

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

**Council Bill No. 26-2022**

Introduced: April 4, 2022

Auditor: Lori Buchman

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Fiscal Impact:

The fiscal impact of this legislation cannot be determined at this time, as it is contingent upon future acquisitions or leases of building developments or other developments by Howard County Government, the Board of Education, or other public agencies.

If an acquisition by the County were to occur, the fiscal impact would be the acquisition cost at fair market value, including appraisals, title work, and upfit costs to refit the space for its intended use. Acquisitions by the County, Board of Education, or other public agencies would also result in lower property tax revenues, as the property would be tax-exempt.

If the County entered into a lease agreement to use a reserved building development or other development, the fiscal impact would be future lease expense and the cost to upfit the space for its intended use.

Purpose:

The purpose of this legislation is to amend Section 16.122 of the County Code, which currently allows the County, Board of Education, or other public agencies to identify and set aside land in a subdivision or development when needed for a County park, school, road, or other public facility proposed in the general plan or in the County's or State's capital program.

This legislation adds a provision to include a "building development or other development" as property that may be subject to a reservation. It also specifies that the (1) acquisition of reserved land must be made for its unimproved value and the (2) acquisition of a reserved building development or other development must be made at its fair market value.

Other Comments:

According to the sponsor, this legislation aims to assist the Howard County Public School System in complying with the Kirwan Commission's recommendation to expand early childhood education programs by utilizing vacant commercial space in the Route 1 Corridor Activity Center (CAC) zoning district.

The Office of Law confirmed that the legislation allows for the potential acquisition or lease of a reserved building development or other development.

Per the Department of Planning and Zoning, the County has no current land reservations.