

POA Candidate Questions 2010

- I. Why do you want to be a Garrett County Commissioner and please name three goals for your administration if you are elected?
- II. The Garrett County budget is approaching 100 million dollars per year. What experience do you have administering a large budget?
- III. Property tax inequities are an issue for our POA membership. Even allowing for assessment differences, District 18 property owners give disproportionately to the county tax base while receiving the least amount of county services. Some of the current taxation practices that create the imbalance are outlined in the attached information provided by the Assessment Office. What is your plan to create a fair property tax system to fund the Garrett County budget?
- IV. Wind turbines have arrived in Garrett County and more are coming. As county commissioner, how would you regulate the placement of these turbines throughout the county?
- V. Garrett County now has extensive regulation regarding subdivision, building, and business operation and yet has not instituted county wide planning and zoning for land use. What is your position on county wide land planning and zoning? And, how would you make such a plan understood and be accepted by the public? And how would it be implemented?
- VI. What connection if any do you see between the lack of population growth in Garrett County and the policy of past Garrett County commissions where they excluded utilizing bond issuance to fund some capital improvement projects? What is your budgetary policy?
- VII. The Deep Creek Lake sewer system has several pump stations and the treatment plant that experience repeated odor problems and spills. What do you believe is the responsibility of the Public utility department with respect to this problem?
- VIII. The accommodation industry of Garrett County generated 1.4 million dollars (in tax revenue) last year. Discuss what you consider the best and most appropriate use of these funds.

Summary of Meeting at the Assessment Office

August 13, 2010

- The total assessed value of all Garrett County property is 4.6 billion dollars on 29232 accounts. (Full equal tax would generate 45.6 million dollars).
- District 18 has assessed values for 7154 accounts of 2.8 billion dollars (60.9%) and the rest of Garrett County has assessed value of 1.8 billion dollars (39.1%) in 22,078 accounts.
 - $2.8 \text{ billion} / 7154 = \$391,895.61$ average per account
 - $1.8 \text{ billion} / 22,078 = \$81,450.85$ average per account
- The assessor reports over his eight years on the job the constant yield rate should have been reduced to sixty cents per hundred to truly maintain a “constant yield” as property values have increased. It is ninety-nine cents per hundred today.
- Garrett County offers three tax reductions totaling a loss of \$5.9 million dollars in tax each year.
 - State owned land and county owned land are exempt from property tax
 - The state owns 87,337.86 acres with an assessed value of \$118,614,000 (\$1358/ac) or an annual tax reduction to Garrett County of **1.2 million dollars** per year.
 - Maryland residents receive a cap of 10% per year on the assessed value of their primary homestead while Garrett County has opted to reduce the cap to 5% escalation of assessment on primary residents.
 - This homestead tax reduces Garrett County’s collection of the property tax by **2.2 million dollars** on assessed property value of \$226,011,110.
 - Owners of agriculturally taxed property receive a lowered tax assessment depending on the use. Qualifying timber property is valued at \$187.50 per acre. Farm land has assessed valued from \$125 per acre to 500 per acre.
 - There are 2943 properties representing 189,142.59 acres in Garrett County enjoying this preferred tax assessment. The total of the preferred assessment on all 2943 properties is \$33,503,760.
 - If these properties were taxed on the real range of land value (\$1000 to \$5000 per acre) the real assessed value would be much higher. If we assume that all 189,142.59 acres was really worth \$1500 per acre the assessed value would become 283,713,885 or 88.2% higher.
 - We estimate that the agricultural tax benefit **cost Garrett County \$2.5 million dollars** (the difference in value of $((283,713,885 - 33,503,760) / 100) * 0.99$) in lost revenue.
- The assessor estimates that 70 percent of state and county residential tax accounts gain favor with Homestead tax cap while only 10 percent of district eighteen home owners benefit from the cap. He points out that Maryland residents could very well benefit from the cap on their primary homes elsewhere in Maryland.