

(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:

(I) AN OPINION AND CERTIFICATION OF COUNSEL THAT THE HOMEOWNERS ASSOCIATION PRESENTING THE PETITION QUALIFIES AS A HOMEOWNERS ASSOCIATION AS DEFINED BY § 11B-101 OF THE REAL PROPERTY ARTICLE;

(II) [a] A resolution of the governing body of the homeowners association CONCERNING THE CREATION OF A SPECIAL TAXING DISTRICT; and [by]

(III) [an] 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.

(2) (I) The notice shall be given by sending a copy of the notice by mail to the owner of record of each parcel of property proposed to be assessed and by publication of a copy of the notice at least once a week for 4 weeks in at least one newspaper having general circulation in Calvert County.

(II) THE HOMEOWNERS ASSOCIATION THAT PETITIONED FOR THE CREATION OF A SPECIAL TAXING DISTRICT SHALL PAY IN ADVANCE THE COSTS ASSOCIATED WITH THE PREPARATION, MAILING, AND PUBLICATION OF THE NOTICE AS PROVIDED UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH.

(3) The clerk to the county commissioners shall present at the hearing a certificate of publication and mailing of copies of the notice.