

## **ORDINANCE NO. 2025-04**

**AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF FROSTBURG, MARYLAND ENTITLED “AN ORDINANCE TO AMEND SECTION 7-4(f) OF THE CITY CODE PERTAINING TO A TAX CREDIT FOR THE REHABILITATION OF COMMERCIAL STRUCTURES FOR THE PURPOSE OF CLARIFYING THAT THE MAYOR AND CITY COUNCIL MAKE THE DETERMINATION AS TO WHETHER A REQUEST FOR THE TAX CREDIT SHOULD BE GRANTED.”**

**WHEREAS**, Section 7-4 of the City Code pertains to a tax credit for the rehabilitation of commercial structures.

**WHEREAS**, among other things, Section 7.4(f) provides that an applicant for the tax credit must prepare an adaptive reuse plan that must be approved by the Director of Community Development and the Director of Finance prior to the authorization of the tax credit. It is implicit that the Mayor and City Council make the decision whether to authorize the tax credit.

**WHEREAS**, State law (Md. Tax-Prop. Code Ann. § 9-256) provides that the Mayor and City Council are to make the said decision.

**WHEREAS**, the purpose of this Ordinance is to make it clear that the Mayor and City Council are responsible for determining whether the tax credit should be granted.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF FROSTBURG:**

**SECTION 1: BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF FROSTBURG, MARYLAND** that Section 7-4(f) of the City Code is amended by inserting the following language at its end:

The Mayor and Council shall review the plan and make a determination as to whether the tax credit should be granted or denied.

**SECTION 2: BE IT FURTHER ORDAINED**, that this Ordinance shall take effect twenty (20) days from the date of its passage.

THE MAYOR AND CITY COUNCIL OF  
FROSTBURG

By: \_\_\_\_\_

Todd J. Logsdon, Mayor

ATTEST:

\_\_\_\_\_  
Lydia Claar,  
Acting Deputy City Administrator

Introduced:

Public Hearing:

Adopted:

Effective: