

Council Resolution 123-2026 Fiscal Analysis

Introduced: July 6, 2026

Fiscal Manager: Yusef Ibrahim

Legislative Intent: Council Resolution 123-2026 authorizes the County Executive to convey 48.635 acres at Troy Park in Elkridge to the Board of Education of Howard County for a future public school (High School #14), waiving the advertising and bidding requirements of Section 4.201 of the Howard County Code.

ANALYSIS

Fiscal Impact:

The 48.635 acres discussed in this resolution include Program Open Space restricted land and unrestricted parcels. The original purchase price of the four parcels of restricted land to be transferred to the school system was \$2,506,900. The reassessment of the parcels' value following transfer is determined by the State Department of Assessments and Taxation, not the County. See chart below:

Property	Acreage	Purchase Price	Fair Market Value
Troy Park Program Open Space restricted (4 parcels)	28.83 acres	\$2,506,900 <i>(total for all 4 parcels)</i>	\$7,500,000 <i>(appraised, early 2026)</i>
Troy Park remaining acreage (not POS-restricted)	19.8 acres	—	\$5,000,000 <i>(Administration estimate, not yet appraised)</i>
Total 48.635 acres to be conveyed	48.635 acres	\$2,506,900	\$12,500,000

According to the Administration, the properties are not currently income-generating and are considered passive open space; accordingly, the Administration does not anticipate any revenue loss to the County because of the transfer.

As stated above, of the 48.635 acres being conveyed, four parcels totaling 28.83 acres carry Program Open Space restrictions. State law requires the County to replace restricted land with land of equal or greater value before it may be released for conveyance. According to the Administration, the County satisfied this requirement with the following properties:

Property	Acreage	Purchase Price	Fair Market Value
Camp Ilchester (acquired 2022)	20.73 acres	\$6,000,000	\$8,465,000 <i>(combined w/ Lawyers Hill)</i>
Lawyers Hill Property (acquired 2024)	8.76 acres	\$2,100,000	<i>(combined above)</i>
Total Open Space replacement land	29.49 acres	\$8,100,000	\$8,465,000

The combined appraised value of \$8,465,000 exceeds the \$7,500,000 appraised value of the Troy Park Program Open Space parcels, allowing the County to proceed with the Consent and Release Agreement.

Budget Implications:

The FY2027 Capital Budget for Project C0374-FY2025 (High School 14 – Land Acquisition) reflects a reduction of \$13 million from a prior appropriation of \$15 million down to a total of \$2 million. According to the Administration, the redirected \$13 million was allocated as follows: \$12.5 million to C0376 Multi-Sport and Indoor Track Facility (\$9 million for land acquisition, \$3.5 million for other needs), and \$500,000 to N3982 Park Systemic Improvements (for community garden plots).

Project	Purpose	Amount
C0374 – High School 14, Land Acquisition	FY27 reduction (savings identified)	(\$13,000,000)
C0376 – Multi-Sport and Indoor Track Facility	Land acquisition	\$9,000,000
C0376 – Multi-Sport and Indoor Track Facility	Other project needs	\$3,500,000
N3982 – Park Systemic Improvements	Community garden plots	\$500,000

The remaining \$2 million retained in the High School #14 capital budget is designated for the potential acquisition of additional property in the vicinity of Troy Park that could supplement the school site.

Other Notes:

The County Executive retains discretion to decline conveyance should the property be determined to have further public use. According to the Administration, several other sites were considered for the future high school before Troy Park was selected, including Parcel M at Rockburn Branch Park and The Timber at Troy Golf Course, as well as privately owned properties for which the County was unable to negotiate a sale.