

## **Council Bill 45-2026 Fiscal Analysis**

**Introduced:** June 1, 2026

**Fiscal Manager:** Yusef Ibrahim

**Legislative Intent:** CB45-2026 proposes to amend Section 13.402(j) of the Howard County Code to require the Department of Housing and Community Development (DHCD) to submit an additional facet pertaining to student yields in their annual report to the County Council regarding the County's Moderate Income Housing Unit (MIHU) program.

### **ANALYSIS**

#### **Fiscal Impact:**

The proposed legislation is not expected to have a fiscal impact on the County's operating or capital budgets. The bill requires the DHCD to add an analysis on student yields generated by residential project utilizing Payment in Lieu of Taxes (PILOTs) in their annual report regarding the County's MIHU program. The bill establishes reporting requirements but does not create a new program, authorize additional expenditures, or expand eligibility for existing programs. Based on a review of the legislation, implementation is not anticipated to require additional staffing or other County resources.

#### **Budget Implications:**

As noted above, there are no additional costs associated with this legislation. The operational costs for monitoring PILOTs and generating the annual MIHU report within DHCD is included in the FY 2027 budget under Personnel Costs (FY27)<sup>1</sup>: \$3,150,784.

#### **Other Notes:**

None

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<sup>1</sup> Page 345 in HC FY27 Approved Operating Budget.