

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2015, Legislative Day No. 9

Bill No. 34-15

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

By the County Council, May 1, 2015

Introduced and first read on May 1, 2015
Public Hearing set for and held on June 1, 2015
Bill VOTED on June 15, 2015

By Order: Elizabeth E. Jones, Administrative Officer

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 2016.
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 2015-2016, 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 2015-
27 2016; 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, 2015, and ending on June 30, 2016, is hereby levied
6 and imposed pursuant to the Act and other applicable authority in accordance with the
7 following land use classifications:
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- 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, \$1,089.67 per unit; and
12 (d) for Developed Property – Single-family, \$1,771.55 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, 2015.

READ AND PASSED this 15th day of June, 2015

By Order:


Elizabeth E. Jones
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.
34-15. THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.


Elizabeth E. Jones
Administrative Officer