- (3) THE GOVERNING BODY-OF THE MUNICIPAL CORPORATION MAY PROVIDE BY ORDINANCE OR RESOLUTION FOR:
- (I) A MAXIMUM AMOUNT TO BE ASSESSED WITH RESPECT TO ANY PARCEL OF PROPERTY LOCATED WITHIN A SPECIAL TAXING DISTRICT:
- (II) A TAX YEAR OR OTHER DATE AFTER WHICH NO FURTHER SPECIAL TAXES UNDER THIS SECTION SHALL BE LEVIED OR COLLECTED ON A PARCEL; AND
- (III) THE CIRCUMSTANCES UNDER WHICH THE SPECIAL TAX LEVIED AGAINST ANY PARCEL MAY BE INCREASED, IF AT ALL, AS A CONSEQUENCE OF DELINQUENCY OR DEFAULT BY THE OWNER OF THAT PARCEL OR ANY OTHER PARCEL WITHIN THE SPECIAL TAXING DISTRICT.
- (4) THE GOVERNING BODY BY ORDINANCE OR RESOLUTION MAY ESTABLISH PROCEDURES ALLOWING FOR THE PREPAYMENT OF SPECIAL TAXES UNDER THIS SECTION.
- (5) SPECIAL TAXES LEVIED UNDER THIS SUBSECTION—SHALL BE COLLECTED AND SECURED IN THE SAME MANNER AS GENERAL AD VALOREM TAXES UNLESS OTHERWISE PROVIDED IN THE ORDINANCE OR RESOLUTION AND SHALL BE SUBJECT TO THE SAME PENALTIES AND THE SAME PROCEDURE, SALE AND LIEN PRIORITY IN CASE OF DELINQUENCY AS IS PROVIDED FOR GENERAL AD VALOREM TAXES.

## Article 17 - Prince George's County

## DIVISION 13, SPECIAL TAXING DISTRICTS.

10-268.

- (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.
- (2) "BOND" MEANS A SPECIAL OBLIGATION BOND, REVENUE BOND, NOTE, OR OTHER SIMILAR INSTRUMENT ISSUED BY THE COUNTY IN ACCORDANCE WITH THIS SECTION.
  - (3) "COST" INCLUDES THE COST OF:
- (I) CONSTRUCTION, RECONSTRUCTION, AND RENOVATION, AND ACQUISITION OF ALL LANDS, STRUCTURES, REAL OR PERSONAL PROPERTY, RIGHTS, RIGHTS-OF-WAY, FRANCHISES, EASEMENTS, AND INTERESTS ACQUIRED OR TO BE ACQUIRED BY THE COUNTY;
- (II) ALL MACHINERY AND EQUIPMENT INCLUDING MACHINERY AND EQUIPMENT NEEDED TO EXPAND OR ENHANCE COUNTY SERVICES TO THE SPECIAL TAXING DISTRICT;