

**Council Bill 14-2026 Fiscal Analysis**  
**Introduced:** February 2, 2026  
**Fiscal Manager:** Yusef Ibrahim

**Legislative Intent:** Council Bill 14-2026 (ZRA 214) amends Section 131.0.N of the Howard County Zoning Regulations to establish a new Conditional Use category for Age-Restricted Adult Housing apartments in certain residential districts where properties adjoin B-1 commercial zoning and meet specified density and design requirements.

**ANALYSIS**

**Fiscal Impact:**

Per the latest Department of Planning and Zoning's (DPZ) [Development Monitoring System](#) report, there were 55 age-restricted housing units built within the County's borders in 2024. In addition, there are 1,634 age-restricted housing units planned (see chart below).

**Planned Age-Restricted Housing Units (as of May 2025)**

Region	Plan Name	Unit Type	Age Restricted Units
Columbia	Erickson – Oxford Hills	Apartments	1,200
Ellicott City	Bethany Glen	(19 Single Family 135 Townhomes)	154
Elkridge	5497 Waterloo Road	Apartments	95
Ellicott City	That Place at Patapsco Park	Apartments	89
Elkridge	Elms at Elkridge	Apartments	44
Elkridge	Kerger Pond	Single Family	27
Columbia	Trotter's Retreat	Single Family	25

The proposed legislation is not expected to have a fiscal impact on the County's operating or capital budgets. The amendment modifies the list of permitted conditional uses within specified residential zoning districts and does not require the expansion of County services or changes to existing development review procedures.

Based on the Administration's responses, implementation of the updated zoning regulations would occur through existing zoning and permitting processes administered by the Department of Planning and Zoning (DPZ). No County capital or infrastructure costs are anticipated as any development would be privately funded and constructed by property owners or developers. In addition, 57 parcels could meet the eligibility criteria established by this bill. Recent activity levels for Age-Restricted Adult Housing conditional uses have been limited, with seven applications submitted over the past three fiscal years. DPZ has indicated that review and administration of these applications can be absorbed within current staffing levels and operating appropriations.

While approved private development may generate incremental property tax or permit fee revenues over time, the Administration explained that such impacts are speculative and not directly attributable to the zoning text amendment itself.

**Budget Implications:**

FY 2026 Operating Budget Line<sup>1</sup>: Total DPZ General Fund Budget (\$8,785,752)

No changes to the FY 2026 Operating Budget are anticipated due to this bill. The Administration stated that existing DPZ appropriations are sufficient to administer these updated zoning regulations.

**Other Notes:**

There is an outstanding follow-up question to the Administration to provide an update on which age-restricted housing projects have progressed from the planning phase.

---

<sup>1</sup> Page 159 in HC FY26 Approved Operating Budget