

COUNTY DEVELOPMENT IMPACT FEES AND BUILDING EXCISE TAXES IN MARYLAND AMOUNTS AND REVENUES



DEPARTMENT OF LEGISLATIVE SERVICES 2013

County Development Impact Fees and Building Excise Taxes in Maryland: Amounts and Revenues

**Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland**

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Warren G. Deschenaux
Director

December 16, 2013

The Honorable Thomas V. Mike Miller, Jr., President of the Senate
The Honorable Michael E. Busch, Speaker of the House of Delegates
Honorable Members of the General Assembly

Ladies and Gentlemen:

Development impact fees and building excise taxes are a way for local governments to defray costs of additional or expanded public facilities/services by collecting revenue from development that is creating or contributing to the expanded need for facilities/services. These charges have been the subject of State and local legislation in past years, in some cases increasing and/or restructuring the amounts of the charges and in others providing some manner of relief from the charges, whether in general or for certain types of development.

With the aim of providing a resource for up-to-date and comparative information on these charges, this report compiles information on the amounts and rates of the development impact fees and building excise taxes imposed by Maryland counties, as well as information on the amount and use of revenue generated by the fees and taxes.

This report was prepared by Georgeanne Carter and Crystal Heide and reviewed by Hiram Burch and Scott Kennedy. Mya Coover prepared the manuscript. The Department of Legislative Services trusts that the information will be useful to members of the General Assembly and to other persons interested in matters relating to managing local growth in Maryland.

Sincerely,

Warren G. Deschenaux
Director

WGD/mpc

cc: Mr. Karl S. Aro

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County Development Impact Fees and Building Excise Taxes in Maryland

Introduction

Development impact fees and building excise taxes enable local governments to collect revenue from builders for public facilities necessitated by new residential or commercial development. As a result of these development charges, local governments are able to shift the costs of financing new public facilities from existing taxpayers to individuals responsible for the development. In many situations, the use of such development charges may eliminate the need for jurisdictionwide tax increases. Another benefit of development charges is that local officials can collect the needed revenue for the expansion or construction of new public facilities prior to the construction of any new residential development. Payment of an impact fee or excise tax is often required by local officials before the issuance of a building permit.

It is difficult to define a precise distinction between development impact fees and building excise taxes imposed by Maryland counties. In a 1990 Maryland Court of Appeals decision (*Eastern Diversified v. Montgomery County*), an impact fee was determined to be an unauthorized tax because its primary purpose was not to regulate the impact of development (under the county's existing regulatory authority), but to raise revenue for road construction benefiting the general public. Similarly, a 2004 Maryland Attorney General Opinion (89 *Opinions of the Attorney General* 212), evaluating whether, absent authority to impose a tax, a municipality could impose an impact fee under its existing regulatory authority, applied the "rational nexus" test. Under the test, an impact fee is valid as a regulatory measure if the fee relates to needs attributable to new development and the revenue collected is earmarked for the substantial benefit of the development charged.

However, as with counties that impose building excise taxes, the Maryland counties that impose impact fees have specific authorizations to do so from the General Assembly which for the most part do not explicitly include a level of restrictions similar to those set out in *Eastern Diversified* and the 2004 Attorney General Opinion. The Attorney General's Office has advised in the past that certain specific General Assembly authorizations for individual counties to impose an impact fee in fact authorize a tax, and most of the authorizations are similarly worded.

The Department of Legislative Services conducted a survey of a number of county planning officials and county attorneys in 2010 regarding the distinction between impact fees and excise taxes. The local officials in general indicated that impact fees are based upon and used to mitigate the impact of a given development (or development within a certain area) on public facilities, while excise taxes are comparatively free of restrictions on their amount and use. A number of counties that impose impact fees indicated that they viewed themselves as subject to restrictions not explicitly stated in the General Assembly authorizations for the fees. Therefore, whether or not they may have broader authority and discretion, the counties appear to

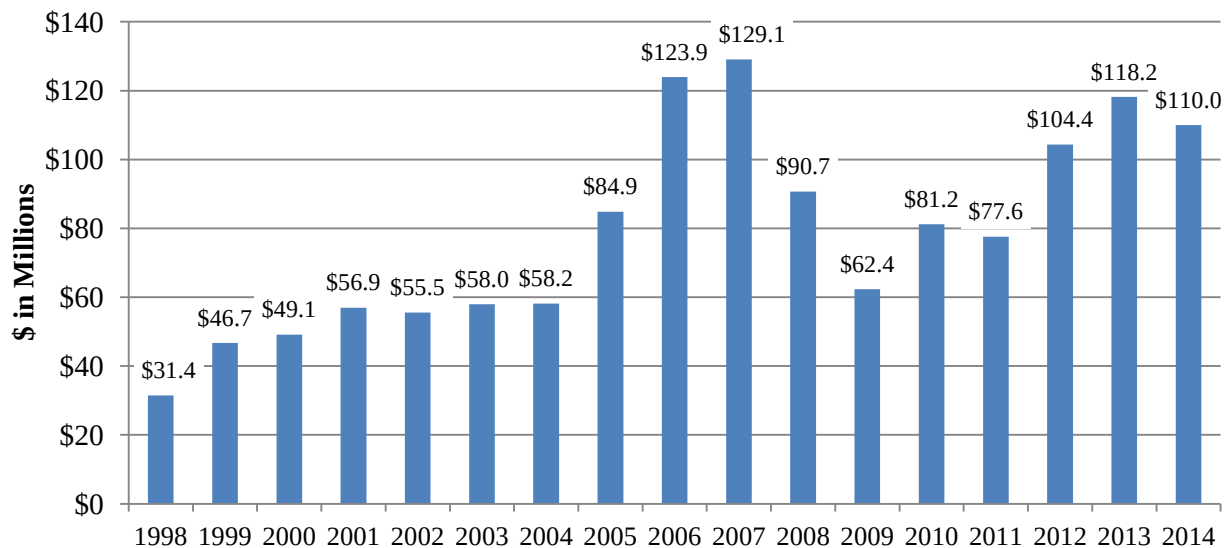
generally seek to conform to the principle that the amount and use of development charges authorized as “impact fees” be in some manner connected to the impact of the development paying the fee on public facilities.

For purposes of clarification, county development impact fees and building excise taxes, as referred to and identified in this publication, are those charges generally termed development impact fees or building excise taxes, or a variation of those terms (also, in some cases, “surcharge” is used). Development impact fees and building excise taxes, as characterized in this report, however, do not necessarily encompass all charges that are imposed by counties on new development to help pay for new or expanded public facilities. Some jurisdictions, for example, impose water- and sewer-related charges affecting new development, such as connection charges or system development charges, that may serve a similar purpose as impact fees or excise taxes, generating revenue for costs associated with new or expanded facilities. In addition, though not focused on here, a number of municipalities impose impact fees or similar charges on new development.

Local Rates and Revenues by County

Development impact fees and building excise taxes are imposed in 16 counties in Maryland. Prior to 2008, overall development impact fee and building excise tax revenues were, for the most part, increasing each year. From fiscal 1998 to 2007, county revenues from development impact fees and building excise taxes increased from \$31.4 million to \$129.1 million as shown in **Exhibit 1**. Due to the downturn in the real estate market, impact fee and excise tax revenues declined by 30% in fiscal 2008 to \$90.7 million and by another 31% in fiscal 2009 to \$62.4 million. Recent collections have been higher, reaching \$104.4 million in fiscal 2012, with estimated revenues in fiscal 2013 and 2014 of \$118.2 million and \$110.0 million, respectively.

Exhibit 1
Development Impact Fees and Excise Taxes
Maryland Counties
Fiscal 1998-2014



Source: Maryland Association of Counties; Department of Legislative Services

In fiscal 2014, estimated revenues for individual counties range from \$70,000 in Caroline County to \$31.0 million in Montgomery County. On a per capita basis, estimated revenues for fiscal 2014 range from \$1 in Carroll County to \$57 in Charles County. **Exhibit 2** lists the various impact fees and excise taxes, legislative references, the fiscal 2014 fee amount or tax rate, and the estimated fiscal 2014 revenues for each county. **Exhibit 3** provides more detailed information on the development impact fees and building excise tax rates applicable to single-family development for each county in fiscal 2012 through 2014. A further detailed listing of the fee amounts and tax rates beyond those applicable to single-family development for fiscal 2014 is provided in the appendices. **Exhibit 4** shows the revenue collections for fiscal 2012 and the estimated revenues for fiscal 2013 and 2014.

Governmental Uses

Public facilities/services funded by development impact fees and building excise taxes include public school construction, libraries, community colleges, transportation, public safety, parks and recreation, and utilities. In fiscal 2012, 75.9% of development charges was targeted to education-related projects while 18.5% was targeted to transportation projects – the two leading governmental uses for these revenues. Of the revenues estimated for fiscal 2014, 81.6% is expected to be allocated to education-related projects and 14.4% is expected to be allocated to transportation projects. Education-related projects include funding for public schools, libraries, and community colleges. **Exhibits 5, 6, and 7** show the governmental uses for development impact fees and building excise taxes collected in fiscal 2012 and the allocation of the estimated revenues for fiscal 2013 and 2014 among the different governmental uses.

Exhibit 2
Maryland Counties with Development Impact Fees and Excise Taxes
Fiscal 2014

County	Type	Legislative Reference	Rate Per Dwelling¹	Estimated Revenues
Anne Arundel	Impact Fee	Ch. 350 of 1986	\$11,616	\$8,470,000
Calvert	Excise Tax	Ch. 232 of 2001	12,950	3,263,848
Caroline	Excise Tax	Ch. 565 of 1993 Ch. 566 of 1993 Ch. 538 of 2004	5,000	70,000
Carroll	Impact Fee	Ch. 108 of 1987	533	184,650
Charles	Excise Tax	Ch. 476/586 of 2002	13,139	8,577,607
Dorchester	Excise Tax	Ch. 401 of 2004	3,671	N/A
Frederick	Impact Fee/Excise Tax	Ch. 468 of 1990 Ch. 690 of 2001	15,185	7,653,760
Harford	Impact Fee	Ch. 389 of 2004	6,000	2,499,000
Howard	Excise Tax/Surcharge	Ch. 285 of 1992 Ch. 420 of 2004	\$2.37/sq. ft.	14,297,000
Montgomery	Impact Tax	Ch. 808 of 1963 Ch. 707 of 1990	39,450	30,989,000
Prince George's	Surcharge	Ch. 66 of 1995 Ch. 431 of 2003 Ch. 594 of 2005	22,355	29,625,000
Queen Anne's	Impact Fee	Ch. 532 of 1992	\$4.72/sq. ft.	1,055,000
St. Mary's	Impact Fee	Ch. 814 of 1974	4,500	2,249,500
Talbot	Impact Fee	Ch. 642 of 1991	6,625	122,000
Washington	Excise Tax	Ch. 468 of 2003 Ch. 598 of 2005 Ch. 533 of 2008	\$1.00/sq. ft.	542,900
Wicomico	Impact Fee	Ch. 399 of 1992	5,231	398,339
Total				\$109,997,604

¹The rates shown are generally those applicable to single-family detached dwellings. See Exhibit 3 for additional footnoted information on the individual rates.

Exhibit 3
County Development Impact Fees and Excise Tax Rates¹
Fiscal 2012-2014

<u>County</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Anne Arundel ²	\$9,958	\$11,295	\$11,616
Calvert	12,950	12,950	12,950
Caroline ³	5,000	5,000	5,000
Carroll	6,836	533	533
Charles	12,361	12,828	13,139
Dorchester ⁴	3,671	3,671	3,671
Frederick ⁵	15,185	15,185	15,185
Harford	6,000	6,000	6,000
Howard ⁶	\$2.23/sq. ft.	\$2.29/sq. ft.	\$2.37/sq. ft.
Montgomery ⁷	36,293	36,293	39,450
Prince George's ⁸	21,615	22,112	22,355
Queen Anne's	\$4.50/sq. ft.	\$4.60/sq. ft.	\$4.72/sq. ft.
St. Mary's	4,500	4,500	4,500
Talbot ⁹	6,321	6,451	6,625
Washington	\$3.00/sq. ft.	\$3.00/sq. ft.	\$1.00/sq. ft.
Wicomico	5,231	5,231	5,231

¹ Fees/rates listed are generally those applicable to single-family detached dwellings and are per dwelling unless otherwise indicated.

² Rates are for a 2,000-2,499 square foot residential unit. Residential rates vary by the square footage of a unit.

³ A \$750 development excise tax for agricultural land preservation is also imposed on new lots created by subdivision in a "rural district."

⁴ A slightly higher rate, \$3,765 per dwelling, applies outside of the Cambridge and Hurlock areas.

⁵ The rates shown reflect the public school and library impact fee total. A roads tax of \$0.10/sq. ft. or \$0.25/sq. ft. (depending on the square footage), with the first 700 square feet not taxed, was reduced to \$0.00 effective in November 2011.

⁶ Fiscal 2012, 2013, and 2014 amounts represent the total of the roads tax amount (\$1.04/sq. ft., \$1.08/sq. ft., and \$1.13/sq. ft., respectively) and the school surcharge amount (\$1.19/sq. ft., \$1.21/sq. ft., and \$1.24/sq. ft., respectively).

⁷ Fiscal 2014 amount represents \$13,506 for transportation and \$25,944 for schools. Fiscal 2012 and 2013 amounts represent \$12,425 for transportation and \$23,868 for schools. The school excise tax is increased by \$2 for each square foot between 3,500 and 8,500 gross square feet. Different transportation rates apply in the Metro Station and Clarksburg impact tax districts.

⁸ Fiscal 2014 amount represents \$15,185 for school facilities and \$7,170 for public safety. A lower school facilities rate (\$8,858 in fiscal 2014) applies inside the beltway and a lower public safety rate (\$2,391 in fiscal 2014) applies inside the "developed tier" as defined in the 2002 Prince George's County Approved General Plan.

⁹ A lower rate (\$5,722 in fiscal 2014) applies to development inside municipalities.

Source: Department of Legislative Services

Exhibit 4
County Development Impact Fee and Excise Tax Revenues

County	FY 2012	FY 2013	FY 2014	FY 2012-2013		FY 2013-2014	
				Difference	% Difference	Difference	% Difference
Anne Arundel	\$17,174,705	\$8,266,000	\$8,470,000	-\$8,908,705	-51.9%	\$204,000	2.5%
Calvert	2,797,242	2,482,121	3,263,848	-315,121	-11.3%	781,727	31.5%
Caroline	50,708	100,402	70,000	49,694	98.0%	-30,402	-30.3%
Carroll	1,571,485	292,877	184,650	-1,278,608	-81.4%	-108,227	-37.0%
Charles	7,051,862	8,828,192	8,577,607	1,776,330	25.2%	-250,585	-2.8%
Dorchester ¹	83,209	249,177	N/A	165,968	199.5%	N/A	N/A
Frederick	7,015,399	7,189,516	7,653,760	174,117	2.5%	464,244	6.5%
Harford	3,123,373	1,750,000	2,499,000	-1,373,373	-44.0%	749,000	42.8%
Howard	10,003,078	13,918,966	14,297,000	3,915,888	39.1%	378,034	2.7%
Montgomery	22,814,795	41,081,651	30,989,000	18,266,856	80.1%	-10,092,651	-24.6%
Prince George's	26,831,151	27,907,200	29,625,000	1,076,049	4.0%	1,717,800	6.2%
Queen Anne's	1,457,378	1,507,122	1,055,000	49,744	3.4%	-452,122	-30.0%
St. Mary's	2,980,350	2,249,500	2,249,500	-730,850	-24.5%	0	0.0%
Talbot	343,915	151,143	122,000	-192,772	-56.1%	-29,143	-19.3%
Washington	664,594	979,400	542,900	314,806	47.4%	-436,500	-44.6%
Wicomico	394,014	1,261,911	398,339	867,897	220.3%	-863,572	-68.4%
Total²	\$104,357,258	\$118,215,178	\$109,997,604	\$13,857,920	13.3%	-\$8,217,574	-7.0%

¹ A fiscal 2014 amount is not available because the county does not budget for the revenues.

² The totals do not include the amounts noted as unavailable.

Source: Department of Legislative Services

Exhibit 5
Governmental Uses of Development Impact Fees and Excise Taxes
Fiscal 2012

County	Education	Transportation	Public Safety	Recreation	Other	Total Revenues	Per Capita Revenues
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	10,096,897	6,334,590	743,218	0	0	17,174,705	31.20
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,566,342	969,301	0	261,599	0	2,797,242	31.21
Caroline	46,208	0	0	0	4,500	50,708	1.55
Carroll	1,430,000	0	0	141,485	0	1,571,485	9.40
Cecil	0	0	0	0	0	0	0.00
Charles	7,051,862	0	0	0	0	7,051,862	46.83
Dorchester	78,210	0	4,999	0	0	83,209	2.56
Frederick	6,944,025	71,374	0	0	0	7,015,399	29.28
Garrett	0	0	0	0	0	0	0.00
Harford	3,123,373	0	0	0	0	3,123,373	12.56
Howard	5,181,784	4,821,294	0	0	0	10,003,078	33.41
Kent	0	0	0	0	0	0	0.00
Montgomery	16,462,394	6,352,401	0	0	0	22,814,795	22.71
Prince George's	22,827,800	0	4,003,351	0	0	26,831,151	30.45
Queen Anne's	1,169,425	0	148,827	139,126	0	1,457,378	29.99
St. Mary's	2,318,625	286,425	0	375,300	0	2,980,350	27.35
Somerset	0	0	0	0	0	0	0.00
Talbot	115,776	162,353	0	22,072	43,714	343,915	9.03
Washington	349,148	300,409	0	0	15,037	664,594	4.45
Wicomico	394,014	0	0	0	0	394,014	3.91
Worcester	0	0	0	0	0	0	0.00
Total	\$79,155,883	\$19,298,147	\$4,900,395	\$939,582	\$63,251	\$104,357,258	\$17.73
Share of Total	75.9%	18.5%	4.7%	0.9%	0.1%	100.0%	

Source: Department of Legislative Services

Exhibit 6
Governmental Uses of Development Impact Fees and Excise Taxes
Fiscal 2013 Estimate

County	Education	Transportation	Public Safety	Recreation	Other	Total Budgeted Revenues	Per Capita Revenues
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	3,576,000	4,184,000	506,000	0	0	8,266,000	15.02
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,521,384	749,086	0	211,651	0	2,482,121	27.69
Caroline	91,902	0	0	0	8,500	100,402	3.07
Carroll	80,150	0	0	212,727	0	292,877	1.75
Cecil	0	0	0	0	0	0	0.00
Charles	8,828,192	0	0	0	0	8,828,192	58.62
Dorchester	238,185	0	10,992	0	0	249,177	7.65
Frederick	7,189,516	0	0	0	0	7,189,516	30.01
Garrett	0	0	0	0	0	0	0.00
Harford	1,750,000	0	0	0	0	1,750,000	7.04
Howard	7,923,162	5,995,804	0	0	0	13,918,966	46.48
Kent	0	0	0	0	0	0	0.00
Montgomery	27,901,753	13,179,898	0	0	0	41,081,651	40.89
Prince George's	25,278,200	0	2,629,000	0	0	27,907,200	31.67
Queen Anne's	1,053,428	0	321,832	131,862	0	1,507,122	31.01
St. Mary's	1,687,500	225,000	0	337,000	0	2,249,500	20.64
Somerset	0	0	0	0	0	0	0.00
Talbot	80,295	30,938	0	16,675	23,235	151,143	3.97
Washington	591,400	357,300	0	0	30,700	979,400	6.57
Wicomico	1,261,911	0	0	0	0	1,261,911	12.54
Worcester	0	0	0	0	0	0	0.00
Total	\$89,052,978	\$24,722,026	\$3,467,824	\$909,915	\$62,435	\$118,215,178	\$20.09
Share of Total	75.3%	20.9%	2.9%	0.8%	0.1%	100.0%	

Note: These figures are largely budgeted/estimated amounts, but in some cases counties have provided actual revenue amounts.

Source: Department of Legislative Services

Exhibit 7
Governmental Uses of Development Impact Fees and Excise Taxes
Fiscal 2014 Estimate

County	Education	Transportation	Public Safety	Recreation	Other	Total Budgeted Revenues	Per Capita Revenues
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	4,120,000	3,850,000	500,000	0	0	8,470,000	15.39
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	2,006,555	978,169	0	279,124	0	3,263,848	36.42
Caroline	60,000	0	0	0	10,000	70,000	2.14
Carroll	0	0	0	0	184,650	184,650	1.10
Cecil	0	0	0	0	0	0	0.00
Charles	8,577,607	0	0	0	0	8,577,607	56.96
Dorchester*	N/A	0	N/A	0	0	N/A	N/A
Frederick	7,653,760	0	0	0	0	7,653,760	31.95
Garrett	0	0	0	0	0	0	0.00
Harford	2,499,000	0	0	0	0	2,499,000	10.05
Howard	7,797,000	6,500,000	0	0	0	14,297,000	47.75
Kent	0	0	0	0	0	0	0.00
Montgomery	27,046,000	3,943,000	0	0	0	30,989,000	30.84
Prince George's	26,834,100	0	2,790,900	0	0	29,625,000	33.62
Queen Anne's	775,000	0	200,000	80,000	0	1,055,000	21.71
St. Mary's	1,687,500	225,000	0	337,000	0	2,249,500	20.64
Somerset	0	0	0	0	0	0	0.00
Talbot	62,500	24,500	0	15,000	20,000	122,000	3.20
Washington	249,300	278,700	0	0	14,900	542,900	3.64
Wicomico	398,339	0	0	0	0	398,339	3.96
Worcester	0	0	0	0	0	0	0.00
Total	\$89,766,661	\$15,799,369	\$3,490,900	\$711,124	\$229,550	\$109,997,604	\$18.69
Share of Total	81.6%	14.4%	3.2%	0.6%	0.2%	100.0%	

* Dorchester County does not budget for these revenues.

Source: Department of Legislative Services

Appendix 1

Impact Fees in Anne Arundel County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Transportation</u>	<u>Schools</u>	<u>Public Safety</u>	<u>Total</u>
Residential					
Under 500 feet	per unit	\$1,469	\$2,220	\$99	\$3,788
500-999 feet	per unit	2,409	4,085	161	6,655
1,000-1,499 feet	per unit	3,127	5,602	210	8,939
1,500-1,999 feet	per unit	3,629	6,599	243	10,471
2,000-2,499 feet	per unit	4,005	7,344	267	11,616
2,500-2,999 feet	per unit	4,295	7,940	287	12,522
3,000-3,499 feet	per unit	4,517	8,436	302	13,255
3,500-3,999 feet	per unit	4,724	8,861	316	13,901
4,000-4,499 feet	per unit	4,912	9,233	329	14,474
4,500-4,999 feet	per unit	5,080	9,562	339	14,981
5,000-5,499 feet	per unit	5,225	9,859	349	15,433
5,500-5,999 feet	per unit	5,346	10,129	358	15,833
6,000 feet and over	per unit	5,409	10,255	362	16,026
Amusement, recreation, place of assembly	per req'd parking space	1,034	0	41	1,075
Hotel/Motel	per room	4,976	0	127	5,103
Industrial & Warehouse	per 1,000 sq. ft.	4,293	0	159	4,452
Mini-warehouse	per 1,000 sq. ft.	707	0	35	742
For-profit hospital	per bed	5,600	0	168	5,768
For-profit nursing home	per bed	1,246	0	136	1,382
Marinas	per berth	1,411	0	50	1,461
Office space					
Less than 100,000 sq. ft.	per 1,000 sq. ft.	6,942	0	379	7,321
100,000-199,999 sq. ft.	per 1,000 sq. ft.	6,012	0	338	6,350
200,000 sq. ft. or more	per 1,000 sq. ft.	5,353	0	310	5,663
Mercantile	per 1,000 sq. ft.	7,232	0	965	8,197

Source: Anne Arundel County

Appendix 2

Excise Taxes in Calvert County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Schools</u>	<u>Recreation</u>	<u>Roads</u>	<u>Solid Waste</u>	<u>Total</u>
Single-family detached	per unit	\$7,800	\$1,300	\$3,500	\$350	\$12,950
Single-family attached	per unit	5,175	1,300	3,500	350	10,325
Manufactured home	per unit	3,900	1,300	3,500	350	9,050
Apartment	per unit	2,600	1,300	3,500	350	7,750
<i>Bona fide</i> elderly unit	per unit	N/A	1,300	3,500	350	5,150
Commercial, industrial, or institutional	per sq. ft.	N/A	N/A	N/A	0.11	0.11

Source: Calvert County

Appendix 3

Excise Taxes in Caroline County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>School Construction</u>	<u>Agricultural Land Preservation</u>
Residential subdivision			
Single-family development (including mobile homes)	per lot	\$5,000	N/A
Other residential	per unit per lot	5,000	N/A
Subdivision of land in a rural district	per lot	N/A	750

Source: Caroline County

Appendix 4

Impact Fees in Carroll County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Impact Fee</u>
Residential		
Single-family	per unit	\$533
Townhouse	per unit	604
Multifamily	per unit	530
Mobile home	per unit	438

Source: Carroll County

Appendix 5

Excise Taxes in Charles County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Excise Tax</u>
Single-family	per unit	\$13,139
Townhouses	per unit	12,461
Multifamily (including mobile homes)	per unit	9,482

Source: Charles County

Appendix 6

Excise Taxes in Dorchester County Fiscal 2014

Cambridge/Hurlock

<u>Land Use Type</u>	<u>Levy</u>	<u>Schools</u>	<u>Communication Systems</u>	<u>Sheriff</u>	<u>Total</u>
Residential					
Single-family	per unit	\$3,555	\$87	\$29	\$3,671
Multifamily	per unit	2,510	72	22	2,604
Nonresidential					
Commercial/shop. ctr.*	per sq. ft.		0.029-0.044		0.029-0.044
Office*	per sq. ft.		0.047-0.057		0.047-0.057
Business park	per sq. ft.		0.041		0.041
Manufacturing	per sq. ft.		0.024		0.024
Warehousing	per sq. ft.		0.017		0.017

Other Municipalities/Unincorporated

<u>Land Use Type</u>	<u>Levy</u>	<u>Schools</u>	<u>Communication Systems</u>	<u>Sheriff</u>	<u>Total</u>
Residential					
Single-family	per unit	\$3,555	\$87	\$123	\$3,765
Multifamily	per unit	2,510	72	108	2,690
Nonresidential					
Commercial/shop. ctr.*	per sq. ft.		0.029-0.044	0.502-0.725	0.531-0.769
Office*	per sq. ft.		0.047-0.057	0.195-0.333	0.242-0.390
Business park	per sq. ft.		0.041	0.188	0.229
Manufacturing	per sq. ft.		0.024	0.056	0.080
Warehousing	per sq. ft.		0.017	0.073	0.090

* Rates vary according to the total square footage of the development.

Note: Additional rates exist for day care, hospital, light industrial, lodging, medical/dental office building, mini-warehouse, and nursing home land uses.

Source: Dorchester County

Appendix 7

Impact Fees in Frederick County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Public School</u>	<u>Library</u>	<u>Total</u>
Single-family detached	per unit	\$14,426	\$759	\$15,185
Townhouse/duplex	per unit	12,380	709	13,089
All other residential (including manufactured homes)	per unit	2,368	477	2,845

Source: Frederick County

Appendix 8

Impact Fees in Harford County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Impact Fee</u>
Residential		
Single-family detached	per unit	\$6,000
Townhouse/duplex	per unit	4,200
All other residential (including mobile homes)	per unit	1,200

Source: Harford County

Appendix 9

Excise Taxes and Surcharge in Howard County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Transportation Excise Tax</u>	<u>School Facilities Surcharge</u>	<u>Total</u>
Residential	per sq. ft.	\$1.13	\$1.24	\$2.37
Office/retail	per sq. ft.	1.13	0.00	1.13
Distribution/manufacturing	per sq. ft.	0.58	0.00	0.58
Institutional/other	per sq. ft.	0.58	0.00	0.58

Source: Howard County

Appendix 10

Impact Taxes in Montgomery County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Transportation¹</u>			<u>Public Schools²</u>
		<u>General</u>	<u>Metro Station</u>	<u>Clarksburg</u>	<u>Countywide</u>
Residential					
Single-family detached	per unit	\$13,506	\$6,754	\$20,258	\$25,944
Single-family attached	per unit	11,050	5,526	16,576	19,533
Multifamily residential (except high rise)	per unit	8,594	4,297	12,891	12,345
High-rise residential	per unit	6,138	3,069	9,209	5,234
Multifamily senior residential	per unit	2,455	1,228	3,683	0
Nonresidential					
Office	per sq. ft.	12.30	6.15	14.80	N/A
Industrial	per sq. ft.	6.15	3.10	7.35	N/A
Bioscience facility	per sq. ft.	0.00	0.00	0.00	N/A
Retail	per sq. ft.	11.00	5.50	13.25	N/A
Place of worship	per sq. ft.	0.65	0.35	0.90	N/A
Private elementary and secondary school	per sq. ft.	1.00	0.45	1.30	N/A
Hospital	per sq. ft.	0.00	0.00	0.00	N/A
Social service provider	per sq. ft.	0.00	0.00	0.00	N/A
Other nonresidential	per sq. ft.	6.15	3.10	7.35	N/A

¹The transportation impact tax is imposed on each property according to which of the three impact tax districts the property is located in. Recent 2011 county legislation also created a White Flint Impact Tax District in which the transportation development impact tax rates are set at \$0, but can be changed by county council resolution.

²The public school impact tax on any single-family detached or attached dwelling unit is increased by \$2 for each square foot of gross floor area that exceeds 3,500 square feet, to a maximum of 8,500 square feet.

Source: Montgomery County

Appendix 11

Surcharges in Prince George's County Fiscal 2014

<u>Location of Development</u>	<u>Levy</u>	<u>School Facilities</u>	<u>Public Safety</u>
Outside of the Capital Beltway [*]	per unit	\$15,185	\$0
Inside of the Capital Beltway	per unit	8,858	0
Outside of the developed tier	per unit	0	7,170
Inside of the developed tier	per unit	0	2,391

* The school facilities surcharge for certain developments that abut an existing or planned mass transit rail station site is \$8,858.

Source: Prince George's County

Appendix 12

Impact Fees in Queen Anne's County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Public Schools</u>	<u>Fire/EMS</u>	<u>Parks and Recreation</u>	<u>Total</u>
Residential					
All residential	per sq. ft.	\$3.86	\$0.44	\$0.42	\$4.72
Nonresidential					
Commercial/shop. ctr.*	per sq. ft.	N/A	1.04 -1.51	N/A	1.04-1.51
Office*	per sq. ft.	N/A	1.76-2.10	N/A	1.76-2.10
Business park	per sq. ft.	N/A	1.64	N/A	1.64
Light industrial	per sq. ft.	N/A	1.20	N/A	1.20
Warehousing	per sq. ft.	N/A	0.67	N/A	0.67
Institutional	per sq. ft.	N/A	0.41	N/A	0.41

*Rates vary according to the total square footage of the development.

Note: There is a 50% reduction on development impact fees imposed on nonresidential development within a designated growth area or within an incorporated municipality. The impact fees on all other nonresidential development are reduced by 25%.

EMS = Emergency Medical Services

Source: Queen Anne's County

Appendix 13

Impact Fees in St. Mary's County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Schools</u>	<u>Roads</u>	<u>Parks and Recreation</u>	<u>Total</u>
Residential	per unit	\$3,375	\$450	\$675	\$4,500

Source: St. Mary's County

Appendix 14

Impact Fees in Talbot County Fiscal 2014

Outside Municipalities

<u>Land Use Type</u>	<u>Levy</u>	<u>Library</u>	<u>Parks and Recreation</u>	<u>Public Schools</u>	<u>Community College</u>	<u>General Government</u>	<u>Transportation</u>	<u>Total</u>
Residential								
Single-family detached	per unit	\$541	\$1,048	\$2,938	\$115	\$1,099	\$884	\$6,625
Other residential	per unit	414	804	2,059	87	843	609	4,816
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.	N/A	N/A	N/A	N/A	0.33-0.45	2.50-3.84	2.83-4.29
Office/institutional*	per sq. ft.	N/A	N/A	N/A	N/A	0.53-0.67	1.15-1.94	1.68-2.61
Business park	per sq. ft.	N/A	N/A	N/A	N/A	0.49	1.10	1.59
Light industrial	per sq. ft.	N/A	N/A	N/A	N/A	0.38	0.59	0.97
Manufacturing	per sq. ft.	N/A	N/A	N/A	N/A	0.31	0.32	0.63
Warehousing	per sq. ft.	N/A	N/A	N/A	N/A	0.23	0.42	0.65

Inside Municipalities

<u>Land Use Type</u>	<u>Levy</u>	<u>Library</u>	<u>Parks and Recreation</u>	<u>Public Schools</u>	<u>Community College</u>	<u>General Government</u>	<u>Transportation</u>	<u>Total</u>
Residential								
Single-family detached	per unit	\$554	\$354	\$2,939	\$117	\$874	\$884	\$5,722
Other residential	per unit	416	266	2,059	88	657	608	4,094
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.	N/A	N/A	N/A	N/A	0.23-0.31	2.50-3.84	2.73-4.15
Office/institutional*	per sq. ft.	N/A	N/A	N/A	N/A	0.34-0.41	1.15-1.94	1.49-2.35
Business park	per sq. ft.	N/A	N/A	N/A	N/A	0.32	1.10	1.42
Light industrial	per sq. ft.	N/A	N/A	N/A	N/A	0.25	0.59	0.84
Manufacturing	per sq. ft.	N/A	N/A	N/A	N/A	0.17	0.32	0.49
Warehousing	per sq. ft.	N/A	N/A	N/A	N/A	0.10	0.42	0.52

* Rates vary according to the total square footage of the development.

Source: Talbot County

Appendix 15

Excise Taxes in Washington County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Excise Tax</u>
Residential Development	per sq. ft.	\$1.00
Residential Addition Construction	per sq. ft.	\$0.50
Nonresidential Nonretail Construction*	per sq. ft.	\$1.00
Nonresidential Retail Construction*	per sq. ft.	\$1.00**

* The same rate applies to nonresidential addition construction.

** For the first 15,000 sq. ft. The rate increases to \$3.00 for any gross square footage over 15,000 sq. ft.

Source: Washington County

Appendix 16

Impact Fees in Wicomico County Fiscal 2014

<u>Land Use Type</u>	<u>Levy</u>	<u>Impact Fee</u>
Single-family detached (including manufactured homes)	per unit	\$5,231
Other residential	per unit	1,524

Source: Wicomico County