

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - MARYLAND

Victoria Falls Committee for Truth in Taxation, LLC v. Prince George's County

Court of Appeals of Maryland - March 21, 2014 - A.3d - 2014 WL 1128391

Taxpayers in special taxing district challenged resolution enacted by county creating the tax district. The Tax Court denied claims. On appeal, the Circuit Court affirmed. Taxpayers appealed, and the Court of Special Appeals affirmed. Taxpayers were granted writ of certiorari.

The Court of Appeals held that:

- County did not have to determine whether any change in land ownership occurring after application for district might have affected requirement that a super-majority of landowners in proposed district request creation of district, and
- County's approval of request to create district that did not include 25 of the 609 lots within community was lawful under act's requirement that district be used to finance infrastructure improvements in any defined geographic region.

Plain language of state enabling act allowing for the creation of special taxing districts did not require that county determine whether any change in land ownership occurring after the time of application for creation of the district might have affected the requirement that a super-majority of landowners in the proposed district request creation of district. Act only required a super-majority at the time the application was made.

County's approval of the request to create a special taxing district that did not include 25 of the 609 lots within the planned community was lawful under the state enabling act's requirement that the district be used to finance infrastructure improvements in any defined geographic region within the county, even though the 25 excluded lots were located throughout non-contiguous parts of the planned community. The act did not require the special taxing district to have a particular shape or include particular properties, nor did it contain any reference to contiguity or a specific subdivision.