



April 23, 2026

MEMORANDUM

TO: Edward P. Burroughs III, Chair
Government Operations and Fiscal Policy (GOFP) Committee

THRU: Sylvia King *CK*
Senior Legislative Budget Officer

FROM: Isaiah Joseph *ISJ*
Legislative Budget and Policy Analyst

RE: Office of Finance
Fiscal Year 2027 Budget Review

Budget Overview

The proposed FY 2027 budget for the Office of Finance is \$7,305,800, an increase of \$509,700, or 7.5%, over the FY 2026 Approved Budget. Of that amount, \$6,904,900 is proposed for the General Fund, and \$400,900 is proposed for the Fair Election Special Revenue Fund.

Expenditures by Fund Type

Fund Types	FY 2025 Actual		FY 2026 Budget		FY 2026 Estimate		FY 2027 Proposed	
	Amount	% Total	Amount	% Total	Amount	% Total	Amount	% Total
General Fund	\$5,646,430	100.0%	\$5,996,100	88.2%	\$6,716,900	89.4%	\$6,904,900	94.5%
Special Revenue Funds	—	0.0%	800,000	11.8%	800,000	10.6%	400,900	5.5%
Total	\$5,646,430	100.0%	\$6,796,100	100.0%	\$7,516,900	100.0%	\$7,305,800	100.0%

- The Proposed FY 2027 General Fund budget for the Office of Finance is \$6,904,900, an increase of \$908,800, or 15.2%, over the FY 2026 Approved Budget. This increase is primarily attributed to an increase in compensation due to mandated salary requirements, an increase in fringe benefit costs to align with projected costs, and operating increases for legal services, printing, periodicals, mileage, equipment, and software, to align with historical costs as well as a technology cost allocation. This is being offset primarily by an increase in recoveries to align with salary adjustments.

Expenditures by Category - General Fund

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimate	FY 2027 Proposed	Change FY26-FY27	
					Amount (\$)	Percent (%)
Compensation	\$6,549,301	\$7,061,400	\$7,485,000	\$7,787,200	\$725,800	10.3%
Fringe Benefits	2,302,049	2,563,300	2,694,600	2,842,300	279,000	10.9%
Operating	1,459,797	1,550,600	1,716,500	1,749,300	198,700	12.8%
Capital Outlay	—	—	—	—	—	—
SubTotal	\$10,311,146	\$11,175,300	\$11,896,100	\$12,378,800	\$1,203,500	10.8%
Recoveries	(4,664,716)	(5,179,200)	(5,179,200)	(5,473,900)	(294,700)	5.7%
Total	\$5,646,430	\$5,996,100	\$6,716,900	\$6,904,900	\$908,800	15.2%

- The Fair Election Fund in FY 2027 is proposed to be funded at \$400,900, a decrease of -\$399,100, or -49.9%, under the FY 2026 Approved Budget, due to a decrease in operating costs for the reserves to support the 2027 General Election cycle.
- The debt held in the Risk Management Fund balance continues to grow, as the negative fund balance is projected to increase to -\$215 million in FY 2026. Additionally, Accident and Injury Claims payments are estimated to total \$33.4 million in FY 2026.

Supplemental FY 2026 Request

- The Office of Finance expects to request \$720,800 in supplemental appropriation for FY 2026 as follows:
 - \$498,800 is needed to support increases in compensation and fringe due to low turnover and the agency not meeting the budgeted attrition, as well as merit increases and Cost of Living Adjustments.
 - \$98,700 is needed for higher than anticipated operating expenses.
 - \$56,100 is needed for leave payouts.
 - \$50,200 is needed to cover tax sale foreclosure-related legal expenses that were not anticipated at the time of budget development; and,
 - \$17,000 will help cover unanticipated costs associated with the implementation of ACFR-related software.

Staffing and Compensation

- The FY 2027 Proposed Budget staffing complement for the Office remains unchanged from the FY 2026 budgeted levels at 70 full-time and two (2) part-time positions.

Authorized Positions	FY 2025 Budget	FY 2026 Budget	FY 2027 Proposed	Change FY26-FY27
General Fund				
Full Time - Civilian	68	70	70	0
Full Time - Sworn	0	0	0	0
Subtotal - FT	68	70	70	0
Part Time	2	2	2	0
Limited Term	0	0	0	0

- The FY 2027 Proposed Budget for compensation is \$7,787,200, an increase of \$725,800, or 10.3% over the FY 2026 Approved Budget primarily due to the annualization of FY 2026 and planned FY 2027 salary adjustments, as well as a decrease in the budgeted attrition.
- As of March 19, 2026, the Office had one (1) employee separation in FY 2026, an attrition rate of 1.4%. Reasons for separation included the reduction in the ability to telework and the subsequent reduction in schedule flexibility.

- As of March 9, 2026, there were three (3) vacancies in the Office, two (2) Accountants and one (1) Treasury Systems Support Analyst (Info Tech Proj Coord 3G).
 - The positions most affected by attrition are the Accountant 3G, and Grade 24.)

Fringe Benefits

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Approved	FY 2027 Proposed
Fringe Benefit Expenditures	\$ 1,948,167	\$ 2,136,952	\$ 2,302,049	\$ 2,563,300	\$ 2,842,300
Compensation	\$ 5,850,875	\$ 6,286,654	\$ 6,549,301	\$ 7,061,400	\$ 7,787,200
Fringe As a % of Total Employee Compensation	25.0%	25.4%	26.0%	26.6%	26.7%

- FY 2027 Fringe Benefits are proposed at \$2,842,300, an increase of \$279,000, or 10.9%, over the FY 2026 Approved Level. This increase aligns fringe benefits with projected costs.

Operating Expenses

- The FY 2027 operating expenses are proposed at \$1,749,300, representing \$198,700, or a 12.8% increase above the FY 2026 Approved Budget. Some of the major line items in the operating budget include:
 - Office Automation \$1,014,600
 - Operating Contracts \$202,000
 - General & Administrative Contracts \$198,200
 - Office & Operating Equipment Non-Capital \$134,500
 - Printing \$78,500
- For Proposed FY 2027 categories, six (6) line items in the operating budget show increases over the previous fiscal year, while eight (8) line items show a decrease from the FY 2026 Approved Budget. The biggest increases were a \$102,300 increase in office automation for OIT allocation and debt book software, a \$94,000 increase in general & administrative contracts from moving a legal contract to the correct line, and a \$14,800 increase in printing to align with anticipated costs. The biggest decrease is \$18,000 for operating contracts, in which the office reports a small reduction in the bank services contract.
- The following table includes all expenditure line items and changes from FY 2026 approved budget to the FY 2027 proposed budget.

Commitment Items	FY 2026 Approved	FY 2027 Proposed	\$ Change	% Change	Explain reason for budgetary change for each commitment item
Office Automation	\$ 912,300	\$ 1,014,600	\$ 102,300	11%	OIT allocation and debtbooks software
General & Administrative Contracts	104,200	198,200	94,000	90%	Moved legal contract to correct line
Office and Operating Equipment Non-Capital	118,700	134,500	15,800	13%	Increase in software expenses
Printing/Duplication	63,700	78,500	14,800	23%	Align with historical costs
Mileage Reimbursement	2,300	3,200	900	39%	Increase based on actuals
Periodicals	2,400	2,700	300	13%	Anticipated costs
Postage	1,700	1,700	-	0%	
Training	66,800	66,800	-	0%	
Disposal Fees	200	100	(100)	-50%	Decrease based on anticipated expenses
Advertising	600	-	(600)	-100%	Budgeted costs, no need for advertising expenses
Membership Fees	3,500	2,900	(600)	-17%	Decrease based on actual membership fees
Miscellaneous	4,400	3,600	(800)	-18%	Decrease based on anticipated expenses - reimbursement for meals during travel
Other Operating Equipment/Maintenance	2,600	1,700	(900)	-35%	Decrease based on anticipated expenses
General Office Supplies	26,000	25,000	(1,000)	-4%	Decrease based on anticipated expenses
Telephone	21,200	13,800	(7,400)	-35%	Decrease in telephone charges based on transferring services to Microsoft Teams
Operating Contracts	220,000	202,000	(18,000)	-8%	Small reduction in banking services contract
TOTAL	\$ 1,550,600	\$ 1,749,300	\$ 198,700	13%	

- The most significant changes are in the disposal fee (50%) due to a decrease based on anticipated expenses, and advertising (100%) from budgeted costs.
- The largest multi-year contracts are with Aon Risk Services Inc. of Maryland for insurance broker services (\$1M), and JP Morgan Chase for banking services (\$775K). Foreclosure and property-related legal services are proposed in FY 2027 at \$90K. A full list of current and proposed contracts can be found in the Office's response to First Round Questions #10, and multi-year contracts can be found in the following table.

Multi-Year and Personal Service Contracts					
Vendor/Contractor Name	Summary of Contract Services	Contract Term (Beginning - Ending Dates)	Total Contract Amount	Contract Status: Executed (E), Planned Not Executed (PE)	Funding Source: General Fund (GF), Grants (GR), Other Fund (OF)
JP Morgan Chase	Banking services	7/2025-6/2027 (+ 3 options)	\$ 775,000	E	GF
Aon Risk Services Inc. of Maryland	Insurance broker services	7/2025-6/2028	\$ 1,000,000	E	OF
Total			\$ -		

Recoveries

- Proposed recoveries for FY 2027 total \$5,473,900, representing an increase of \$294,700, or 5.69%, above the FY 2026 Approved Budget This increase is due to mandated salary increases. The Office receives recoveries from other funds for employee salaries related to accounting functions provided for the following:

Recoveries, FY 2026 and FY 2027				
	Description	FY 2026 Estimate	FY 2027 Proposed Budget	Fund (GF, IS, EF, Grants)
1	1900 - Computer Services	\$ 141,200	\$ 152,700	GF
2	1902 - Unemployment	\$ 14,000	\$ 15,300	GF
3	1903 - Life & Health	\$ 55,300	\$ 60,700	GF
4	1905 - General Liability	\$ 298,300	\$ 310,800	GF
5	1909 - Auto Liability	\$ 200,100	\$ 219,900	GF
6	1913 - Property Liability	\$ 316,700	\$ 335,700	GF
7	1917 - Worker's Compensation	\$ 485,500	\$ 491,800	GF
8	3000 - Capital Projects	\$ 1,116,000	\$ 1,186,100	GF
9	5000 - Solid Waste	\$ 1,063,800	\$ 1,106,100	GF
10	5100 - Stormwater	\$ 547,200	\$ 578,300	GF
11	5900 - Redevelopment Authority	\$ 108,500	\$ 116,700	GF
12	7000 - Corrections Supplemental	\$ 58,900	\$ 64,500	GF
13	7002 - AFSCME	\$ 59,200	\$ 64,800	GF
14	7003 - General Schedule	\$ 59,200	\$ 64,800	GF
15	7004 - Fire Civilian	\$ 59,200	\$ 64,800	GF
16	7005 - Police Civilian	\$ 59,200	\$ 64,800	GF
17	7006 - Corrections Officers	\$ 59,200	\$ 64,800	GF
18	7007 - Deputy Sheriff	\$ 59,200	\$ 64,800	GF
19	7008 - Deputy Sheriff Supplemental	\$ 58,900	\$ 64,500	GF
20	7009 - Fire Service	\$ 139,000	\$ 151,600	GF
21	7010 - Police	\$ 152,200	\$ 157,800	GF
22	7011 - OPEB	\$ 68,400	\$ 72,600	GF
	Total	\$ 5,179,200	\$ 5,473,900	

Note: OPEB is Other Postemployment Benefits

Information Technology

- The Office has one (1) IT initiative that is in the process of being implemented - a Tax and Billing Collection Systems (Treasury) Replacement. The new treasury systems' charges are in-house and included in OIT charges.

IT Initiatives							
	Project Name	Summary of Project Purpose and Benefits	Year Initiated	Estimated Completion Date	Total Project Cost	Amt of funding spent to date	Proposed FY 2027 Funding Amount
1	Tax Billing and Collection Systems (Treasury) Replacement	The mainframe, which houses the County's current tax billing and collections system, is scheduled to sunset. The replacement of the current system will be done in-house using the Office of Information and Technology	2021	3/31/2028	In-house - Included in OIT Charges	In-house - Included in OIT Charges	In-house - Included in OIT Charges

- The implementation of the new treasury system is seen as extremely important to the functioning of the Office and its responsibilities.
 - Until recently, the project retained the implementation window presented by the former vendor but continued to face delays.
 - The project was expected to go live by April 2025, with the key reason for the postponement tied to the implementation of the Elderly Property Tax Credit and the impact of lost resources. - With the complexity of the project, each task has been more time-consuming than anticipated. - The project team (Office of Finance and Office of Information Technology) completed an assessment of the scope, estimates of effort and resources, including availability of subject matter experts and blackout period.
 - After discussions with the Steering Committee and County leadership, the go-live date has been reset to April 2028. *For Additional information, please see First Round Responses, page 11, question 19.*
- The table shows the Office's FY 2027 proposed equipment to be purchased at a cost of \$22K.

	Description (Type and quantity of equipment purchase)	FY 2026 Equipment Cost (Purchased to date)	FY 2026 Equipment Cost (Planned to be purchased)	FY 2027 Equipment Cost (Proposed to be purchased)	Purpose for Request
1	Sealer/folder	\$ 4,519			W-2 preparation for mailing
2	Laptop bundles		\$ 2,100	\$ 10,500	
3	Monitors		\$ 3,500	\$ 3,500	
4	Network printer		\$ 5,000	\$ 5,000	
5	Check scanners			\$ 3,000	e-deposit capability
6	Peripherals		\$ 2,300		
	Total	\$ 4,519	\$ 12,900	\$ 22,000	

Fair Election Special Revenue Fund

- The Office of Finance also oversees the Fair Election Special Revenue Fund, which was established to promote and encourage broader access to County elected office. The program is intended to enable citizens of Prince George’s County to run for office on the strength of their ideas, supported by small donations from residents and others combined with matching funds from the Fair Election Fund. The fund and associated public campaign financing program were established by CB-099-2018 and later amended by CB-076-2023.

Fund Summary

Category	FY 2025 Actual	FY 2026 Budget	FY 2026 Estimated	FY 2027 Proposed	FY 2026-2027	
					Change \$	Change %
BEGINNING FUND BALANCE	\$—	\$400,000	\$400,844	\$844	\$(399,156)	-99.8%
General Fund Transfer	\$400,000	\$400,000	\$400,000	\$400,000	\$—	0.0%
Interest Income	844	—	—	900	—	
Appropriated Fund Balance	—	400,000	400,000	—	(400,000)	-100.0%
Total Revenues	\$400,844	\$800,000	\$800,000	\$400,900	\$(399,100)	-49.9%
EXPENDITURES						
Transfer to fund reserves for the 2027 general election	\$—	\$800,000	\$800,000	\$400,900	\$(399,100)	-49.9%
Total Expenditures	\$—	\$800,000	\$800,000	\$400,900	\$(399,100)	-49.9%
EXCESS OF REVENUES OVER EXPENDITURES	400,844	—	—	—	—	0.0%
OTHER ADJUSTMENTS	—	(400,000)	(400,000)	—	400,000	-100.0%
ENDING FUND BALANCE	\$400,844	\$—	\$844	\$844	\$844	0.0%

- The Proposed Fair Election Special Revenues in FY 2027 includes a General Fund transfer of \$400K, and \$900 in Interest Income.
- Expenditures for the Fair Election Special Revenue Fund total \$400,900 for a transfer to fund reserves for the 2027 general election, leaving an estimated ending fund balance of \$844.

Workload and Program Key Activities

- The Office’s top issues, concerns, and priorities for FY 2027 are the following:
 - Continued progress on the implementation of the new Treasury Systems (Anticipated Go-Live date of April 2028).
 - Maintenance of adequate staffing for current operations and realigning responsibilities as various State and local mandates and new initiatives are passed.
 - Ongoing staff development for cross-training and “building the bench” for succession planning.
 - Completion of the Banking Services negotiation and implementation.

- Expansion of document translation activities.
 - Increased grant monitoring for audit purposes
 - Policy uncertainty at the Federal and State levels, including cost shifting to local governments.
 - Continuous evaluation of Office operations to identify areas for process improvements and increased efficiency.
 - Policy uncertainty at the Federal and State level, including cost shifting to local governments
 - Increased time and resources required to complete RFPs for services
 - Fall 2027 – e-Payments provider
 - Countywide building appraisals
- Bond Issuance - Based on the most recent debt capacity analysis, the General Fund component of the Series 2026A GOBs is estimated to be \$220.6 million. The project list is still being developed for the FY 2026 GOBs.
 - Unpaid Property Tax Revenue - During the FY 2025 tax sale:
 - 2,364 out of 2,579 accounts offered were purchased, resulting in the collection of \$11,884,535.84 in unpaid taxes.
 - The County has faced challenges with delays in getting the Fund Reservation approvals for the Tax Sale vendor Purchase Orders as Procurement implemented a new system (Ariba) that caused delays in acquiring the Purchase Order numbers required for the newspaper advertising payment.
 - The FY 2026 tax sale takes place on May 11, 2026.
 - Payment to Contractors – CB-077-2020, is an act concerning prompt payment procurement standard for the purpose of strengthening the prompt payment standards for the delivery of goods or services in public procurement with Prince George’s County. The Office has provided the following information regarding the invoice payment data related to CB-077-2020 Prompt Payment Procurement Standard for FY 2025 and FY 2026 YTD.

FY 2025	FY 2026 YTD	Description
\$229,403,211.26	\$171,933,956.60	Total Amount Paid > 30days
\$2,294,032.11	\$1,719,339.57	Total Potential 1% Interest Penalty (estimate)
\$191,169.34	\$143,278.30	Monthly Potential Penalty Expense (estimate)

Other Postemployment Benefits (OPEB):

- The proposed contribution for FY 2027 is \$55.99 million. A breakdown of OPEB proposed contribution for FY27 can be found below:

Fund	Proposed FY27 Contribution
General	\$ 44,048,400.00
Information Technology	\$ 2,380,400.00
Fleet	\$ 1,164,900.00
Stormwater	\$ 4,799,100.00
Solid Waste	\$ 3,598,600.00
Total	\$ 55,991,400.00

Risk Management

- The Office is reporting that the Risk Management Fund balance was at a deficit at the end of FY 2025 of approximately -\$210.5 million. This fund balance deficit is estimated to increase by approximately \$4.5 million in FY 2026 to approximately -\$215 million.

Risk Management FY 2016 through FY 2026 (Est.)		
FY 2016 Actual		FY 2021 Actual
(\$123,093,574)		(\$183,083,144)
FY 2017 Actual		FY 2022 Actual
(\$135,479,913)		(\$188,201,048)
FY 2018 Actual		FY 2023 Actual
(\$133,371,859)		(\$218,705,246)
FY 2019 Actual		FY 2024 Actual
(\$144,663,450)		(\$210,231,683)
FY 2020 Actual		FY 2025 Actual
(\$163,981,288)		(\$210,521,244)
		FY 2026 estimated
		(\$215,000,000)



- The total Accident and Injury Claims payments for FY 2026 are projected to be approximately \$33.4 million. This is a decrease of \$5,847,073, or -14.88%, from FY 2025.

Accident and Injury Claims, FY 2025 through FY 2026 (Est.)		
	FY 2025 Actual	FY 2026 Estimated
Payments	\$ 39,284,608	\$ 33,437,535

- Below is a breakdown of the accident/injury claims from FY 2025 and FY 2026 (YTD). Workers Compensation payments continue to drain the risk management fund at approximately \$33.9 million in FY 2025 and \$20.2 million in FY 2026. The total cost to the County for liability payments in FY 2025 and FY 2026 is approximately \$61.6 million in just two (2) years and continues to drain the risk management fund.
- Workers' compensation represents the highest number of claims and payments.

Accounts	Number of County Claims Recd in FY 2025	Total FY 2025 Payments	Number of County Claims Recd in FY 2026 (YTD)	Total FY 2026 Payments (YTD)
Workers' Compensation	933	\$ 33,906,561.00	540	\$ 20,247,665.00
Auto Liability	425	\$ 2,278,403.00	326	\$ 1,615,146.00
General Liability	396	\$ 3,098,891.00	201	\$ 428,204.00
Property Damage	20	\$ 752.00	18	\$ 675.00
Total	1,774	\$ 39,284,607.00	1,085	\$ 22,291,690.00

- Public Safety agencies continue to have the highest payouts at approximately \$8.8 million in FY 2026 YTD. A detailed breakdown of workers' compensation claims by agency for FY 2025 and FY 2026 YTD can be found in the chart.

FY 25 & FY 26 (YTD) - County Workers' Compensation				
Department	Claims Rec'd FY25	Payments FY25	Claims Rec'd FY26 YTD	Payments FY26 YTD
Police	299	\$ 14,508,205	184	\$ 8,095,760
Fire/EMS	316	\$ 11,097,407	148	\$ 7,166,786
Corrections	141	\$ 3,705,912	89	\$ 2,382,529
Sheriff	40	\$ 1,992,833	32	\$ 1,187,775
DPW&T	42	\$ 642,004	17	\$ 290,294
DoE	42	\$ 465,561	35	\$ 269,365
Dept. Of Permitting, Inspections & Enfor	11	\$ 123,757	8	\$ 165,122
State's Attorney	3	\$ 116,243	1	\$ 155,865
Central Services	15	\$ 493,184	11	\$ 143,586
Health Department	5	\$ 193,127	3	\$ 93,299
Homeland Security	7	\$ 216,084	5	\$ 80,551
Board of Elections	3	\$ 2,753	0	\$ 77,051
Circuit Court	5	\$ 69,631	2	\$ 60,187
Office of Law	0	\$ 169,279	1	\$ 56,613
OIT	0	\$ 23,019	0	\$ 11,940
Family Services	0	\$ 12,043	0	\$ 9,025
Housing and Community Development	0	\$ 39,960	2	\$ 1,056
Office of Community Relations	0	\$ 35,466	0	\$ 439
County Council	0	\$ 19	0	\$ 400
OHRM	0	\$ -	1	\$ 21
County Executive	0	\$ -	0	\$ -
Office of Finance	0	\$ -	0	\$ -
OMB	0	\$ -	0	\$ -
Board of License Commissioners	0	\$ -	0	\$ -
Social Services	0	\$ -	0	\$ -
Non-Departmental	3	\$ 56.36	1	\$ -
Coop Extension	1	\$ 18.82	0	\$ -
TOTAL	933	\$ 33,906,560.84	540	\$ 20,247,664.51

Issues and Concerns

- The Office's long-term (over the next 3-5 years) top areas of concern and focus are:
 - Leveraging technology to increase efficiency.
 - Allocating sufficient staff and resources towards impact analysis, collaborative activities, and deliberation prior to implementation.
 - Allocating staff and resources to administratively support legislatively mandated activities, such as application processing for property tax credits, fielding external customer inquiries on the programs, and supporting the Fair Election Fund Commission.
 - Attrition and vacancies continue to have an impact on the Office and its ability to comply with Council mandates in a timely manner.
- Attrition and extended vacancies have been a significant concern for the Office of Finance. The Office reports that:
 - As a result of the vacancies, current employees, already working at capacity due to a constrained complement, have had to take on additional responsibilities, leading to increased overtime usage, extra duty hours, and increased backlogs in other areas of operation.
 - Gaps in staffing cause increased delays in response to constituents and decreased employee morale as staff must take on additional workloads.
 - Overtime usage increases and quality control may be negatively impacted as time and resources are insufficient to perform detailed checks. Additionally, it is difficult to cross-train and develop employees already strained by their current workload.
 - Current employees, already working at capacity due to a constrained complement, have had to take on additional responsibilities, leading to increased overtime usage, and extra duty hours.
 - Employee retirements lead to loss of institutional knowledge, and filling the void may take longer and increase processing times. Additionally, covering the workload left by the retiree often is more difficult given that the incumbent had established expertise and efficiencies. From a fiscal perspective, individuals separating from the County with many years of experience often have large leave payouts which must be absorbed within the current budget.
 - The Office is trying to mitigate the impact of attrition by ensuring procedures are documented and vacancies are filled by well-qualified candidates.

Anticipated Fiscal Impacts

- The following enacted bills are expected to have fiscal implications for the Office of Finance:
 - HB842 – Property Tax Exemption: Property Acquired by Surviving Spouse of Service Member: This legislation repeals the time limitation for a surviving spouse of a service member who died in the line of duty to claim the property tax exemption. As a result, the

bill may reduce future property tax revenues and create greater uncertainty in long-term property tax revenue projections.

- HB1096 – Property Tax Credits: Notice Through Property Tax Bill: This bill requires the Office of Finance to include an additional insert with each property tax bill identifying property tax credits for which residents may be eligible. Implementation is expected to increase printing and mailing costs for the Office.
- HB1148 / SB765 – Property Taxes: Tax Sales, Heirs Protection Program, and Tax Credits: This legislation expands eligibility for the Homeowner’s Protection Fund to individuals who inherit property. The Office estimates this change will increase the County’s annual contribution to the program by approximately \$64,000.