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**By: Calvert County Delegation**

Introduced and read first time: January 13, 1997

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Calvert County - Creation of Special Taxing Districts - Duties of Homeowners**  
3 **Associations**

4 FOR the purpose of requiring a certain petition for the creation of a special taxing  
5 district in Calvert County to be accompanied by a certain opinion and certification  
6 concerning the homeowners association that presents the petition under certain  
7 circumstances; requiring the homeowners association that petitions for the creation  
8 of a special taxing district in Calvert County to pay in advance certain costs  
9 associated with a certain notice of a hearing on the petition; and generally relating  
10 to the duties of homeowners associations in the creation of special taxing districts in  
11 Calvert County.

12 BY repealing and reenacting, with amendments,  
13 The Public Local Laws of Calvert County  
14 Section 4-101 and 4-102  
15 Article 5 - Public Local Laws of Maryland  
16 (1986 Edition and July 1991 Supplement, as amended)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
18 MARYLAND, That the Laws of Maryland read as follows:

19 **Article 5 - Calvert County**

20 4-101.

21 (a) (1) In accordance with the procedures of this title, the county  
22 commissioners may establish by ordinance special taxing districts in Calvert County to  
23 furnish and provide special privileges or benefits to persons in those districts.

24 (2) The county commissioners may levy and collect special taxes or  
25 assessments on property in those districts receiving special benefits to pay the cost of  
26 furnishing, providing, and maintaining:

27 (i) Community roads and streets, including the maintenance and  
28 improvements of the roads and streets, appropriate drainage, and all appurtenances  
29 including water runoff and control;

30 (ii) Lakes;

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1 (iii) Canals; and

2 (iv) Other community-wide amenities and other special privileges or  
3 benefits as the county commissioners may approve.

4 (b) (1) A special taxing district may not be created or special tax levied until a  
5 petition requesting a district is received from a homeowners association, as defined by §  
6 11B-101 of the Real Property Article of the Annotated Code of Maryland.

7 (2) The petition shall be accompanied by:

8 (I) AN OPINION AND CERTIFICATION OF COUNSEL THAT THE  
9 HOMEOWNERS ASSOCIATION PRESENTING THE PETITION QUALIFIES AS A  
10 HOMEOWNERS ASSOCIATION AS DEFINED BY § 11B-101 OF THE REAL PROPERTY  
11 ARTICLE;

12 (II) [a] A resolution of the governing body of the homeowners  
13 association CONCERNING THE CREATION OF A SPECIAL TAXING DISTRICT; and [by]

14 (III) [an] AN opinion of counsel of the homeowners association that  
15 the petition is a duly authorized act of the homeowners association and is within the  
16 powers of the association.

17 (c) The boundaries of any special taxing district proposed by a qualified  
18 homeowners association shall be limited to the land within Calvert County over which the  
19 homeowners association has authority pursuant to a declaration, as defined by § 11B-101  
20 of the Real Property Article.

21 4-102.

22 (a) The procedure for the creation of special taxing districts authorized by this  
23 title is as provided in this section.

24 (b) (1) Before establishing any special taxing district or levying or collecting any  
25 special taxes, the county commissioners shall hold a public hearing.

26 (2) The clerk to the county commissioners shall cause notice to be given  
27 stating the purpose, nature, and extent of the proposed district, the nature of the special  
28 privileges and benefits sought to be provided in the district, the approximate cost of  
29 providing and maintaining the privileges and benefits, and the amount of the proposed  
30 levy.

31 (c) (1) The notice shall state the time and place at which all persons interested,  
32 or their agents or attorneys, may appear before the county commissioners and be heard  
33 concerning the proposed special taxing district.

34 (2) (I) The notice shall be given by sending a copy of the notice by mail to  
35 the owner of record of each parcel of property proposed to be assessed and by publication  
36 of a copy of the notice at least once a week for 4 weeks in at least one newspaper having  
37 general circulation in Calvert County.

38 (II) THE HOMEOWNERS ASSOCIATION THAT PETITIONED FOR THE  
39 CREATION OF A SPECIAL TAXING DISTRICT SHALL PAY IN ADVANCE THE COSTS

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1 ASSOCIATED WITH THE PREPARATION, MAILING, AND PUBLICATION OF THE NOTICE  
2 AS PROVIDED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH.

3 (3) The clerk to the county commissioners shall present at the hearing a  
4 certificate of publication and mailing of copies of the notice.

5 (4) The certificate shall be deemed proof of notice.

6 (5) Failure of any owner to receive the mailed copy does not invalidate the  
7 proceedings.

8 (6) The date of hearing shall be set at least 10 and not more than 30 days  
9 after the clerk to the county commissioners shall have completed publication and service  
10 of notice as provided in this section.

11 (7) After the hearing, the county commissioners may vote to create the  
12 special taxing district and set the tax levy for the district.

13 (d) Any amendment to the boundaries or stated purpose of the special taxing  
14 district or to the amount of levy set for the district shall be made only in accordance with  
15 the procedures set forth in this section for original creation of the special taxing district.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 October 1, 1997.