

**RESOLUTION NO. 25-09**

**A RESOLUTION OF THE COMMISSIONERS OF CAMBRIDGE, MARYLAND REQUESTING THE COUNTY COUNCIL OF DORCHESTER COUNTY TO DEVELOP AND IMPLEMENT AN ANNUAL TAX DIFFERENTIAL OR REBATE MODEL TO EQUITABLY ADDRESS THE COUNTY'S REAL PROPERTY TAX BURDEN UPON OWNERS OF REAL PROPERTY IN THE CITY OF CAMBRIDGE.**

**WHEREAS**, the City of Cambridge (the "City") provides a range of essential public services to its citizens, including, but not limited to, police protection, public works, and fire safety, which essential services are funded by City real property taxes paid by owners of real property in the City; and

**WHEREAS**, such City-funded services offset a significant portion of the costs of providing such services that would otherwise be borne by Dorchester County, Maryland (the "County"), thus resulting in measurable annual savings to the County; and

**WHEREAS**, in consideration of the foregoing, the County Council of Dorchester County (the "County Council") has traditionally granted a setoff for County real property taxes imposed upon owners of real property in the City; and

**WHEREAS**, requiring owners of real property in the City to pay the full County real property tax rate will create a fiscal disparity relative to services received and disproportionately affect low- and fixed-income households within the City; and

**WHEREAS**, the Commissioners of Cambridge believe a fair and equitable tax structure is vital to the economic wellbeing of all citizens, particularly the most income-strained and vulnerable.

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS OF CAMBRIDGE** that the County Council is formally requested to:

1. Recognize the quantifiable savings to the County generated by the City's provision of essential public services to its citizens; and
2. Develop and implement an annual tax differential or rebate model to equitably address the County's real property tax burden upon owners of real property in the City.



**AND BE IT FURTHER RESOLVED** that the City Manager is directed to provide a copy of this Resolution to the County Council, via the County Manager, promptly upon adoption.

**AND BE IT FURTHER RESOLVED** that this Resolution shall take effect immediately upon its adoption.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE

  
W. Glenn Steckman, III, City Manager

Signed by:   
By:   
Lajan Cephas, Mayor

**Introduced the 28<sup>th</sup> day of April 2025**  
**Adopted the 28<sup>th</sup> day of April 2025**  
**Effective the 28<sup>th</sup> day of April 2025**