

Office of the County Auditor
Auditor's Analysis

Council Bill No. 12-2023

Introduced: April 3, 2023

Auditor: Lori Buchman

Fiscal Impact:

There will be no fiscal impact to the County as a result of the proposed bill. The Office of Community Sustainability (OCS) has not been collecting the \$75 application fee or recertification fee for credits against the Watershed Protection and Restoration Fee (WSPRF) per the terms of County Code, Section 20.1105(d)(4).

The code also states application fees shall be either applied towards the applicant's tax account or refunded, therefore, the only revenue generated to the County would be if an application was denied. Per information provided by OCS, only two credit applications were denied between Fiscal Year 2019 and Fiscal Year 2021.

Purpose:

The proposed legislation will remove the requirement for applicants to pay a \$75 application fee when requesting a credit or recertifying a credit toward the Watershed Restoration and Protection Fee.

Other Comments:

Our review of Tax Year 2022 credit information identified 304 properties that received the WSRPF credit, as per the County Code, Section 20.1105.