

PROPOSED

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2024, Legislative Day No. 9

Bill No. 38-24

Introduced by Ms. Pickard, Chair
(by request of the County Executive)

By the County Council, May 1, 2024

Introduced and first read on May 1, 2024
Public Hearings set for May 15 and May 22, 2024

By Order: Kaley Schultze, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Levies – Farmington Village Special Taxing District
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3 FOR the purpose of levying and imposing the tax rates for the Farmington Village Special
4 Taxing District required by the County Budget for Fiscal Year 2025.

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6 WHEREAS, by Bill No. 11-98 and Resolution No. 2-98, the County Council
7 established the Farmington Village Special Taxing District (the “District”) and
8 authorized the issuance and sale of certain special obligation bonds to fund certain
9 infrastructure improvements relating to the development and utilization of the land
10 within the District, all pursuant to Article 24, § 9-1301 of the Annotated Code of
11 Maryland and Article 6, §§ 4A-101, et seq., of the Anne Arundel County Code
12 (1985, as amended) (together, the “Act”); and

13
14 WHEREAS, pursuant to the Act and other applicable authority, the County has
15 issued \$6,222,000 aggregate principal amount of special obligation bonds
16 designated “Special Taxing District Bonds (Farmington Village Project), Series
17 1998A” (the “1998 Special Taxing District Bonds”), which 1998 Special Taxing
18 District Bonds were to be repaid from the proceeds of the Farmington Village
19 District Special Tax (the “Special Tax”); and

20
21 WHEREAS, by Bill No. 81-12, the County Council authorized the issuance and
22 sale of certain special obligation refunding bonds to refund all or a portion of the
23 1998 Special Obligation Bonds (the “2013 Special Obligation Refunding Bonds”),
24 which 2013 Special Obligation Refunding Bonds are to be repaid from the proceeds
25 of the Farmington Village Special Taxing District special tax under certain
26 circumstances; and

27 WHEREAS, by Bill No. 81-12, among other actions, the County Council
28 confirmed and ratified the Farmington Village Rate and Method, the levy and

1 imposition of the Farmington Village District Special Tax through the application
2 of the Farmington Village Rate and Method, and the deposit of the Farmington
3 Village District Special Tax in the Farmington Village Special Tax Fund; and
4

5 WHEREAS, by Resolution No. 2-98, Exhibit C, “Rate and Method of
6 Apportionment of Special Taxes” (“Rate and Method”), (a) for each fiscal year,
7 each parcel of taxable property in the District is to be classified as developed
8 property or undeveloped property and classified as large single family, small single
9 family, or town house; and (b) the Administrator (as defined in the Rate and
10 Method) is required to estimate the Special Tax Requirement for each fiscal year;
11 and (c) the County Council is required to determine the Special Tax Requirement
12 applicable to the District and to levy the Special Tax for each fiscal year; and
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14 WHEREAS, the Administrator has prepared a Report, “Farmington Village Special
15 Taxing District, Anne Arundel County, Annual Special Tax Report, Fiscal Year
16 2024-2025” (the “Report”), in which the Administrator has made a classification of
17 the taxable property in the District (there is no undeveloped property in the
18 District), and has estimated the Special Tax Requirement and recommended the
19 Special Tax to be levied for Fiscal Year 2024-2025 (the “Report”); and
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21 WHEREAS, the County Council has determined that the Special Tax levied and
22 imposed by this Ordinance shall be levied and imposed on the classifications of
23 taxable property as submitted by the Administrator, subject to correction by the
24 Controller of any errors in classification or property identification information, in
25 order that the classifications shall be in conformity with the Rate and Method, and
26 the property identification information shall be in conformity with the County's
27 property tax billing system; and
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29 WHEREAS, the County Council has further determined to confirm the Special Tax
30 Requirement estimated by the Administrator, and to levy the Special Tax at the
31 rates as recommended by the Administrator; now, therefore,
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33 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
34 That the Special Tax levied and imposed by this Ordinance shall be levied and imposed
35 against the classifications of taxable property in the District made in accordance with the
36 Rate and Method, such classifications being those submitted by the Administrator in the
37 Report, subject to correction by the Controller of any errors in classification or property
38 identification information, in order that the classifications shall be in conformity to the Rate
39 and Method, and the property identification information shall be in conformity with the
40 County’s property tax billing system.
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42 SECTION 2. *And be it further enacted,* That the Special Tax Requirement estimated
43 by the Administrator is hereby confirmed and determined.
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45 SECTION 3. *And be it further enacted,* That the Farmington Village District Special
46 Tax for the taxable year beginning July 1, 2024, and ending on June 30, 2025, is hereby
47 levied and imposed pursuant to the Act and other applicable authority, for developed
48 property, in accordance with the following land use classifications:
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- 1 (a) for the land use class Town Home, \$0.00 per unit;
2 (b) for the land use class Small Single Family, \$0.00 per unit; and
3 (c) for the land use class Large Single Family, \$0.00 per unit.
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5 SECTION 4. *And be it further enacted*, That any taxable properties within the District
6 which have permanently satisfied the obligation to pay the Special Tax by prepayment as
7 provided for in the Rate and Method, such properties having been identified in an Executive
8 Order dated October 20, 1998, prescribing and determining various matters in connection
9 with the issuance and delivery of the 1998 Special Taxing District Bonds, and any other
10 such properties which have made prepayment or which will make prepayment on or after
11 October 20, 1998, as determined by the Controller, are hereby exempt from the imposition
12 and levy of the Special Tax under this Ordinance.
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14 SECTION 5. *And be it further enacted*, That any corrections made by the Controller to
15 the classifications or property identification information in the Report shall be submitted
16 in writing by the Controller to the County Council, and the Report and the corrections shall
17 be kept on file among the records of the County Council by the Administrative Officer to
18 the County Council.
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20 SECTION 6. *And be it further enacted*, That this Ordinance shall take effect on July 1,
21 2024.