

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2013, Legislative Day No. 10

Bill No. 32-13

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

By the County Council, May 1, 2013

Introduced and first read on May 1, 2013 Public Hearing set for and held on May 8, 13 and 23, 2013 Bill VOTED on June 4, 2013

By Order: Elizabeth E. Jones, Administrative Officer

A BILL ENTITLED

AN ORDINANCE concerning: Tax Levies - Farmington Village Special Taxing District 1 2 FOR the purpose of levying and imposing the tax rates for the Farmington Village 3 Special Taxing District required by the County Budget for Fiscal Year 2014. 4 5 WHEREAS, by Bill No. 11-98 and Resolution No. 2-98, the County Council 6 established the Farmington Village Special Taxing District (the "District") and 7 authorized the issuance and sale of certain special obligation bonds to fund certain 8 infrastructure improvements relating to the development and utilization of the 9 land within the District, all pursuant to Article 24, § 9-1301 of the Annotated 10 Code of Maryland and Article 6, §§ 4A-101, et seq., of the Anne Arundel County 11 Code (1985, as amended) (together, the "Act"); and 12 13 WHEREAS, pursuant to the Act and other applicable authority, the County has 14 issued \$6,222,000 aggregate principal amount of special obligation bonds 15 designated "Special Taxing District Bonds (Farmington Village Project), Series 16 1998A" (the "1998 Special Taxing District Bonds"), which 1998 Special Taxing 17 District Bonds were to be repaid from the proceeds of the Farmington Village 18 District Special Tax (the "Special Tax"); and 19 20 WHEREAS, by Bill No. 81-12, the County Council authorized the issuance and 21 sale of certain special obligation refunding bonds to refund all or a portion of the 22 1998 Special Obligation Bonds (the "2013 Special Obligation Refunding 23 Bonds"), and authorized the repayment of the 2013 Special Obligation Refunding 24 Bonds from the proceeds of the Special Tax, and, pursuant to such authorization, 25 the 2013 Special Obligation Refunding Bonds were issued on April 9, 2013, to 26 refund all of the 1998 Special Taxing District Bonds; and 27

WHEREAS, by Bill No. 81-12, among other actions, the County Council confirmed and ratified the Farmington Village Rate and Method, the levy and imposition of the Farmington Village District Special Tax through the application of the Farmington Village Rate and Method, and the deposit of the Farmington Village District Special Tax in the Farmington Village Special Tax Fund; and

WHEREAS, by Resolution No. 2-98, Exhibit C, "Rate and Method of Apportionment of Special Taxes" ("Rate and Method"), (a) for each fiscal year, each parcel of taxable property in the District is to be classified as developed property or undeveloped property and classified as large single family, small single family, or town house; and (b) the Administrator, as defined in the Rate and Method, is required to estimate the Special Tax Requirement, as defined in the Rate and Method, for each fiscal year; and (c) 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, "Anne Arundel County Farmington Village Special Taxing District, Fiscal Year 2013-2014, Special Tax Report," in which the Administrator has made a classification of the taxable property in the District, and has estimated the Special Tax Requirement and recommended the Special Tax to be levied for Fiscal Year 2013-2014 (the "Report"); 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 is hereby confirmed and determined.

SECTION 3. And be it further enacted, That the Farmington Village District Special Tax for the taxable year beginning July 1, 2013, and ending on June 30, 2014, is hereby levied and imposed pursuant to the Act and other applicable authority, for developed property, in accordance with the following land use classifications:

4 5 6

7

1

2 3

- (a) for the land use class Town Home, \$600.88 per unit;
- (b) for the land use class Small Single Family, \$1,112.45 per unit; and
- (c) for the land use class Large Single Family, \$1,541.51 per unit.

8 9 10

11

12

13

14

15

16

SECTION 4. And be it further enacted, That any taxable properties within the District which have permanently satisfied the obligation to pay the Special Tax by prepayment as provided for in the Rate and Method, such properties having been identified in an Executive Order dated October 20, 1998, prescribing and determining various matters in connection with the issuance and delivery of the 1998 Special Taxing District Bonds, and any other such properties which have made prepayment or which will make prepayment on or after October 20, 1998, as determined by the Controller, are hereby exempt from the imposition and levy of the Special Tax under this Ordinance.

17 18 19

20

21

22

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

23 24 25

26

SECTION 6. And be it further enacted, That this Ordinance shall take effect on July 1, 2013.

READ AND PASSED this 4th day of June, 2013

By Order:

Elizabeth E. Jones Administrative Officer

CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO. 32-13 . The original of which is retained in the files

OF THE COUNTY COUNCIL.

Administrative Officer