

COUNTY OF YORK

MEMORANDUM

DATE: August 6, 2025
TO: York County Board of Supervisors
FROM: Mark L. Bellamy, Jr., County Administrator
SUBJECT: Proposed York County Code Changes



Attached for your review is a memorandum from the Commissioner of the Revenue, Sarah K. Webb, outlining proposed revisions to the York County Code. These changes are being brought forward in coordination with the Treasurer and Finance Department and are scheduled for public hearing on August 19, 2025.

The proposed amendments include administrative clean-up, classification updates to reflect evolving business activity, and legislative compliance with recent General Assembly actions.

Please let us know if you have any questions.

Schott/3326

Attachment:

- Memorandum dated August 6, 2025, from Sarah K. Webb, Commissioner of the Revenue.

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TO: Mark L. Bellamy, Jr., County Administrator

FROM: Sarah K. Webb, Commissioner of the Revenue

SUBJECT: York County Code Changes



A public hearing has been scheduled for August 19, 2025, to consider changes to the York County Code brought forth by the Commissioner of the Revenue in coordination with the Treasurer and Finance Department. The changes are in response to recent legislative changes, clarification of code sections, and recommended additions for the Board of Supervisors approval. Below is a summary of the proposed changes, along with the rationale for the recommendation.

Code Section	Revision Proposed	Reason for Change
Sec 14-3	Removal of section 'h' from section 14-3 of the taxation chapter.	Administrative – This removes outdated and unnecessary language, requiring taxation books to be printed and physically delivered to the Treasurer. Printing is no longer needed with the new tax software system implemented at the beginning of September of 2023. The same delivery requirements can be met as set forth in the original code section with information transmitted or viewed in the tax software system by both parties. This is a cost-saving and efficiency-oriented maneuver that will allow the Commissioner and Treasurer to conduct business more quickly.
Sec. 14-27	Addition of classification for seaplane and sightseeing/tour operation, and a general classification	Classification -. Reflects the evolving nature of businesses within the County and aligns York County's classification structure with regional practices. This code language addition aims to encompass future business activity pertinent to seaplane and sightseeing tour operations.
Sec. 21-7.3	Addition of provision for administrative refunds for veterans	Legislative –Legislative compliance with recent changes made by the General Assembly that authorize

		streamlined refund processes for veterans.
Sec(s). 21-7.4 & 21- 7.10 (new)	Addition of aircraft classification under business personal property taxation.	Classification - Ensures accurate classification and assessment of aircraft as taxable personal property in accordance with state law. This addition would allow for the separation of aircraft. The York County Code does not specify taxation rate of the aircraft, therefore leaving the Commissioner the discretion to tax at a higher-than-market rate. This empowers the Board to fairly tax aircraft at a fair and marketable rate.
Sec. 21-42	Removal of an expired section and its associated tax rate chart.	Administrative – provision and chart expired and are no longer applicable. The chart corresponded to an old housing chart that has since been updated.
Article VIII, Sec(s). 21-92 through 21-101	Language Clarification related to Transient Occupancy Tax (TOTX) and incorporation of new requirements for the TOTX, as mandated by recent legislative action.	Legislative - This change is in response to Legislative updates meant to align County Code with new state-level mandates regarding the administration of TOTX. Previously, third party rental companies were not required to provide the address or context in which taxes were being paid or not required to send proof of remitted tax per address. The new process improves clarity for both taxpayers and staff, ensuring better understanding and implementation of tax provisions.

Please let me know if you would like to discuss any of these modifications before the public hearing scheduled on August 19, 2025.

Webb/3392