

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 140 (Calvert County Delegation)
Ways and Means

Calvert County - Creation of Special Taxing Districts - Duties of Homeowners Associations

This bill requires a homeowners association, in filing a petition to become a special taxing district in Calvert County, to include an opinion and certification of counsel that it meets the qualifications of an association. The bill also requires a homeowners association to pay the costs associated with a notice for public hearing.

Fiscal Summary

State Effect: None.

Local Effect: Minimal decrease in Calvert County expenditures. No effect on revenues.

Small Business Effect: Although homeowners associations are not small businesses, there would be a potential minimal effect on them as discussed below.

Fiscal Analysis

Local Expenditures: Calvert County currently pays for the costs associated with a notice of public hearings for the creation of a special taxing district. Under the bill's provisions, these costs would be shifted to the homeowners association. As a result, the county could experience a savings. Although the savings would depend upon the number of notices sent out through the mail, it would be minimal (less than \$5,000).

Small Business Effect: Under the bill's provisions, a homeowners association that petitions the county to become a special taxing district would be responsible for the costs associated with a notice for public hearing. Although the costs would depend upon the number of notices sent out through the mail, they are expected to be minimal.

Information Source(s): Calvert County, Department of Fiscal Services

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