

**FINAL**

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2017, Legislative Day No. 9

Bill No. 38-17

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

By the County Council, May 1, 2017

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Introduced and first read on May 1, 2017  
Public Hearings set for and held on May 8 and May 11, 2017  
Bill VOTED on June 14, 2017

By Order: JoAnne Gray, 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 2018.  
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  
9 the development and utilization of the land within the Arundel Gateway Special  
10 Taxing District, all pursuant to Article 24, § 9-1301 of the Annotated Code of  
11 Maryland and §§ 4-8-101, et seq., of the Anne Arundel County Code (2005, as  
12 amended) (together, the “Act”); and  
13

14 WHEREAS, pursuant to the Act and other applicable authority, the County has  
15 issued \$22,500,000 maximum principal amount of special obligation bonds  
16 designated “Special Obligation Bonds (Arundel Gateway Project) Series 2014”  
17 (the “2014 Special Obligation Bonds”), which 2014 Special Obligation Bonds are  
18 to be repaid from the proceeds of the Arundel Gateway Special Taxing District  
19 special tax (the “Special Tax”); and  
20

21 WHEREAS, pursuant to the Rate and Method of Apportionment of Special Taxes  
22 (“Rate and Method”) defined in Exhibit C of Bill No. 16-12, (a) each parcel of  
23 taxable property in the District is to be classified as developed property or  
24 undeveloped property; (b) the Administrator, as defined in the Rate and Method,  
25 is required to estimate the Special Tax Requirement (as defined in the Rate and  
26 Method) for each fiscal year; and (c) the County Council is required to determine  
27 the Special Tax Requirement applicable to the District and to levy the Special Tax  
28 for each fiscal year; and

1 WHEREAS, the Administrator has prepared a Report, "Anne Arundel County  
2 Arundel Gateway Special Taxing District, Fiscal Year 2017-2018, Special Tax  
3 Report" (the "Report"), in which the Administrator has made a classification of  
4 the taxable property in the District, and has estimated the Special Tax  
5 Requirement and recommended the Special Tax to be levied for Fiscal Year 2017-  
6 2018; and

7  
8 WHEREAS, the County Council has determined that the Special Tax levied and  
9 imposed by this Ordinance shall be levied and imposed on the classifications of  
10 taxable property as submitted by the Administrator, subject to correction by the  
11 Controller of any errors in classification or property identification information, in  
12 order that the classifications shall be in conformity with the Rate and Method, and  
13 the property identification information shall be in conformity with the County's  
14 property tax billing system; and

15  
16 WHEREAS, the County Council has further determined to confirm the Special  
17 Tax Requirement estimated by the Administrator, and to levy the Special Tax at  
18 the rates as recommended by the Administrator; now, therefore,

19  
20 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
21 *Maryland,* That the Special Tax levied and imposed by this Ordinance shall be levied and  
22 imposed against the classifications of taxable property in the District made in accordance  
23 with the Rate and Method, such classifications being those submitted by the  
24 Administrator in the Report, subject to correction by the Controller of any errors in  
25 classification or property identification information, in order that the classifications shall  
26 be in conformity to the Rate and Method, and the property identification information  
27 shall be in conformity with the County's property tax billing system.

28  
29 SECTION 2. *And be it further enacted,* That the Special Tax Requirement estimated  
30 by the Administrator is hereby confirmed and determined.

31  
32 SECTION 3. *And be it further enacted,* That the Arundel Gateway District Special  
33 Tax for the taxable year beginning July 1, 2017, and ending on June 30, 2018, is hereby  
34 levied and imposed pursuant to the Act and other applicable authority, at \$0.1696 per  
35 square foot of net land area of the parcel for undeveloped property.

36  
37 SECTION 4. *And be it further enacted,* That the Special Tax to be levied and  
38 collected on each parcel for the taxable year beginning July 1, 2017 and ending on June  
39 30, 2018, in the Arundel Gateway Special Taxing District, based on the applicable  
40 Special Tax rate and the classification of each parcel based on its status as of the date of  
41 its classification, April 15, 2017, is shown on Exhibit A attached hereto.

42  
43 SECTION 5. *And be it further enacted,* That any corrections made by the Controller  
44 to the classifications or property identification information in the Report shall be  
45 submitted in writing by the Controller to the County Council, and the Report and the  
46 corrections shall be kept on file among the records of the County Council by the  
47 Administrative Officer to the County Council.

1 SECTION 6. *And be it further enacted*, That this Ordinance shall take effect on July  
2 1, 2017.

READ AND PASSED this 14<sup>th</sup> day of June, 2017

By Order:



JoAnne Gray  
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.  
38-17. THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



JoAnne Gray  
Administrative Officer

Bill No. 38-17  
EXHIBIT A

**Special Tax Levy  
by Account Number  
Fiscal Year 2017-2018**

**[See attached]**

Anne Arundel County  
Arundel Gateway Special Tax District  
Special Tax Levy  
Fiscal Year 2017-2018

Account Number	Acreage	Classification		Maximum Special Tax FY17-18	Special Tax Levy FY17-18
04-058-9024-3593	29.8920	Undeveloped	Commercial Property	\$397,446.64	\$220,810.88
04-058-9024-3594	12.3970	Undeveloped	For Sale Residential	\$164,831.59	\$91,576.09
04-058-9024-3595	9.6600	Undeveloped	Rental Residential	\$128,440.20	\$71,357.99
04-058-9024-3596	11.2390	Undeveloped	For Sale Residential	\$149,434.72	\$83,021.99
04-058-9024-3597	3.0250	N/A	Open Space #4	\$0.00	\$0.00
04-058-9024-3598	18.3770	Undeveloped	For Sale Residential	\$244,342.19	\$135,750.08
04-058-9024-3599	12.1860	N/A	Open Space #1	\$0.00	\$0.00
04-058-9024-3600	7.3760	N/A	Open Space #2	\$0.00	\$0.00
04-058-9024-3601	16.9910	N/A	Open Space #6	\$0.00	\$0.00
04-058-9024-3602	11.1570	Undeveloped	Commercial Property	\$148,344.44	\$82,416.26
04-058-9024-3603	11.3660	Undeveloped	For Sale Residential	\$151,123.33	\$83,960.14
04-058-9024-3604	38.7200	Undeveloped	For Sale Residential	\$514,824.50	\$286,022.92
04-058-9024-3605	4.8850	N/A	Open Space #3	\$0.00	\$0.00
04-058-9024-3606	2.1320	N/A	Open Space #5	\$0.00	\$0.00
04-000-0488-1735	17.9400	Undeveloped	For Sale Residential	\$238,531.80	\$132,521.98
04-000-9024-2712	31.2120	Undeveloped	Rental Residential	\$414,997.47	\$230,561.66
04-000-9024-2713	0.2130	N/A	Open Space #1	\$0.00	\$0.00
04-000-9024-2714	0.4480	N/A	Open Space 2	\$0.00	\$0.00
04-000-9024-2715	0.3300	N/A	Open Space 3	\$0.00	\$0.00
04-000-9024-2716	0.3330	N/A	Private Right of Way	\$0.00	\$0.00
04-000-9024-2717	4.0530	N/A	Flood Plain	\$0.00	\$0.00
04-000-0615-1850	10.0420	N/A	Non-taxable Church	\$0.00	\$0.00
04-000-0616-0000	0.7480	N/A	Pumping Station	\$0.00	\$0.00
<b>Total:</b>	<b>254.7220</b>			<b>\$2,552,316.90</b>	<b>\$1,418,000.00</b>