

PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2025, Legislative Day No. 9

Bill No. 41-25

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 May 21, 2025

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies – Village South at Waugh Chapel Special
2 Taxing District

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4 FOR the purpose of levying and imposing the tax rates for the Village South at Waugh
5 Chapel Special Taxing District required by the County Budget for Fiscal Year 2026.

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7 WHEREAS, by Bill No. 19-10, the County Council established the Village South
8 at Waugh Chapel Special Taxing District and authorized the issuance and sale of
9 certain special obligation bonds to fund certain infrastructure improvements
10 relating to the development and utilization of the land within the Village South at
11 Waugh Chapel Special Taxing District, all pursuant to Article 24, § 9-1301 of the
12 Annotated Code of Maryland and §§ 4-8-101, et seq., of the Anne Arundel County
13 Code (2005, as amended) (together, the “Act”); and

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15 WHEREAS, pursuant to the Act and other applicable authority, the County issued
16 \$16,000,000 aggregate principal amount of special obligation bonds designated
17 “Special Obligation Bonds (Village South at Waugh Chapel Project), Series 2010”
18 (the “2010 Special Obligation Bonds”), which were to be repaid from the proceeds
19 of the Village South at Waugh Chapel Special Taxing District special tax, under
20 certain circumstances; and

21
22 WHEREAS, by Bill No. 5-18, the County Council authorized the issuance and sale
23 of certain special obligation refunding bonds to refund all or a portion of the 2010
24 Special Obligation Bonds (the “2018 Special Obligation Refunding Bonds”), which
25 2018 Special Obligation Refunding Bonds are to be repaid from the proceeds of the
26 Village South at Waugh Chapel Special Taxing District special tax, under certain
27 circumstances; and

1 WHEREAS, by Bill No. 5-18, among other actions, the County Council confirmed
2 and ratified the Village South at Waugh Chapel Rate and Method, the levy and
3 imposition of the Village South at Waugh Chapel Special Tax through the
4 application of the Village South at Waugh Chapel Rate and Method, and the deposit
5 of the Village South at Waugh Chapel Special Tax in the Village South at Waugh
6 Chapel Special Taxing District Fund; and

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8 WHEREAS, by Bill No. 5-18, the County is further required to determine the
9 special tax requirement applicable to such district and to levy the special tax for the
10 Fiscal Year 2026; and

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12 WHEREAS, for Fiscal Year 2026, it has been determined that the debt service on
13 the special obligation bonds and other costs related to issuance of such bonds or to
14 the administration of the district will be paid from sources other than the proceeds
15 of the special taxes; now, therefore,

16
17 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
18 That a special tax for the taxable year beginning July 1, 2025, and ending on June 30, 2026,
19 is hereby levied and imposed pursuant to the Act and other applicable authority in the
20 Village South at Waugh Chapel Special Taxing District for all taxable parcels of whatever
21 classification at the rate of \$0.00.

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23 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect on
24 July 1, 2025.