

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2017 Legislative Session

Legislative Day No. 04

Resolution No. 15-2017

(B)

Introduced by: The President of the Council at the request of the County Executive

A RESOLUTION IN SUPPORT OF AN APPLICATION TO THE MARYLAND STATE ARTS COUNCIL OF THE MARYLAND DEPARTMENT OF COMMERCE TO REDESIGNATE THE BOUNDARIES OF THE EXISTING ARTS AND ENTERTAINMENT DISTRICT.

WHEREAS, an Arts & Entertainment District is a geographically designated area in which a high concentration of arts and entertainment facilities serve as an anchor attraction, which stimulates neighborhood revitalization, improves the attractiveness and safety of areas, stimulates business activity, attracts residents and visitors and builds the tax base; and

WHEREAS, a portion of the City of Salisbury downtown area was designated as an Arts & Entertainment District by the State of Maryland effective July 1, 2007; and

WHEREAS, the County Council recognizes the economic impact of the arts in Wicomico County and the City of Salisbury; and

WHEREAS, the City Council of Salisbury, Maryland adopted Resolution No. 2726, on February 13, 2017, supporting an application to redesignate the existing Arts & Entertainment District; and

WHEREAS, under State law, the designation of the Arts & Entertainment District provides:

- A. An income tax subtraction modification for qualifying residents under §10-207(v) of the Tax-General Article; and
- B. A property tax credit under §9-240 of the Tax-Property Article; and
- C. An Exemption from the Admission and Amusement Tax under §4-104 of the Tax-General Article.

NOW, THEREFORE, BE IT RESOLVED, by the Wicomico County Council as follows:

- 1. The geographic boundary of the Salisbury Arts & Entertainment District ("the "District") shall be as shown on the attached map titled, "Existing Salisbury Arts & Entertainment District;" and
- 2. Wicomico County approves and supports the redesignation of the District; and
- 3. Wicomico County understands that the income tax subtraction modification under §10-207(v) of the Tax-General Article for qualifying residing artists in the District might affect the County's income tax receipts; and


4. If the Secretary of the Department of Commerce approves the District designation, Wicomico County shall provide the following incentives to eligible persons in the District:
 - a. During the entire designation period approved by the Secretary, exemption from the Admission and Amusement Tax on gross receipts from any admissions or amusement charge levied by an arts and entertainment enterprise or qualifying residing artist in the District; and
 - b. During the entire designation period approved by the Secretary, a real property tax credit described in §9-240 of the Tax-Property Article on property tax imposed on eligible assessment of an eligible building. The real property tax credit amount shall be the following percentage of the amount of property tax imposed on the eligible assessment of the property entitled to the credit:
 - i. 100% in each of the first 6 taxable years after the calendar year when the property initially is entitled to the credit;
 - ii. 0% after the 6th taxable year.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the County Council of Wicomico County hereby authorizes the submission of an Arts & Entertainment District application to the Maryland Department of Commerce.

Done at Salisbury, Maryland, this 21st day of February, 2017.

ATTEST:

COUNTY COUNCIL OF
WICOMICO COUNTY, MARYLAND



Laura Hurley,
Council Administrator



John T. Cannon,
Council President

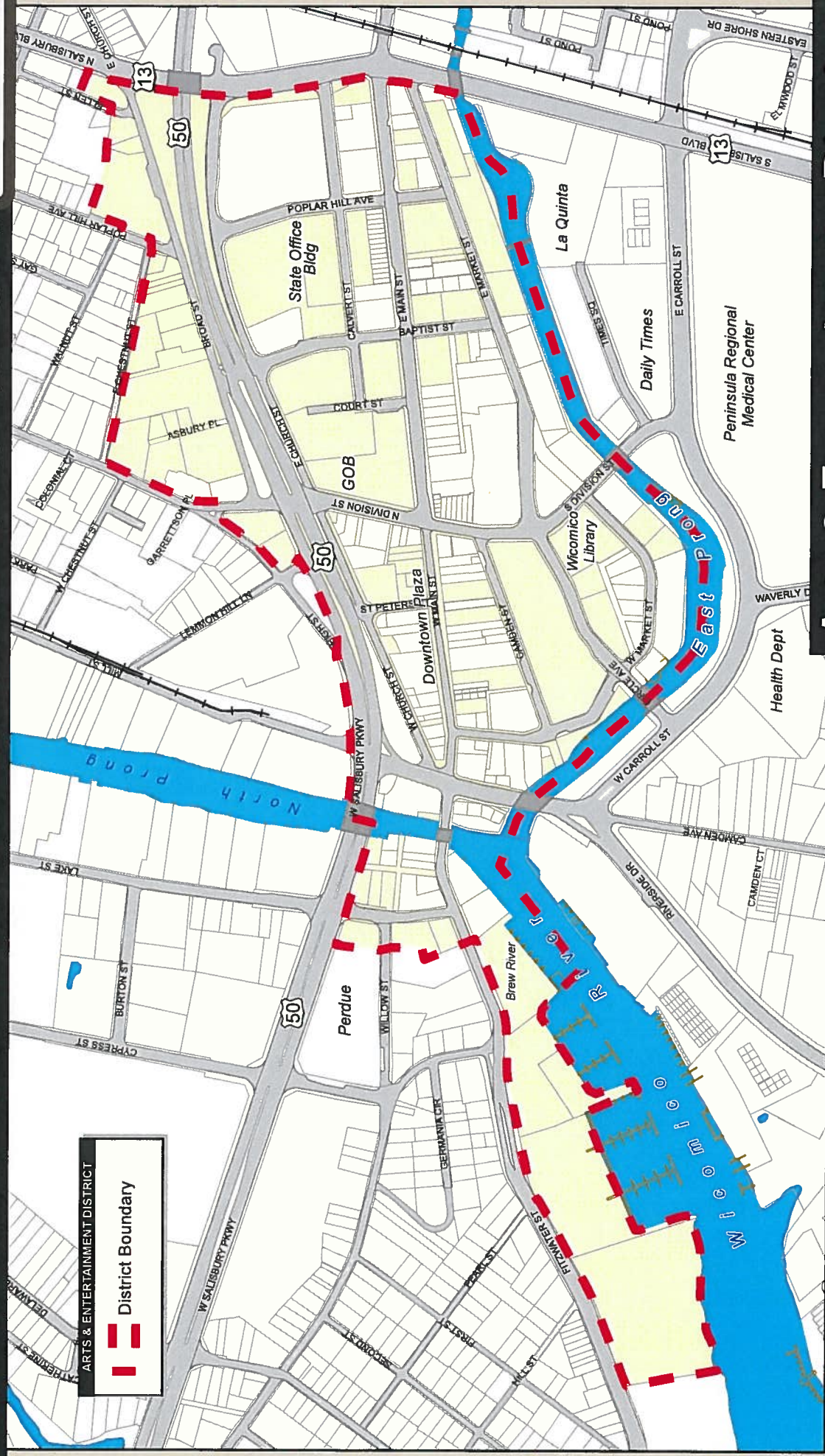
Certification

This Resolution was Adopted , Adopted with Amendments _____, Failed, _____, Withdrawn, _____ by the County Council on February 21, 2017.


Certified by 

Laura Hurley, Council Administrator

CITY OF SALISBURY



ARTS & ENTERTAINMENT DISTRICT

 District Boundary

Arts & Entertainment District

- Vicinity Map -



District established - 2006
Boundary expanded - 2015

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