

# Town of Emmitsburg

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[www.emmitsburgmd.gov](http://www.emmitsburgmd.gov)

March 26, 2026

Dear Chair and Members of the House Ways and Means Committee and Senate Budget and Taxation Committee,

On behalf of Mayor Frank Davis of the Town of Emmitsburg, I write to express our strong support for HB 1142 / SB, legislation establishing a Task Force to Modernize County and Municipal Revenue Sources.

The Town of Emmitsburg provides essential frontline services to our residents, including public safety contracted through Frederick County Sheriff's Office, infrastructure maintenance, and community planning in hopes of revitalizing our downtown area. These critical services depend on stable, reliable, and diversified revenue streams. However, municipalities across Maryland are facing unprecedented inflationary pressures on construction materials, fuel, and labor, along with increasing state-mandated costs. These challenges make the need for modern and flexible revenue options more urgent than ever.

The Town of Emmitsburg has seen a dramatic increase in expenses across the board especially in public safety and infrastructure maintenance. In just short five years, the Town has seen an increase of \$770,875.00 in expenses. In contrast, real estate tax revenue only increased by only \$191,188.00 in this same period. This revenue makes up approximately 35% of the Town's revenue, which is the largest part of its revenue base. The Town also relies heavily on County Tax Equity, which has remained stagnant for the last five years as well.

Maryland's municipalities are primary drivers of economic activity and tourism within the State, yet the current tax structure does not reinvest a fair share of the wealth generated within municipal boundaries back into the infrastructure and services that sustain that growth. Compounding this issue, Maryland remains one of only six states that neither shares tax revenue from the sale of goods and services with local governments nor allows municipalities to collect such revenues directly, resulting in an over-reliance on property taxes.

The Town of Emmitsburg is a hub for tourism, particularly the National Shrine Grotto of Our Lady of the Lourdes, National Shrine of Saint Elizabeth Ann Seton, National Fallen Firefighters Memorial, and Liberty Mountain Ski Resort. In addition to these attractions, Emmitsburg is near Mount Saint Mary's University and the Gettysburg National Park. The Town draws hundreds of thousands of visitors annually which creates a significant burden on our roads and public safety. While the Town appreciates the revenue generated by the State Highway User tax, it does not fully meet the needs of a Town that attracts so many visitors and commuters through its Town on an annual basis.

*Frank Davis, Mayor*

*Cathy Willets, Town Manager*

*Sabrina King, Town Clerk*

*Board of Commissioners Jim Hoover, President*

*Rosario Benvenuti, Vice President;*

*Clifford Sweeney; Valerie Turnquist; Kevin Hagan*

Furthermore, the current local revenue framework has not been comprehensively updated in decades and does not reflect today's service- and digital-based economy. Without reform, municipalities will continue to face structural fiscal challenges that place increasing burdens on local property owners.

HB 1142 / SB offers a thoughtful and necessary step forward. By establishing a data-driven, nonpartisan Task Force, this legislation will allow for a comprehensive evaluation of Maryland's local revenue structure and provide informed recommendations to ensure municipalities can remain fiscally resilient while maintaining essential services. A task force then a comprehensive non-partisan study is the first step toward giving municipalities we need to thrive and continue to provide the service our residents deserve.

For these reasons, the Town of Emmitsburg respectfully urges a favorable report on HB 1142 / SB. The Town will be adopting a formal resolution in support of this bill at our Board of Commissioners meeting on April 13, 2026.

Thank you for your consideration and continued support of Maryland's municipalities.

Sincerely,

A handwritten signature in black ink, appearing to read "Cathy Willets". The signature is written in a cursive, flowing style.

Cathy Willets  
Town Manager  
Town of Emmitsburg