Q2 2lr1902 CF SB 539

By: Delegates Rogers, Bagnall, B. Barnes, Bartlett, Carey, Chang, Chisholm, Henson, Howard, D. Jones, Kipke, Lehman, Munoz, Pena-Melnyk, and Saab Introduced and read first time: January 31, 2022
Assigned to: Ways and Means

A BILL ENTITLED

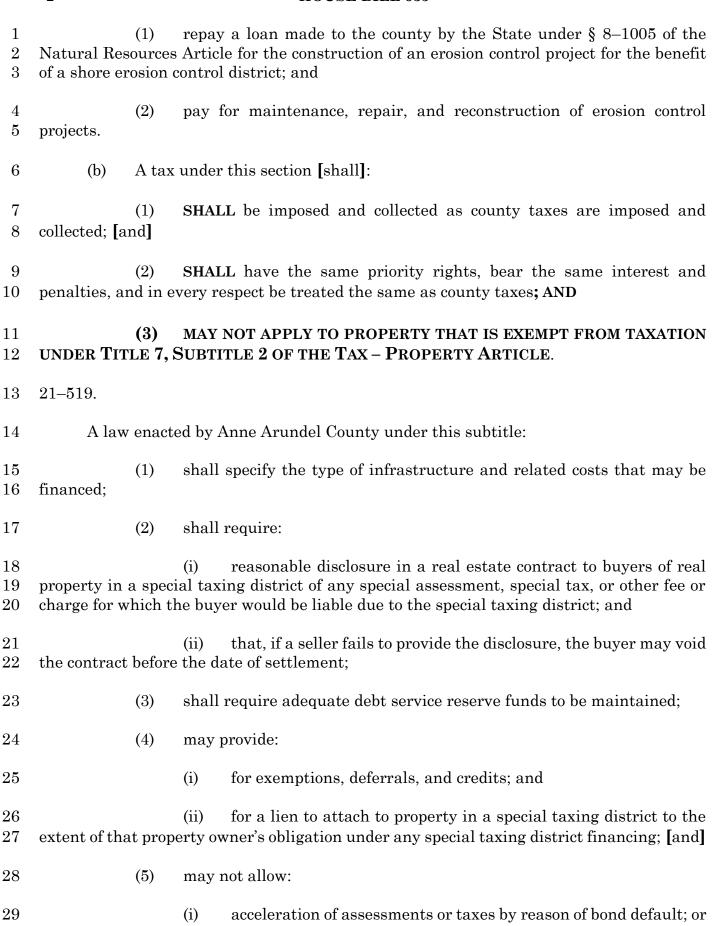
Anne Arundel County - Special Taxing Districts - Exemptions

1 AN ACT concerning

- 3 FOR the purpose of providing that certain taxes, assessments, fees, or charges imposed by
- 4 Anne Arundel County in certain special taxing districts do not apply to certain
- 5 property that is exempt from taxation; and generally relating to special taxing
- 6 districts in Anne Arundel County.
- 7 BY repealing and reenacting, with amendments,
- 8 Article Local Government
- 9 Section 21–306 and 21–519
- 10 Annotated Code of Maryland
- 11 (2013 Volume and 2021 Supplement)
- 12 BY repealing and reenacting, with amendments,
- 13 Article Natural Resources
- 14 Section 8–708(c)
- 15 Annotated Code of Maryland
- 16 (2012 Replacement Volume and 2021 Supplement)
- 17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 18 That the Laws of Maryland read as follows:
- 19 Article Local Government
- 20 21–306.

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- 21 (a) The County Council of Anne Arundel County may impose a direct tax on
- 22 property in a shore erosion control district to:



an increase in the maximum special assessments, special taxes. 1 (ii) 2 or other fees or charges applicable to any individual property if other property owners 3 become delinquent in paying a special assessment, a special tax, or any other fee or charge securing bonds issued under this subtitle; AND 4 5 MAY NOT APPLY SPECIAL ASSESSMENTS, SPECIAL TAXES, OR **(6)** 6 OTHER FEES OR CHARGES TO PROPERTY THAT IS EXEMPT FROM TAXATION UNDER TITLE 7, SUBTITLE 2 OF THE TAX – PROPERTY ARTICLE. 7 8 Article - Natural Resources 9 8-708.10 The governing body shall pay its share of matching projects under subsection (b) of this section or shall repay the Waterway Improvement Fund for any loan 11 12 authorized under subsection (d) of this section either by: 13 (i) Means of appropriations from general funds; or 14 (ii) Levying a special assessment or tax against each property owner whose property lies within the district. 15 16 The governing body may accept and use any gift for the cost of any 17 project as part of the governing body's share of any matching fund project. 18 ANY SPECIAL ASSESSMENT OR TAX LEVIED BY ANNE ARUNDEL 19 COUNTY UNDER PARAGRAPH (1)(II) OF THIS SUBSECTION MAY NOT APPLY TO 20 PROPERTY THAT IS EXEMPT FROM TAXATION UNDER TITLE 7, SUBTITLE 2 OF THE 21TAX - PROPERTY ARTICLE. SECTION 2. AND BE IT FURTHER ENACTED. That this Act shall take effect June 22

1, 2022, and shall be applicable to all taxable years beginning after June 30, 2022.

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