

# Chapter 729

(House Bill 1200)

AN ACT concerning

## Calvert County – Special Taxing Districts

FOR the purpose of providing that any funds or portion of the funds remaining in a special taxing district established in Calvert County under certain authority at the termination of the special taxing district may be applied to certain future special taxing districts, ~~or~~ returned to owners of property in the special taxing district in a certain manner, or applied to a certain reserve fund under certain circumstances; and generally relating to funds remaining in a special taxing district established in Calvert County under certain authority at the termination of the special taxing district.

BY repealing and reenacting, without amendments,

The Public Local Laws of Calvert County  
Section 4–103(c)  
Article 5 – Public Local Laws of Maryland  
(2002 Edition and May 2008 Supplement, as amended)

BY adding to

The Public Local Laws of Calvert County  
Section 4–103(d)  
Article 5 – Public Local Laws of Maryland  
(2002 Edition and May 2008 Supplement, as amended)

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

### Article 5 – Calvert County

4–103.

(c) All moneys received from any special tax shall be spent in the district from which collected for the purpose specified in the advertised notice.

(D) (1) ANY FUNDS OR PORTION OF THE FUNDS REMAINING IN A SPECIAL TAXING DISTRICT AT THE TERMINATION OF THE SPECIAL TAXING DISTRICT MAY BE:

(I) APPLIED TO A FUTURE SPECIAL TAXING DISTRICT CREATED FOR THE SAME SUBDIVISION; ~~OR~~

**(II) RETURNED TO THE OWNERS OF PROPERTY IN THE SPECIAL TAXING DISTRICT; OR**

**(III) APPLIED TO A SPECIAL TAXING DISTRICT RESERVE FUND AS AGREED TO BY THE COUNTY COMMISSIONERS AND THE HOMEOWNERS' ASSOCIATION THAT PETITIONED FOR THE CREATION OF THE SPECIAL TAXING DISTRICT.**

**(2) IF THE COUNTY COMMISSIONERS ELECT TO RETURN THE FUNDS OR PORTION OF THE FUNDS TO THE OWNERS OF PROPERTY IN THE SPECIAL TAXING DISTRICT, THE FUNDS OR PORTION OF THE FUNDS SHALL BE RETURNED PROPORTIONALLY TO THE OWNERS OF RECORD AT THE TERMINATION OF THE SPECIAL TAXING DISTRICT BY WAY OF A CREDIT AGAINST FUTURE PROPERTY TAX BILLS OR BY REFUND, AS DETERMINED BY THE COUNTY COMMISSIONERS.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2010.

**Approved by the Governor, May 20, 2010.**