Office of the County Auditor
Auditor's Analysis

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Council Resolution No. 115-2025
Introduced: June 2, 2025
Auditor: Rebecca Gold

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Fiscal Impact:

The fiscal impact of this legislation includes forgone revenues of $116,423.25 to the County, as it releases the State from a payment obligation which was approved under previous legislation.

Purpose:

This legislation corrects an error in Council Resolution (CR) 152-2023[1], which was approved on October 2, 2023.

The previous legislation approved conveyance of 0.986 acres of County-owned land to the State in exchange for a parcel of equal or greater value, along with a payment to the County of the appraised value of the property in the amount of $116,423.25. That payment to the County has been deemed unnecessary as the State had also agreed to payment-in-kind to the County (conveyance of the 1.01-acre McTague property) for the conveyance of the 0.986 acres.

Other Comments:

CR 152-2023 indicated that the $116,423.25 payment from the State would be allocated to Capital Project N3978 - Parkland Acquisition Program. Those funds have not been appropriated in the Fiscal Year (FY) 2025 or FY 2026 budgets, so those forgone revenues will not impact the project's current or future schedule.

The Maryland Board of Public Works approved the disposition of the McTague property (appraised at $285,000) in January of 2024. The land acquisition and transfer of the County property will occur shortly after the approval of this legislation and will be recorded with the Circuit Court at that time. The difference in value between the two parcels will result in the County receiving a $168,576.75 increase in total assets.

The temporary easement which granted the State access to 0.374 acres of County-owned land (approved under CR 152-2023) has ended.

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[1] https://apps.howardcountymd.gov/olis/LegislationDetail?legislationId=13361&legislationNumber=CR152-2023