

Department of Legislative Services
Maryland General Assembly
2012 Session

FISCAL AND POLICY NOTE

House Bill 979

(Calvert County Delegation)

Environmental Matters

Education, Health, and Environmental Affairs

Calvert County - Annual Financial Report - Filing Date

This bill alters the filing date by which Calvert County must submit its annual financial report to the Department of Legislative Services (DLS) and its annual audit to the State Legislative Auditor from November 1 to January 1.

Fiscal Summary

State Effect: None.

Local Effect: None. Altering Calvert County's annual financial and audit report deadline will not affect county finances.

Small Business Effect: None.

Analysis

Current Law: Counties, municipal corporations, and taxing districts must file a financial report covering the full period of the previous fiscal year by November 1 to DLS. Counties, municipal corporations, and taxing districts with a population greater than 400,000, however, may take until January 1 to file their financial report. The annual financial report for Howard County is due December 1; whereas, the annual financial report for Frederick, Queen Anne's, St. Mary's, and Wicomico counties are due January 1.

Counties, municipal corporations, and taxing districts must also submit an annual audit report covering the full period of the previous fiscal year to the State legislative auditor. Chapter 493 of 2008 tied the due date for the annual audit report to the due date for the annual financial report.

Background: The annual financial report due to DLS is commonly known as the *Uniform Financial Report* (UFR). It has been common practice for DLS to grant an extension of the annual financial report upon receipt of a reasonable request from a county, municipal corporation, or special taxing district. Chapter 246 of 2002 authorized counties, municipal corporations, and special taxing districts with a population greater than 400,000 to submit the UFR by January 1 of the following year. Baltimore City and Anne Arundel, Baltimore, Montgomery, and Prince George's counties are the only jurisdictions whose population is greater than 400,000. As of April 1, 2010, Calvert County's population was 88,737.

In recent years, the General Assembly has extended the report filing deadlines in five counties. Chapter 226 of 2007 extended the filing deadline for Howard County to submit the UFR until December 1. Chapter 493 of 2008 and Chapter 286 of 2009 extended the deadline until January 1 for Frederick and Wicomico counties, respectively. Chapters 642 and 682 of 2010 extended the deadline until January 1 for Queen Anne's and St. Mary's counties, respectively.

Additional Information

Prior Introductions: None.

Cross File: None.

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

Fiscal Note History: First Reader - March 9, 2012
mc/hlb

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