

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Bill No. 56-2020 - Revised**

Introduced: October 5, 2020

Auditor: Michael A. Martin

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Fiscal Impact:

*We have updated our analysis to reflect the most recent information obtained from the Department of Planning and Zoning (DPZ) regarding pending allocations in Turf Valley.*

The fiscal impact of this legislation would be deferred one-time revenue of approximately \$10.4 million. There would also be annual forgone General Fund revenue of \$2.5 million and \$448,000 non-General Fund revenue. This is offset by an annual education cost savings of \$1.3 million.

**Attachment A** provides details and assumptions used to arrive at this estimate.

According to DPZ, 544 units under plan S-86-013 would be subject to the Adequate Public Facilities Ordinance (APFO) requirements with the passage of Council Bill 56-2020. These units would be held in the School Capacity Wait Bin for a maximum of four years as the schools are closed for development.

Purpose:

The purpose of this legislation is to amend current County Code and remove the Adequate Public Facilities Ordinance (APFO) exemption for Conditionally Exempt Residential Subdivision Plans.

Other Comments:

Per the DPZ, development on the 544 pending housing units would be on hold a maximum of four years as they would fail the APFO School Capacity Test based on current school capacity levels.

Previously awarded allocations should not be affected, and it is unknown if developments other than Turf Valley would be impacted, according to DPZ.

## Attachment A

Deferred Tax Revenue as a result of this legislation holding development on the 544 pending housing units under plan S-86-013

Annual Revenue Sources (Forgone)	
Property Tax	1,439,000
Local Income Tax	1,065,000
<b>Total</b>	<b>2,504,000</b>

One-Time Revenue Sources (Deferred)	
County Transfer Tax	1,773,000
Recordation	355,000
School Surcharge	6,857,000
Road Excise Tax	1,371,000
<b>Total</b>	<b>10,356,000</b>

Non-General Fund Revenue (Forgone)	
Fire Tax	335,000
Ad Valorem	113,000
<b>Total</b>	<b>448,000</b>

### Assumptions

Housing Type	Number of Housing Units	Average Square Feet	Average Sales Price	Assumed Taxable Income
SFD Rural West	2	7,327	737,110	133,830
SFA	97	2,586	375,866	85,590
APT	445	1,458	233,568	55,560

### Cost per pupil savings as a result of legislation

<b>ESTIMATED EDUCATIONAL COST PER 2020 APFO SCHOOL CAPACITY CHARTS</b>					
File Name	Allocations	Unit Type	Estimated Total Yield	Cost Per Pupil	Estimated Education Cost (Annual Savings)
S-86-013	445	APT	32.3	15,340	495,410
S-86-013	2	SFD	1.2	15,340	18,405
S-86-013	97	SFA	50.0	15,340	767,705
<b>TOTAL</b>	<b>544</b>		<b>83.5</b>		<b>\$ 1,281,520</b>

### Student Yields (83.5 Total):

- *Manor Woods Elementary School – Student Yield 45.1*
- *Mount View Middle School – Student Yield 18.5*
- *Marriott’s Ridge High School – Student Yield 19.9*