

# FINAL

## COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2025, Legislative Day No. 9

Bill No. 35-25

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

By the County Council, May 1, 2025

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Introduced and first read on May 1, 2025

Public Hearings set for and held on May 14 and May 21, 2025

By Order: Kaley Schultze, Administrative Officer

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### A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies – Arundel Gateway Special Taxing District  
2  
3 FOR the purpose of levying and imposing the tax rates for the Arundel Gateway Special  
4 Taxing District required by the County Budget for Fiscal Year 2026.

5  
6 WHEREAS, by Bill No. 16-12, the County Council established the Arundel  
7 Gateway Special Taxing District and authorized the issuance and sale of certain  
8 special obligation bonds to fund certain infrastructure improvements relating to the  
9 development and utilization of the land within the Arundel Gateway Special Taxing  
10 District, all pursuant to Article 24, § 9-1301 of the Annotated Code of Maryland  
11 and §§ 4-8-101, et seq., of the Anne Arundel County Code (2005, as amended)  
12 (together, the “Act”); and  
13

14 WHEREAS, pursuant to the Act and other applicable authority, the County has  
15 issued \$22,500,000 maximum principal amount of special obligation bonds  
16 designated “Special Obligation Bonds (Arundel Gateway Project) Series 2014” (the  
17 “2014 Special Obligation Bonds”), which 2014 Special Obligation Bonds are to be  
18 repaid from the proceeds of the Arundel Gateway Special Taxing District special  
19 tax (the “Special Tax”); and  
20

21 WHEREAS, pursuant to the Rate and Method of Apportionment of Special Taxes  
22 (“Rate and Method”) defined in Exhibit C of Bill No. 16-12, (a) each parcel of  
23 taxable property in the District is to be classified as developed property or  
24 undeveloped property; (b) the Administrator, as defined in the Rate and Method, is  
25 required to estimate the Special Tax Requirement (as defined in the Rate and  
26 Method) for each fiscal year; and (c) the County Council is required to determine  
27 the Special Tax Requirement applicable to the District and to levy the Special Tax  
28 for each fiscal year; and

WHEREAS, the Administrator has prepared a Report, “Arundel Gateway Special Taxing District, Anne Arundel County, Annual Special Tax Report, Fiscal Year 2025-2026” (the “Report”), in which the Administrator has made a classification of the taxable property in the District, and has estimated the Special Tax Requirement and recommended the Special Tax to be levied for Fiscal Year 2025-2026; and

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

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

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

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

SECTION 3. *And be it further enacted,* That the Arundel Gateway District Special Tax for the taxable year beginning July 1, 2025, and ending on June 30, 2026, is hereby levied and imposed pursuant to the Act and other applicable authority in accordance with the following land use classifications:

- (a) for Developed Property – Rental Residential, \$765.50 per unit;
- (b) for Developed Property – For Sale Residential, \$1,500.00 per unit;
- (c) for Developed Property – Commercial Property, \$1,071.92 per 1,000 BSF; and
- (d) for Undeveloped Property – \$0 per square foot.

SECTION 4. *And be it further enacted,* That any taxable properties within the District which have permanently satisfied the obligation to pay the Special Tax by prepayment as provided for in the Rate and Method, including properties subject to prepayment in accordance with the Prepayment and Redemption Order of the Chief Administrative Officer dated as of April 18, 2022, are recognized as exempt from the imposition and levy of the Special Tax under this Ordinance.

SECTION 5. *And be it further enacted,* That the Special Tax to be levied and collected on each parcel for the taxable year beginning July 1, 2025, and ending on June 30, 2026,

1 in the Arundel Gateway Special Taxing District, based on the applicable Special Tax rate  
2 and the classification of each parcel based on its status as of the date of its classification,  
3 March 28, 2025, is shown on Exhibit A attached hereto.  
4

5 SECTION 6. *And be it further enacted*, That any corrections made by the Controller to  
6 the classifications or property identification information in the Report shall be submitted  
7 in writing by the Controller to the County Council, and the Report and the corrections shall  
8 be kept on file among the records of the County Council by the Administrative Officer to  
9 the County Council.  
10

11 SECTION 7. *And be it further enacted*, That this Ordinance shall take effect on  
12 July 1, 2025.

READ AND PASSED this 13<sup>th</sup> day of June, 2025

By Order:

A handwritten signature in dark ink, appearing to be 'K Schultze', with a long horizontal stroke extending to the right.

Kaley Schultze  
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 35-25 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.

A handwritten signature in dark ink, appearing to be 'K Schultze', with a long horizontal stroke extending to the right.

Kaley Schultze  
Administrative Officer