

CHAPTER 26 TAXATION

Article I. In General.

- § 26-1. Taxable property.
- § 26-2. Duty of town clerk to assess property.
- § 26-3. Furnishing information concerning property to be assessed.
- § 26-4. Board of assessors - Appointment; compensation.
- § 26-5. Same - Oath of office.
- § 26-6. Same - Duties generally.
- § 26-7. Same - Meetings.
- § 26-8. Same - Vacancies filled.
- § 26-9. General supervisory power of mayor.

Article II. Real property.

- § 26-10. Uniform method of valuation of real property.
- § 26-11. Duty of town clerk to prepare return of property valuations.
- § 26-12. Records of property valuation; contents.
- § 26-13. Notice and hearing by board of assessors; power to correct and adjust valuations.
- § 26-14. Power of council to revise and review valuations and assessments.
- § 26-15. Appeal.

Article III. Motor vehicles.

- § 26-16. Motor vehicle assessment.
- § 26-17. Method of assessment.
- § 26-18. Annual revision of motor vehicle assessments.
- § 26-19. Duty of town clerk to prepare return of motor vehicle valuations.
- § 26-20. Board of Assessors to hear protests.
- § 26-21. Appeal.

Article IV. Off-street parking tax district.

- § 26-22. Parking tax district no. 1.

Article I. In General.

Sec. 26-1. Taxable property.

Taxes for the support of the government of the town shall be levied upon assessments made on all property within the corporate limits of the town subject to assessment of State and County taxes as provided in the Public General Laws of the State of Maryland. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-2. Duty of town clerk to assess property.

For the purpose of municipal taxation, the town clerk shall make an assessment of all the property within the corporate limits of the town subject to assessment for State and County taxes. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-3. Furnishing information concerning property to be assessed.

For the purpose of making an assessment of property in accordance with *the provisions of this chapter*, said assessor shall have the power to examine, under oath, any individual person and any corporate officer whom the assessor believes to have information or knowledge concerning the property to be assessed. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-4. Board of Assessors - Appointment; compensation.

The mayor, by and with the advice and consent of the council, shall appoint two members of the council, who with the town clerk, shall constitute a board of assessors. *Each member of the board shall receive such compensation as is determined by the town council.* (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-5. Same - Oath of office.

Each member of the board of assessors shall, before assuming the duties of office, take and subscribe, in addition to the oath prescribed by the Charter, the following oath or affirmation before the mayor, to wit: "I, A.D., do swear (or affirm) that I will, to the best of my skill and judgment, execute the duties of a member of the Board of Assessors for the Town of Easton diligently and faithfully, according to the directions of the ordinance under which I am appointed, without favor, affection or partiality." (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-6. Same - Duties generally.

It shall be the duty of the board of assessors to:

- (a) review and revise the assessments made by the town clerk;
 - (b) hear and determine all protests filed to the assessments made by the town clerk;
 - (c) assess all property which may have been omitted by the town clerk; and
 - (d) to strike from said assessment list any property which may have been erroneously or improperly assessed by the town clerk.
- (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-7. Same - Meetings.

The board of assessors shall, on and after April 21 of each year, meet at the council room in the town every evening up to and including May 1 of each year, except Sunday of each week, and said meeting shall be from 7:00 P.M. to 9:30 P.M., and said board shall hold such other meetings from May 2 to May 7, both dates inclusive, as they may deem necessary and advisable. The town clerk shall act as clerk to said board of assessors and shall keep all the records of said board. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-8. Same - Vacancies filled.

The mayor is empowered and directed to fill any vacancy in the board of assessors until the council shall be convened to confirm any nomination to fill such vacancy. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-9. General supervisory power of mayor.

The mayor shall have general supervision over the assessments referred to herein, and he shall see that all of the provisions of this chapter are enforced. (Ordinance 314 aka D-25 effective 4/9/1930)

Article II. Real Property.

Sec. 26-10. Uniform method of valuation of real property.

The town clerk shall adopt uniform methods for the expression of opinion or judgment as to land and building valuation, and uniform rules for computation, so far as may be possible; and shall establish and maintain a permanent public record of the factors of valuation for each lot or parcel of land and factors of valuation and depreciation, if any, for each building or other improvement upon land, and of the total valuation of each lot or parcel of land, and the building or buildings thereon. Such analysis of the separate elements of real estate valuation shall be installed, and shall be continued as the permanent practice of the assessor, in order to establish uniformity in the methods of valuation of all real properties in compliance with, and fulfillment of, applicable laws relating to assessment of real estate for taxation. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-11. Duty of town clerk to prepare return of property valuations.

The town clerk shall prepare, and have verified by oath or affirmation, a return setting forth the names of owners to whom property has been valued of the property valued to each owner, described as fully as may be requisite and the value thereof. Said return shall include and specify or designate all property which is claimed to be exempt, together with its valuation. Said returns shall be completed and filed in the office of the town clerk not later than April 15 of each year. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-12. Records of property valuation; contents.

(a) The town clerk, under the direction of the board of assessors, shall enter and keep in such record or records as may be provided for that purpose, an accurate and fair account of all the properties which shall have been valued as hereinbefore provided. The said records shall show the name of each owner of property set down in alphabetical order. If the name of any owner is unknown, the property valued to such person shall be valued as belonging to a person unknown. After the name of each owner so setdown, the property valued to such owners shall be setdown, and the value thereof, as valued, shall be extended opposite to each item of property, and in describing any lot or parcel of ground said lot shall be described as nearly as practicable by its number of frontfeet and its depth in feet; and the improvements thereon shall be valued separately.

(b) The books, records and papers in possession of the board of assessors shall be turned over to the council on or before the 14th day of May of each year. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-13. Notice and hearing by board of assessors; power to correct and adjust valuations.

(a) It shall be the duty of the board of assessors to give at least one week's notice, by advertisement in some newspaper published in the town prior to the 21st day of April of each year and by notice set up at the court house door, of the time and place of meetings at which said board of assessors shall be in session to consider the returns made and filed by the town clerk, as provided in this chapter, and to hear and determine the protest of any person or owner who may deem himself aggrieved by any valuation of property made by said town clerk. A majority of said board shall constitute a quorum and be competent to perform all duties of said board, and said board shall inform all persons or owners who may apply to them as to the property assessed to such respective persons or owners and the amount at which said property shall be so valued.

(b) Said board shall have power to examine upon oath or affirmation any person making any complaint or protest from any valuation returned to the board touching the particular value of any property so valued, or touching any property belonging to said person or owner, whether the same had been valued, to such owner or not; and may, upon due examination or upon their own knowledge, abate, lessen or increase the valuation so made in said returns. It may value to the owners thereof property which has been omitted to be so valued by the town clerk. Said board is hereby directed and required to examine carefully the several certificates, statements, and returns or valuations of property claimed to be exempted from assessments made by the town clerk, and to correct said returns of assessable property made to them as aforesaid, carefully, by striking there from all property omitted in said returns which ought to have been included therein.

(c) This board shall have power to correct any valuation or assessment returned to them, whether any complaint or protest in relation thereto has been made or not; and shall have the power to increase any valuation so returned to them in every case in which they shall deem it proper to make due increase; provided, however, that no such increase shall be made unless the person or persons returned, as owner or owners of said property, shall have been given at least five (5) days' notice of the intention to make such increase and directed in said notice to appear before said board and show cause, if any, why such increase should not be made; and the same process shall be served upon the reputed owner, or agent in possession of said property, in every case in which the board of assessors shall value any property which has been omitted to be so valued by the town clerk. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-14. Power of council to revise and review valuations and assessments.

The council is authorized and empowered to annually revise valuations and assessments of property in the town. The said council shall have power to increase or lower assessments of real or personal property, and to value and assess any real or personal property omitted from assessment; provided no increase in valuation shall be made, nor shall any property be newly assessed, until at least five days' notice of such intention shall have been given to the owner, agent, or person in possession of such property. (Ordinance 314 aka D-25 effective 4/9/1930)

Sec. 26-15. Appeal.

The owner of property, or other person to whom any property may be valued and assessed, who shall deny his ownership in such property, or shall claim that such property is exempt from valuation and assessment, or shall protest the amount at which his property is assessed, or any person acting on behalf of such owner or person, may file with the town clerk an appeal from the action of the board of assessors to the board of transfers and abatements provided by Sec. 74 of Chapter 458 of the Acts of Assembly of 1906 and amendments thereto, at any time within fifteen days after the return is made by said board of assessors to the council, and may appeal from the decisions of said board of transfers and abatements to the Circuit Court for Talbot County and the Court of Appeals of Maryland, as provided by said Chapter 458 of the Acts of 1906 and amendments thereto. (Ordinance 314 aka D-25 effective 4/9/1930)

Article III. Motor Vehicles.

Sec. 26-16. Motor vehicle assessment.

The town clerk and board of assessors shall assess all motor vehicles subject to taxation in the town. (Ordinance 316 aka D-26 effective 5/28/1930)

Sec. 26-17. Method of assessment.

Motor vehicles shall be assessed as follows: All of said motor vehicles of the model of the current year shall be assessed at 65% of the standard local price of the particular make of motor vehicle. All models of the preceding year shall be assessed at 45% of said cost price; those of two (2) years previous at 30%; those of three (3) years previous at 20%; those of four (4) years previous at 10%, provided that no motor vehicle shall be assessed at an amount less than the sum of \$100.00. (Ordinance 316 aka D-26 effective 5/28/1930)

Sec. 26-18. Annual revision of motor vehicle assessments.

The town clerk shall annually revise the assessments of motor vehicles, allowing for depreciation in accordance with the scale provided in section 26-17 of this article. (Ordinance 316 aka D-26 effective 5/28/1930)

Sec. 26-19. Duty of town clerk to prepare return of motor vehicle valuations.

The town clerk shall prepare and have verified by oath or affirmation a return setting forth the names of owners to whom motor vehicles have been valued, and of the number, model and make valued to each owner and the value thereof. Said returns shall be completed and filed in the office of the town clerk not later than May 31 of each year. (Ordinance 316 aka D-26 effective 5/28/1930)

Sec. 26-20. Board of Assessors to hear protests.

The board of assessors shall hold a special session on May 31 of each year, between the hours of 7:00 and 9:30 o'clock P.M., to consider the returns made and filed by the town clerk, as provided in this article and to hear and determine the

protest of any person or owner who may deem himself aggrieved by any valuation made. (Ordinance 316 aka D-26 effective 5/28/1930)

Sec. 26-21. Appeal.

Any person to whom any motor vehicle is assessed may appeal from the action of the board to the last session of said board of transfers and abatements to the Circuit Court for Talbot County and the Court of Appeals of Maryland, as provided by Chapter 458 of the Acts of 1906 and amendments thereto. (Ordinance 316 aka D-26 effective 5/28/1930)

Article IV. Off-street parking tax district.

Sec. 26-22. Parking tax district no. 1.

Section 1. That the following described area located within the corporate limits of the Town is hereby designated as a special assessment district, to be known as "Parking District No. 1", for the purpose of financing the cost of acquisition and development of off-street parking facilities. The boundaries of Parking Tax District No. 1 shall be as follows:

Beginning where the projection of Talbot Street intersects Washington Street.

Thence: (1) northwardly, with Washington Street, to the rear lines of those lots fronting on the southerly side of Port Street;

Thence: (2) westwardly, with the rear lines of those lots fronting on the southerly side of Port Street, to a point one hundred twenty-five (125) feet west of the center line of West Street;

Thence: (3) northwardly, parallel with West Street to Port Street;

Thence: (4) northwardly, with the rear lines of those lots fronting on the westerly side of West Street, to Bay Street;

Thence: (5) eastwardly, with Bay Street, to the center line of West Street;

Thence: (6) northwardly, with the projection of the center line of West Street, to the rear lines of those lots fronting on Bay Street:

Thence: (7) eastwardly, with the rear lines of those lots fronting on Bay Street, to Washington Street;

Thence: (8) northwardly, with Washington Street, to Harrison Street;

Thence: (9) eastwardly and southwardly, with Harrison Street, to Gravel Alley;

Thence: (10) eastwardly, with Gravel Alley, to Turner's Lane;

Thence: (11) southwardly, with Turner's Lane, to North Street;

Thence: (12) eastwardly, with North Street, to Hanson Street;

Thence: (13) southwardly, with Hanson Street, to the rear line of those lots fronting on the northerly side of Dover Street;

Thence: (14) eastwardly, with the rear lines of those lots fronting on the northerly side of Dover Street, to the main tract of the former Delaware Railroad;

Thence: (15) southwardly, with the main track of the former Delaware Railroad, to the rear lines of those lots fronting on the southerly side of Dover Road;

Thence: (16) westwardly, with the rear lines of those lots fronting on the southerly sides of Dover Road and Dover Street, to Higgins Street;

Thence: (17) southwardly, with Higgins Street, to South Lane;

Thence: (18) westwardly, with South Lane, to Aurora Street;

Thence: (19) southwardly, with Aurora Street, to Talbot Street;

Thence: (20) westwardly, with Talbot Street to the place of Beginning.

Where any portion of the boundary of Parking Tax District Number 1 is described as running with the boundary lines of any lot fronting on a public street, the boundary of as the same exists on March 30, 1990 and any subsequent change in the boundaries of any such lot shall not effect a change in the boundaries of the District without further legislative action of the Town Council.

(Ordinance 175 effective 5/10/1990, historical reference 87, 119)

