AN ORDINANCE concerning: Tax Levies – Dorchester Special Taxing District

FOR the purpose of levying and imposing the tax rates for the Dorchester Special Taxing District required by the County Budget for Fiscal Year 2023.

WHEREAS, by Bill No. 99-97 and Resolution No. 44-97, the County Council established the Dorchester 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 Dorchester Special Taxing District, all pursuant to Article 24, § 9-1301 of the Annotated Code of Maryland and Article 6, §§ 4A-101, et seq., of the Anne Arundel County Code (1985, as amended) (together, the “Act”); and

WHEREAS, pursuant to the Act and other applicable authority, the County has issued $9,916,620.58 aggregate principal amount of special obligation bonds designated “Special Tax District Bonds (The Villages of Dorchester Project) Series 2003A” and $6,083,214.80 aggregate principal amount of special obligation bonds designated “Special Tax District Bonds (The Villages of Dorchester Project) Series 2003B” (collectively, the “2003 Special Obligation Bonds”), which 2003 Special Obligation Bonds were to be repaid from the proceeds of the Dorchester Special Taxing District special tax, under certain circumstances; and

WHEREAS, by Bill No. 81-12, the County Council authorized the issuance and sale of certain special obligation refunding bonds to refund all or a portion of the 2003 Special Obligation Bonds (the “2013 Special Obligation Refunding Bonds”), which 2013 Special Obligation Refunding Bonds are to be repaid from the proceeds of the Dorchester Special Taxing District special tax under certain circumstances; and
WHEREAS, by Bill No. 81-12, among other actions, the County Council confirmed and ratified the Dorchester Rate and Method, the levy and imposition of the Dorchester District Special Tax through the application of the Dorchester Rate and Method, and the deposit of the Dorchester District Special Tax in the Dorchester Special Tax Fund; and

WHEREAS, in accordance with the recommendation of the Administrator, as defined in Resolution No. 44-97, Exhibit C, “Rate and Method of Apportionment of Special Taxes” (“Rate and Method”), the County Executive by Executive Order has reduced the Maximum Special Tax, as defined in the Rate and Method, in accordance with Section I of the Rate and Method to reflect the issuance of the Special Obligation Bonds; and

WHEREAS, pursuant to the Rate and Method included in Resolution No. 44-97, (a) the Administrator, as defined in the Rate and Method, is required to estimate the Special Tax Requirement for each fiscal year, and (b) 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, “Dorchester Special Taxing District, Anne Arundel County, Annual Special Tax Report, Fiscal Year 2022-2023” (the “Report”), in which the Administrator has estimated the Special Tax Requirement and recommended the Special Tax to be levied for Fiscal Year 2022-2023; 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 with 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 Dorchester District Special Tax for the taxable year beginning July 1, 2022, and ending on June 30, 2023, is hereby levied and imposed pursuant to the Act and other applicable authority in accordance with the following land use classifications:

(a) for Developed Property – Townhouse, $1,258.47 per unit; and
(b) for Developed Property – Single-family, $2,045.96 per unit.

SECTION 4. *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 5. *And be it further enacted*, That this Ordinance shall take effect on July 1, 2022.

READ AND PASSED this 14th day of June, 2022

By Order:

Laura Corby
Administrative Officer

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO. 41-22 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES OF THE COUNTY COUNCIL.

Laura Corby
Administrative Officer