

PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2025, Legislative Day No. 9

Bill No. 40-25

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

By the County Council, May 1, 2025

Introduced and first read on May 1, 2025
Public Hearings set for May 14 and 21, 2025

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies – Two Rivers Special Taxing District
2
3 FOR the purpose of levying and imposing the tax rates for the Two Rivers Special Taxing
4 District required by the County Budget for Fiscal Year 2026.
5

6 WHEREAS, by Bill No. 85-10, the County Council established the Two Rivers
7 Special Taxing District and authorized the issuance and sale of certain special
8 obligation bonds to fund certain infrastructure improvements relating to the
9 development and utilization of the land within the Two Rivers Special Taxing
10 District, all pursuant to Article 24, § 9-1301 of the Annotated Code of Maryland
11 and Article 6, §§ 4A-101, et seq., of the Anne Arundel County Code (1985, as
12 amended) (together, the “Act”); and
13

14 WHEREAS, pursuant to the Act and other applicable authority, the County has
15 issued \$30,000,000 aggregate principal amount of special obligation bonds
16 designated “Special Tax District Bonds (The Villages at Two Rivers Project) Series
17 2014” (collectively, the “2014 Special Obligation Bonds”), which 2014 Special
18 Obligation Bonds are to be repaid from the proceeds of the Two Rivers Special
19 Taxing District special tax; and
20

21 WHEREAS, in accordance with the recommendation of the Administrator, as
22 defined in Bill No. 85-10, Exhibit C, “Rate and Method of Apportionment of
23 Special Taxes” (“Rate and Method”), the Controller has reduced the Maximum
24 Special Tax, as defined in the Rate and Method, in accordance with Section G of
25 the Rate and Method to reflect the issuance of the Special Obligation Bonds; and
26

27 WHEREAS, pursuant to the Rate and Method included in Bill No. 85-10, (a) the
28 Administrator, as defined in the Rate and Method, is required to estimate the
29 Special Tax Requirement for each fiscal year, and (b) the County Council is

required to determine the Special Tax Requirement applicable to the District and to levy the Special Tax for each fiscal year; and

WHEREAS, the Administrator has prepared a Report, “Two Rivers Special Taxing District, Anne Arundel County, Annual Special Tax Report, Fiscal Year 2025-2026” (the “Report”), in which the Administrator 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 are hereby confirmed and determined.

SECTION 3. *And be it further enacted,* That the Two Rivers 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 Undeveloped Property – \$0 per square foot of net land area of the parcel;
- (b) for Developed Property – Single-family attached, \$611.45 per unit; and
- (c) for Developed Property – Single-family detached, \$861.54 per unit.

SECTION 4. *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, in the Two Rivers Special Taxing District, based on the applicable Special Tax rate and the classification of each parcel based on its status as of the date of its classification, April 2, 2025, is shown on Exhibit A attached hereto.

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

6
7 SECTION 6. *And be it further enacted*, That this Ordinance shall take effect on
8 July 1, 2025.

Appendix A

Two Rivers Special Taxing District
Anne Arundel CountySpecial Tax Rates - Fiscal Year 2025-2026

Property Classification	Assigned Special Tax Rates	Proportionate Special Tax Rates / Billed
Developed Property:		
Single-family attached	\$772.13 per unit	\$611.45 per unit
Single-family detached	\$1,087.94 per unit	\$861.54 per unit
Undeveloped Property	\$0.0000 per sq. ft. ¹	\$0.000 per sq. ft. ¹

¹Not required to be billed.