



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

To: Councilmembers, Anne Arundel County Council
From: Terry Gibson, Assistant County Auditor
Date: April 13, 2022
Subject: Auditor's Review of Legislation for the April 18, 2022 Council Meeting

**Bill 16-22:
Police Accountability
Board (As Amended)**

Summary of Legislation

This bill establishes the Police Accountability Board (Board) for Anne Arundel County, as required by the Maryland General Assembly's House Bill 670, also known as the Maryland Police Accountability Act of 2021, which becomes effective on July 1, 2022.

We commented on this bill in our letters dated March 2, 2022, March 16, 2022, and March 30, 2022. At the April 4, 2022 Council meeting, six amendments were adopted to modify or remove various aspects of this bill. We have no further comments on this bill.

**Bill 24-22:
Personnel and Public
Ethics – Positions in the
Exempt Service**

Summary of Legislation

This bill amends the County Code to add two new positions to support the Police Accountability Board (Board). These positions are one Executive Director to the Board position and one Administrative Secretary to Department or Agency Head position in the exempt service under the Chief Administrative Officer. The Board is required by the Maryland General Assembly's House Bill 670, also known as the Maryland Police Accountability Act of 2021, and proposed to be established via County Bill 16-22. This bill also requires the Executive Director position to file financial disclosure statements with the County Ethics Commission.

We commented on this bill in our letters dated March 16, 2022 and March 30, 2022. At the April 4, 2022 Council meeting, this bill was held until the April 18, 2022 meeting. We have no further comments on this bill.

**Bill 30-22:
Anne Arundel County
Open Data Act**

Summary of Legislation

This bill creates an Open Data Act that will require the County to make certain public data sets from County departments available on a single web portal accessible by the public. This bill requires the County to develop a technical standards manual for publishing public data sets and requires the Chief Administrative Officer to develop an Open Data Implementation Plan.

Review of Fiscal Impact

We agree with the Administration's fiscal note that the fiscal impact of this legislation is dependent on the requirements developed by the Open Data Implementation Plan. The Administration anticipates having minimal additional cost due to using existing ArundelStat staff and the use of an open source platform with no annual licensing fee for the new web portal. Additional anticipated cost primarily relates to training for the ArundelStat staff to become familiar with the new platform.

**Bill 31-22:
Zoning – BRAC Mixed
Use Development**

Summary of Legislation

This bill amends the definition of BRAC Mixed Use Development, grandfathers certain development applications for BRAC Mixed Use Development, amends the conditional use requirements for BRAC Mixed Use Development, and adopts the Four Mile Radius from U.S. Army Ft. George G. Meade map.

Review of Fiscal Impact

The Office of Planning and Zoning does not expect a change in workload from this bill. The changes included in this bill would potentially allow different land uses on properties that previously would not have been allowed, however, the fiscal impact will be dependent upon the specific development proposals. This bill will allow C4 and W1 properties, which otherwise cannot develop with residential uses unless in specific circumstances, to develop with residential multifamily uses. This could have a fiscal impact but that impact would be dependent upon the project. This potential impact can include tax revenues and infrastructure requirements.

**Bill 32-22:
Finance, Taxation, and
Budget – Admissions and
Amusement Tax – Tax
Holiday**

Summary of Legislation

This bill grants a holiday from the tax on admissions and amusement charges during the months of August 2022 and August 2023 if, within 15 days after the date of written notice of this ordinance, the taxpayer declares in a certificate provided to the Controller, that the monetary benefit of not having to pay the tax will be passed along to the consumer.

Review of Fiscal Impact

The Comptroller of Maryland administers the laws that relate to the admissions and amusement tax. As required by the Tax-General Article, § 4-105(g) of the Annotated Code of Maryland, “if a county...changes an admissions and amusement tax rate or changes a class to which a rate applies, the county...shall give the Comptroller notice of the change at least 60 days before the effective date of the change.” According to the Office of Finance, the state is responsible for notification to the businesses that are registered to report admissions and amusement activities in the County, any changes to the tax. The County will need to ensure that the state has sufficient information for proper implementation of this bill.

The County tax on admissions and amusement charges is collected by the Comptroller of Maryland and distributed to the County on a quarterly basis. The first quarterly distribution consists of tax revenue for the months of June, July, and August because businesses pay the tax due the following month (e.g., June tax is due in July). Currently, the County receives admissions and amusement tax revenue collection reports from the state on a quarterly basis. Admissions and amusement tax revenue received by the County for the months of June, July, and August of fiscal years 2020, 2021, and 2022 totaled approximately \$1.8 million, \$1.2 million, and \$2.3 million, respectively. It is important to note that the period of June through August 2020 was impacted by the Covid-19 pandemic. According to the Office of Finance, the state reported that the August 2021 admissions and amusement tax revenue netted approximately \$785,000.

The Office of Finance is evaluating any personnel needs to ensure compliance with the requirements of this bill.

**Resolution 6-22:
Approving the Acquisition
of Two Parcels of Real
Property in Severn**

Summary of Legislation

This resolution approves the purchase of two parcels of real property, parcel 1 consisting of approximately 15.54 acres identified as County Tax Map 15, Parcel 244 on W. B & A Road in Severn, and parcel 2 consisting of approximately 14.25 acres identified as County Tax Map 15, Parcel 240 located at 913 S. Wieker Road in Severn, from Ribera Development, LLC, utilizing funds from the Advance Land Acquisition Capital Project C106700 (ALA). Anne Arundel County Code § 8-3-101(d)(2) requires agreements for purchases of real property utilizing funds from the ALA to be contingent on the approval of the County

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Council. Additionally, an independent appraisal, environmental study, and a feasibility study are required to be submitted to the County Council for the property being purchased.

The total purchase price for both the parcels of the property is \$2,979,000. The Maryland Department of Assessments and Taxation's assessed value for parcel 1 is \$266,000 and for parcel 2 is \$337,200, as of January 1, 2020. An independent appraisal noted the estimated market value of parcel 1 at \$1,600,000 and of parcel 2 at \$1,450,000, as of November 22, 2021.

A combined environmental study of parcels 1 and 2 dated February 7, 2022, revealed two Recognized Environmental Conditions (RECs). The first is that the potential exists that this site was a former orchard or tree farm and pesticides, herbicides, and other agricultural chemicals may have been stored, handled, and applied at the site. The second REC is related to solid waste dumping. Numerous tires, empty 55-gallon drums, gas, motor oil, paint cans, and various non-hazardous type debris consisting of plastic bins, household trash (e.g., bottles, cans, etc.) and pallets were observed throughout the site. The observed solid waste in its current state does not pose a significant threat to the environment, however, the waste should be removed and properly disposed of prior to any future redevelopment activities.

A combined feasibility study of both parcels was prepared by the Anne Arundel County Board of Education and the Department of Recreation and Parks. The feasibility study determined that the property can be used for both educational and recreational uses, including future construction of a secondary school. The property has a R1 designation and will not affect public use of the property and is located within the planned water and future sewer service area.

Review of Fiscal Impact

We agree with the Administration's fiscal note that this real property acquisition will cost the County \$2,979,000 and that there is sufficient appropriation in the ALA for this purchase.

Sincerely,



Terry Gibson
Assistant County Auditor