Anne Arundel County, Maryland
Office of the County Auditor

To: Councilmembers, Anne Arundel County Council
From: Office of the County Auditor
Date: September 18, 2026
Subject: County Auditor's Review of Legislation for the September 21, 2026 Council Meeting

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CB 61-26 Public Safety – Zoning – Article 18 Update

Summary of Legislation

This bill, introduced at the request of the Administration on behalf of the Office of Planning and Zoning (OPZ), makes significant revisions to the County's zoning code, Article 18. There are approximately 350 proposed amendments to the Article that have been provided by the Administration. This bill updates outdated terms, revises current use categories, revises allowed uses, and maintains compliance with State code. The bill also amends Article 12.

Review of Fiscal Impact

The Office of the County Auditor (OCA) agrees with the Administration's conclusion that the bill has no significant current-year effect on personnel, other operating costs, capital budget, or revenues.

Resolutions 27-26, 28-26, 29-26, and 30-26 – Maryland Agricultural Land Preservation Foundation Easement Applications

Summary of Legislation

The proposed resolutions seek approval of the purchase of four agricultural land preservation easements to the Maryland Agricultural Land Preservation Foundation (MALPF). These resolutions account for approximately 290 acres of land being approved for MALPF easements. Approving the resolutions will send the applications to the MALPF for evaluation based on a statewide grading system. Approval of the resolutions is not a guarantee that the application will be approved by MALPF.

Review of Fiscal Impact

OCA partially agrees with the Fiscal Notes for these resolutions. Sufficient funds are available in the Agricultural Preservation Program (C443400) to fund the County's share of these four easements. However, OCA does not concur with the Fiscal Notes' conclusions that these four resolutions have no effect on revenues and no indirect or future fiscal effects. County Code § 4-2-302 provides a credit against County real property taxes for property included in a State agricultural land preservation program. The Administration confirmed that three of the four properties would become newly-eligible for the property tax credit, reducing General Fund property tax revenue by an estimated $18,840 annually over the credit's ten-year term.

Unless otherwise noted, this analysis reflects OCA's review of the legislation as introduced and is not updated to reflect subsequent amendments.

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