

**ORDINANCE**

**For the Purpose of Extending the Period of Time During Which a Special Taxing District Within the Chesapeake Ranch Estates Subdivision Shall Remain in Effect and for Setting the Amount of the Annual Assessment of the Special Tax.**

**Recitals**

**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 20-07, which Special Tax District expires June 30, 2012;

**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 in excess of Three Million Dollars (\$3,000,000.00);

**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 Sixty Dollars (\$260.00), an increase of Ten Dollars (\$10.00) per annum, per lot when compared to the existing Special Tax District;

**WHEREAS**, a public hearing was duly advertised and held on June 12, 2012 to consider the Petition of POACRE to renew or extend the Special Tax District; and

**WHEREAS**, following the public hearing upon the Petition of POACRE to renew or extend 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 extend and renew the existing Special Tax District for one (1) additional year with an annual levy of Two Hundred Fifty Dollars (\$250.00) per lot per year, which levy is the same as the current Special Tax District.

**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 amended 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 of each year of the district.
- B. 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.
- C. Any recorded lot that has received 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.
- D. 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.
- E. The Special Taxing District shall remain in existence for one (1) year beginning with the 2013 fiscal year that commences on July 1, 2012.

**§ 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 extend the existing 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 extension of the current 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)) such that the existing Agreement will be extended so that it shall expire on June 30, 2013; and

**BE IT FURTHER ORDAINED** by the Board of County Commissioners of Calvert County, Maryland that, County staff shall assist the Board of Directors of the Property Owners' Association of Chesapeake Ranch Estates, Inc. in preparing a revised Petition for a Fourth Special Tax District for POACRE; and

**BE IT FURTHER ORDAINED** by the Board of County Commissioners of Calvert County, Maryland that, in the event any portion of this Resolution 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 Resolution shall be enforceable and valid; and

**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 on July 1, 2012.

**DONE**, this 26<sup>th</sup> day of June, 2012 by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

**[SIGNATURES ON FOLLOWING PAGE]**

Aye: 5  
Nay: 0  
Absent/Abstain: 0

ATTEST:

BOARD OF COUNTY  
COMMISSIONERS OF CALVERT  
COUNTY, MARYLAND

Corinne Cook

Gerald W. Clark  
Gerald W. Clark, President

Approved for form and legal  
sufficiency on June 26, 2012 by:

Steven R. Weems  
Steven R. Weems, Vice-President

Pat Nutter  
Pat Nutter

John B. Norris, III  
John B. Norris, III, County Attorney

Susan Shaw  
Susan Shaw

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

Received for Record 6/29 2012  
at 10:51 o'clock A.M. Same day  
recorded in Liber KPS No. 40  
Folio 253 COUNTY COMMISSIONERS  
ORDINANCES AND RESOLUTION.

Gary P. Smith