. Robert Flanigan, Mayor

I HEREBY CERTIFY, that the foregoing Resolution, amending the Charter of The City of Frostburg, was passed the \_\_\_\_ day of \_\_\_\_\_, 2024, with \_\_\_\_ votes in affirmation and \_\_\_\_ votes in the negative.

\_\_\_\_\_  
Elizabeth Stahlman, City Administrator

I HEREBY CERTIFY that:

1. Notice of the public hearing identified hereinbefore was provided by publication in the Cumberland Times- News on the \_\_\_\_ day of \_\_\_\_\_, 2024 (at least 21 days in advance of the hearing) and by posting notice of the hearing on the City’s website.
2. The title of this Resolution was published in the Cumberland Times-News (within forty (40) days of its adoption)

\_\_\_\_\_,  
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 \_\_\_\_\_ and  
 \_\_\_\_\_,

as evidenced by the true and correct copy of the Cumberland Times-News certificate of publication attached hereto.

3. An exact copy of this Resolution as posted on the bulletin board at the front entrance of City Hall upon the adoption of this Resolution and for the forty (40) days thereafter.
4. The foregoing is a true and exact copy of the Charter Amendment Resolution No. \_\_\_\_\_ passed by the Mayor and City Council of Frostburg, in regular session on the \_\_\_\_ day of \_\_\_\_\_, 2024.

5. A petition for a referendum was not filed within forty (40) days following the date of the passage of the foregoing Resolution and, therefore, it became effective on the \_\_\_\_ day of \_\_\_\_\_, 2024 (the 50<sup>th</sup> day following the adoption of this Resolution).

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Elizabeth Stahlman, City Administrator.