



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

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

**Bill 81-25:
Subdivision and
Development –
Adequate Public
Facilities –
Adequate
Transportation
Facilities –
Mitigation – Fees
and Securities –
Development
Impact Fee Credits**

Summary of Legislation

This bill modifies Article 17 of the County Code relating to Adequate Public Facilities (APF) standards for Transportation by replacing existing adequacy standards with a comprehensive framework expanding required APF testing from roads to include other forms of transportation such as sidewalks, bicycles, pedestrian crossings, and transit facilities. The bill also establishes a mitigation hierarchy prioritizing physical improvements and maintains impact fee credits for developers who exceed baseline adequacy requirements.

Review of Fiscal Impact

We concur with the Administration's fiscal note. A definitive estimate of this bill's fiscal impact is not possible due to the various factors involved.

A review of this legislation was also included in the Auditor's Review of Legislation for the December 1, 2025 Council Meeting.

**Bill 89-25: Current
Expense Budget –
Fund Transfer and
Supplementary
Appropriations –
Video Lottery
Impact Aid – South
River Heights
Special Community
Benefit District –
Capital Budget and
Program – Advance**

Summary of Legislation

This bill seeks transfer of appropriations and supplemental appropriations in the FY26 expense and capital budget. A certain amount is requested to be transferred from the Video Lottery Local Impact Aid Fund - Public Libraries to the Video Lottery Local Impact Aid Fund - County Executive-VLT Community Grants fund; a certain amount is requested to be transferred from the CAO Contingency Fund to the Office of Finance (non-Departmental) Pay-As-You-Go fund; and a supplementary appropriation of a certain amount is requested for the South River Heights Special Community Benefit

**Land Acquisition
Capital Project**

District (SCBD).

Review of Fiscal Impact

We concur with the Administration's Fiscal Note that this bill will result in a \$38,075 increase to the FY26 operating budget to fund the South River Heights SCBD's expenses and a \$1.1 million increase in FY26 capital authorizations for the Advance Land Acquisition Project (C106700) using funds transferred from the CAO Contingency Fund. The Administration expects to request additional appropriations for the Advanced Land Acquisition Project in the FY27 Capital Budget, though the Capital Improvement Plan for FY26-FY31 includes \$0 for the project over the full planning period.

A review of this legislation was also included in the Auditor's Review of Legislation for the December 1, 2025 Council Meeting.

**Bill 90-25:
Purchasing –
Acquisition of real
property by gift**

Summary of Legislation

The County Council possesses the authority to accept gifts of real property on behalf of the County. Therefore, this bill requests Council approval in the acceptance of a partial gift of certain Glebe Heights lots and the Loch Haven parcel, contingent on County Resolution 34-25 currently before the Council. The real property gift value amounts to \$960,000 resulting in the actual purchase price of \$4,500,000.

Review of Fiscal Impact

We concur with the Administration's Fiscal Note, which states that the County will acquire the property for \$960,000 below the appraised market value and that this resolution will have no effect on the FY26 County Operating Budget.

**Resolution 33-25:
Approving the
determination as
surplus and the
terms of a private
disposition of
certain County-
owned property on
Dorsey Road in
Glen Burnie,
Maryland**

Summary of Legislation

This resolution approves the surplus and disposition of Lot 4, Block A at Arundel Manor to all current and previous owners for \$0. In 1932, the owner of the parcel lost the property in a tax sale to Anne Arundel County. However, in 2019, when the adjacent landowners went to sell Lot 4, 5, and 6, they realized Lot 4 was never conveyed out of the tax sale in 1937 even though the landowners were paying taxes on the Lot. This Resolution would resolve this issue.

Review of Fiscal Impact

We concur with the Administration's fiscal note that there would be no direct operating impact. This resolution authorizes the disposition of the County-owned capital asset (Lot 4) for \$0.

**Resolution 34-25:
Approving the Use
of Funds from
Advance Land
Acquisition Capital
Project
for the Purchase of
Real Properties in
Edgewater,
Maryland, from
Glebe Bay, LLP and
Ardebella Fox, and
in Harmans,
Maryland, from
Craig A. Mercier**

Summary of Legislation

This resolution approves the purchase of real property in two locations: Parcel 1 (Glebe Heights and Loch Haven) consists of 68.27 acres in Edgewater, MD and Parcel 2 (Shipley Avenue) consists of 7.911 acres and a deed recorded in the Land Records in Book 23143. The funding for this land acquisition includes accounts from the Advanced Land Acquisition (ALA) capital project fund, Program Open Space, and the reforestation fund, totaling \$12,150,000.

Review of Fiscal Impact

We concur with the Administration that this resolution will have a minimal effect on the County operating budget for FY26 and will authorize the expenditure of \$9.6 million from the ALA capital project fund (C106700), \$2 million from existing appropriations in Greenways, Parkland & Open Space capital project fund (P400200), and \$500,000 from the Reforestation Fund. The Office of Finance provided a certification of funds for the purchases, contingent upon the passage of CB 89-25.

A review of this legislation was also included in the Auditor's Review of Legislation for the December 1, 2025 Council Meeting.
