

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2008, Legislative Day No. 9

Bill No. 38-08

Introduced by Ms. Vitale, Chairman  
(by request of the County Executive)

By the County Council, May 1, 2008

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Introduced and first read on May 1, 2008  
Public Hearings set for May 12 and 14, 2008

By Order: Judy C. Holmes, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies - Dorchester Special Taxing District  
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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 2009.

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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  
8 and sale of certain special obligation bonds to fund certain infrastructure  
9 improvements relating to the development and utilization of the land within the  
10 Dorchester Special Taxing District, all pursuant to Article 24, § 9-1301 of the  
11 Annotated Code of Maryland and Article 6, §§ 4A-101, et seq., of the Anne  
12 Arundel County Code (1985, as amended) (together, the “Act”); and  
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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)  
17 Series 2003A” and \$6,083,214.80 aggregate principal amount of special  
18 obligation bonds designated “Special Tax District Bonds (The Villages of  
19 Dorchester Project) Series 2003B” (collectively, the “Special Obligation Bonds”),  
20 which Special Obligation Bonds are to be repaid from the proceeds of the  
21 Dorchester Special Taxing District, under certain circumstances; and  
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23 WHEREAS, in accordance with the recommendation of the Administrator, as  
24 defined in Resolution No. 44-97, Exhibit C, “Rate and Method of Apportionment  
25 of Special Taxes” (“Rate and Method”), the County Executive by Executive  
26 Order has reduced the Maximum Special Tax, as defined in the Rate and Method,  
27 in accordance with Section I of the Rate and Method to reflect the issuance of the  
28 Special Obligation Bonds; and

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

6  
7 WHEREAS, the Administrator has prepared a Report, "Anne Arundel County  
8 Dorchester Special Taxing District, Fiscal Year 2008-2009, Special Tax Report"  
9 (the "Report"), in which the Administrator has estimated the Special Tax  
10 Requirement and recommended the Special Tax to be levied for Fiscal Year 2008-  
11 2009; and

12  
13 WHEREAS, the County Council has determined that the Special Tax levied and  
14 imposed by this Ordinance shall be levied and imposed on the classifications of  
15 taxable property as submitted by the Administrator, subject to correction by the  
16 Controller of any errors in classification or property identification information, in  
17 order that the classifications shall be in conformity with the Rate and Method, and  
18 the property identification information shall be in conformity with the County's  
19 property tax billing system; and

20  
21 WHEREAS, the County Council has further determined to confirm the Special  
22 Tax Requirement estimated by the Administrator, and to levy the Special Tax at  
23 the rates as recommended by the Administrator; now, therefore,

24  
25 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
26 *Maryland,* That the Special Tax levied and imposed by this Ordinance shall be levied and  
27 imposed against the classifications of taxable property in the District made in accordance  
28 with the Rate and Method, such classifications being those submitted by the  
29 Administrator in the Report, subject to correction by the Controller of any errors in  
30 classification or property identification information, in order that the classifications shall  
31 be in conformity to the Rate and Method, and the property identification information  
32 shall be in conformity with the County's property tax billing system.

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

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37 SECTION 3. *And be it further enacted,* That the Dorchester District Special Tax for  
38 the taxable year beginning July 1, 2008, and ending on June 30, 2009, is hereby levied  
39 and imposed pursuant to the Act and other applicable authority in accordance with the  
40 following land use classifications:

- 41  
42 (a) for Undeveloped Property – Townhouse, \$963.54 per unit;  
43 (b) for Undeveloped Property – Single-family, \$1,566.50 per unit;  
44 (c) for Developed Property – Townhouse, \$1,209.08 per unit; and  
45 (d) for Developed Property – Single-family, \$1,965.70 per unit.  
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1       SECTION 4. *And be it further enacted,* That any corrections made by the Controller  
2 to the classifications or property identification information in the Report shall be  
3 submitted in writing by the Controller to the County Council, and the Report and the  
4 corrections shall be kept on file among the records of the County Council by the  
5 Administrative Officer to the County Council.

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7       SECTION 5. *And be it further enacted,* That this Ordinance shall take effect on July  
8 1, 2008.