



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

To: Councilmembers, Anne Arundel County Council
From: Office of the County Auditor
Date: August 27, 2025
Subject: County Auditor's Review of Legislation for the September 2, 2025 Council Meeting

**Bill 61-25: Epping
Forest Special
Community Benefit
District – Approval of
Loan and Assignment
Agreement**

Summary of Legislation

This bill approves the obligation of the County to impose the special community benefit assessment special tax on the Epping Forest Special Community Benefit District (SCBD) in the amount of \$1.5 million to repay a loan from M&T Bank during the 10-year term of the loan. This amount will be used to renovate and replace the community's marina.

Review of Fiscal Impact

The proposed loan is not a general obligation of the County and the County does not pledge its full faith and credit toward the loan's repayment.

The Office of Budget's fiscal note states that the County will incur costs in administering the multi-year payment of the loan, which would be partially offset by the five percent administrative fee charged when the SCBD taxes are collected. However, no analysis or supporting documentation was provided detailing how much will be offset by the administrative fee when taxes are collected.

A review of this legislation was also included in the Auditor's Review of Legislation for the July 21, 2025 Council Meeting.

**Bill 62-25: Public Works
– Watershed Protection
and Restoration
Program**

Summary of Legislation

This bill updates the County's Watershed Protection and Restoration Fee (WPRF) Program to accommodate zoning code changes; establish consistency across fee assessments; eliminate the deadline to file an appeal; revise definitions; and increase the income threshold for a hardship exemption. This bill does not

outwardly modify the rate of fee, but will increase revenue based on fee assessment calculation adjustments brought forth.

Review of Fiscal Impact

The Administration estimates that this legislation will result in increased revenues to the Watershed Protection and Restoration Fund by approximately \$250,000 annually, beginning in FY27.

This estimate is based on Geographic Information System (GIS) analysis conducted by the Bureau of Watershed Protection and Restoration within the Department of Public Works (DPW) and could not be independently validated by legislative staff.

A review of this legislation was also included in the Auditor's Review of Legislation for the July 21, 2025 Council Meeting.

Bill 65-25: Finance, Taxation, and Budget – Real Property Taxes – Homeowners Property Tax Credit Program – Total Real Property Tax

Summary of Legislation

This bill modifies the County's Supplemental Homeowners' Property Tax Credit Program by increasing the maximum assessed value of a dwelling used to calculate the property tax credit from \$350,000 to \$400,000. This change would apply to eligible properties beginning with the taxable year that starts on July 1, 2026.

Review of Fiscal Impact

We agree with the Administration's fiscal note that this bill has no fiscal impact.

While total tax credits may increase by approximately \$456,000, the Administration plans to maximize property taxes under the current property tax revenue cap (see item 6 on page 20 of the [FY26 Proposed Budget](#)). This means the tax burden would shift to other properties and the total property tax revenue for the County would remain the same.
