# **FINAL**

#### COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2019, Legislative Day No. 9

Bill No. 31-19

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

By the County Council, May 1, 2019

Introduced and first read on May 1, 2019 Public Hearings set for and held on May 9 and 13, 2019 Bill VOTED on June 14, 2019

By Order: JoAnne Gray, Administrative Officer

#### A BILL ENTITLED

AN ORDINANCE concerning: Tax Levies – Arundel Gateway Special Taxing District

FOR the purpose of levying and imposing the tax rates for the Arundel Gateway Special Taxing District required by the County Budget for Fiscal Year 2020.

WHEREAS, by Bill No. 16-12, the County Council established the Arundel Gateway Special Taxing District and authorized the issuance and sale of certain special obligation bonds to fund certain infrastructure improvements relating to the development and utilization of the land within the Arundel Gateway Special Taxing District, all pursuant to Article 24, § 9-1301 of the Annotated Code of Maryland and §§ 4-8-101, et seq., of the Anne Arundel County Code (2005, as amended) (together, the "Act"); and

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

WHEREAS, pursuant to the Rate and Method of Apportionment of Special Taxes ("Rate and Method") defined in Exhibit C of Bill No. 16-12, (a) each parcel of taxable property in the District is to be classified as developed property or undeveloped property; (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 Arundel Gateway Special Taxing District, Annual Special Tax Report, Fiscal Year 2019-2020" (the "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 2019-2020; 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 Arundel Gateway District Special Tax for the taxable year beginning July 1, 2019, and ending on June 30, 2020, is hereby levied and imposed pursuant to the Act and other applicable authority, at \$0.1840 per square foot of net land area of the parcel for undeveloped property.

SECTION 4. And be it further enacted, That the Special Tax to be levied and collected on each parcel for the taxable year beginning July 1, 2019, and ending on June 30, 2020, in the Arundel Gateway Special Taxing District, based on the applicable Special Tax rate and the classification of each parcel based on its status as of the date of its classification, March 1, 2019, is shown on Exhibit A attached hereto.

 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.

SECTION 6. And be it further enacted, That this Ordinance shall take effect on July 1, 2019.

READ AND PASSED this  $14^{th}$  day of June, 2019

By Order:

JoAnne Gray

Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.

31-19. THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.

JoAnne Gray

Administrative Officer

## **EXHIBIT A**

Special Tax Levy by Account Number Fiscal Year 2019-2020

[See attached]

## Anne Arundel County Arundel Gateway Special Tax District

### Special Tax Levy-Fiscal Year 2019-2020

Account Number	Acreage	Classification		Maximum Special Tax	Special Tax Levy
04-058-9024-3593	29.8920	Undeveloped	Commercial Property	\$456,132.82	\$239,623.84
04-058-9024-3594	12.3970	Undeveloped	For Sale Residential	\$189,170.30	\$99,378.32
04-058-9024-3595	9.6600	Undeveloped	Rental Residential	\$147,405.43	\$77,437.65
04-058-9024-3596	11.2390	Undeveloped	For Sale Residential	\$171,499.96	\$90,095.42
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	\$280,421.28	\$147,315.91
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	17.1620	N/A	Open Space #6	\$0.00	\$0.00
04-058-9024-3602	11.1570	Undeveloped	Commercial Property	\$170,248.69	\$89,438.08
04-058-9024-3603	11.3660	Undeveloped	For Sale Residential	\$173,437.90	\$91,113.49
04-058-9024-3604	38.7200	Undeveloped	For Sale Residential	\$590,842.46	\$310,391.91
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
04-000-9024-2712	31.2120	Undeveloped	Rental Residential	\$476,275.18	\$250,205.38
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/Å	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	<b>Pumping Station</b>	\$0.00	\$0.00
Total:	236.9530			\$2,655,434.00	\$1,395,000.00