RESOLUTION NO. 26 -16

RESOLUTION ADOPTING EXPENSE BUDGETS AND ESTABLISHING TAX RATES FOR FISCAL YEAR 2027

Recitals

A. Worcester County Code CG Section 4-201, requires the County Commissioners annually adopt an Expense Budget and tax rates for each fiscal year.

B. The County Commissioners have complied with all the requirements for the adoption of the Expense Budget and tax rates.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that:

I. The County Commissioners adopt a General Fund Expense Budget for Fiscal Year 2027 in the amount of $ 300,172,146 pursuant to the attached FY 2027 Operating Budget.

2. The County Commissioners adopt the following taxes for Fiscal Year 2027.

   a. A Real Property Tax of $0.815 upon every one hundred dollars of assessed and assessable real property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made before August 1, 2026.

   b. In accordance with State Law, a Semi-Annual Property Tax payment option shall be available on Real Property Tax bills to those eligible and shall be subject to an additional service charge of 0.0% of the remaining tax due at the second installment to cover lost interest and administrative expenses.

   c. A Business and Personal Property Tax of $2.0375 upon every one hundred dollars of assessed and assessable business and personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill.

   d. A Public Utility (real and personal) and Railroad (personal) Tax of $2.0375 upon every one hundred dollars of assessed and assessable public utility property and railroad personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill.

e. A Local Income Tax of 2.25% of an individual's Maryland taxable income pursuant to the Resolution of the County Commissioners dated June 4, 2019.

f. An Admissions and Amusement Tax of 3% pursuant to Resolution of the County Commissioners dated June 6, 2000.

g. A Room Tax of 6.0% pursuant to Resolution of the County Commissioners dated November 18, 2025, effective January 1, 2026.

h. A Recordation Tax of $3.30 on each $500 of consideration, pursuant to Worcester County Code, TR Section 1-701.

i. A Transfer Tax of 0.5% of the consideration payable pursuant to Worcester County Code TR Section 1-801.

j. A Food and Beverage Sales Tax of 0.5% within the Town of Ocean City pursuant to Resolution of the County Commissioners dated April 21, 2009.

k. A Credit Card Fee shall be charged on any county revenue transaction where applicable.

3. All other license fees, permit fees, user fees, taxes and other charges not enumerated above will be at such amounts and rates as are currently in force or as shall be amended by resolution of the County Commissioners at which time such amended amounts and rates will be effective.

AND BE IT RESOLVED that this Resolution will become effective July 1, 2026.

PASSED AND ADOPTED this 2nd day of June, 2026:

Attest:

Weston S. Young
Chief Administrative Officer

Worcester County Commissioners

Theodore J. Elder
President

Madison J. Bunting, Jr.
Vice-President

Caryn G. Abbott
Commissioner

Anthony W. Bertino, Jr.
Commissioner

Eric Fiori
Commissioner

Joseph M. Mitrecic
Commissioner

Diana Purnell
Commissioner