

(2) THE COUNTY COMMISSIONERS MAY LEVY AND COLLECT SPECIAL TAXES OR ASSESSMENTS ON PROPERTY IN THOSE DISTRICTS RECEIVING SPECIAL BENEFITS TO PAY THE COST OF FURNISHING, PROVIDING, AND MAINTAINING:

(I) COMMUNITY ROADS AND STREETS, INCLUDING THE MAINTENANCE AND IMPROVEMENTS OF THE ROADS AND STREETS, APPROPRIATE DRAINAGE, AND ALL APPURTENANCES INCLUDING WATER RUNOFF AND CONTROL;

(II) LAKES;

(III) CANALS; AND

(IV) OTHER COMMUNITY-WIDE AMENITIES AND OTHER SPECIAL PRIVILEGES OR BENEFITS AS THE COUNTY COMMISSIONERS MAY APPROVE.

(B) (1) A SPECIAL TAXING DISTRICT MAY NOT BE CREATED OR SPECIAL TAX LEVIED UNTIL A PETITION REQUESTING A DISTRICT IS RECEIVED FROM A HOMEOWNERS ASSOCIATION, AS DEFINED BY § 11B-101 OF THE REAL PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

(2) THE PETITION SHALL BE ACCOMPANIED BY A RESOLUTION OF THE GOVERNING BODY OF THE HOMEOWNERS ASSOCIATION AND BY AN OPINION OF COUNSEL OF THE HOMEOWNERS ASSOCIATION THAT THE PETITION IS A DULY AUTHORIZED ACT OF THE HOMEOWNERS ASSOCIATION AND IS WITHIN THE POWERS OF THE ASSOCIATION.

(C) THE BOUNDARIES OF ANY SPECIAL TAXING DISTRICT PROPOSED BY A QUALIFIED HOMEOWNERS ASSOCIATION SHALL BE LIMITED TO THE LAND WITHIN CALVERT COUNTY OVER WHICH THE HOMEOWNERS ASSOCIATION HAS AUTHORITY PURSUANT TO A DECLARATION, AS DEFINED BY § 11B-101 OF THE REAL PROPERTY ARTICLE.

4-102.

(A) THE PROCEDURE FOR THE CREATION OF SPECIAL TAXING DISTRICTS AUTHORIZED BY THIS TITLE IS AS PROVIDED IN THIS SECTION.

(B) (1) BEFORE ESTABLISHING ANY SPECIAL TAXING DISTRICT OR LEVYING OR COLLECTING ANY SPECIAL TAXES, THE COUNTY COMMISSIONERS SHALL HOLD A PUBLIC HEARING.

(2) THE CLERK TO THE COUNTY COMMISSIONERS SHALL CAUSE NOTICE TO BE GIVEN STATING THE PURPOSE, NATURE, AND EXTENT OF THE PROPOSED DISTRICT, THE NATURE OF THE SPECIAL PRIVILEGES AND BENEFITS SOUGHT TO BE PROVIDED IN THE DISTRICT, THE APPROXIMATE COST OF PROVIDING AND MAINTAINING THE PRIVILEGES AND BENEFITS, AND THE AMOUNT OF THE PROPOSED LEVY.

(C) (1) THE NOTICE SHALL STATE THE TIME AND PLACE AT WHICH ALL PERSONS INTERESTED, OR THEIR AGENTS OR ATTORNEYS, MAY APPEAR BEFORE THE COUNTY COMMISSIONERS AND BE HEARD CONCERNING THE PROPOSED SPECIAL TAXING DISTRICT.