



# TALBOT COUNTY, MARYLAND

County Council

MINUTES

Thursday, December 28, 2017

Present – President Jennifer L. Williams, Vice President Corey W. Pack (*via conference call*), Dirck K. Bartlett (*via conference call*), Chuck F. Callahan, Laura E. Price, County Manager R. Andrew Hollis and Assistant County Attorney Mary O’Donnell.

- I. Agenda – In accordance with the Talbot County Council’s Rules of Procedure, Ms. Williams requested Council approval to hold the meeting as outlined in Section B. Time of Meetings, 3. “*The Council shall not meet on any legal holiday or any date between Christmas Day and New Year’s Day except by unanimous consent*”. The meeting was approved upon motion by Ms. Price, seconded by Mr. Callahan, and a vote of 5-0 as follows:

Ms. Williams – Aye  
Ms. Price – Aye  
Mr. Bartlett – Aye  
Mr. Pack – Aye  
Mr. Callahan – Aye

II. Introduction of Legislation:

AN EMERGENCY BILL TO ADD PROVISIONS TO THE TALBOT COUNTY CODE TO AUTHORIZE THE ADVANCE PAYMENT OF REAL PROPERTY TAX, ESTABLISH THE METHOD OF CALCULATING AN ADVANCE PAYMENT OF REAL PROPERTY TAX, AND TO AUTHORIZE THE COUNTY FINANCE OFFICER TO BILL FOR UNDERPAYMENTS AND REFUND OVERPAYMENTS was read into the record by the Clerk and brought forward for introduction. The bill was introduced by Mr. Callahan, Mr. Pack, Ms. Price and Ms. Williams as Bill No. 1382. A public hearing was scheduled for Thursday, December 28, 2017 at 2:00 p.m. in the Bradley Meeting Room, South Wing, Talbot County Courthouse, 11 North Washington St., Easton, Maryland 21601.

III. Public Hearing:

Bill No. 1382, AN EMERGENCY BILL TO ADD PROVISIONS TO THE TALBOT COUNTY CODE TO AUTHORIZE THE ADVANCE PAYMENT OF REAL PROPERTY TAX, ESTABLISH THE METHOD OF CALCULATING AN ADVANCE PAYMENT OF REAL PROPERTY TAX, AND TO AUTHORIZE THE COUNTY FINANCE OFFICER TO BILL FOR UNDERPAYMENTS AND REFUND OVERPAYMENTS was read into the record by the Clerk, brought forward for public hearing, and the public was afforded an opportunity to comment on the legislation. No public comment was made. Upon motion by Ms. Price, seconded by Mr. Callahan, the Bill was brought to third reader by a vote of 4-1 as follows:

Ms. Williams – Aye  
Ms. Price – Aye  
Mr. Bartlett – Nay  
Mr. Pack – Aye  
Mr. Callahan – Aye

IV. Eligible for Vote:

Bill No. 1382, AN EMERGENCY BILL TO ADD PROVISIONS TO THE TALBOT COUNTY CODE TO AUTHORIZE THE ADVANCE PAYMENT OF REAL PROPERTY TAX, ESTABLISH THE METHOD OF CALCULATING AN ADVANCE PAYMENT OF REAL PROPERTY TAX, AND TO AUTHORIZE THE COUNTY FINANCE OFFICER TO BILL FOR UNDERPAYMENTS AND REFUND OVERPAYMENTS was read into the record by the Clerk and brought forward for vote. Prior to the vote, each Council member provided comments on the legislation and the purpose for the Council meeting. The legislation is in response to the recently enacted federal Tax Reform Act which amends the Internal Revenue Code and specifically limits the federal income tax deduction for state and local taxes to \$10,000 beginning in 2018. Since the enactment on December 22, 2017, several citizens have contacted the County seeking to pre-pay County real property taxes. Angela Lane, Finance Director, and Mary O'Donnell, Assistant County Attorney, explained that the Maryland Annotated Code, Tax-Property §10-205(a) provides that the governing body of a county may authorize the advance payment of county property tax and explained the process for pre-payment of County real property taxes. County residents will need to consult their 2017 tax records; pre-payment may not exceed the amount of County property tax owed for 7/1/2017 – 6/30/2018. By enacting Bill No. 1382, County residents will be able to pre-pay County real property taxes, however, Council members stressed that residents will need to consult with a tax professional to determine if the pre-payment of County real property taxes is tax deductible. There is a sunset provision included in the legislation stating that provisions will only be effective from the date of enactment until July 1, 2018. Mr. Bartlett and Mr. Pack expressed their opinion that while the situation is urgent, it does not constitute an emergency in accordance with Section 213 of the Talbot County Charter. Upon motion by Ms. Price, seconded by Mr. Callahan, the Council approved Bill No. 1382 by voting 4 – 1 as follows:

Ms. Williams – Aye

Ms. Price – Aye

Mr. Bartlett – Nay

Mr. Pack – Aye

Mr. Callahan – Aye

The legislation will take effect immediately and will be advertised for three consecutive weeks in The Star Democrat.

V. Upon motion by Ms. Price, seconded by Mr. Callahan, the Council voted to adjourn by voting 5 – 0 as follows:

Ms. Williams - Aye

Ms. Price - Aye

Mr. Bartlett – Aye

Mr. Pack - Aye

Mr. Callahan- Aye

The meeting adjourned at 2:40 p.m.

There was no written transcript of the December 28, 2017 County Council meeting, however a video recording of the meeting is available on-line at [www.talbotcountymd.gov](http://www.talbotcountymd.gov).