

**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 23-13, which expires on June 30, 2018;

**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 June 7, 2018 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 a new Special Tax District for one (1) year beginning July 1, 2018 and expiring June 30, 2019, with an annual levy of Two Hundred Fifty Dollars (\$250.00) per lot, per year, 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of Chapter 136 of the Code of Public Local Laws of Maryland, Article 5, (Calvert County), be and the same hereby is repealed and re-enacted with amendments to read as follows: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 Fifty Dollars (\$250.00) is levied against each recorded lot within the taxing district. The annual assessment shall be for the fiscal year that commences on July 1, 2018.

- B. The Special Taxing District shall remain in existence for one (1) year beginning with the 2019 fiscal year that commences on July 1, 2018.
- 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 years. 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, 2018.



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Ordinance No. 31-18

Subject: Adoption of the Chesapeake Ranch Estates Special Taxing District

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DONE, this 7<sup>th</sup> day of June, 2018 by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 3

Nay: 0

Absent/Abstain: 2 - Nutter and Weems

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF CALVERT COUNTY, MARYLAND

Maureen Frederick  
Maureen Frederick, Clerk

Evan K. Slaughenhoupt Jr.  
Evan K. Slaughenhoupt Jr, President

Tom Hejl  
Tom Hejl

Approved for form and legal sufficiency by:

Mike Hart  
Mike Hart

John B. Norris  
John B. Norris, County Attorney

ABSENT  
Pat Nutter

ABSENT  
Steven R. Weems

Received for Record June 8, 2018  
at 9:46 o'clock A.M. Same day  
recorded in Liber KPS No. 54  
Folio 410 COUNTY COMMISSIONERS  
ORDINANCES AND RESOLUTION.

Garry P. Smith