

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2024 Legislative Session**

Resolution No. CR- -2024

Proposed by Council Member Watson

Introduced by

Co-Sponsors

Date of Introduction

**RESOLUTION**

1 A RESOLUTION concerning

2 Mill Branch Crossing Development District

3 For the purpose of designating a contiguous area within Prince George's County, Maryland  
4 (the "County") as a "development district" as that term is used in Sections 12-201 through  
5 12-213, inclusive, of the Economic Development Article of the Annotated Code of Maryland, as  
6 amended (the "Tax Increment Financing Act"), such development district to be located in Bowie,  
7 Maryland and to be known as the "Mill Branch Crossing Development District"; providing for,  
8 and determining, various matters in connection with the establishment of a development district;  
9 creating a tax increment fund with respect to the Development District; allocating certain  
10 property taxes with respect to the development district to be paid over to the tax increment  
11 fund as provided in the Tax Increment Financing Act; making certain findings and  
12 determinations with respect to the tax increment fund and the uses of such fund; providing that  
13 special obligation bonds may be issued from time to time pursuant to an ordinance or ordinances  
14 enacted in accordance with the Tax Increment Financing Act and secured by the tax increment  
15 fund; and generally relating to the Development District.

16 WHEREAS, the Tax Increment Financing Act constitutes those provisions of Maryland law  
17 authorizing the County to establish a "development district" (as that term is used in the Tax  
18 Increment Financing Act) and a tax increment fund into which the taxes representing the levy on  
19 the Tax Increment (hereinafter defined) for the Development District (hereinafter defined) are  
20 deposited; and

1 WHEREAS, the owners and developers of the real property in the proposed Mill Branch  
2 Crossing Development District plan to construct residential and commercial uses, including  
3 retail, restaurant, grocery and hotel improvements; and

4 WHEREAS, such development will further economic development within the County and  
5 thus meet the public purposes contemplated by the Tax Increment Financing Act; and

6 WHEREAS, the Tax Increment Financing Act authorizes the County to issue special  
7 obligation bonds from time to time for the purpose of providing funds to be used to fulfill one or  
8 more of the purposes of said Act; and

9 WHEREAS, the City of Bowie, Maryland will be required to consent to the designation of  
10 property within the Development District as a “development district”; and

11 WHEREAS, the County expects to issue special obligation bonds in one or more series to  
12 finance roads, streets, water and sewer utilities and related infrastructure improvements,  
13 including but not limited to, construction of offsite road improvements to address the  
14 development traffic and traffic resulting from the proposed Green Branch Regional Park,  
15 wetlands restoration and water and sewer improvements to serve the development and the Green  
16 Branch Regional Park; and

17 WHEREAS, if the County issues its special obligation bonds upon enactment of an  
18 ordinance or ordinances, such ordinance or ordinances will provide that the special obligation  
19 bonds shall be secured by a pledge of the taxes representing the County’s levy on the Tax  
20 Increment (the “County Taxes”) and any other revenues pledged by the County as more  
21 specifically provided for therein.

22 SECTION 1. NOW, THEREFORE, BE IT RESOLVED by the County Council of Prince  
23 George’s County, Maryland, that for the purposes of this Resolution, the terms defined in the  
24 recitals shall have the meanings therein set forth and, in addition, the following terms shall have  
25 the meanings set forth below:

26 (1) “Adjusted Assessable Base” means the fair market value of real property that  
27 qualifies for a farm or agricultural use under Section 8-209 of the Tax-Property Article of the  
28 Annotated of Maryland, without regard to the agricultural use assessment for the property as of  
29 January 1 of that year preceding the effective date of the resolution creating the Development  
30 District under Section 12-203 of the Tax Increment Financing Act.

(2) “Assessable Base” means the total assessable base, as determined by the Supervisor of Assessments, of all real property subject to taxation in the Development District.

(3) “Assessment Ratio” means a real property tax assessment ratio, however designated or calculated, that is used under applicable general law to determine the Assessable Base including the assessment percentage as provided under Section 8-103(c) of the Tax-Property Article.

(4) “Bonds” includes any revenue bonds or bond, note or notes, or other similar instruments or instrument issued by the County pursuant to and in accordance with this Resolution and the Tax Increment Financing Act.

(5) “Development District” means the contiguous area in the County designated in Section 3 of this Resolution as a development district under the Tax Increment Financing Act.

(6) “Original Assessable Base” means the Assessable Base as of January 1 of the year preceding the effective date of this Resolution, which is January 1, 2023.

(7) “Original Full Cash Value” means the dollar amount that is determined by dividing the Original Assessable Base by the Assessment Ratio used to determine the Original Assessable Base.

(8) “Original Taxable Value” means, for any Tax Year, the dollar amount that is:

(a) The Adjustable Assessable Base, if an Adjusted Assessable Base applies; or

(b) In all other cases, the lesser of:

(i) The product of multiplying the Original Full Cash Value by the Assessment Ratio applicable to that Tax Year; and

(ii) The Original Assessable Base.

(9) “Tax Increment” means for any Tax Year, the amount by which the Assessable Base as of January 1 preceding that Tax Year exceeds the Original Taxable Value divided by the Assessment Ratio used to determine the Original Taxable Value.

(10) “Tax Increment Fund” means the tax increment fund established in Section 5 of this Resolution.

(11) “Tax Year” means the period from July 1 of a calendar year through June 30 of the next calendar year.

SECTION 2. BE IT FURTHER RESOLVED, that acting pursuant to the Tax Increment Financing Act, it is hereby found and determined that the establishment of the Development

1 District, the creation of the Tax Increment Fund and the present intent to issue Bonds pursuant to  
 2 the Tax Increment Financing Act, all for the purpose of providing funds to finance the costs of  
 3 certain roads, streets, water and sewer utilities and related infrastructure improvements  
 4 accomplishes the public purposes of the Tax Increment Financing Act, and generally promotes  
 5 the health, welfare and safety of the residents of the State of Maryland and of the County.

6 SECTION 3. BE IT FURTHER RESOLVED, that a contiguous area of the County  
 7 consisting of the property set forth on Exhibit A attached hereto is hereby designated as a  
 8 “Development District” (to be known as the “Mill Branch Crossing Development  
 9 District”) pursuant to Section 12-203 of the Tax Increment Financing Act. The Development  
 10 District shall consist of the property identified in Exhibit A of this Resolution and all adjoining  
 11 roads, highways, alleys, rights of way and other similar property in order to form a contiguous  
 12 area as shown on the map attached hereto as Exhibit B and submitted to the County Council  
 13 together with this Resolution. The boundaries of the Development District may be modified  
 14 prior to and after the issuance of the Bonds as provided in Section 4 of this Resolution.

15 SECTION 4. BE IT FURTHER RESOLVED, that prior to the issuance of the Bonds, the  
 16 County Executive may, by executive order, reduce or enlarge the boundaries of the Development  
 17 District by not more than five (5) acres. After the issuance of the Bonds, the County Executive,  
 18 by executive order, may enlarge the boundaries of the Development District but may not reduce  
 19 the boundaries of the Development District as long as there are any Bonds outstanding pursuant  
 20 to the Tax Increment Financing Act and this Resolution, unless the ordinance with respect to  
 21 such Bonds permits the County to reduce the area constituting the Development District or the  
 22 holders of the Bonds or a representative on their behalf consents to any such reduction.

23 SECTION 5. BE IT FURTHER RESOLVED, that there is hereby established a special  
 24 fund to be designated the “Mill Branch Crossing Development District Tax Increment Fund” (the  
 25 “Tax Increment Fund”) with respect to the Mill Branch Crossing Development District and the  
 26 County Executive, Chief Administrative Officer and the Financial Officer of the County are  
 27 hereby directed and authorized to deposit in such Tax Increment Fund all taxes received by the  
 28 County for any Tax Year commencing after the effective date of this Resolution equal to that  
 29 portion of the taxes payable to the County (but not including any taxes payable to the State of  
 30 Maryland or any other party) representing the levy on the Tax Increment that would normally be  
 31 paid to the County. The County Executive, the Chief Administrative Officer and the Financial

1 Officer and other officers and employees of the County, to the extent applicable, are hereby  
2 authorized to take all necessary steps in order to establish a separate fund to be held by the  
3 County. Prior to the issuance of the Bonds the Tax Increment Fund may be used by the County  
4 for any of the purposes set forth in Section 12-209 of the Tax Increment Financing Act,  
5 including payments to the County for any legal purpose.

6 SECTION 6. BE IT FURTHER RESOLVED, that Bonds may be issued from time to time  
7 pursuant to an ordinance or ordinances enacted in accordance with the Tax Increment Financing  
8 Act for the purpose of providing funds for the financing of certain roads, streets, water and sewer  
9 utilities and related infrastructure improvements. Such ordinance shall specify, in general detail,  
10 the improvements to be financed through the issuance of the Bonds and the nature and extent of  
11 any pledge of County revenues for the payment of debt service on the Bonds, and shall otherwise  
12 conform to the requirements of the Tax Increment Financing Act and this Resolution.

13 SECTION 7. BE IT FURTHER RESOLVED, that the County hereby covenants and  
14 pledges that if any Bonds issued under the Tax Increment Financing Act with respect to the  
15 Development District are outstanding, the property taxes on real property within the  
16 Development District shall be divided so that (i) the portion of the taxes which would be  
17 produced by the rate at which taxes levied each year by the County upon the Original Taxable  
18 Value shall be allocated to and when collected paid into the funds of the County in the same  
19 manner as taxes by or for the County on all other property are paid; and (ii) the portion of the  
20 taxes representing the levy on the Tax Increment that would normally be paid to the County (but  
21 not including any taxes payable to the State of Maryland or any other party) shall be paid into the  
22 Tax Increment Fund established hereunder to be applied in accordance with the provisions of  
23 Section 12-209 of the Tax Increment Financing Act. The County acknowledges that neither the  
24 rate at which taxes are levied on real property within the Development District nor the manner of  
25 assessment of the value of real property within the Development District is to vary from the rate  
26 or manner of assessment that otherwise would have applied if the Development District were not  
27 designated and the Tax Increment Fund not created, except to the extent that a specific valuation  
28 adjustment is mandated by the Tax Increment Financing Act for real property that qualifies for  
29 farm or agricultural use.

30 SECTION 8. BE IT FURTHER RESOLVED, that the provisions of this Resolution are  
31 severable, and if any provision, sentence, clause, section or part hereof is held or determined to

1 be illegal, invalid or unconstitutional or inapplicable to any person or circumstances, such  
2 illegality, invalidity or unconstitutionality or inapplicability shall not affect or impair any of the  
3 remaining provisions, sentences, clauses, sections or parts of this Resolution or their application  
4 to other persons or circumstances. It is hereby declared to be the legislative intent that this  
5 Resolution would have been passed if such illegal, invalid, unconstitutional or inapplicable  
6 provision, sentence, clause, section or part had not been included herein, and as if the person or  
7 circumstances to which this Resolution or any part hereof are inapplicable had been specifically  
8 exempted here from.

9 SECTION 9. BE IT FURTHER RESOLVED that this Resolution is administrative in  
10 nature and shall take effect upon approval by the County Executive.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Jolene Ivey  
Chair

ATTEST:

\_\_\_\_\_  
Donna J. Brown  
Clerk of the Council

LDR-97-cr-Mill Branch Crossing Development District.Resolution.2024