

# FINAL

## COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2023, Legislative Day No. 9

Bill No. 31-23

Introduced by Mr. Smith, Chair  
(by request of the County Executive)

By the County Council, May 1, 2023

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Introduced and first read on May 1, 2023  
Public Hearings set for and held on May 11 and May 18, 2023  
Bill VOTED on June 14, 2023

By Order: Laura Corby, Administrative Officer

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### A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies – Farmington Village Special Taxing District  
2  
3 FOR the purpose of levying and imposing the tax rates for the Farmington Village Special  
4 Taxing District required by the County Budget for Fiscal Year 2024.  
5

6 WHEREAS, by Bill No. 11-98 and Resolution No. 2-98, the County Council  
7 established the Farmington Village Special Taxing District (the “District”) and  
8 authorized the issuance and sale of certain special obligation bonds to fund certain  
9 infrastructure improvements relating to the development and utilization of the land  
10 within the District, all pursuant to Article 24, § 9-1301 of the Annotated Code of  
11 Maryland and Article 6, §§ 4A-101, et seq., of the Anne Arundel County Code  
12 (1985, as amended) (together, the “Act”); and  
13

14 WHEREAS, pursuant to the Act and other applicable authority, the County has  
15 issued \$6,222,000 aggregate principal amount of special obligation bonds  
16 designated “Special Taxing District Bonds (Farmington Village Project), Series  
17 1998A” (the “1998 Special Taxing District Bonds”), which 1998 Special Taxing  
18 District Bonds were to be repaid from the proceeds of the Farmington Village  
19 District Special Tax (the “Special Tax”); and  
20

21 WHEREAS, by Bill No. 81-12, the County Council authorized the issuance and  
22 sale of certain special obligation refunding bonds to refund all or a portion of the  
23 1998 Special Obligation Bonds (the “2013 Special Obligation Refunding Bonds”),  
24 which 2013 Special Obligation Refunding Bonds are to be repaid from the proceeds  
25 of the Farmington Village Special Taxing District special tax under certain  
26 circumstances; and

1 WHEREAS, by Bill No. 81-12, among other actions, the County Council  
2 confirmed and ratified the Farmington Village Rate and Method, the levy and  
3 imposition of the Farmington Village District Special Tax through the application  
4 of the Farmington Village Rate and Method, and the deposit of the Farmington  
5 Village District Special Tax in the Farmington Village Special Tax Fund; and

6  
7 WHEREAS, by Resolution No. 2-98, Exhibit C, “Rate and Method of  
8 Apportionment of Special Taxes” (“Rate and Method”), (a) for each fiscal year,  
9 each parcel of taxable property in the District is to be classified as developed  
10 property or undeveloped property and classified as large single family, small single  
11 family, or town house; and (b) the Administrator (as defined in the Rate and  
12 Method) is required to estimate the Special Tax Requirement for each fiscal year;  
13 and (c) the County Council is required to determine the Special Tax Requirement  
14 applicable to the District and to levy the Special Tax for each fiscal year; and

15  
16 WHEREAS, the Administrator has prepared a Report, “Farmington Village Special  
17 Taxing District, Anne Arundel County, Annual Special Tax Report, Fiscal Year  
18 2023-2024” (the “Report”), in which the Administrator has made a classification of  
19 the taxable property in the District, and has estimated the Special Tax Requirement  
20 and recommended the Special Tax to be levied for Fiscal Year 2023-2024 (the  
21 “Report”); and

22  
23 WHEREAS, the County Council has determined that the Special Tax levied and  
24 imposed by this Ordinance shall be levied and imposed on the classifications of  
25 taxable property as submitted by the Administrator, subject to correction by the  
26 Controller of any errors in classification or property identification information, in  
27 order that the classifications shall be in conformity with the Rate and Method, and  
28 the property identification information shall be in conformity with the County's  
29 property tax billing system; and

30  
31 WHEREAS, the County Council has further determined to confirm the Special Tax  
32 Requirement estimated by the Administrator, and to levy the Special Tax at the  
33 rates as recommended by the Administrator; now, therefore,

34  
35 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
36 That the Special Tax levied and imposed by this Ordinance shall be levied and imposed  
37 against the classifications of taxable property in the District made in accordance with the  
38 Rate and Method, such classifications being those submitted by the Administrator in the  
39 Report, subject to correction by the Controller of any errors in classification or property  
40 identification information, in order that the classifications shall be in conformity to the Rate  
41 and Method, and the property identification information shall be in conformity with the  
42 County’s property tax billing system.

43  
44 SECTION 2. *And be it further enacted,* That the Special Tax Requirement estimated  
45 by the Administrator is hereby confirmed and determined.

46  
47 SECTION 3. *And be it further enacted,* That the Farmington Village District Special  
48 Tax for the taxable year beginning July 1, 2023, and ending on June 30, 2024, is hereby

1 levied and imposed pursuant to the Act and other applicable authority, for developed  
2 property, in accordance with the following land use classifications:

- 3  
4 (a) for the land use class Town Home, \$631.23 per unit;  
5 (b) for the land use class Small Single Family, \$1,168.65 per unit; and  
6 (c) for the land use class Large Single Family, \$1,619.38 per unit.  
7

8 SECTION 4. *And be it further enacted*, That any taxable properties within the District  
9 which have permanently satisfied the obligation to pay the Special Tax by prepayment as  
10 provided for in the Rate and Method, such properties having been identified in an Executive  
11 Order dated October 20, 1998, prescribing and determining various matters in connection  
12 with the issuance and delivery of the 1998 Special Taxing District Bonds, and any other  
13 such properties which have made prepayment or which will make prepayment on or after  
14 October 20, 1998, as determined by the Controller, are hereby exempt from the imposition  
15 and levy of the Special Tax under this Ordinance.  
16

17 SECTION 5. *And be it further enacted*, That any corrections made by the Controller to  
18 the classifications or property identification information in the Report shall be submitted  
19 in writing by the Controller to the County Council, and the Report and the corrections shall  
20 be kept on file among the records of the County Council by the Administrative Officer to  
21 the County Council.  
22

23 SECTION 6. *And be it further enacted*, That this Ordinance shall take effect on July 1,  
24 2023.

READ AND PASSED this 14<sup>th</sup> day of June, 2023

By Order:



Laura Corby  
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 31-23 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



Laura Corby  
Administrative Officer