PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2024, Legislative Day No. 9

Bill No. 37-24

Introduced by Ms. Pickard, Chair
(by request of the County Executive)

By the County Council, May 1, 2024

Introduced and first read on May 1, 2024
Public Hearings set for May 15 and May 22, 2024

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies – Dorchester Special Taxing District
2
3 FOR the purpose of levying and imposing the tax rates for the Dorchester Special Taxing
4   District required by the County Budget for Fiscal Year 2025.
5
6 WHEREAS, by Bill No. 99-97 and Resolution No. 44-97, the County Council
7   established the Dorchester Special Taxing District and authorized the issuance and
8   sale of certain special obligation bonds to fund certain infrastructure improvements
9   relating to the development and utilization of the land within the Dorchester Special
10   Taxing 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 $9,916,620.58 aggregate principal amount of special obligation bonds
16   designated "Special Tax District Bonds (The Villages of Dorchester Project) Series
17   2003A" and $6,083,214.80 aggregate principal amount of special obligation bonds
18   designated "Special Tax District Bonds (The Villages of Dorchester Project) Series
19   2003B" (collectively, the "2003 Special Obligation Bonds"), which 2003 Special
20   Obligation Bonds were to be repaid from the proceeds of the Dorchester Special
21   Taxing District special tax, under certain circumstances; and
22
23 WHEREAS, by Bill No. 81-12, the County Council authorized the issuance and
24   sale of certain special obligation refunding bonds to refund all or a portion of the
25   2003 Special Obligation Bonds (the "2013 Special Obligation Refunding Bonds"),
26   which 2013 Special Obligation Refunding Bonds are to be repaid from the proceeds
27   of the Dorchester Special Taxing District special tax under certain circumstances;
28   and

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

7   WHEREAS, in accordance with the recommendation of the Administrator, as
8   defined in Resolution No. 44-97, Exhibit C, "Rate and Method of Apportionment
9   of Special Taxes" ("Rate and Method"), the County Executive by Executive Order
10 has reduced the Maximum Special Tax, as defined in the Rate and Method, in
11 accordance with Section I of the Rate and Method to reflect the issuance of the
12 Special Obligation Bonds; and

14 WHEREAS, pursuant to the Rate and Method included in Resolution No. 44-97,
15 (a) the Administrator, as defined in the Rate and Method, is required to estimate the
16 Special Tax Requirement for each fiscal year, and (b) the County Council is
17 required to determine the Special Tax Requirement applicable to the District and to
18 levy the Special Tax for each fiscal year; and

20 WHEREAS, the Administrator has prepared a Report, "Dorchester Special Taxing
21 District, Anne Arundel County, Annual Special Tax Report, Fiscal Year 2024-
22 2025" (the "Report"), in which the Administrator has estimated the Special Tax
23 Requirement and recommended the Special Tax to be levied for Fiscal Year 2024-
24 2025; and

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

34 WHEREAS, the County Council has further determined to confirm the Special Tax
35 Requirement estimated by the Administrator, and to levy the Special Tax at the
36 rates as recommended by the Administrator; now, therefore,

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

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

1   SECTION 3. *And be it further enacted*, That the Dorchester District Special Tax for
2 the taxable year beginning July 1, 2024, and ending on June 30, 2025, is hereby levied and
3 imposed pursuant to the Act and other applicable authority in accordance with the
4 following land use classifications:
5
6   (a) for Developed Property – Townhouse, $1,223.22 per unit; and
7   (b) for Developed Property – Single-family, $1,988.64 per unit.
8
9   SECTION 4. *And be it further enacted*, That any corrections made by the Controller to
10 the classifications or property identification information in the Report shall be submitted
11 in writing by the Controller to the County Council, and the Report and the corrections shall
12 be kept on file among the records of the County Council by the Administrative Officer to
13 the County Council.
14
15   SECTION 5. *And be it further enacted*, That this Ordinance shall take effect on
16 July 1, 2024.