



**THE PRINCE GEORGE'S COUNTY GOVERNMENT**  
**Office of Audits and Investigations**

October 11, 2016

**MEMORANDUM**

TO: Robert J. Williams, Jr.  
Council Administrator

William M. Hunt  
Deputy Council Administrator

THRU: David H. Van Dyke *DHV*  
County Auditor

FROM: Inez N. Claggett *INC*  
Senior Legislative Auditor

RE: Fiscal Impact Statement  
CR-076-2016 Westphalia Town Center Special Taxing District

Pursuant to your request, we have reviewed CR-076-2016 to estimate its fiscal impact on Prince George's County, Maryland.

CR-076-2016 establishes and designates a location within the contiguous area of Upper Marlboro, Maryland as a special taxing district as the term is used in Prince George's County Code Section 10-269, as amended, and in Section 21-501 through 21-518, and Section 21-523 of the Local Government Article of the Annotated Code of Maryland, as amended. The Resolution also authorizes the creation of a tax increment fund with respect to the special taxing district and allocates certain property taxes assessed within the special taxing district to be paid over to the tax increment fund.

The legislation proposes that the location be known as the Westphalia Town Center Special Taxing District. Exhibit A to the Resolution provides a listing of all real property tax parcel identification numbers to be included in the Westphalia Town Center Special Taxing District and Exhibit B to the Resolution provides an aerial map of the location. No bonds or bond amounts are specifically authorized to be issued as a result of adoption of the proposed Resolution as it simply establishes the special taxing district. The issuance of any future Tax Increment Financing (TIF) bonds, pursuant to the provisions of the Tax Increment Financing Act, related to the Westphalia Town Center Special Taxing District will require separate legislative authorization.

Adoption of CR-76-2016 should not have a negative fiscal impact on Prince George's County.

If you require additional information, or have questions about this fiscal impact statement, please call me.

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