

# PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2026, Legislative Day No. 9

Bill No. 40-26

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 – 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 2027.  
6

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  
14

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

7  
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 2027; and

11  
12 WHEREAS, for Fiscal Year 2027, 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, 2026, and ending on June 30, 2027,  
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.

22  
23 SECTION 2. *And be it further enacted,* That this Ordinance shall take effect on July 1,  
24 2026.