



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

**To:** Councilmembers, Anne Arundel County Council  
**From:** Michelle Bohlayer, County Auditor  
**Date:** January 2, 2024\*  
**Subject:** Auditor's Review of Legislation for the January 2, 2024 Council Meeting

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**Bill 84-23: Subdivision  
and Development –  
Zoning – Boards,  
Commissions, and  
Similar Bodies –  
Finance, Taxation, and  
Budget – Public Works –  
Odenton Town Center –  
Odenton Town Center  
Master Plan (As  
Amended)**

**Summary of Legislation**

This bill repeals the 2016 Odenton Town Center Master Plan and adopts the Odenton Town Center Master Plan, dated October 2023; renames the Odenton Town Center Growth Management Area the Odenton Town Center (OTC); adds uses established since 2016 in other planning areas; eliminates some permitted uses from the OTC Core and OTC Historic Zoning Districts; requires developers to conduct noise mitigation studies and provide noise mitigation measures for specified developments; requires a specified number of electric vehicle charging stations; establishes parking requirements; establishes signage requirements; revises certain standards and procedures related to adequate public facility tests, mitigation plans, an incentive program, and outdoor noise mitigation to be consistent with the Parole Town Center Master Plan; modifies provisions concerning an advisory committee; and requires the OTC Master Plan to be kept in specified locations. The bill places various provisions currently in the 2016 OTC Master Plan into the County Code.

We commented on this bill in our letters dated November 30, 2023 and December 15, 2023. At the December 18, 2023 Council meeting, this bill was amended to:

- require a structure greater than 1,000 square feet to comply with architectural requirements;
  - clarify that, unless otherwise prohibited, Subtitle 8 of Title 7 of Article 17 of the County Code and the OTC Master Plan supersede any other provision of Code or County manuals, to the extent of any conflict;
  - modify the requirement to provide activity space at a rate to at least one square foot of activity space per every 10
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**Bill 84-23 (continued)**

- square feet of floor area for non-residential and residential uses, excluding single-family dwellings;
- remove the requirement that in the OTC Core and Transition Zoning Districts 50% of the total activity space shall be public activity space;
  - remove the requirement for structured parking;
  - require that bicycle parking for multifamily dwellings be covered or protected from weather;
  - change the maximum letter size for an awning or canopy sign in the OTC Core Zoning District to 12 inches; and
  - remove a restriction on hanging or blade signs that are located within 25 feet of other hanging or blade signs or projecting signs.

We have no further comments on this bill.

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**Bill 86-23: Subdivision and Development – Zoning – Development Requirements for Particular Types of Development – Redevelopment (As Amended)**

**Summary of Legislation**

This bill establishes redevelopment requirements applicable to Critical Economic, Critical Corridor, Town Center, and Transit-Oriented Overlay Policy Areas designated in the Plan2040 General Development Plan, as well as Commercial Revitalization Areas if elected by a developer; outlines redevelopment application requirements and procedures; reduces specified redevelopment fees by 50%; alters conditional use requirements by establishing redevelopment density requirements and eliminating commercial use requirements; authorizes the Planning and Zoning Officer to approve specified actions; and authorizes a redevelopment to pass the test for adequate public facilities if: (1) it creates 250 or fewer new daily trips or if certain roads operate with a specified acceptable level of service and (2) it satisfies existing tests for adequate school facility or the redevelopment consists of multifamily dwellings with at least 50% of the dwelling units being efficiency or one-bedroom units and none having more than two bedrooms.

We commented on this bill in our letters dated November 30, 2023 and December 15, 2023. At the December 18, 2023 Council meeting, this bill was amended to:

- add townhouse dwellings as a conditional use in C2 and C4 districts only in a redevelopment project in certain policy areas and increase maximum density for townhouse dwellings in redevelopment projects in all commercial districts in certain policy areas to 22 units per acre,
- provide that the community meeting will occur prior to the initial submission of a concept plan,

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**Bill 86-23 (continued)**

- allow information regarding trip generation from a prior use to be considered when determining adequacy of road facilities for a redevelopment project,
- alter the definition of redevelopment to exclude improvements to a structure or new construction on a lot if the improvements or construction would result in an increase in the existing impervious area of the site,
- require a redevelopment site that contains natural features and associated buffers with impervious area to remove the impervious area to the maximum extent practicable during the redevelopment, and
- require that an application for redevelopment acknowledge any feedback provided by the County at the pre-application meeting.

We have no further comments on this bill.

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**Bill 89-23: Finance,  
Taxation, and Budget –  
Real Property Taxes –  
Credits – Disabled or  
Fallen Law Enforcement  
Officers and Rescue  
Workers (As Amended)**

**Summary of Legislation**

This bill amends the property tax credit for disabled or fallen law enforcement officers or rescue workers by expanding eligibility to sworn law enforcement officers of the United States government who are authorized by their agency to carry firearms and have statutory power of arrest and apprehension. This bill also aligns the County tax credit with a new state law requiring counties to define who is a law enforcement officer or rescue worker and requiring specified applicants to have: (1) lived in the state within 5 specified years and (2) acquired the dwelling within the past 10 years.

We commented on this bill in our letter dated December 15, 2023. At the December 18, 2023 Council meeting, this bill was amended to expand the definition of law enforcement officer to include a sworn law enforcement officer of the United States government who is authorized by their agency to carry a firearm and has statutory power of arrest and apprehension. This bill was also amended to require use of a form provided by the Office of Finance and verification that the applicant is eligible for the credit. Because this bill as amended expands eligibility and requires applicants to verify eligibility, the number of tax credits is expected to increase; however, some of this will be offset by the decrease in workload due to the application verification requirements.

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**Bill 90-23: Approval of Private Disposition of Certain Improved County-Owned Property, Being Part of Brooklyn Heights Park in Baltimore**

**Summary of Legislation**

This bill approves the private disposition of 0.682 acres of County-owned property, which is part of Brooklyn Heights Park in Baltimore to the Board of Education (BOE). The Council declared this property surplus via Resolution 29-23. An independent appraisal of the property concluded that its market value was \$16,000 as of September 23, 2023.

**Review of Fiscal Impact**

We agree with the information presented in the Administration’s fiscal note that there is no estimated fiscal impact associated with this legislation because the County will convey this property to the BOE for a sale price of zero dollars. The terms and conditions also require BOE to pay any expenses associated with the sale and conveyance of the property.

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**Bill 91-23: Finance, Taxation, and Budget – Real Property Taxes – Tax Credits – Public Safety Officer Property Tax Credit**

**Summary of Legislation**

This bill amends the property tax credit for public safety officers by expanding eligibility to retired public safety officers, aligning the County tax credit with a new state law that requires counties to define who is a public safety officer and authorizes counties to establish the credit amount. This bill also increases the tax credit cap to \$3,000 in tax year 2024 and \$3,500 in tax year 2025 and subsequent tax years.

**Review of Fiscal Impact**

This property tax credit has been in effect since fiscal year 2018. The table below illustrates the annual property tax credits granted over the last five fiscal years.

<b>Fiscal Year</b>	<b>No. of Credits</b>	<b>Total Amount</b>	<b>Avg. Amount</b>
2020	730	\$1,540,777	\$2,111
2021	758	\$1,628,869	\$2,149
2022	729	\$1,621,119	\$2,224
2023	694	\$1,527,597	\$2,201
2024	723	\$1,676,659	\$2,319

The Office of Finance advises that this bill may increase the workload associated with verifying applicant eligibility and administering the tax credits, and there may be a need for additional personnel depending on the number of additional applications that are received and the amount of time required to review, approve, and administer those tax credits.

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**Bill 91-23 (continued)**

The Administration estimates that there are 584 retired County public safety officers with principal residences in the County that could become eligible for this credit with this expanded eligibility. If all of these retirees receive this credit at the increased amount in addition to the increase in the credit amount for those currently receiving the credit, it will result in approximately \$1,771,000 in additional fiscal year 2025 tax credits and \$2,084,000 in additional tax credits in fiscal year 2026 and each subsequent fiscal year. This estimate does not reflect changes in property values, actual tax credit program participation rates, and potential changes in the eligible applicant pool. Furthermore, this fiscal estimate does not reflect that some of the 584 retirees may not own their primary residence or may not meet all of the eligibility requirements.

Real property tax credits reduce taxes collected by the County; however, the fiscal impact of these credits will be determined by the tax rate set during the annual budget process. If the County decides to maximize the property tax revenue under the tax cap, the fiscal impact of the change in eligibility for the tax credit would not impact the property tax revenue collected by the County, but rather would be absorbed by the remaining tax base.

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**Bill 92-23: Subdivision and Development – Zoning – Small Business Districts****Summary of Legislation**

A Small Business District (SBD) is designed to allow conversion of residential structures in areas of transition to small commercial business uses that will serve existing communities. The residential character is to remain as the uses transition residential to commercial. This bill exempts development in approximately half of the County’s 80-85 SBD zoned properties from specified architectural feature requirements, adds certain uses as permitted or conditional uses in SBDs, and amends the bulk regulations applicable in SBDs to allow for larger structures on these properties.

**Review of Fiscal Impact**

The Office of Planning and Zoning and the Department of Inspections and Permits do not anticipate a change in workload due to this bill and do not anticipate needing additional resources to meet the requirements of this bill. The Administration was not able to determine if any active projects or pending permits would be impacted by this bill; however, given the small amount of area that comprises SBD zoning, the number of permits is expected to be minimal.

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\*Auditor’s Review of Legislation for the January 2, 2024 Council meeting was originally issued on December 21, 2023. Update includes new information provided for Bill 92-23.