

ORDINANCE

FOR THE PURPOSE OF GRANTING A SPECIAL TAXING DISTRICT WITHIN THE CHESAPEAKE RANCH ESTATES SUBDIVISION AND FOR SETTING THE AMOUNT OF THE ANNUAL ASSESSMENT OF THE SPECIAL TAX

WHEREAS, pursuant to authority granted in Title 4 of the Code of Public Local Laws of Maryland, Article 5, (Calvert County), the County Commissioners of Calvert County, Maryland are empowered to establish special taxing districts in Calvert County to furnish and provide special privileges or benefits to persons in those districts;

WHEREAS, the Property Owners' Association of Chesapeake Ranch Estates, Inc. (hereinafter, "POACRE") has previously sought and obtained approval to create a Special Tax District for the residents of the Chesapeake Ranch Estates subdivision, most recently by Ordinance 20-23, which expires on June 30, 2024;

WHEREAS, the County Commissioners of Calvert County, Maryland have been presented evidence that the current Special Tax District for the residents of Chesapeake Ranch Estates has an unexpended balance;

WHEREAS, POACRE has petitioned to carry forward the unexpended balance and for the renewal and extension of that Special Tax District for an additional five (5) years with an annual levy against each property of Chesapeake Ranch Estates in the amount of Two Hundred Seventy-Five Dollars (\$275.00) per annum, per lot;

WHEREAS, a public hearing was duly advertised and held on March 12, 2024 to consider the Petition of POACRE to create a new Special Tax District; and

WHEREAS, following the public hearing upon the Petition of POACRE to create the Special Tax District and upon consideration of all the testimony received at the hearing and subsequent open record period, the County Commissioners of Calvert County, Maryland have determined that it is in the best interest of the residents of Chesapeake Ranch Estates to carry forward the unexpended balance of the current Special Tax District and grant/deny a new Special Tax District for five (5) years beginning July 1, 2024 and expiring June 30, 2029, with an annual levy of Two Hundred Seventy-Five Dollars (\$275.00) per annum, per lot, as prescribed below.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Calvert County, Maryland, that Sections 136-45 and 136-46 of Chapter 136 of the Code of Public Local Laws of Maryland, Article 5, (Calvert County), be and the same hereby is repealed and re-enacted with amendments to read as follows:

ARTICLE VI

Chesapeake Ranch Estates Special Taxing District

§ 136-45. Annual Assessment.

- A. An annual assessment in the amount of Two Hundred Seventy-Five Dollars (\$275.00) is levied against each recorded lot within the taxing district. The annual assessment shall be for the fiscal year that commences on July 1, 2024.

- B. The Special Taxing District shall remain in existence for Five (5) year(s) beginning with the 2025 fiscal year that commences on July 1, 2024.
- C. A recorded lot shall be any numbered lot shown on any recorded subdivision plat of the Chesapeake Ranch Estates Subdivision or any lot created by the combination of any originally recorded lots, provided that such combination has been duly recorded among the Land Records of Calvert County.
- D. Any recorded lot that receives a tax credit under Article V of this Chapter 136 and any lot titled in the name of the Property Owners' Association of Chesapeake Ranch Estates, Inc. shall be exempt from the levy of the special tax.
- E. The special tax levied by the Article shall be included with the annual real property taxes levied by the Collector of Taxes for Calvert County and is to be collected in the same manner as other real property taxes are collected.

§ 136-46. Administration of Funds.

- A. The funds paid to the Collector of Taxes for Calvert County shall be returned to the Property Owners' Association of Chesapeake Ranch Estates, Inc. in accordance with that Agreement set forth at Subpart B, below, for construction of the improvements and other approved uses.
- B. Before any funds generated by the Special Taxing District are paid over to the Property Owners' Association of Chesapeake Ranch Estates, the Property Owners' Association of Chesapeake Ranch Estates and the Board of County Commissioners shall execute an agreement outlining the administration of the Special Taxing District for one (1) additional year. The agreement shall include a plan of the road and infrastructure improvements to be undertaken, a general operating budget, a capital improvements budget and provisions for an audit of taxing district funds. The agreement may also include any other provisions that the Board of County Commissioners deems essential for the proper implementation of the Special Taxing District.

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland, that the President of the Board of County Commissioners of Calvert County, Maryland is authorized to execute an Agreement with POACRE (referenced in Section 136-46(B) of Chapter 136 of the Code of Public Local Laws of Maryland, Article 5, (Calvert County)) consistent with this Ordinance;

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that, in the event any portion of this Ordinance is found to be unconstitutional, illegal, null or void, it is the intent of the Board of County Commissioners to sever only the invalid portion or provision, and that the remainder of this Ordinance shall be enforceable and valid;

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that the foregoing recitals are adopted as if fully rewritten herein; and

BE IT FURTHER ORDAINED by the Board of County Commissioners of Calvert County, Maryland that this Ordinance shall take effect upon the latter of: recording of this Ordinance, without publication of a fair summary; or July 1, 2024.

BK0073PG0329

Subject: Adoption of the Chesapeake Ranch Estates Special Taxing District

DONE, this 12th day of March, 2024 by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 4
Nay: 1 - Commissioner Hart
Absent/Abstain: 0

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF CALVERT COUNTY, MARYLAND

Katie Brittain
Katie Brittain, Clerk

Earl F Hance
Earl F Hance, President

Catherine M. Grasso
Catherine M. Grasso, Vice President

Approved for legal sufficiency:

Mark C. Cox Sr.
Mark C. Cox Sr.

John B. Norris
John B. Norris, County Attorney

Mike Hart
Mike Hart

Todd Ireland
Todd Ireland

Received for Record March 14, 2024
at 9:17 o'clock A M. Same day
recorded in Liber KPS No. 73
Folio 327 COUNTY COMMISSIONERS
ORDINANCES AND RESOLUTION.

Garry P. Smith