



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

**To:** Councilmembers, Anne Arundel County Council  
**From:** Office of the County Auditor  
**Date:** September 12, 2025  
**Subject:** County Auditor's Review of Legislation for the September 15, 2025 Council Meeting

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**Bill 65-25: Finance,  
Taxation, and Budget –  
Real Property Taxes –  
Homeowners Property  
Tax Credit Program –  
Total Real Property Tax  
(As Amended)**

**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 and updates the calculation for the local supplement to the Homeowners' Property Tax Credit Program. These changes 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.

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**Bill 67-25: Floodplain  
Management, Erosion  
and Sediment Control,  
and Stormwater  
Management – Clearing  
and Pruning**

**Summary of Legislation**

This bill establishes new regulations for the clearing and pruning of trees, shrubs, and woody vegetation. Specifically, the bill modifies existing definitions and introduces "pruning" as a separate regulated activity with a new tiered approval process for projects within Critical Areas and Forest Conservation Easements. This bill also introduces two new plans to be used in lieu of a

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grading permit for newly-regulated activities and codifies fees for these new plans.

This bill was introduced on behalf of the Department of Inspections and Permits (I&P) and its effective date is contingent on the approval of the Maryland Critical Area Commission.

#### **Review of Fiscal Impact**

We are unable to independently validate the Administration’s fiscal estimate using the information provided when the bill was submitted. The bill establishes application fees for Standard Grading Plans, Habitat Enhancement Plans, and Vegetation Management Plans. Revenue generated from these fees will be contingent on the volume of applications submitted to I&P for regulated activities. The Administration estimates the total revenue from fees will be \$97,500 per year. Revenue generation may be offset by unanticipated resource needs related to staff training, inspections, and public outreach surrounding new provisions.

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#### **Bill 68-25: Zoning – Animal Rescue**

#### **Summary of Legislation**

This bill defines “animal rescue” and establishes its applicability within the Anne Arundel Zoning Code as a conditional use in various zoning districts. Additionally, it authorizes an animal rescue as a home occupation. This bill was introduced at the request of the Office of Planning and Zoning (OPZ).

#### **Review of Fiscal Impact**

We concur with the Administration’s Fiscal Note that this bill is not anticipated to have a fiscal impact. The Administration did not provide details with the submission of this bill on how many establishments in the County would be considered an “animal rescue” if it were to pass. This bill is only for the zoning of the property; the bill does not address any business licensing or inspection requirements by the Department of Animal Services.

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#### **Resolution 22-25: Confirming the adoption of the Anne Arundel County Hazard Mitigation Plan**

#### **Summary of Legislation**

This legislation requests Council approval for [Executive Order No. 68](#), which adopts the [Anne Arundel County Hazard Mitigation Plan - 2025 Update](#), prepared by the Office of Emergency Management (OEM).

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### **Review of Fiscal Impact**

We concur with the Administration's Fiscal Note. If the Hazard Mitigation Plan is not approved, the County will not be able to apply for Hazard Mitigation Grant Program (HMGP) grants. OEM has budgeted \$74,000 in HMGP grants for FY26. OEM has received \$43,475 in HMGP grant funding in FY26, as of this review.

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