

## ANNE ARUNDEL COUNTY OFFICE OF THE COUNTY AUDITOR

To:

Members of the County Council

From:

Susan L. Smith, County Auditor

Date:

February 24, 2021

Subject:

Legislation to be heard or eligible to vote on March 01, 2021: Bill Nos. 8-21, 9-21, 10-

21, 11-21, 12-21, 13-21, 14-21, and 15-21.

### <u>Bill No. 8-21: Construction and Property Maintenance Codes Supplement – Permits – Residential Piers and Riparian Rights (As Amended)</u>

This bill amends the Construction and Property Maintenance Codes Supplement to require an application for construction of a residential pier to include certification related to the ownership of riparian rights and copies of any recorded instruments supporting the certification.

We commented on this bill in our letter dated February 10, 2021. At the February 16, 2021 Council meeting, this bill was amended to require the applicant for construction of a residential pier to certify that notice of the application was sent by certified or electronic mail to any homeowner's association (HOA) that governs the property that is subject to the application or, if the address of the HOA is unavailable, to all owners of properties abutting the applicant's property.

This amendment has no fiscal impact to the County.

#### Bill No. 9-21: Civil Emergencies – Duration (As Amended)

This bill limits the duration of the initial extension of the civil emergency by ordinance to a maximum of 45 days and allows for additional extensions at periods not to exceed 45 days. We commented on this bill in our letter dated February 10, 2021. At the February 16, 2021 Council meeting, this bill was amended to specifically state that this bill will apply to a proclamation of a civil emergency made by a County Executive and any executive order pursuant to the aforementioned proclamation on or after the effective date of the bill. Thus, it would not apply to the current civil emergency authorized and extended by Bill 24-20.

This amendment has no fiscal impact to the County.

### <u>Bill No. 10-21</u>: <u>Current Expense Budget – Supplementary Appropriation – Grants Special Revenue</u> Fund – CAO Contingency Fund – Capital Budget

This bill provides a supplementary appropriation of \$17,313,628 to the Community Development Fund and \$2,249,419 to the Grants Special Revenue Fund. This bill also authorizes a transfer of \$225,000 of appropriations from the Chief Administrative Officer's (CAO's) Contingency account to the

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Office of Emergency Management and Office of Finance and a supplementary appropriation from the Office of Finance to the Capital Budget – Defender's Memorial Project (C579800).

The \$17,313,628 in additional appropriation for the Community Development Fund is for new funds received by the County from the U.S. Treasury Department for the Emergency Rental Assistance (ERA) program established by the Consolidated Appropriations Act, 2021. The ERA program makes funds available to provide financial assistance and housing stability services to eligible households. Not less than 90 percent of the funds must be used to provide payments for rent, utilities, home energy costs, and other expenses related to housing due to the novel coronavirus disease outbreak. The remaining appropriations can be used for administrative expenses. Beginning on September 30, 2021, the U.S. Treasury will recapture excess funds not obligated and reallocate these funds to grantees that have allocated at least 65% of the amount originally allocated. These funds do not require a matching contribution. These funds will be administered by the Arundel Community Development Services, Inc.

The \$2,249,419 in additional appropriations for the Grants Special Revenue Fund provide for the following:

- \$1,650,166 from the Maryland Department of Health, Prevention and Health Promotion Administration (MDH-PHPA) to the Anne Arundel County Department of Health (Health Department) for the ELC Enhancing Detection Grant funded by the U.S. Department of Health and Human Services' Centers for Disease Control and Prevention (CDC). The ELC Enhancing Detection Grant provides support for a broad range of COVID-19/SARS-CoV-2 testing and epidemiologic surveillance related activities, including contact tracing, laboratory testing and subsequent laboratory data investigation, response, and prevention for COVID-19/SARS-CoV-2. The award period is from December 30, 2020 through June 30, 2021. The Health Department intends to use the funds to pay for six month's salary and benefits for a Deputy Director (\$55,705); contractual pay and benefits for contact tracing and response line, registered nurses and lead supervisors, logistics traffic check-in, and health record technicians (\$1,390,360); medical and office supplies (\$21,944); in-state travel expenses (\$14,000); language services (\$5,000); and indirect costs (\$163,157). This grant was not included in the fiscal year 2021 (FY21) Approved Budget and does not require a matching contribution.
- \$50,000 from the MDH-PHPA for the Immunization COVID Grant funded by the CDC to plan for, and execute COVID-19 vaccination clinics. The award period is from January 1, 2021 through June 30, 2021. The Health Department intends to use these funds for contractual salaries and benefits (\$42,343), in-state travel (\$1,000), printing (\$2,323), and indirect costs (\$4,334). This grant was not included in the FY21 Approved Budget and does not require a matching contribution.
- \$50,000 from the MDH-PHPA's Center for Injury and Sexual Assault Prevention for the Core State Violence and Injury Prevention Communities of Practice Grant funded by the CDC to be used to implement, evaluate, and disseminate strategies that address the most pressing injury and violence issues. The award period is from January 15, 2021 through June 30, 2021. This grant was not included in the FY21 Approved Budget and does not require a matching contribution.
- \$499,253 for the County's share of the FY21 Uniform Planning Work Program approved by the Baltimore Regional Transportation (BRT) Board. These funds are budgeted for the Anne Arundel transit-oriented development designations (\$128,510), Anne Arundel Parole Town Center Study (\$19,093), Anne Arundel County Transit Service Integration Study (\$151,650), Anne Arundel County Truman Park & Ride (\$100,000), and Anne Arundel County Bus Rapid Transit System MD 32 (\$100,000). Of these costs, 80% is reimbursable from the U.S. Department of Transportation Federal Highways Administration and Federal Transit

Administration. The County is required to pay the other 20% of these costs (\$99,850). The Administration intends to cover the County's share with existing appropriations in the Office of Transportation's FY21 Approved Budget and is not requesting an additional appropriation for the County's share at this time. The FY21 Approved Budget included a general fund appropriation for the Office of Transportation totaling \$6,165,700. As of January 31, 2021, the Office of Transportation had spent or encumbered 72% of its budget, and based on our current estimates we determined that it is possible for the Office of Transportation to have sufficient general fund appropriations to cover the County's share.

The transfer of \$225,000 of appropriations from the CAO's Contingency account is being used to fund two requests, as follows:

- The Office of Emergency Management is requesting \$150,000 to hire a consultant for cost recovery and emergency management advisory services to maximize COVID-19 cost recoveries from federal agencies. The contractor will be paid at hourly rates ranging from \$65 per hour for an administrative person to \$400 per hour for the Executive Advisor plus out-of-pocket expenses at a not-to exceed total cost of \$150,000, unless amended by the County. These contractual services were not funded in the FY21 Approved Budget.
- The Administration is also requesting \$75,000 for Office of Finance Non-Departmental to provide additional Pay-Go funding to the Defender's Memorial capital project (C579800). The total estimated project costs have increased by approximately \$100,000 due to circumstances impacting the project schedule, permitting, increase in scope, and the existing site conditions. Time constraints have impeded the City's capacity to perform preliminary site work as the Flooding and Stormwater Mitigation Project (FSMP), where the Memorial is located, is on a separate construction schedule. The City of Annapolis has pledged \$25,000 to offset the costs incurred by permitting requirements, site preparation, and utilities as the City had originally agreed to perform the work. The increase in the total estimated project costs include the following:
  - o The original plan to have the electric and water source provided through the City's FSMP was unfeasible due to schedule differences;
  - Brick selection chosen to match the FSMP and City standards was not accounted for in the original estimate. The brick blend chosen has been approved by the City's Historic Preservation Commission;
  - o Increased cost for granite columns due to structural support required;
  - Path lighting was added to increase pedestrian safety and access to the Memorial in the evening;
  - Contingency was added to cover potential costs due to archaeology and unknown below-grade site conditions and the potential need to bring in fill for structural stability, as well as any unforeseen conditions or schedule delays due to the archaeological work being performed onsite;
  - Increases in landscape architect fees due to increased required coordination and submittal of permits and electric and water service;
  - Services of a civil engineer required for the permitting of the water and electricity added to the scope of the project; and
  - o Services of an electrical engineer required to evaluate alternate sources of electricity and coordination with Baltimore Gas and Electric.

As of January 31, 2021, the CAO's Contingency account has a remaining appropriation totaling \$2,965,000 which is sufficient to cover this transfer.

#### Bill No. 11-21: Planning and Zoning - General Development Plan - Plan2040

This bill repeals the 2009 General Development Plan (GDP) and related amendments, and adopts the GDP set forth in "Plan2040," an official policy document intended to guide future growth, development, resource management and protection, and provision of County services. The GDP is not regulatory in nature; rather, to implement the overarching policy objectives of the GDP, the County will undertake a comprehensive overhaul of Anne Arundel County Code Article 17 (Subdivision and Development) and Article 18 (Zoning) following the adoption of "Region Plans." This bill also eliminates a reference to the Glen Burnie Small Area Plan.

#### The Process

Plan2040 sets forth the planning process of adopting the GDP and the Region Plans, followed by comprehensive rezoning.

Following the adoption of the GDP, the County will prepare "Region Plans" in each of nine regions to provide more detailed guidance for the development in different areas of the County. The Region Plans are intended to build on the Small Area Plans prepared between 1998 and 2004, but the boundaries are different from the Small Area Plans (Volume 1, p. 68). The boundaries of the nine regions are defined in Plan2040, Volume 2, pp. 226-229. Region Plans followed by amendments to the zoning and development regulations (County Code Articles 17 and 18) and updates of functional plans will be used to set the County land use policy and to monitor how policy influences development (Plan2040, Volume 1, p. 16). According to the Office of Planning and Zoning (OPZ), the current County functional plans include the following:

- Land Preservation, Parks and Recreation Plan
- Transportation Functional Master Plan
- Pedestrian and Bicycle Master Plan
- Solid Waste Master Plan
- Water and Sewer Master Plan
- Consolidated Plan
- Corridor Growth Management Plan
- Watershed Management Plans
- Greenways Master Plan
- Educational Facilities Master Plan
- Anne Arundel Community College Facilities Master Plan
- Public Libraries Facilities Master Plan

Further, Plan2040 recommends a Countywide Trails Plan, Cultural and Historic Preservation Master Plan, and a Woodland Conservation Plan, but these have not yet been developed.

The County Council establishes the schedule for the development of the Region Plans. Each is expected to take 18-36 months to complete (Volume 1, p. 70). The Plan2040 Citizen Advisory Committee has proposed a schedule and OPZ staff have proposed an alternative schedule, both including three Region Plans starting in each of May 2021, October 2022, and April 2024.

Each Region Plan will be developed with input from Stakeholder Advisory Committees who will collaborate with County staff to prepare goals and actions and make recommendations for any proposed zoning changes to the land use map (Plan2040, Volume 1, p. 71 & Volume 2, p. 230). Plan2040 states

that the Region Plans must be consistent with the land use map in the GDP (Plan2040, Volume 2, p. 231), and any suggested refinements to the land use map recommended in a Region Plan can be adopted only if the land use map in the GDP is modified accordingly. According to the Office of Law, the members of the Stakeholder Advisory Committee for each Region Plan will be appointed by the County Executive without County Council approval, although the Council members may recommend appointments to the County Executive.

Plan2040 provides that the County intends to establish Implementation Action Committees to provide advice and guidance to the County on public outreach, implementation, and performance monitoring related to the Region Plans (Plan2040, Volume 1, p. 71 and 73). These committees are referred to as Implementation Advisory Committees in Plan2040, Volume 2, p. 231. According to the Office of Law, the members of the Implementation Advisory Committees will be appointed by the County Executive without County Council approval, although the Council members may recommend appointments to the County Executive.

Anne Arundel County Code § 18-2-104 (f) requires OPZ to monitor the effectiveness of the GDP in accomplishing its function and provide the Council with an annual report that conforms to State requirements. Goals, policies, implementation strategies, responsible County departments, and performance measures are included in a table in Plan2040, Volume 1, pp. 74-140. To complement the annual report required by the State, OPZ will take the lead in coordinating a Plan2040 annual monitoring report to include a compilation regarding the implementation of Plan2040 implementation strategies. Further, every four years, a performance measures report analyzing the County's progress toward meeting the Plan2040 goals and policies based on the established performance measurements will be prepared (Plan2040, Volume 1, pp. 72-73).

Finally, Anne Arundel County Code § 18-2-104 requires the GDP to include a Concurrency Master Plan (CMP) that includes:

- A level of service standards for each of "specified public facilities"
- A description of the existing specified public facilities and an evaluation of existing demand with detailed findings on the improvements to the facilities necessary to accommodate existing demand at the applicable level of service standards and the costs of making those improvements;
- An evaluation of the impact of anticipated future development on the specified public
  facilities with detailed findings on the existing capacities of the facilities to accommodate
  future development at the applicable level of service standards and improvements necessary
  to accommodate future development; and
- A method for measuring and tracking the impacts on the specified public facilities of development approvals, including the approval of subdivisions and the issuance of building permits, and land-use decisions such as comprehensive rezonings, administrative rezonings, special exceptions, and amendments to the master plan for water and sewer.

The CMP is to guide the allocation of funds to the County Capital Improvement Program (CIP). The CMP is also required to contain the required information and provide a sufficient basis for adequacy of public facilities and development impact fee ordinances that:

• regulate timing and sequencing of future development by conditioning approval of the development on the CIP;

- do not require future development to bear the costs of the capital improvements necessary to accommodate existing demand at the applicable level of service standards; and
- requires future development to bear the costs of the capital improvements attributable to the impact of future developments.

The County Council will find the required Concurrency Master Plan in Plan2040, Volume 2, pp. 233-244.

#### Fiscal Impact

While the GDP is an official policy document that is broad in scope and not regulatory in nature, implementing the GDP will have a fiscal impact. OPZ estimates they will need an additional Senior Planner and an additional Planner II and intends to ask for these positions in the fiscal year 2022 budget at an estimated cost of \$222,000 for salaries, benefits, equipment, and other costs.

The GDP will be followed by the adoption of "Region Plans," which will be followed by comprehensive rezoning ordinances and amendments to various amendments to the GDP or Anne Arundel Code Article 18 (Zoning) or Article 17 (Subdivision and Development) that would require an ordinance, at which time the fiscal impact could be considered.

#### **Auditor's Comments**

#### • "Region Plans" vs. "Small Area plans"

The terminology in Plan2040 differs from the terminology used in Anne Arundel County Code § 18-2-103(d). Anne Arundel County Code § 18-2-103(d) states that any GDP adopted after July 1, 2018, shall designate no fewer than seven "small area planning areas," and that the GDP shall provide for the creation of "small area plans." However, Plan2040 defines nine "Regions" and calls for the creation of nine "Region Plans."

Given there are public documents called "Small Area Plans" that were adopted by the County Council pursuant to the 1997 GDP, the County Council may wish to amend Anne Arundel County Code §§ 18-2-103, 18-16-303, 17-11-209, and any other sections of the County Code that reference "small areas" and "small area plans" if the terminology in the GDP Plan2040 remains "Region" and "Region Plans."

#### • Scheduling of Region Plans

Plan2040 states that the County Council establishes the schedule for the development of the Region Plans. However, the County Code does not say how the County Council establishes the order. Plan2040 suggests, but does not set, a schedule and an alternate schedule on Volume 1, p. 70. If the County Council is the body with the authority to set the schedule for the Region Plans, the County Council may want to codify that requirement.

#### Adoption of Region Plans

Anne Arundel County Code § 18-2-103(d)(1) requires any GDP adopted after July 1, 2018, to designate no fewer than seven small planning areas, and § 18-2-103(d)(2) requires the GDP to provide for the creation of small area plans with specific content. Plan2040 includes this information for each of nine

defined "Regions." According to the Office of Law, this meets the requirements of §§ 18-2-103(d)(1) and (2).

Plan2040 refers to the adoption of the Region Plans, and the Office of Law has advised us that the Region Plans will be adopted by ordinance of the County Council. However, neither the County Code nor Plan2040 include provisions stating it is the County Council who adopts the Region Plans or how they do so. If the County Council wants to ensure it is the body with the authority to adopt the Region Plans, then the County Council may want to codify that requirement.

#### • Clarifying the Code Language in Anne Arundel County Code § 18-2-103 and § 18-2-104

Anne Arundel County Code § 18-2-103(d)(3) requires OPZ to work with the small area planning committees to create the small area plans that are consistent with the policies in "the General Development Plan." According to the Office of Law, "the General Development Plan" to which this subsection refers is Plan2040, i.e., the GDP that is currently before the County Council for consideration.

Anne Arundel County Code § 18-2-103(d)(3) is followed by § 18-2-104(d)(4), which says all recommendations made in the small area plans shall be considered in preparing "the General Development Plan." According to the Office of Law, "the General Development Plan" to which this subsection refers means the <u>next</u> GDP, not Plan2040.

The County Council may wish to amend the Code to clarify both § 18-3-103(d)(3) and (d)(4). An amendment to § 18-3-103(d)(3) would clarify that the small area/Region Plans developed and adopted pursuant to the *current* GDP must be consistent with *that* GDP (for example, the Region Plans that follow the adoption of Plan2040 must be consistent with the policies in Plan2040). An amendment to Anne Arundel County Code § 18-3-103(d)(4) would clarify that the recommendations in those very same Region Plans must be considered in preparing the *next* GDP.

# Bill No. 12-21: Approval of Ground Lease between Anne Arundel County and Glenn Burnie Landfill Solar, LLC

This ordinance approves a ground lease between the County (landlord) and Glenn Burnie Landfill Solar, LLC (tenant) for 19.77 acres at the Glen Burnie Landfill on which the tenant intends to build a solar park.

The term of the lease is 25 years commencing on the commercial operation date (when the solar facility begins regulation production). The lease payments are \$123,000 payable on July 1 of each fiscal year in annual installments in advance to the County. The lessee may renew the lease for two consecutive five-year terms, for an annual payment of \$123,000, with the County's approval. The lease does not call for any consumer price index or other inflationary increase over the initial or renewal terms.

The tenant is required to use diligent efforts to begin commercial operations within six months of the execution date of the lease. If the tenant is unable to begin commercial operations within six months, the tenant must pay "delay damages" equal to monthly installments of the annual rent, unless the delay is due to circumstances outside the reasonable control of the tenant.

The tenant may terminate the lease without penalty prior to installation if:

• The tenant is unable to obtain all interconnection approvals and any other government or utility approvals or permits required;

- The solar facility would be in violation of the County's zoning laws, and the tenant is unable to get zoning approval without the tenant having to incur expenses and obtain approvals which the tenant considers unreasonable;
- If the tenant is unable to enter into Purchase Power Agreements for 100% of the energy generated by the solar facility;
- The tenant determines there are site conditions or construction requirements that, despite the tenant's examination of the premises before execution of the lease, were not known as of the effective date of the lease and which will "substantially increase" the cost of constructing the solar facility.
- The tenant is unable to obtain all governmental or utility approvals and permits to install and operate the facility and sell and deliver the energy or obtain full subscription for the Community Solar portion of the project on terms and conditions contemplated in the lease and reasonably acceptable to the tenant; or
- The tenant discovers a title defect, encumbrance, restriction, or other lien that will materially impair or adversely affect the tenant's use, and the County is unable to clear the encumbrance from the record title within 90 days.

The Glen Burnie landfill stopped accepting solid waste in 1983 and is capped. Therefore, the Maryland Department of the Environment (MDE)'s approval of the facility's installation may be required, and MDE may impose conditions and requirements related to the maintenance of the landfill and its cap. Under the lease, any new requirements MDE imposes that are directly related to the installation of the solar panel system on the capped landfill are the responsibility of the tenant. The tenant also agrees not to conduct any activities that will, or are likely to, penetrate or threaten the integrity of the landfill cap or violate any legal requirements or MDE approvals. The tenant is also required to perform certain maintenance and upkeep of the landfill cover within the leased area and an area 10 feet beyond the leased area.

#### **Auditor's Comments**

Under the terms of the Request for Proposals (RFP) incorporated into the lease agreement, the tenant shall oversee the interconnection and execute Purchase Power Agreement's with off-takers of the power. Further, the County has the first right of refusal as an off-taker, and has the first right of refusal to purchase solar renewable energy credits generated from the facility. According to the Office of Law, a Purchase Power Agreement entered into with this tenant would most likely involve a commitment of funds beyond the fiscal year and therefore will require County Council approval.

As noted above, the tenant may terminate the lease early with no penalty if the tenant determines there are site conditions or construction requirements that, despite the tenant's examination of the premises before execution of the lease, were not known as of the effective date of the lease and which will "substantially increase" the cost of constructing the solar facility. However, "substantial increase" is not defined in the lease.

According to the Office of Law, a substantial increase is one that would make the project economically unfeasible for the tenant. While the County Council cannot modify the lease itself, if the County Council wants the lease to define a "substantial increase" that would allow the tenant to withdraw from the lease with no penalty, the County Council may want to withhold approval of this ordinance until the Administration and tenant modify the lease accordingly.

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Lastly, while the bill has the correct name of the tenant as Glenn Burnie Landfill Solar, LLC, the proposed ground lease submitted has the incorrect name of Glen Burnie Landfill Solar, LLC. This should be corrected prior to entering into the ground lease.

## <u>Bill No. 13-21:</u> <u>Emergency Ordinance – Rules of Practice and Procedure of the Board of Appeals – Amendments</u>

The bill amends the Board of Appeals attendance requirements for participating in decisions, amends the provisions for allowing a withdrawal of an appeal, allows the costs of a stenographer to be assessed in certain postponements, and allows for and provides the procedures for remote or virtual meetings. Specifically this bill makes the following changes:

- Prevents a Board member from participating in a decision if that member misses the first hearing on any appeal. Bill No. 80-17 amended the Board of Appeals rules to allow a Board member to participate in a decision if that member participated in the sole hearing or one of the first two hearings of any appeal. This bill returns the attendance requirements to what they were before Bill No. 80-17.
- Clarifies the ability to withdraw an appeal at any time, and eliminates the reference to Anne Arundel County Code § 16-3-106 which addresses appeals of grading permits. The Board is still subject to §16-3-106.
- Clarifies that requests for postponements agreeing to pay any additional expenses incurred, include paying for the costs of the official stenographer.
- Provides that when the Chair of the Board determines that emergency and/or extenuating circumstances exist, the board shall be permitted to conduct hearings in a virtual or remote format, and provides the procedures and requirements for a virtual or remote hearing.
   Further, this bill provides for objections to a virtual or remote hearing to be in writing with a statement that they will pay any additional expenses incurred if the objection is granted, and that the objection will only be granted for good cause as decided by a quorum of the Board.

Anne Arundel County Code § 3-105 requires the Board of Appeals to conduct, in public sessions, a comprehensive review of its rules within 60 days of the commencement of the third year of its term. The changes in this bill are the result of the Board of Appeals review of its rules at public meetings on January 6, 2021 and January 13, 2021.

The Administrative Secretary for the Board stated that she does not foresee any increase in cost associated with this bill, including the ability to conduct virtual hearings. She stated that the Board will be using their own devices to attend and will be receiving the same per diem for each hearing, and the court reporters will cost the same whether the meeting is held virtually or in person. Thus, this bill has no fiscal impact.

# <u>Bill No. 14-21</u>: <u>Zoning and Construction Code – Setbacks and Permits for Certain Accessory Structures</u>

This bill reduces the minimum front lot line setback in an R5 district for accessory structures other than sheds that do not exceed 64 square feet in area and eight feet in height from 50 to 40 feet. Additionally, the bill increases the maximum floor area square footage of one-story detached accessory structures exempt from permit from 64 to 150 square feet.

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The Department of Inspections and Permits and the Office of Planning and Zoning are not aware of any current projects that will be impacted by this bill and do not expect a change in workload. This bill has no fiscal impact.

# <u>Bill No. 15-21</u>: <u>Licenses and Registration – Registration or Renewal of Short-Term Residential</u> Rentals – Fee

This bill permanently reduces the fee to register or renew a short-term residential rental for a two-year term from \$400 to \$100. Bill No. 89-19, effective April 9, 2020, established registration requirements for the owners of short-term residential rentals and imposed a registration fee of \$400 every two years. Bill No. 109-20 reduced the fee to register or renew a short-term residential rental for a two-year term from \$400 to \$100 until all State and County proclamations of an emergency are terminated, repealed, or otherwise revoked. That bill also required the County to refund \$300 to those hosts who paid the \$400 registration fee on or after April 9, 2020.

At the time of the hearing on Bill No. 109-20, the Department of Inspections and Permits (I&P) reported there had been 79 short-term residential rentals that registered on or after April 9, 2020, with registration fee revenue of \$31,600, an estimated refund of \$23,700, and an estimated cost for processing these refunds of approximately \$11,850. We were subsequently informed by the Office of Finance that direct payments of refunds could be processed at minimal cost and with existing staff. During the review of this bill, I&P reported there are currently 150 short-term residential rentals registered on or after April 9, 2020 that will receive refunds under Bill No. 109-20.

The annual fiscal impact for permanently reducing the fee for these 150 short-term residential rentals to register or renew registration after all State and County proclamations of an emergency are terminated, repealed, or otherwise revoked will be \$22,500, or \$45,000 every two years. With that said, the actual number of short-term residential rentals that will register in the future is not readily determined.

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Susan L Smith

**County Auditor**