

**ORDINANCE****For the Purpose of Extending the Period of Time During Which a Special Taxing District Within the Drum Point Subdivision Shall Remain in Effect****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 Drum Point Property Owners' Association, Inc. (hereinafter, "DPPOA") has previously sought and obtained approval to create a Special Tax District for the residents of the Drum Point subdivision, most recently by Ordinance 22-16, which Special Tax District expires June 30, 2017;

**WHEREAS**, the County Commissioners of Calvert County, Maryland have been presented evidence that the current Special Tax District for the residents of Drum Point has an unexpended balance that DPPOA has asked be carried forward pursuant to Section 4-103(d)(1)(i) of the Code of Public Local Laws of Maryland, Article 5, (Calvert County);

**WHEREAS**, DPPOA 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 Drum Point in the amount of One Hundred Fifteen Dollars (\$115.00) per annum, per lot;

**WHEREAS**, a public hearing was duly advertised and held on June 27, 2017 to consider the Petition of DPPOA to extend the Special Tax District; and

**WHEREAS**, following the public hearing upon the Petition of DPPOA to 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 Drum Point to carry forward the unexpended balance of the current Special Tax District and extend the existing Special Tax District for one (1) year with an annual levy of One Hundred Fifteen Dollars (\$115.00) per lot, per year, which levy is less than the current Special Tax District.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of County Commissioners of Calvert County, Maryland, that Article VI, Chapter 136 of the Code of Calvert County, **Be** and the same hereby **Is** repealed and re-enacted with amendments as follows:

**ARTICLE VI  
Drum Point Special Taxing District**

**§ 136-27. Annual Assessment.**

- A. An annual assessment in the amount of One Hundred Fifteen Dollars (\$115.00) is levied against each recorded lot within the taxing district. The annual assessment shall be for the fiscal year that commences on July 1, 2017 and shall be levied through June 30, 2022.
- B. A recorded lot shall be any numbered lot shown on any recorded subdivision plat of the Drum Point 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 5 of this Chapter and any lot titled in the name of the Drum Point Property Owners' Association 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 Five (5) years beginning with the 2018 fiscal year that commences on July 1, 2017 and shall be levied through the 2022 fiscal year that ends on June 30, 2022.

**§ 136.28. Administration of Funds.**

- A. The funds paid to the Collector of Taxes for Calvert County shall be returned to the Drum Point Property Owners' Association for construction of the improvements and other approved uses.
- B. Before any funds generated by the Special Taxing District are paid over to the Drum Point Property Owners' Association, the Drum Point Property Owners' Association and the Board of County Commissioners shall enter into an agreement outlining the administration of the Special Taxing District. 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 this Ordinance shall take effect upon execution and recording of this Ordinance without publication of a fair summary.



DONE, this 27<sup>th</sup> day of June, 2017 by the Board of County Commissioners of Calvert County, Maryland, sitting in regular session.

Aye: 5  
Nay: 0  
Absent/Abstain: 0

ATTEST:

BOARD OF COUNTY COMMISSIONERS OF CALVERT COUNTY, MARYLAND

*Maureen Frederick*  
Maureen Frederick, Clerk

*Tom Hejl*  
Tom Hejl, President

*Evan K. Slaughenhoupt*  
Evan K. Slaughenhoupt Jr., Vice-President

Approved for form and legal sufficiency by:

*Mike Hart*  
Mike Hart

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

*Pat Nutter*  
Pat Nutter

*Steven R. Weems*  
Steven R. Weems

Received for Record 7-12, 2017  
at 10:15 o'clock A.M. Same day  
recorded in Liber KPS No. 52  
Folio 177 COUNTY COMMISSIONERS  
ORDINANCES AND RESOLUTION.

*Garry P. Smith*