

COUNTY COMMISSIONERS OF CAROLINE COUNTY
Greensboro Volunteer Fire Company
13781 Greensboro Road
GREENSBORO, MD

Minutes
May 2, 2023

Present: President J. Travis Breeding, Vice President Larry C. Porter, Commissioner N. Franklin Bartz, III.

The meeting was called to order at 6:00 PM.

There was no public comment.

1: Fiscal Year 2024 Budget Hearing for Operating and Capital Budget Requests:

Commission President, Travis Breeding introduced himself and the fellow Commissioners, as well as the County Administrator, Jeremy Goldman and the Executive Assistant, Kaleigh Leager. Commissioner Breeding stated that the purpose of this hearing is receive public testimony and comment on the proposed FY24 Caroline County Capitol Budget. This meeting/hearing was advertised in the Star Democrat newspaper as well as on the Caroline County website.

Mr. Fox presented a PowerPoint that included the Operating and Capital Budget Requests. Mr. Fox stated that the County Government runs on a Fiscal Year (July 1 – June 30). Mr. Fox discussed the budgetary process for the County. Property Tax Revenue makes up 47%, Income, 31% and 22% is other. Mr. Fox then reviewed the Capital Budget process.

The following oral and written testimony was received:

Karen Smith, Chesapeake College (oral) – Ms. Smith thanked the Commissioners for their continued support of the College and funding the College at their requested amount.

Debby Bennett, Caroline County Public Library (oral) – Ms. Bennett thanked the Commissioners for their continued support and assistance with the library’s capital requests this year.

Nicki Wessel, Laurel Grove Road (written) – Ms. Wessel requested that the Commissioners consider paving the dirt-road section of Laurel Grove Road. She stated that the residents who reside on that road pay the same taxes as those who live on paved roads.

Commissioners Closing Remarks: Commissioner Breeding, Porter, and Bartz all thanked the Department of Finance, Department Heads, the County Administrator, and all staff who made the FY24 budgeting process smooth and for their responsiveness to questions and concerns. The Commissioners stated they budgeted as conservatively as possible while providing the best services to the County residents.

2: FY24 Constant Yield Tax Rate Public Hearing:

Mr. Fox read the following ad, published in the Star Democrat newspaper.

**CAROLINE COUNTY GOVERNMENT
NOTICE OF A PROPOSED REAL
PROPERTY TAX INCREASE**

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

- For the tax year beginning July 1, 2023 the estimated real property assessable base will increase by 4.5%, from \$1,945,998,720 to \$2,033,841,688.
- If Caroline County maintains the current tax rate of \$.98 per \$100 of assessment, real property tax revenues will increase by 4.5%, resulting in \$860,861 of new real property tax revenues.
- In order to fully offset the effect of increasing assessments, the real property tax rate should be reduced to \$.9377, the constant yield tax rate.
- 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 \$.98 per \$100 of assessment. This tax rate is 4.5% higher than the constant yield tax rate and will generate \$860,861 in additional property tax revenues.

The above revenues and tax rates are countywide, excluding municipalities. Municipalities within the county may have lower County real property tax rates. The accompanying chart provides the corresponding information and County real property tax rates for those municipalities. The lower County real property tax rates are the result of the County's municipal tax differential law.

A public hearing on the proposed real property tax rate increase will be held at 6PM on Tuesday, May 2nd, 2023, at the Greensboro VFC Hall, 13781 Greensboro Rd, Greensboro, MD 21639

The hearing is open to the public, and public testimony is encouraged. Persons with questions regarding this hearing may call the Commissioner's Office at 410-479-0660 for further information, or via the Maryland Relay Services at 7-1-1 for persons with hearing or speech disability. Persons needing reasonable accommodation to attend the hearing should notify the Commissioner's Office three days before the hearing.

Jurisdiction	2022-2023 Net Assessable Base	2023-2024 Net Assessable Base	% Increase in Base	Current Tax Rate	% Increase in Revenue at Current Tax Rate	\$ Increase in Revenue at Current Tax Rate	2023-2024 Constant Yield Tax Rate CYTR	2023-2024 Proposed Tax Rate PTR	Revenue Difference Between CYTR and PTR	% Increase PTR Over CYTR
Unincorp.	1,945,998,720	2,033,841,688	4.5%	0.9800	4.5%	860,861	0.9377	0.9800	860,861	4.5%
Denton	412,705,319	436,944,461	5.9%	0.9200	5.9%	223,000	0.8690	0.9200	223,000	5.9%
Federalsburg	161,877,737	166,198,215	2.7%	0.9000	2.7%	38,884	0.8766	0.9000	38,884	2.7%
Goldsboro	13,362,270	13,646,793	2.1%	0.9800	2.1%	2,788	0.9596	0.9800	2,788	2.1%
Greensboro	110,758,840	118,758,707	7.2%	0.9200	7.2%	73,599	0.8580	0.9200	73,599	7.2%
Henderson	5,008,884	5,267,410	5.2%	0.9800	5.2%	2,534	0.9319	0.9800	2,534	5.2%
Hillsboro	10,349,499	11,001,299	6.3%	0.9800	6.3%	6,388	0.9219	0.9800	6,388	6.3%
Marydel	6,857,080	7,012,378	2.3%	0.9800	2.3%	1,522	0.9583	0.9800	1,522	2.3%
Preston	70,821,324	73,830,662	4.2%	0.9700	4.2%	29,191	0.9305	0.9700	29,191	4.2%
Ridgely	127,537,894	133,721,877	4.8%	0.9300	4.8%	57,511	0.8870	0.9300	57,511	4.8%
Templeville	1,748,666	1,786,734	2.2%	0.9800	2.2%	373	0.9591	0.9800	373	2.2%

There was no oral and written testimony received.

Commissioners Closing Remarks: The Commissioners has no remarks.

3: FY24 Municipal Property Tax Differential:

Mr. Fox read the following rates for the FY24 Municipal Property Tax Rate Differential.


Caroline County FY 2024 Differential			
Towns	Assessable Base ¹	Held Differential Rate	Taxpayer Differential
Denton	\$ 437,296,119	0.060	262,377.67
Federalsburg	\$ 163,191,349	0.080	130,553.08
Greensboro	\$ 115,213,242	0.060	69,127.95
Hillsboro	\$ 11,001,299	0.000	0.00
Marydel	\$ 7,012,378	0.000	0.00
Preston	\$ 72,616,581	0.010	7,261.66
Ridgely	\$ 131,183,256	0.050	65,591.63
Goldsboro	\$ 13,646,793	0.000	0.00
Henderson	\$ 5,267,410	0.000	0.00
Templeville	\$ 1,786,734	0.000	0.00
	<u>\$ 958,215,161</u>		<u>534,911.98</u>

There was no oral or written testimony received.

Commissioners Closing Remarks: The Commissioners had no remarks.

Commissioner Porter made a motion to adjourn the public hearing. Commissioner Bartz seconded. All three Commissioners voted to adjourn the public budget hearing.

With no more discussion, the meeting adjourned at 6:25 pm.



Kaleigh Leager
Executive Assistant to the County Commissioners