



**ANNE ARUNDEL COUNTY
OFFICE OF THE COUNTY AUDITOR**

To: Councilmembers, Anne Arundel County Council
From: Michelle Bohlayer, County Auditor
Date: January 12, 2022
Subject: Auditor's Review of Legislation for the January 18, 2022 Council Meeting

**Bill 99-21:
Subdivision and
Development – Site
Development –
Exemptions (As Amended)**

Summary of Legislation

This bill exempts improvements to an existing nonresidential structure outside the critical or bog protection area from the site development plan process under certain conditions and repeals an exemption relating to certain grading permits.

We commented on this bill in our letters dated December 1, 2021, December 15, 2021, and December 23, 2021. At the January 3, 2022 Council meeting, this bill was amended to remove the term nonresidential from the proposed exemption for improvements to existing structures located outside the critical area or bog protection area; to provide that certain grading permits for single residential lot development are not subject to the provisions of Article 17, Title 4; and to clarify that the Office of Planning and Zoning (OPZ) will issue an administrative decision after considering any comments from reviewing agencies. We have no further comments on this bill.

**Bill 102-21:
Zoning – Requirements
for Conditional Uses –
Adult Independent
Dwelling Units – Setbacks
(As Amended)**

Summary of Legislation

This bill clarifies that structures in an adult independent dwelling facility be located a certain distance from all lot lines and requires that parking areas for adult independent dwelling units be located a certain distance from residential lot lines.

We commented on this bill in our letters dated December 15, 2021 and December 23, 2021. At the January 3, 2022 Council meeting, this bill was amended to require certain structures to be located at least 50 feet from the boundary line of the development site. We have no further comments on this bill.

**Bill 103-21:
Zoning – Commercial
Districts – Gunsmiths and
Ammunition Sales
Facilities (As Amended)**

Summary of Legislation

This bill allows gunsmiths and ammunition sales facilities as permitted use in C3 zoning districts.

We commented on this bill in our letters dated December 15, 2021 and December 23, 2021. At the January 3, 2022 Council meeting, this bill was amended to remove changes made by amendment to prohibit gunsmiths and ammunition sales facilities in town center districts; allow gunsmiths and ammunition sales facilities as a conditional use in C3 commercial districts; and adds the conditional use requirement that gunsmiths and ammunition sales facilities be affiliated with a rifle, pistol, skeet, or archery range. We have no further comments on this bill.

**Bill 104-21:
Zoning – School Bus
Facilities (As Amended)**

Summary of Legislation

This bill adds a definition of school bus facility, allows school bus facilities as a permitted use in C4, W1, W2, and W3 zoning districts; allows school bus facilities as a conditional use in C1, C2, and C3 zoning districts; allows school bus facilities as a conditional use in Small Business Districts; and adds the conditional use requirements for school bus facilities.

We commented on this bill in our letters dated December 15, 2021 and December 23, 2021. At the January 3, 2022 Council meeting, this bill was amended to remove school bus facilities as a conditional use in C1 and C2 commercial districts and remove school bus facilities as a permitted use in W1 industrial districts. We have no further comments on this bill.

**Bill 113-21:
Subdivision and
Development – Adequate
Public Facilities – School
Utilization Chart**

Summary of Legislation

This bill approves the 2023 School Utilization Chart. We have reviewed the bill and related attachments and agree with the information presented. The Council approved the 2022 School Utilization Chart in Bill 76-20.

The following schools were closed in 2021 and are now open: Brock Bridge Elementary, Odenton Elementary, Central Middle, Lindale Middle, Meade Middle, Old Mill Middle North, Old Mill Middle South, and Severna Park Middle School.

The following schools were open in 2021 and are now closed: Belvedere Elementary, Brooklyn Park Elementary, Crofton Meadows Elementary, Crofton Woods Elementary, Davidsonville Elementary, and West Annapolis Elementary.

Review of Fiscal Impact

We agree with the Administration’s fiscal note that currently there is no direct fiscal impact of this legislation but it could allow or limit future development within the related feeder systems, which may have a future fiscal impact.

**Bill 114-21:
Public Works – Utilities –
Charges and Assessments
– Late Penalties**

Summary of Legislation

This bill allows the waiver of penalties on overdue water and wastewater service charges due to County error or billing or payment delays due to certain events or issues affecting multiple property owners. This bill applies to such penalty charges assessed on or after October 1, 2021.

Review of Fiscal Impact

According to the Office of Finance, no system upgrades or additional staff are needed and they do not expect a change in workload from this bill. The Office of Finance also informed us that, at this time, there is no available data to provide for properties with penalty charges on water and wastewater service charges that would apply to this proposed bill. The Office of Finance also stated that in addition to a state of emergency or United States Postal Service delivery delays which are included in the proposed bill as events or issues beyond a property owner’s control that resulted in billing or payment delays for multiple property owners, other events or issues could include weather related issues, system issues, or cyber issues.

We agree with the Administration’s fiscal note, that this bill has no direct fiscal impact, however, we confirmed with the Office of the Budget that while this bill codifies certain current practices, the Office of Finance is not currently waiving all fees that this legislation would allow.

**Bill 115-21:
Finance, Taxation, and
Budget – Real and
Personal Property Taxes –
Late Interest and Penalties**

Summary of Legislation

This bill allows the waiver of interest and penalties on overdue property taxes due to County error or billing or payment delays due to certain events or issues affecting multiple property owners. This bill applies to any overdue property taxes that began to accrue on or after October 1, 2021.

Review of Fiscal Impact

According to the Office of Finance, no system upgrades or additional staff are needed and they do not expect a change in workload from this bill. The Office of Finance also informed us that, at this time, they do not have a population of properties with interest and penalties on overdue property taxes that would apply to this proposed bill. The Office of Finance also stated that in addition to a state of emergency or United States Postal Service delivery delays which are included in the proposed bill as events or issues beyond a property owner's control that resulted in billing or payment delays for multiple property owners, other events or issues could include weather related delays, system issues, or cyber issues.

We agree with the Administration's fiscal note, that this bill has no direct fiscal impact, however, we confirmed with the Office of the Budget that while this bill codifies certain current practices, the Office of Finance is not currently waiving all fees that this legislation would allow.

**Bill 116-21:
Zoning – Nonconforming
Uses - Termination**

Summary of Legislation

This bill allows a nonconforming use or structure to be repaired under certain circumstances and amends the method of calculating termination of a nonconforming use.

Review of Fiscal Impact

OPZ does not expect a change in workload from this bill. This bill has no direct fiscal impact.

**Bill 117-21:
Finance, Taxation, and
Budget – Commercial
Revitalization Area
Program**

Summary of Legislation

Bill 97-01 originally established the Commercial Revitalization Area Program, formerly titled the Community Revitalization Program, as a way to allow taxpayers that revitalize commercially or industrially zoned properties or mobile home parks in certain areas to receive a property tax credit. Bill 97-01 contained a sunset clause that provided that the ordinance would terminate after five years from the effective date. Bills 94-06, 4-12, and 6-17 further extended the termination of the program with Bill 6-17 extending it by 20 years from the effective date of Bill 97-01, until April 20, 2022.

This bill extends the termination date of the Commercial Revitalization Area Program by another 10 years for a total of 30 years from the effective date of Bill 97-01 (April 21, 2002) until April 20, 2032.

Review of Fiscal Impact

This legislation allows existing qualified properties to continue to be eligible for the commercial revitalization property tax credit. The property tax credit has been in effect since fiscal year 2002 (FY02). The credits granted during FY19 through FY22 (as of November 30, 2021) were as follows:

- FY19: 10 credits were granted totaling \$241,000;
- FY20: 10 credits were granted totaling \$256,000;
- FY21: 8 credits were granted totaling \$716,000; and
- FY22: 7 credits were granted totaling \$710,000.

The Office of Finance does not expect an increase in workload or anticipate needing any additional resources due to this legislation. It should be noted that any reduction in property tax revenue resulting from this legislation would result in the remaining property tax bills being increased to offset this decrease due to the County's practice of maximizing the property tax revenue under the tax cap.

**Bill 118-21:
Sherwood Forest Special
Community Benefit
District**

Summary of Legislation

This bill modifies the purposes of the Sherwood Forest Special Community Benefit District (SCBD) to add roads and solid waste collection as allowable expenses and specifies that the Sherwood Forest SCBD shall be administered by the Sherwood Forest Club, Inc.

We have reviewed the supporting documents and determined the petition meets the requirements for modifying the purposes of an SCBD. There were 183 qualified “Yes” votes out of 343 eligible properties (53.35%), which satisfies the requirement that a majority of the property owners approve the changes. There were also 8 qualified “No” votes and 46 votes that did not meet the requirements for qualifying.

Review of Fiscal Impact

This bill has no direct fiscal impact.

**Resolution 64-21:
Charter Amendment to
Require the Anne Arundel
County Veterans Affairs
Commission**

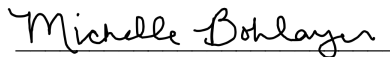
Summary of Legislation

This resolution will place a Charter amendment before the voters to require the Veterans Affairs Commission. If passed by the majority of qualified voters in the General Election in November 2022, this Commission would be required in all future years.

Review of Fiscal Impact

The Veterans Affairs Commission is established in County Code so this resolution does not have a fiscal impact.

Sincerely,


Michelle Bohlayer
County Auditor