

Office of the County Auditor
Auditor's Analysis

Council Resolution No. 152-2023

Introduced: September 5, 2023

Auditor: Rebecca Gold

Fiscal Impact:

The fiscal impact as a result of this legislation is the County receiving property valued at \$285,000 from the State for no consideration. The County will also receive a \$116,423.25 payment from the State in exchange for the conveyance of land and easements of the same value.

Purpose:

This legislation proposes to convey County property (including a 0.834 acre Right of Way, a 0.374 temporary easement, and a 0.152 permanent easement) to the State Highway Administration (SHA). The conveyance of property to the State is for the purpose of widening a section of Maryland Route 108. In turn, the State will pay the County the value of the land and convey 1.01 acres of State-owned property, known as the McTague property, to the County.

Other Comments:

During our review of the appraisals, we noted that the property to be conveyed was appraised at a value of \$118,295.25. Per the Administration, the difference of \$1,875 represents payment for asphalt in the fee simple and temporary easement areas acquired by SHA from the County.

The payment from the State will be recognized in Capital Project N3978 (Parkland Acquisition Program). The funds will be used for parkland acquisition.

The transfer of the McTague property to the County satisfies the one-to-one replacement requirements imposed by the State upon the loss of open space under Program Open Space funding. The McTague property will be included at Centennial Park as additional open space.

The temporary easement is being done retroactively to acknowledge the State's right to have used the land during the Maryland Route 108 construction.