

**COUNCIL OF THE CITY OF ABERDEEN
RESOLUTION NO. 26-R-03**

Date Introduced: August 10, 2026

Sponsored By: Council President Adam Hiob and Councilman William Montgomery, III

Amendments Adopted: None

Date Adopted: August 10, 2026

Date Effective: August 10, 2026

RESOLUTION NO. 26-R-03

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF ABERDEEN,
MARYLAND, AUTHORIZING A REAL PROPERTY TAX CREDIT AGAINST THE
CITY PROPERTY TAX IMPOSED ON THE ELIGIBLE ASSESSMENT FOR
PROPERTY IN THE GREATER ABERDEEN/HAVRE DE GRACE ENTERPRISE
ZONE KNOWN AS:**

**77 SMITH AVE LLC
C/O 905 OLD PHILADELPHIA ROAD
ABERDEEN, MD 21001
TAX MAP 0205, PARCEL 2651
LOT 17, 11 LOCUST ALLEY, ABERDEEN, MD
TAX ID# 02 036835**

WHEREAS, the State of Maryland has approved the designation of a portion of the Greater Aberdeen/Havre de Grace area as an Enterprise Zone; and

WHEREAS, the Mayor and City Council on April 15, 2016, approved the submission of an application for the Greater Aberdeen/Havre de Grace Enterprise Zone; and

WHEREAS, the Mayor and City Council on March 14, 2016, adopted Resolution No. 16-R-11 supporting the Greater Aberdeen-Havre de Enterprise Zone designation for a period of ten years.

WHEREAS, the Greater Aberdeen/Havre de Grace Enterprise Zone expired on June 14, 2026; however, property owners within the designated Enterprise Zone will remain eligible for benefits for five (5) years following its expiration.

1 **NOW, THEREFORE, BE IT RESOLVED**, by the Mayor and City Council, that the
2 property known as LOT 17, 11 LOCUST ALLEY, ABERDEEN, MARYLAND 21001, receive a
3 real property tax credit against City taxes anticipated to begin for the Fiscal Year 2027/28 and
4 continuing for nine (9) consecutive years thereafter; and
5

6 **BE IT FURTHER RESOLVED**, that the tax credit shall be equal to the applicable
7 percentage of the difference in the assessed value of the qualified property, as set forth below:
8

9 (1) 80% in each of the 1st five (5) taxable years following the calendar year in which the
10 property initially becomes a qualified property;
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12 (2) 70% in the 6th taxable year;
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14 (3) 60% in the 7th taxable year;
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16 (4) 50% in the 8th taxable year;
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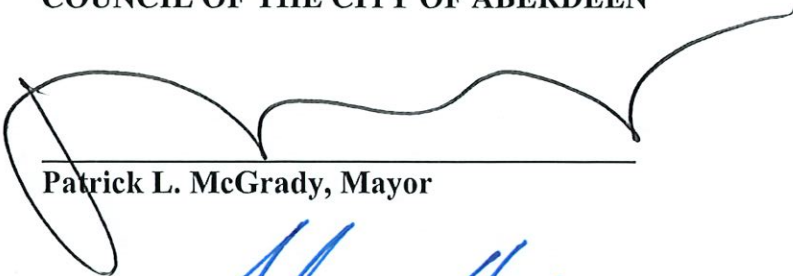
18 (5) 40% in the 9th taxable year;
19

20 (6) 30% in the 10th taxable year;
21
22

23 **AND BE IT FURTHER RESOLVED** that it is anticipated that the credit shall first
24 apply to the tax bill for real property taxes for Fiscal Year 2027/28; however, the tax credit shall
25 not apply until such time as the Maryland Department of Assessments and Taxation accepts the
26 property as eligible and applies the credit.
27

28 **AND BE IT FURTHER RESOLVED** that this Resolution shall take effect from the
29 date of its adoption.

COUNCIL OF THE CITY OF ABERDEEN



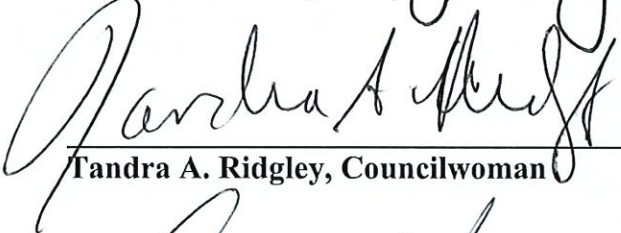
Patrick L. McGrady, Mayor



Adam M. Hiob, Council President



William H. Montgomery, III, Councilman



Tandra A. Ridgley, Councilwoman



Darin M. Wassum, Councilman

ATTEST:

SEAL:



Elizabeth G. Ward, City Clerk

Date August 10, 2026

