

Introduced and Read: March 5, 2019
Second Reading and Adoption: April 2, 2019

**CITY OF MOUNT RAINIER
ORDINANCE 01-2019**

Drafted by: City Attorney

An Ordinance Establishing Real Property Tax Classes.

WHEREAS, in accordance with Section 6-303 of the Tax-Property Article of the *Annotated Code of Maryland*, by July 1st of each year, the Council of the City of Mount Rainier shall set the tax rate for the next fiscal year on all assessments of property subject to municipal corporation property tax; and

WHEREAS, beginning with Fiscal Year 2020, the Council desires to adopt a more equitable system of taxation and to impose different tax rates for various types of real property; and

WHEREAS, there is a distinction in services provided by the City for each of these property types; and

WHEREAS, adopting different tax rates for different property use classes will allow the Council to set a fair and reasonable tax rate for each of these property use classes based on the services provided to these properties.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MOUNT RAINIER, MARYLAND, THIS 2ND DAY OF APRIL, 2019, THAT CHAPTER 2, ASSESSMENTS AND TAXATION AND FEES, IS AMENDED BY ADDING THE FOLLOWING LANGUAGE:

SECTION 2-109. Real Property – Property Use Class Codes.

A. There shall be separate tax rates for the following five use classes of real property subject to taxation by the City of Mount Rainier:

1. Single-family residential – properties containing one detached dwelling or one dwelling that is part of a duplex, and undeveloped properties zoned R-35 or greater;
2. Townhouse residential – properties containing one of a group of three or more attached dwellings arranged or designed as single-family dwellings that are entirely separated from each other by walls extending from the lowest floor to the roof and have separate entrances from the outside, and undeveloped properties zoned R-T or R-20;

- 3. Multi-family residential – residential condominiums and properties containing one or more apartment buildings, and undeveloped properties zoned multifamily;
- 4. Commercial – properties containing offices, retail, hotels, motels, retirement homes, funeral homes, restaurants, clubs, automotive repair shops, car washes, automotive dealerships, public swimming pools, and vacant properties zoned commercial or mixed use commercial/residential; and
- 5. Industrial – properties containing warehouses, storage facilities, manufacturing facilities, freestanding antenna towers, and vacant properties zoned industrial.

B. Notwithstanding the property use class of a property, vacant developed property shall be subject to the vacant developed property tax rate established by section 2-108.

C. Establishment of property use class tax rates. The tax rate for the five use classes of real property established in this section shall be set forth in the Budget and Tax Rate Ordinance adopted by the Council prior to the beginning of each Fiscal Year commencing with Fiscal Year 2020, beginning July 1, 2019.

THIS ORDINANCE IS ADOPTED BY THE COUNCIL OF THE CITY OF MOUNT RAINIER THIS 2nd DAY OF APRIL, 2019.

Attest:



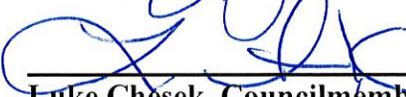
Miranda Braatz, City Manager



Malinda Miles, Mayor



Celina Benitez, Councilmember Ward 1



Luke Chesek, Councilmember Ward 1



Bryan Knedler, Councilmember Ward 2



Shivali Shah, Councilmember Ward 2