

RESOLUTION NO. 1948

A RESOLUTION OF THE COUNCIL OF THE CITY OF SALISBURY, MARYLAND  
ACCEPTING THE REAL PROPERTY TAX DIFFERENTIAL STUDY.

WHEREAS, the Salisbury City Council approved funding for a real property tax differential study; and

WHEREAS, Wicomico County, the Town of Delmar and the City of Fruitland also contributed to the study; and

WHEREAS, the study was conducted by Municipal and Financial Services Group with the cooperation of all parties, and

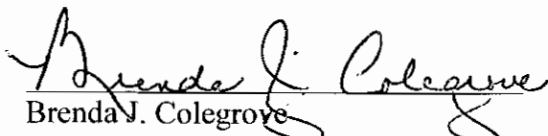
WHEREAS, a final report was issued in April 2010.

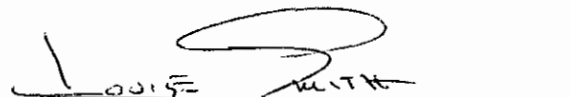
NOW, THEREFORE, BE IT RESOLVED, on this 26<sup>th</sup> day of July, 2010, that the City Council of the City of Salisbury, Maryland does hereby accept the Wicomico County Real Property Tax Differential Study for Town of Delmar, City of Fruitland and City of Salisbury, issued April 2010.

AND BE IT FURTHER RESOLVED, that the City Council desires a joint meeting between the County and the Municipalities to discuss the findings of the study.


THE ABOVE RESOLUTION was introduced and duly passed at the meeting of the Council of the City of Salisbury, Maryland held on July 26, 2010.

ATTEST:

  
Brenda J. Colegrove  
City Clerk

  
Louise Smith  
Council President

APPROVED BY ME THIS

27<sup>th</sup> day of July, 2010  
  
James Breton, Jr.  
Mayor

# Memo

**To:** John R. Pick, City Administrator  
**From:** Pamela B. Oland, Director of Internal Services  
**Date:** July 20, 2010  
**Re:** Tax Differential Study

*PBO*

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As discussed at the City Council work session on July 19, 2010, the City Council received an email from John Pick, City Administrator, on Tuesday April 20, 2010, with a copy of the Tax Differential study. As stated in his email, the study concludes that the City can justify a tax rate differential of \$0.082 from the County. As stated in the report on page #28, the County indicates that the full amount of their real property tax revenues goes to paying for the Board of Education and thus there is no amount available for a tax differential. The study also indicates that there is no legal guidance to indicate whether the County's assertion is correct.

Attached please find a resolution accepting the study and also requesting a meeting between all parties to the study. If you have any questions, please let me know.