

**Department of Legislative Services**  
Maryland General Assembly  
2001 Session

**FISCAL NOTE**

Senate Bill 110

(Senators Baker and Hooper)

Budget and Taxation

Ways and Means

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**Cecil County - Winding Brook Special Taxing District**

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This bill establishes the Winding Brook Special Taxing District in Cecil County for the purpose of paying the costs of trash collection, mowing common areas, and general maintenance. The Board of County Commissioners for Cecil County is designated as the district's board and is required to levy an annual tax to cover the cost of the district's services.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Cecil County revenues and expenditures could increase by approximately \$42,000 annually.

**Small Business Effect:** Minimal.

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**Analysis**

**Current Law:** The Winding Brook Special Taxing District does not exist in the public local laws of Cecil County.

**Background:** Cecil County does not provide trash removal, grass mowing services, or general maintenance to communities within the county. There are 20 special taxing districts in Cecil County; 18 are for water and sewer projects, one for roads, and one for shore erosion. The Winding Brook Special Taxing District encompasses 210 homes, 600 residents, and approximately 8 small businesses.

**Local Fiscal Effect:** Cecil County expenditures could increase by \$42,000 assuming a \$200 per household cost to perform the services requested by the Winding Brook Community. This estimate is based on trash removal services provided by other Maryland counties. For example, Anne Arundel County charged each household \$236 for trash removal services in fiscal 2000. In Harford County, the cost for trash removal was approximately \$160 per household in fiscal 1999.

Cecil County revenues could increase by \$42,000 assuming the county board of commissioners levies an annual tax to cover the full cost of providing these services. Cecil County's current property tax rate is \$0.98 per \$100 of assessed value. Based on an average home price of \$129,000, the county board of commissioners would have to impose a 15.5 cent special tax rate to raise \$42,000. Accordingly, the county property tax rate for residents of the special taxing district would increase from \$0.98 per \$100 of assessed value to \$1.135. The actual tax rate imposed may vary depending upon the magnitude of the services provided in the special taxing district and the actual assessable base amount.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Cecil County, Department of Assessments and Taxation, Department of Legislative Services

**Fiscal Note History:** First Reader – January 22, 2001  
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