



# Town of Berwyn Heights

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## ***ORDINANCE 132 – PUBLIC SAFETY TAXING DISTRICT***

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE TOWN OF BERWYN HEIGHTS, MARYLAND ESTABLISHING A “SPECIAL TAXING DISTRICT” TO FUND PUBLIC SAFETY IMPROVEMENTS IN THE TOWN OF BERWYN HEIGHTS.

### **Section 1. Special Taxing District Defined.**

**A. Definition.** A special taxing district is an area within the corporate limits of the Town of Berwyn Heights, Maryland created by Town ordinance for the purpose of financing projects, systems, facilities, programs or activities of special benefit to the district, through an ad valorem tax levied on real and/or personal property located within the special district.

**B. Authority and Boundaries.** Pursuant to Article 23A, §44 of the Annotated Code of Maryland, a special taxing district is hereby created to finance the capital and operating costs to enhance police, fire protection and rescue services within the district. These costs are to be financed by levying on all real and personal property within the district an ad valorem tax at a rate sufficient to provide adequate annual revenues to pay the principal and interest on obligations incurred for the district and the costs of operating and maintaining district facilities and activities. The special taxing district thus established shall be governed by the provisions of Article 23A, §44 of the Annotated Code of Maryland.

- i. The boundaries of the special taxing district shall be as follows: All properties on 55th Avenue between Berwyn Road and City of College Park city line; 5411 Berwyn Road; all properties on Ballew Avenue between Berwyn Road and Branchville Road; All properties on Branchville Road between Ballew Avenue and Greenbelt Road; all commercial properties in the 8800 block of Cunningham Drive; all properties in the 8900 block of Edmonston Road; all properties in the 5500, 5600, 5700, 5800, 5900, 6000,

6100, 6200, and 6300 blocks of Greenbelt Road; all commercial properties in the 8900 block of 60th Avenue; and all commercial properties in the 8900 block of 62nd Avenue.

**C. *Hearing and Notice.*** A public hearing shall be held on the proposed adoption of the Ordinance. Not less than ten (10) days, but not more than thirty (30) days prior to the hearing, the Town Administrator shall send a notice of the hearing to the owners on record of all property within the proposed district, and to all persons in whose name the property is assessed, by certified or registered mail, and shall also publish a copy of the notice, at least once, in a newspaper of general circulation in the Town. The notice shall include: the date, time and place of the hearing, identification of the area to be included in the district, the purpose of the district, a description of the facilities or programs to be provided within the district, and the ad valorem tax to be levied within the district to pay the costs of the facilities or programs. The Town Administrator shall present at the hearing a certificate of publication and mailing of copies of the notice, which certificate shall be deemed proof of notice, but failure of any owner to receive the mailed copy shall not invalidate the proceedings.

**D. *District Administration.*** The Town Administrator shall administer the district and systems, as well as the facilities, programs and activities operated and maintained as a part thereof, and take all actions necessary for the effective and efficient management of the district including, without limitation:

- i. Establishing policies and issuing regulations;
- ii. Proposing an annual budget and tax levy which shall provide sufficient revenues to pay the costs as they come due of any bonds or obligations, and the costs of operating and maintaining the facilities or activities, including reserves for restoration, repair and replacement;
- iii. Contracting for the provision of materials and services in accordance with the Town Charter and subject to the availability of budgeted and appropriated funds for the district; and
- iv. Providing for the consolidation of programs and activities and the sharing of systems, facilities and funds among the districts and the Town for the benefit of the district involved.

**E. *Budget and Appropriation.*** The Council shall adopt annual budgets for the district, which shall include the costs of paying the principal and interest on obligations incurred for the district as they become due, and the costs of designing, constructing, acquiring, establishing, extending, altering, operating and maintaining district facilities, including land acquisition costs, the cost of

administrative, professional or support services provided by the Town, and any other item of cost which may reasonably be attributed to the district. Funds for the district shall be budgeted and appropriated in the same manner as for the Town generally and may be done concurrently with the Town's budget and appropriation process.

**F. Tax Levy.** As provided in the Ordinance establishing the district's annual budget, an ad valorem tax may be levied annually on all the real and/or personal property in the district at a rate sufficient to provide adequate revenues to pay for the budgeted costs of the district. The tax shall be levied in the same manner, upon the same assessments, and for the same periods, and shall be collected and enforced as other Town taxes.

### **Section 2. District Advisory Committee Established.**

It is hereby established a District Advisory Committee. Its function shall be to advise the Town Administrator on:

- i. The establishment of the District;
- ii. The cost of developing, operating and maintaining the District;
- iii. The budget for the administration of the District;
- iv. The policies and regulations governing the District; and
- v. The regulations relating to tax exemptions and reductions.

The Town Administrator, with approval of the Mayor and Town Council, will establish a policy for appointing members to the District and setting up terms, as well as establish rules and regulations for the Committee.

### **Section 3. Refund of Excess Revenues.**

#### **A. Definitions**

- i. "Excess special taxing district revenues." Revenues produced from an annual levy within a special taxing district in excess of one hundred fifteen percent (115%) of the amount budgeted and appropriated in the annual budget ordinance for the District to retire the debt on bonds, notes or other evidences of indebtedness, and to maintain and operate the activities and facilities funded by the special district taxes.

**B. Refund of Special Assessment Tax Levies.** The Mayor and Council may authorize the refund of excess special taxing district revenues upon making the following finding:

- i. An application for a refund has been submitted to the Town Administrator.

- ii. The revenues produced by the special district tax levy exceed one hundred fifteen (115%) of the budgeted and appropriated expenditures for the facilities and activities financed by the special district tax.
- iii. The refund of excess special taxing district revenues will not impair the fiscal stability and integrity of the special taxing district and the facilities and activities funded thereby.
- iv. The refund to be made is from tax payments actually received by the Town.
- v. The taxpayer who has applied for the refund has paid all sums owed by that taxpayer to the Town for any reason, including interest and penalties if any.

**C. *Interest.*** No interest shall be paid on any refund authorized for excess special district taxes.

**D. *Calculation of Refund.*** The Town Administrator will calculate the refund authorized by this Ordinance so that, upon proper application and approval, each taxpayer entitled to a refund will receive an amount which bears the same proportion to the total special taxing district excess revenues as the taxpayer's assessable base bears to the total assessable base of the special taxing district.

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