

# FINAL

## COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2022, Legislative Day No. 10

Bill No. 49-22

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

By the County Council, May 2, 2022

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Introduced and first read on May 2, 2022  
Public Hearing set for and held on June 6, 2022  
Bill Expires August 5, 2022

By Order: Laura Corby, Administrative Officer

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### A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Special Community  
2 Benefit Districts – Tax

3  
4 FOR the purpose of applying certain real property tax exemptions and credits to special  
5 community benefit district assessments; providing for the application of this  
6 Ordinance; and generally relating to finance, taxation, and budget.

7  
8 BY adding: § 4-7-205(g)  
9 Anne Arundel County Code (2005, as amended)

10  
11 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
12 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

### 13 14 ARTICLE 4. FINANCE, TAXATION, AND BUDGET

### 15 16 TITLE 7. SPECIAL COMMUNITY BENEFIT DISTRICTS

### 17 18 4-7-205. Rate of tax.

19  
20 (G) **Exemptions.** THE SPECIAL COMMUNITY BENEFIT TAX SHALL NOT APPLY TO  
21 PROPERTY THAT IS EXEMPT FROM TAXATION UNDER TITLE 7, SUBTITLE 2 OF THE TAX –  
22 PROPERTY ARTICLE OF THE STATE CODE.

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[[Brackets]] indicate matter stricken from existing law.  
Captions and taglines in **bold** in this bill are catchwords and are not law.

1       SECTION. 2. *And be it further enacted*, That the provisions of this Ordinance shall  
2       apply retroactively to July 1, 2022, and shall apply to taxable years beginning after June  
3       30, 2022.


4  
5       SECTION 3. *And be it further enacted*, That this Ordinance shall take effect 45 days  
6       from the date it becomes law.

READ AND PASSED this 6<sup>th</sup> day of June, 2022


By Order:

  
Laura Corby  
Administrative Officer

PRESENTED to the County Executive for his approval this 7<sup>th</sup> day of June, 2022

  
Laura Corby  
Administrative Officer

APPROVED AND ENACTED this 8<sup>th</sup> day of June, 2022

  
Steuart Pittman  
County Executive

EFFECTIVE DATE: July 23, 2022

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 49-22 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.

  
Laura Corby  
Administrative Officer