



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

To: Councilmembers, Anne Arundel County Council
From: Office of the County Auditor
Date: December 30, 2025
Subject: County Auditor's Review of Legislation for the January 5, 2026 Council Meeting

**Bill 94-25: Public
Works – Utilities –
Right of Entry –
Infrastructure
Maintenance Fee**

Summary of Legislation

In accordance with 40 CFR 141.84(d)(2)(i), this bill brings the County into compliance with federal law by authorizing the right to enter onto private property when conducting business relating to the Lead and Copper Rule (LCR) to the Department of Public Works (DPW) or a contracting organization; it also changes the name of the Environmental Protection fee to the Infrastructure Maintenance fee to accurately reflect the revenue source and expands the allowable uses of this fee to encompass LCR compliance efforts. There are no changes to the fee rate in this bill.

Review of Fiscal Impact

We concur with the Administration that this bill has no immediate fiscal effect on the County's Operating Budget, Capital Budget, or expected revenues. However, by expanding the allowable use of the renamed Infrastructure Maintenance Fee, that revenue can act as a funding source for future capital projects related to inspection and replacement of utility service lines.

The Administration anticipates requesting \$1.3 million for inspections and \$10.9 million for replacement of lead service lines in future Capital Improvement Programs. These estimates include a 25% contingency.

**Bill 95-25: Payment
in Lieu of Taxes –
Little Patuxent
Family, Gambrills,
Maryland**

Summary of Legislation

This bill authorizes the County Executive, on behalf of Arundel Community Development Services, Inc. (ACDS) to enter into a Payment in Lieu of Taxes (PILOT) with Little Patuxent Family, LLC. Under this agreement, Little Patuxent Family, LLC will pay an annual property tax of \$10,234 with a 4% increase per fiscal year over a 40 year period or until fiscal year 2067, whichever date is later. This

development will provide housing to residents of Anne Arundel County with incomes ranging from 30 - 80% of the area median income (AMI).

Review of Fiscal Impact

We concur with the Administration's fiscal note. This bill will have no direct effect on the County's Operating and Capital Budgets. However, the requested PILOT of \$10,234 is expected to reduce estimated future tax revenue for this property by approximately \$25,131 per year. The PILOT amount is subject to a 4% annual increase through the end of the agreement, which is the later of 40 years or fiscal year 2067.

**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.

A review of this legislation was also included in the Auditor's Review of Legislation for the December 15, 2025 Council Meeting.

**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 15, 2025 Council Meeting.
