

RESOLUTION NO. 2951

A RESOLUTION OF THE CITY OF SALISBURY, MARYLAND DECLARING THAT BRANDON C. BRITTINGHAM REALTOR, PC IS ELIGIBLE TO RECEIVE ENTERPRISE ZONE BENEFITS FOR PROPERTY LOCATED AT 107 WILLIAMSPORT CIRCLE, SALISBURY MD.

WHEREAS the City of Salisbury, Maryland and Wicomico County created an Enterprise Zone on June 6, 1983 for the purpose of encouraging economic development of the area encompassed within the boundaries of such zone; and

WHEREAS the Enterprise Zone was created under authority granted by the State of Maryland; and

WHEREAS the State Code permits certain benefits to be extended to businesses that locate or expand in the Enterprise Zone provided that they meet certain standards; and


WHEREAS, the City of Salisbury and Wicomico County have also established certain standards, which must be met in order for a business to be deemed eligible to receive Enterprise Zone benefits; and


WHEREAS, Brandon C. Brittingham Realtor, PC meets the standards set forth in the State Code and in local regulations to be eligible to receive Enterprise Zone benefits; and

WHEREAS, Sara Lavdas, representing Brandon C. Brittingham Realtor, PC has requested that the company be designated as eligible for Enterprise Zone benefits because of hiring of two or more new full time employees.

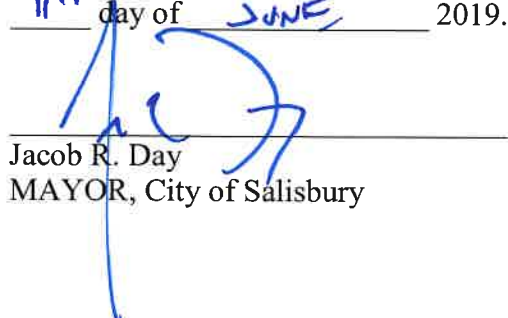
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Salisbury, Maryland that Brandon C. Brittingham Realtor, PC be designated as eligible to receive the benefits of the Enterprise Zone effective upon the adoption of this resolution.

The above Resolution was introduced and read and passed at the regular meeting of the Salisbury City Council on the 10th day of June 2019.


Kimberly R. Nichols
CITY CLERK


John R. Heath
PRESIDENT, City Council

APPROVED by me this
11th day of JUNE 2019.


Jacob R. Day
MAYOR, City of Salisbury

INTER

OFFICE

MEMO

Office of the Business Development

To: City Council
From: Laura Soper
Subject: Enterprise Zone Eligibility – Brandon C. Brittingham RealtorPC
Date: June 6, 2019

Attached is a copy of the application requesting Enterprise Zone designation for Brandon C. Brittingham RealtorPC that I received from Sara Lavdas. I have reviewed this application and, to the best of my knowledge, this establishment meets all of the qualifications to be so designated. This property is located within the boundaries of the City's Enterprise Zone, and this company has invested more than \$50,000 in the property and/or has hired (or will hire) two or more NEW full time employees since locating in the Enterprise Zone.

I recommend that the City Council adopt the attached resolution designating Brandon C. Brittingham RealtorPC located at 107 Williamsport Circle, eligible to receive the benefits of the Enterprise Zone.

As a reminder, companies that are declared eligible for enterprise zone benefits are able to receive either a one time Income Tax Credit of \$1,000 per new employee hired or a 10 year Property Tax Credit. The purpose of this program is to encourage industries to locate in areas identified as enterprise zones and to reinvest in such properties.

cc: Mayor Day
Julia Glanz
Kim Nichols

Attachments

**Application for Maryland State Enterprise Zone Certification in
Salisbury-Wicomico County, Maryland**

This application will determine whether your business, property, or developer is eligible for Maryland Enterprise Zone tax credits. If determined to be eligible, you will receive a letter from the Enterprise Zone Administrator indicating which tax credit(s) you are eligible to receive.

Applying For:

Income Tax Credit

Real Property Tax Credit

Personal Property Tax Credit (Applies only to Focus Area Zones)

This Section is to be filled by Local Zone Administrators Only

The Real Property Credit

A ten-year credit against local property taxes is available to companies that locate, expand, or substantially improve business properties in the Enterprise Zone. The property tax credit is equal to 80% of the difference between the base value of the property (the assessment in the year prior to new construction, expansion, or substantial improvement) and the newly assessed value of the property after the investment is made. The property tax credit is 80% for five years. During the last five years, the property tax credit declines 10% annually; the credit is 70%, 60%, 50%, 40%, and 30% respectively. This tax credit is administered to the real property owner in their Property Taxes.

Necessary Qualifications

- Applicant must plan to make a capital investment in its property of \$50,000 or more
- Applicant should be mindful of having a base assessment done before commencing work
- Applicant should apply after receiving all required building permits and before or at the beginning of construction.
- Only commercial properties may apply, any portion of the property devoted to residential use may not receive the credit
- In order to receive a property tax credit for the next taxable year (beginning on July 1 when the tax bill is issued), the local Zone Administrator must certify to the Department of Assessments and Taxation the eligibility of a particular business by no later than the end of the preceding calendar year on December 31st.
- The granting of an Enterprise Zone property tax credit is affected by the timing of the completion of capital improvements, the assessment cycle, and how the improvements are assessed. (I.E. the improvement must change the value of the real property)
- The law states that the credit shall be granted to the "owner" of a qualified property. In cases where a lessee make the capital improvements, the lessees should make a contractual provisions with the owner of the qualified property regarding receipt of the property tax credit.

The State Income Credit

This credit is applied to your state income taxes, and its value is based on the number and type of new employees hired by the business. To receive the credit the business must meet the following:

- Must have hired two or more employees that meet necessary qualifications
- Must have been hired after the date on which the Enterprise Zone was designated or the date on which the business relocated in the Enterprise Zone, whichever is later.
- Must be filling a new position or replacing an employee who was previously certified as economically disadvantaged
- Must have been employed at least 35 hours a week for at least six months
- Must be paid at least 150% of the federal minimum wage throughout his or her employment by a business entity before or during the taxable year for which the entity claims a credit
- Must have spent at least half of his or her working hours in the Enterprise Zone or on activities directly resulting from the business location in the zone
- Must be a new employee or an employee rehired after being laid off by the business for more than one year

There are two types of income tax credits. If the employee is not economically disadvantaged, you may qualify for a one-time credit of \$1,000 per employee. If the employee is economically disadvantaged (as determined by the Maryland Jobs Service), you may take a credit up to \$3,000 of the employee's wages in the first year of employment. The credit is \$2,000 in the second year, and \$1,000 in the third. Once/if you have been certified, you can claim these credits upon filing a Tax Return.

- To be eligible, an applicant must answer all questions in Sections A and B
- If applying for the "Property" tax credit, please complete Section C
- If applying for the "Employment (income)" tax credit, please complete Section D
- If the account is located in Focus Area and you are applying for the "Personal Property" tax credit, please complete Section E

Section A: Applicant Information

Name of Business / Developer applying for Enterprise Zone credits:
Brandon C. Brittingham Realtor PC

Name of Contact Person: Sara Lavdas

Title: CPA

Phone: 410-749-1919

Email: slavdas@trscpa.com

Mailing Address: 1405 Wesley Drive, Salisbury, MD 21801

Section B: Enterprise Zone Property Information

Enterprise Zone Property Address: 107 Williamsport Circle, Salisbury, MD 21804

Property Tax Account Number: 13-059748

Property Ownership: Diamond Dudley Properties LLC

Lease: Own:

Section C: Enterprise Zone Property Improvements Information

To be eligible for Enterprise Zone property tax credits, the application must be submitted prior to the project completion date and issuance of User/Occupancy Permits. If the developer or company making property improvements is applying on behalf of the property owner, the property owner must concur with the application by co-signing below. The property tax credits are automatically applied to the property tax bill (i.e., directly awarded to the property owner only). If you are not applying for the property tax credit, this section may be left blank.

Owner of the Real Property: _____

Mailing address of property owner: _____

Phone: _____

Email Address: _____

Project Start Date: _____

Anticipated Project Completion Date: _____

Briefly describe capital improvements plans: _____

Type of Construction and Costs

Cost of building(s) & land (acquisition): \$ _____

New Construction: \$ _____

Rehabilitation: \$ _____

Cost of new machinery & equipment*: \$ _____

I agree as a condition of certification to provide all data required by the Enterprise Zone Administrator as requested.

Name of Applicant: _____ Position/Title: _____

Applicant Signature: _____ Date: _____

Name of Property Owner: _____ Position/Title: _____

Property Owner Signature: _____ Date: _____

*Cost of new machinery & equipment is not a part of real property assessment.

Section D: Enterprise Zone Employment Tax Credit Information

To be eligible of Enterprise Zone employment tax credits, please complete the following section. Employment tax credits to be applied against State income tax liabilities are available for certain new employees hired in the Enterprise Zone. The requirements for qualified employees can be found on Maryland Department of Commerce Website: <http://commerce.maryland.gov/fund/programs-for-businesses/enterprise-zone-tax-credit>. If you are not applying for the employment tax credit, this section may be left blank.

Federal Employer Identification Number (EFIN): 47-5588521

Unemployment Insurance #: 0061658343 NAICS Code (if available): 531210

Type of Business (i.e., restaurant, retail, financial services, etc.): Real Estate Brokerage

Is business located in the Enterprise Zone now? Yes No

If yes, since what year: 2017

Is the business relocation from another place? Yes No

If yes, where was the previous location?: 1405 S. Salisbury Blvd, Salisbury, MD

Is the business a new, start-up? Yes No

Did the Enterprise Zone benefits affect your decision to locate at this address? Yes No

If yes, please explain how the Enterprise Zone benefits will assist your business. :

Number of existing employees: 2 both started in October 2018 and were brand new positions

If you are new to the Enterprise Zone, please provide the number of employees before relocating or locating in the Enterprise Zone: 0

If you were already located in the Enterprise Zone, please provide the number of employees as of date of this application in the Enterprise Zone: 2

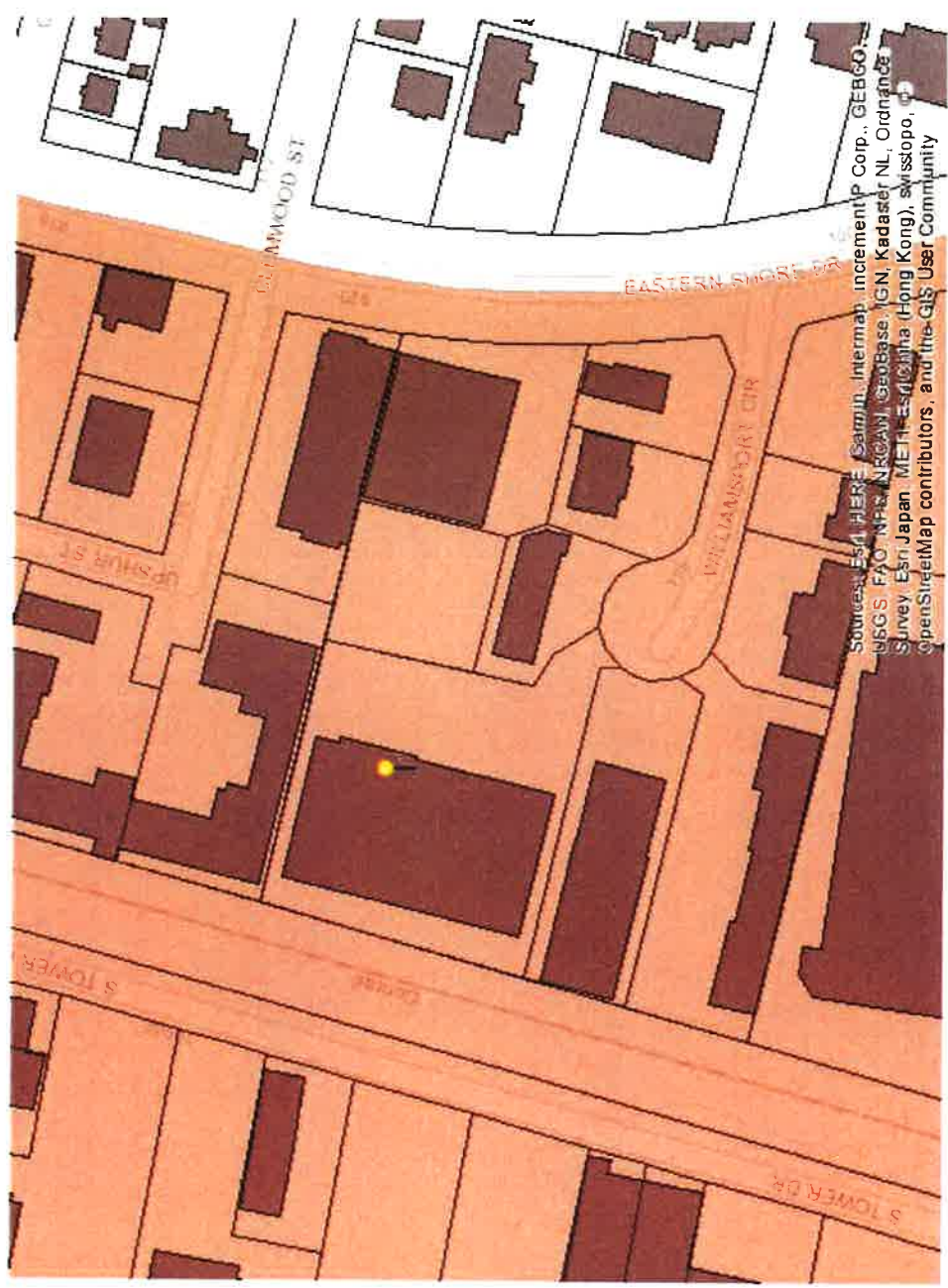
Number of new full-time jobs to be created in the Enterprise Zone in the next 12 months: 1

Number of new part-time jobs to be created in the Enterprise Zone in the next 12 months: _____

I agree as a condition of certification to provide all data required by the Enterprise Zone Administrator as requested.

Name of Applicant: Sara A Lavdas Position/Title: CPA

Signature:  Date: 1/11/2019



Sources: Esri HERE, DeLorme, Intermap, increment P Corp., GEBCO, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), Swisstopo, © OpenStreetMap contributors, and the GIS User Community

Laura Soper

From: Kay Lundy
Sent: Monday, June 03, 2019 1:59 PM
To: Laura Soper
Subject: RE: Enterprise Zone Request

They only have a water bill that is due 6/17/19

From: Laura Soper
Sent: Monday, June 3, 2019 1:53 PM
To: Kay Lundy <klundy@salisbury.md>; Olga Butar <obutar@salisbury.md>; Faith Richardson <frichardson@salisbury.md>
Subject: RE: Enterprise Zone Request

107 Williamsport Circle. They do not own the property, so real property taxes are not as big of a concern in this instance.

From: Kay Lundy
Sent: Monday, June 03, 2019 1:47 PM
To: Laura Soper; Olga Butar; Faith Richardson
Subject: RE: Enterprise Zone Request

Personal Property taxes are paid. What is the property address so that I can check the other taxes.

Kay Lundy

From: Laura Soper
Sent: Monday, June 3, 2019 1:44 PM
To: Kay Lundy <klundy@salisbury.md>; Olga Butar <obutar@salisbury.md>; Faith Richardson <frichardson@salisbury.md>
Subject: RE: Enterprise Zone Request

Great, can you also confirm that they are up to date with their taxes? (City, County, personal property etc)

From: Kay Lundy
Sent: Monday, June 03, 2019 1:40 PM
To: Olga Butar; Faith Richardson
Cc: Laura Soper
Subject: RE: Enterprise Zone Request

Laura,

Brandon C. Brittingham Realtor PC, is in good standing with SDAT.

Thanks
Kay Lundy

From: Olga Butar
Sent: Monday, June 3, 2019 12:14 PM
To: Kay Lundy <klundy@salisbury.md>; Faith Richardson <frichardson@salisbury.md>
Cc: Laura Soper <lsoper@salisbury.md>
Subject: FW: Enterprise Zone Request

Kay and/or Faith,

Could you please assist Laura with the request below.
Thank you,

Olga Butar
Assistant Director of Finance - Operations
City of Salisbury
125 N. Division St
Salisbury, MD 21801
Email: obutar@salisbury.md
Phone: 410-548-3110



www.salisbury.md

From: Laura Soper
Sent: Monday, June 3, 2019 12:06 PM
To: Olga Butar <obutar@salisbury.md>
Subject: FW: Enterprise Zone Request

Olga,
Previously, I was sending these Enterprise Zone approvals to Connie to check on the companies applying... now that she's retired, is there someone else I should be sending them to in your department? The applicant below says they've cleared their "Bad Standing" status, so I just wanted to run them through your office again and make sure everything checked out.

Thanks
Laura

From: Sara Lavdas [<mailto:slavdas@trscpa.com>]
Sent: Friday, January 25, 2019 1:08 PM
To: Laura Soper
Cc: Arlene Cline; Thomas Hudson; "brandonbrittingham6@gmail.com" (brandonbrittingham6@gmail.com)'
Subject: RE: Enterprise Zone Request

Thanks Laura, I think the real property taxes and the good standing are both being taken care of, I was unaware of the city personal property tax issue but I will get a check out today. Thanks.

From: Laura Soper [mailto:lsoper@salisbury.md]
Sent: Friday, January 25, 2019 12:49 PM
To: Sara Lavdas <slavdas@trscpa.com>
Subject: FW: Enterprise Zone Request

Good afternoon Sara,

We began processing the Enterprise Zone application for Brandon C. Brittingham, and unfortunately the application came back flagged from our Finance office. It appears that Brandon C. Brittingham owes the City 3 years of personal property taxes and is not in good standing with SDAT. We will need them to be in Good Standing before we can move ahead with the Enterprise Zone application.

Thank you
Laura

From: Connie Klaverweiden
Sent: Friday, January 25, 2019 12:30 PM
To: Olga Butar; Laura Soper
Subject: RE: Enterprise Zone Request

Laura,

I am not sure who has to qualify (the business at the address or the property owner). Here is the bad news.

Diamond Dudley Properties LLC has not paid any of their real estate taxes this year. They owe in excess of \$18,000.00. I have attached a print-out.

Brandon C. Brittingham Realtor, PC owes the city 3 years of personal property taxes (2017, 2018, & 2019). All bills are past due. The business is not in good standing with SDAT. Print-outs are attached.

Connie Klaverweiden
Revenue Supervisor
Finance Department
City of Salisbury
125 N. Division Street, Room 103
Salisbury, MD 21801
410-548-3110



General Information

Department ID Number: D16876773

Business Name: BRANDON C. BRITTINGHAM
REALTOR, PC

Principal Office: 1405 SOUTH SALISBURY BLVD.
SALISBURY MD 21801

Resident Agent: WILLIAM T. SMITH, III
SUITE 102
ONE EAST MAIN ST.
SALISBURY MD 21801

Status: REVIVED

Good Standing: THIS BUSINESS IS IN GOOD
STANDING
[» Order Certificate of Status](#)

Business Type: CORPORATION

Business Code: 06 PROFESSIONAL

Date of Formation/ Registration: 11/10/2015

State of Formation: MD

Stock Status: STOCK

Close Status: YES

[New Search](#)

[Order Documents](#)

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FOR FILING AND BUSINESS RELATED QUESTIONS

Maryland Department of Assessments & Taxation

410-767-1184 | Outside the Baltimore Metro Area: 888-246-5941

Maryland Relay: 800-735-2258



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BRANDON C. BRITTINGHAM REALTOR, PC: D16876773

General Information

Filing History

Annual Report/Personal Property

Laura Soper

From: Laura Soper
Sent: Friday, January 25, 2019 12:49 PM
To: Sara Lavdas
Subject: FW: Enterprise Zone Request
Attachments: 20190125123121.pdf

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Connie Klaverweiden
Revenue Supervisor
Finance Department
City of Salisbury
125 N. Division Street, Room 103
Salisbury, MD 21801
410-548-3110



Laura Soper

From: Amanda Pollack
Sent: Wednesday, January 23, 2019 4:37 PM
To: Laura Soper
Subject: RE: Enterprise Zone Request

Laura,

This is an existing structure which was built in 1988. When it was built, it met all codes at the time. It currently meets all requirements evaluated by the Infrastructure and Development Department.
Amanda

From: Laura Soper
Sent: Friday, January 18, 2019 10:57 AM
To: Amanda Pollack; Anne Roane; Keith Cordrey; Olga Butar
Subject: Enterprise Zone Request

I have received a request from Brandon C. Brittingham Realtor PC located at 107 Williamsport Circle, Salisbury, MD that they be deemed qualified to receive Enterprise Zone benefits (State Income). In order to receive such designation, it is necessary that they meet certain criteria. I am requesting that your departments help me in processing their application by helping me to determine if they meet the necessary criteria.

Infrastructure & Development

Does this business meet the limitations of the City's Sewer Use Ordinance?

Does this business meet State and local storm water management codes and regulations?

Does this business meet the zoning code?

Does this business comply with subdivision regulations?

Does this business meet the building code (or did it at the time of construction)?

Does this business meet all permit requirements?

Finance

Is this business up to date on their taxes?

Are they in good standing with SDAT?

Please answer the questions above under the heading for your department and return to my office by 1/25/2019. Your assistance is appreciated. If you have any questions, please let me know.

Laura Soper
Director of Business Development

City of Salisbury
110 N Division Street
Salisbury, MD 21801
(O): 410-677-1916



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