



November 12, 2020

To: Members of the CA Board of Directors
Milton W. Matthews, President/CEO

From: Susan Krabbe, Vice President/CFO

Cc: Lynn Schwartz, Director of Finance/Treasurer
Dan Burns, Director of Sport and Fitness
Dennis Matthey, Director of Open Space and Facility Services

At the October 29, 2020 CA budget work session, several Board members asked questions that required additional research or more information. Here are those questions and responses.

1. Is there a deadline by which a property owner must submit a request for an abatement related to the property's assessed valuation?

There are several date triggers for appealing a property's assessed valuation with various deadlines. For example, an owner can appeal within 45 days when an Assessment Notice is issued, which typically happens for triennial reassessments, new construction, subdivision, change in use, etc. In addition, an out of cycle appeal can be filed without an issuance of an Assessment Notice, provided the property owner files by January 1. There are other opportunities for appeals as well. It may take some time for an appeal to be heard and decided at the different appeal levels (State Department of Assessments and Taxation, Property Tax Assessment Appeals Board and the Maryland Tax Court), resulting in credits being applied for past years. Per the State Department of Assessments and Taxation, credits and abatements can be applied back a maximum of three years, if it is determined that the assessor made an error in assessing the property. Here is the link from the SDAT website, which provides more information.

https://www.google.com/url?q=https://dat.maryland.gov/realproperty/Pages/Assessment-Appeal-Process.aspx&sa=D&ust=1604963907547000&usg=AOVaw1Mn8RMO_ruA3OVJm9WCqoO

2. How old is the existing Owen Brown Community Center Roof?

The existing roof on the Owen Brown Community Center was installed in 1998.

3. What is the method used to allocate membership revenue generated by more than one facility or program?

Income from the sale of certain memberships is associated directly with one Sport and Fitness facility (1Fit, Haven and 7Day Golf). The majority of membership income is from membership plans that enable members to enjoy the benefit of multiple facilities. The membership income from those plans is allocated to the facilities based on a usage/value allocation. In FY 2021, four of these membership plans are being sold (Play, CA Fit & Play, 5Day Golf & Play and Golf Fit & Play).

Please refer to the Membership Revenue Allocations Schedule in the Other Reports section of every quarter’s financial report to the Board for actual to budget comparisons of membership revenue by membership type. The basis for the allocations and the values are reviewed annually, and the visit data are updated quarterly. The chart below contains the updated percentages as of October 2020:

	Play	CA Fit&Play	5Day Golf&Play	Golf, Fit&Play
Outdoor Pools	57.00%	4.50%	6.60%	0.60%
Swim Center	24.50%	1.70%	1.10%	0.10%
Athletic Club		22.10%		3.70%
Columbia Gym		30.00%		5.20%
Supreme		29.00%		4.70%
Fairway Hills		1.50%	9.10%	8.60%
Hobbit's Glen Golf		6.00%	82.10%	77.00%
Haven on the Lake		3.80%		0.10%
Ice Rink	4.80%	0.30%	0.20%	
Indoor/Outdoor Tennis	10.00%	0.90%	0.70%	
SkatePark	0.20%			
SportsPark	3.50%	0.20%	0.20%	
	100.00%	100.00%	100.00%	100.00%

4. What is the status of Objective 1 under Strategic Priority: Resource Stewardship, “Create a system to assess the physical condition of CA’s assets by 4.30.20.”

As stated at the October 29 work session, the system was created before 4.30.20. The system is to conduct facility assessment surveys of CA’s constructed assets, using a combination of outside engineers and trained internal staff, depending on the nature and complexity of the asset. The Open Space and Facility Services team is compiling the results of the surveys, which will be shared with the Board.