

# PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2026, Legislative Day No. 9

Bill No. 34-26

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

By the County Council, May 1, 2026

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Introduced and first read on May 1, 2026  
Public Hearings set for May 13 and 19, 2026

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 2027.

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 issued  
15 \$22,500,000 maximum principal amount of special obligation bonds designated  
16 “Special Obligation Bonds (Arundel Gateway Project) Series 2014” (the “2014  
17 Special Obligation Bonds”), to be repaid from the proceeds of the Arundel Gateway  
18 Special Taxing District special tax (the “Special Tax”); and

19  
20 WHEREAS, by Bill No. 83-25, the County Council authorized the issuance, sale,  
21 and delivery of special taxing district refunding bonds to be secured by special taxes  
22 to refund all or a portion of the 2014 Special Obligation Bonds, and, pursuant to  
23 the Act and other applicable authority, the County issued \$10,825,000 maximum  
24 principal amount of refunding special obligation bonds designated “Maryland  
25 Special Taxing District Refunding Bonds (Watershed at Laurel Project), Series  
26 2026” (the “2026 Bonds”); and

27  
28 WHEREAS, Bill No. 83-25 ratified and confirmed the creation of the Arundel  
29 Gateway Special Taxing District; provided that the principal of and premium, if

1 any, and any interest on the 2026 Bonds shall be payable from the Special Tax  
2 levied and imposed pursuant to Bill No. 16-12 and other applicable law; and  
3 confirmed, ratified, adopted, and incorporated the Rate and Method of  
4 Apportionment of Special Taxes (“Rate and Method”) defined in Exhibit C to Bill  
5 No. 16-12; and  
6

7 WHEREAS, pursuant to the Rate and Method, (a) each parcel of taxable property  
8 in the District is to be classified as developed property or undeveloped property;  
9 (b) the Administrator, as defined in the Rate and Method, is required to estimate  
10 the Special Tax Requirement (as defined in the Rate and Method) for each fiscal  
11 year; and (c) the County Council is required to determine the Special Tax  
12 Requirement applicable to the District and to levy the Special Tax for each fiscal  
13 year; and  
14

15 WHEREAS, the Administrator has prepared a Report, “Arundel Gateway Special  
16 Taxing District, Anne Arundel County, Annual Special Tax Report, Fiscal Year  
17 2026-2027” (the “Report”), in which the Administrator has made a classification of  
18 the taxable property in the District, and has estimated the Special Tax Requirement  
19 and recommended the Special Tax to be levied for Fiscal Year 2026-2027; and  
20

21 WHEREAS, the County Council has determined that the Special Tax levied and  
22 imposed by this Ordinance shall be levied and imposed on the classifications of  
23 taxable property as submitted by the Administrator, subject to correction by the  
24 Controller of any errors in classification or property identification information, in  
25 order that the classifications shall be in conformity with the Rate and Method, and  
26 the property identification information shall be in conformity with the County’s  
27 property tax billing system; and  
28

29 WHEREAS, the County Council has further determined to confirm the Special Tax  
30 Requirement estimated by the Administrator, and to levy the Special Tax at the  
31 rates as recommended by the Administrator; now, therefore,  
32

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

42 SECTION 2. *And be it further enacted,* That the Special Tax Requirement estimated  
43 by the Administrator is hereby confirmed and determined.  
44

45 SECTION 3. *And be it further enacted,* That the Arundel Gateway District Special Tax  
46 for the taxable year beginning July 1, 2026, and ending on June 30, 2027, is hereby levied  
47 and imposed pursuant to the Act and other applicable authority in accordance with the  
48 following land use classifications:

- 1 (a) for Developed Property – Rental Residential, \$453.63 per unit;  
2 (b) for Developed Property – For Sale Residential, \$888.89 per unit;  
3 (c) for Developed Property – Commercial Property, \$635.21 per 1,000 BSF; and  
4 (d) for Undeveloped Property – \$0 per square foot.  
5

6 SECTION 4. *And be it further enacted*, That any taxable properties within the District  
7 which have permanently satisfied the obligation to pay the Special Tax by prepayment as  
8 provided for in the Rate and Method, including properties subject to prepayment in  
9 accordance with the Prepayment and Redemption Order of the Chief Administrative  
10 Officer dated as of April 18, 2022, are recognized as exempt from the imposition and levy  
11 of the Special Tax under this Ordinance.  
12

13 SECTION 5. *And be it further enacted*, That the Special Tax to be levied and collected  
14 on each parcel for the taxable year beginning July 1, 2026, and ending on June 30, 2027,  
15 in the Arundel Gateway Special Taxing District, based on the applicable Special Tax rate  
16 and the classification of each parcel based on its status as of the date of its classification,  
17 April 6, 2026, is shown on Exhibit A attached hereto.  
18

19 SECTION 6. *And be it further enacted*, That any corrections made by the Controller to  
20 the classifications or property identification information in the Report shall be submitted  
21 in writing by the Controller to the County Council, and the Report and the corrections shall  
22 be kept on file among the records of the County Council by the Administrative Officer to  
23 the County Council.  
24

25 SECTION 7. *And be it further enacted*, That this Ordinance shall take effect on July 1,  
26 2026.