

**FINAL**

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2014, Legislative Day No. 10

Bill No. 28-14

Introduced by Mr. Grasso, Chairman  
(by request of the County Executive)

By the County Council, May 1, 2014

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Introduced and first read on May 1, 2014  
Public Hearings set for and held on May 8 and 12, 2014  
Bill VOTED ON June 6, 2014

By Order: Elizabeth E. Jones, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies - Dorchester Special Taxing District

2  
3 FOR the purpose of levying and imposing the tax rates for the Dorchester Special Taxing  
4 District required by the County Budget for Fiscal Year 2015.

5  
6 WHEREAS, by Bill No. 99-97 and Resolution No. 44-97, the County Council  
7 established the Dorchester Special Taxing District and authorized the issuance  
8 and sale of certain special obligation bonds to fund certain infrastructure  
9 improvements relating to the development and utilization of the land within the  
10 Dorchester Special Taxing District, all pursuant to Article 24, § 9-1301 of the  
11 Annotated Code of Maryland and Article 6, §§ 4A-101, et seq., of the Anne  
12 Arundel County Code (1985, as amended) (together, the "Act"); and

13  
14 WHEREAS, pursuant to the Act and other applicable authority, the County has  
15 issued \$9,916,620.58 aggregate principal amount of special obligation bonds  
16 designated "Special Tax District Bonds (The Villages of Dorchester Project)  
17 Series 2003A" and \$6,083,214.80 aggregate principal amount of special  
18 obligation bonds designated "Special Tax District Bonds (The Villages of  
19 Dorchester Project) Series 2003B" (collectively, the "2003 Special Obligation  
20 Bonds"), which 2003 Special Obligation Bonds were to be repaid from the  
21 proceeds of the Dorchester Special Taxing District special tax, under certain  
22 circumstances; and

23  
24 WHEREAS, by Bill No. 81-12, the County Council authorized the issuance and  
25 sale of certain special obligation refunding bonds to refund all or a portion of the  
26 2003 Special Obligation Bonds (the "2013 Special Obligation Refunding  
27 Bonds"), which 2013 Special Obligation Refunding Bonds are to be repaid from

1 the proceeds of the Dorchester Special Taxing District special tax under certain  
2 circumstances; and

3  
4 WHEREAS, by Bill No. 81-12, among other actions, the County Council  
5 confirmed and ratified the Dorchester Rate and Method, the levy and imposition  
6 of the Dorchester District Special Tax through the application of the Dorchester  
7 Rate and Method, and the deposit of the Dorchester District Special Tax in the  
8 Dorchester Special Tax Fund; and

9  
10 WHEREAS, in accordance with the recommendation of the Administrator, as  
11 defined in Resolution No. 44-97, Exhibit C, "Rate and Method of Apportionment  
12 of Special Taxes" ("Rate and Method"), the County Executive by Executive  
13 Order has reduced the Maximum Special Tax, as defined in the Rate and Method,  
14 in accordance with Section I of the Rate and Method to reflect the issuance of the  
15 Special Obligation Bonds; and

16  
17 WHEREAS, pursuant to the Rate and Method included in Resolution No. 44-97,  
18 (a) the Administrator, as defined in the Rate and Method, is required to estimate  
19 the Special Tax Requirement for each fiscal year, and (b) the County Council is  
20 required to determine the Special Tax Requirement applicable to the District and  
21 to levy the Special Tax for each fiscal year; and

22  
23 WHEREAS, the Administrator has prepared a Report, "Anne Arundel County  
24 Dorchester Special Taxing District, Fiscal Year 2014-2015, Special Tax Report"  
25 (the "Report"), in which the Administrator has estimated the Special Tax  
26 Requirement and recommended the Special Tax to be levied for Fiscal Year 2014-  
27 2015; and

28  
29 WHEREAS, the County Council has determined that the Special Tax levied and  
30 imposed by this Ordinance shall be levied and imposed on the classifications of  
31 taxable property as submitted by the Administrator, subject to correction by the  
32 Controller of any errors in classification or property identification information, in  
33 order that the classifications shall be in conformity with the Rate and Method, and  
34 the property identification information shall be in conformity with the County's  
35 property tax billing system; and

36  
37 WHEREAS, the County Council has further determined to confirm the Special  
38 Tax Requirement estimated by the Administrator, and to levy the Special Tax at  
39 the rates as recommended by the Administrator; now, therefore,

40  
41 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
42 *Maryland,* That the Special Tax levied and imposed by this Ordinance shall be levied and  
43 imposed against the classifications of taxable property in the District made in accordance  
44 with the Rate and Method, such classifications being those submitted by the  
45 Administrator in the Report, subject to correction by the Controller of any errors in  
46 classification or property identification information, in order that the classifications shall  
47 be in conformity to the Rate and Method, and the property identification information  
48 shall be in conformity with the County's property tax billing system.

1 SECTION 2. *And be it further enacted*, That the Special Tax Requirement estimated  
2 by the Administrator is hereby confirmed and determined.  
3

4 SECTION 3. *And be it further enacted*, That the Dorchester District Special Tax for  
5 the taxable year beginning July 1, 2014, and ending on June 30, 2015, is hereby levied  
6 and imposed pursuant to the Act and other applicable authority in accordance with the  
7 following land use classifications:  
8

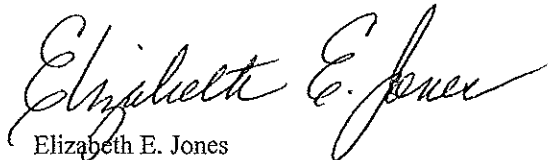
- 9 (a) for Undeveloped Property – Townhouse, \$0.00 per unit;
- 10 (b) for Undeveloped Property – Single-family, \$0.00 per unit;
- 11 (c) for Developed Property – Townhouse, \$1,116.38 per unit; and
- 12 (d) for Developed Property – Single-family, \$1,814.97 per unit.

13  
14 SECTION 4. *And be it further enacted*, That any corrections made by the Controller  
15 to the classifications or property identification information in the Report shall be  
16 submitted in writing by the Controller to the County Council, and the Report and the  
17 corrections shall be kept on file among the records of the County Council by the  
18 Administrative Officer to the County Council.  
19


20 SECTION 5. *And be it further enacted*, That this Ordinance shall take effect on July  
21 1, 2014.

READ AND PASSED this 6<sup>th</sup> day of June, 2014

By Order:

  
Elizabeth E. Jones  
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.  
28-14 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.

  
Elizabeth E. Jones  
Administrative Officer