

FINAL

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 and held on May 15 and May 22, 2024
Bill VOTED on June 14, 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

1 of the Dorchester Special Taxing District special tax under certain circumstances;
2 and

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

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

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

22
23 WHEREAS, the Administrator has prepared a Report, “Dorchester Special Taxing
24 District, Anne Arundel County, Annual Special Tax Report, Fiscal Year 2024-
25 2025” (the “Report”), in which the Administrator has estimated the Special Tax
26 Requirement and recommended the Special Tax to be levied for Fiscal Year 2024-
27 2025; and

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

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

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

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

3
4 SECTION 3. *And be it further enacted*, That the Dorchester District Special Tax for
5 the taxable year beginning July 1, 2024, and ending on June 30, 2025, is hereby levied and
6 imposed pursuant to the Act and other applicable authority in accordance with the
7 following land use classifications:

- 8
9 (a) for Developed Property – Townhouse, \$1,223.22 per unit; and
10 (b) for Developed Property – Single-family, \$1,988.64 per unit.

11
12 SECTION 4. *And be it further enacted*, That any corrections made by the Controller to
13 the classifications or property identification information in the Report shall be submitted
14 in writing by the Controller to the County Council, and the Report and the corrections shall
15 be kept on file among the records of the County Council by the Administrative Officer to
16 the County Council.

17
18 SECTION 5. *And be it further enacted*, That this Ordinance shall take effect on
19 July 1, 2024.

READ AND PASSED this 14th day of June, 2024

By Order:



Kaley Schultze
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF
BILL NO. 37-24 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.



Kaley Schultze
Administrative Officer