

**ANNE ARUNDEL COUNTY, MARYLAND
OFFICE OF THE BUDGET**

BILL NUMBER: 49-22

INTRO. DATE: May 2, 2022

FISCAL NOTE

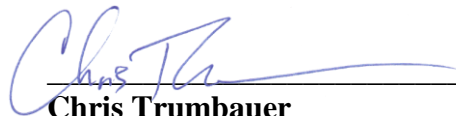
**BILL: AN ORDINANCE CONCERNING: FINANCE, TAXATION, AND BUDGET
– SPECIAL COMMUNITY BENEFIT DISTRICTS - TAX**

SUMMARY OF LEGISLATION

The purpose of this legislation is to apply certain real property tax exemptions to special community benefit district (SCBD) assessments.

FISCAL IMPACT

The County's practice has long been to extend property tax exemptions to SCBD assessments. Therefore, this legislation will result in no fiscal impact or change in administration of the assessments for the County or SCBDs. Parallel changes requiring State action were recently signed into law for Waterway Improvement Districts and Shoreline Erosion Control Districts through Senate Bill 539 / House Bill 635.



**Chris Trumbauer
Budget Officer**

Date 4/28/2022

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cc: Karin McQuade, Controller