

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



DEPARTMENT OF LEGISLATIVE SERVICES 2014

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

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

**November 2014**

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DEPARTMENT OF LEGISLATIVE SERVICES  
OFFICE OF POLICY ANALYSIS  
MARYLAND GENERAL ASSEMBLY

Karl S. Aro  
Executive Director

Warren G. Deschenaux  
Director

November 2014

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 Crystal Lemieux and reviewed by Hiram Burch and Scott Kennedy. Marsha Moore 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/mm

cc: Mr. Karl S. Aro



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# County Development Impact Fees and Building Excise Taxes in Maryland

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## 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 jurisdiction-wide 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



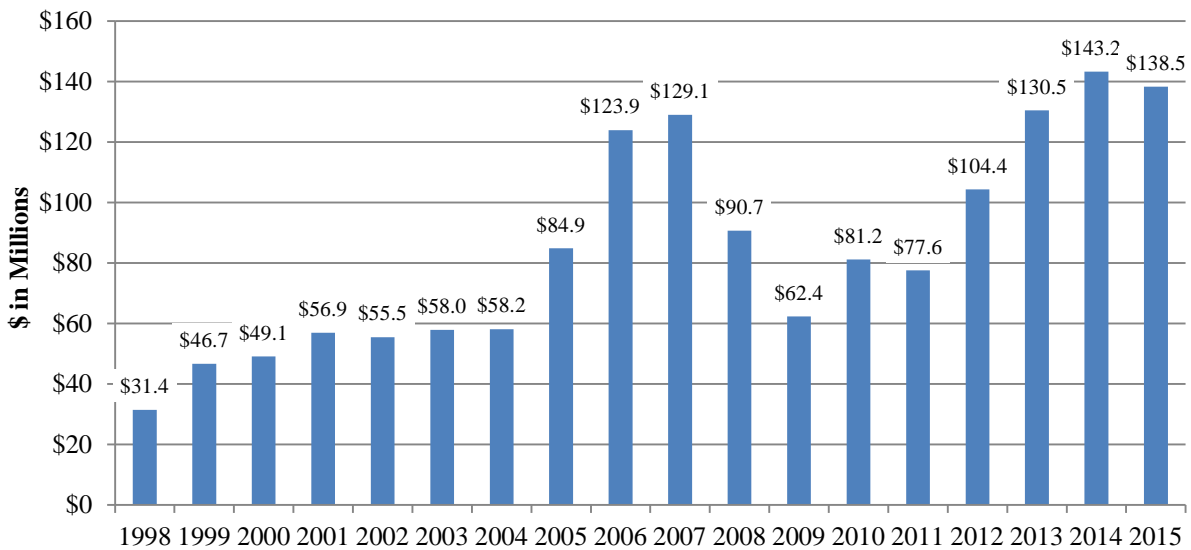
to the principle that the amount and use of development charges authorized as “impact fees” be in some manner connected to the impact of the development paying the fee on public facilities.

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 included in this report, 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 \$130.5 million in fiscal 2013, with estimated revenues in fiscal 2014 and 2015 of \$143.2 million and \$138.5 million, respectively.

**Exhibit 1**  
**Development Impact Fees and Excise Taxes**  
**Maryland Counties**  
**Fiscal 1998-2015**



Source: Maryland Association of Counties; Department of Legislative Services

In fiscal 2015, estimated revenues for individual counties range from \$60,000 in Caroline County to \$58.4 million in Montgomery County. On a per capita basis, estimated revenues for fiscal 2015 range from \$1.84 in Caroline County to \$60.52 in Charles County. **Exhibit 2** lists the various impact fees and excise taxes, legislative references, the fiscal 2015 fee amount or tax rate, and the estimated fiscal 2015 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 2013 through 2015. A further detailed listing of the fee amounts and tax rates beyond those applicable to single-family development for fiscal 2015 is provided in the appendices. **Exhibit 4** shows the revenue collections for fiscal 2013 and the estimated revenues for fiscal 2014 and 2015.

## **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 2013, 75.6% of development charges was targeted to education-related projects while 21.0% was targeted to transportation projects – the two leading governmental uses for these revenues. Of the revenues estimated for fiscal 2015, 81.4% is expected to be allocated to education-related projects and 16.1% 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 2013 and the allocation of the estimated revenues for fiscal 2014 and 2015 among the different governmental uses.

**Exhibit 2**  
**Maryland Counties with Development Impact Fees and Excise Taxes**  
**Fiscal 2015**

<b>County</b>	<b>Type</b>	<b>Legislative Reference</b>	<b>Rate Per Dwelling<sup>1</sup></b>	<b>Estimated Revenues</b>
Anne Arundel	Impact Fee	Ch. 350 of 1986	\$11,896	\$8,420,000
Calvert	Excise Tax	Ch. 232 of 2001	12,950	3,128,314
Caroline	Excise Tax	Ch. 565 of 1993 Ch. 566 of 1993 Ch. 538 of 2004	5,000	60,000
Carroll	Impact Fee	Ch. 108 of 1987	533	318,000
Charles	Excise Tax	Ch. 476/586 of 2002	13,366	9,250,767
Dorchester	Excise Tax	Ch. 401 of 2004	3,671	82,770
Frederick	Impact Fee/Excise Tax	Ch. 468 of 1990 Ch. 690 of 2001	14,208	10,508,724
Harford	Impact Fee	Ch. 389 of 2004	6,000	2,500,000
Howard	Excise Tax/Surcharge	Ch. 285 of 1992 Ch. 420 of 2004	\$2.40/sq. ft.	14,414,904
Montgomery	Impact Tax	Ch. 808 of 1963 Ch. 707 of 1990	39,450	58,407,000
Prince George's	Surcharge	Ch. 66 of 1995 Ch. 431 of 2003 Ch. 594 of 2005	22,803	26,104,650
Queen Anne's	Impact Fee	Ch. 532 of 1992	\$4.84/sq. ft.	1,555,000
St. Mary's	Impact Fee	Ch. 814 of 1974	4,500	2,187,500
Talbot	Impact Fee	Ch. 642 of 1991	6,804	200,000
Washington	Excise Tax	Ch. 468 of 2003 Ch. 598 of 2005 Ch. 533 of 2008	\$1.00/sq. ft.	543,000
Wicomico	Impact Fee	Ch. 399 of 1992	5,231	771,142
<b>Total</b>				<b>\$138,451,771</b>

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

Source: Department of Legislative Services

**Exhibit 3**  
**County Development Impact Fees and Excise Tax Rates<sup>1</sup>**  
**Fiscal 2013-2015**

<b><u>County</u></b>	<b><u>FY 2013</u></b>	<b><u>FY 2014</u></b>	<b><u>FY 2015</u></b>
Anne Arundel <sup>2</sup>	\$11,295	\$11,616	\$11,896
Calvert	12,950	12,950	12,950
Caroline <sup>3</sup>	5,000	5,000	5,000
Carroll	533	533	533
Charles	12,828	13,139	13,366
Dorchester <sup>4</sup>	3,671	3,671	3,671
Frederick <sup>5</sup>	15,185	15,185	14,208
Harford	6,000	6,000	6,000
Howard <sup>6</sup>	\$2.29/sq. ft.	\$2.37/sq. ft.	\$2.40/sq. ft.
Montgomery <sup>7</sup>	36,293	39,450	39,450
Prince George's <sup>8</sup>	22,112	22,355	22,803
Queen Anne's	\$4.60/sq. ft.	\$4.72/sq. ft.	\$4.84/sq. ft.
St. Mary's	4,500	4,500	4,500
Talbot <sup>9</sup>	6,451	6,625	6,804
Washington	\$3.00/sq. ft.	\$1.00/sq. ft.	\$1.00/sq. ft.
Wicomico	5,231	5,231	5,231

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

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

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

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

<sup>5</sup> 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.

<sup>6</sup> Fiscal 2013, 2014, and 2015 amounts represent the total of the roads tax amount (\$1.08/sq. ft., \$1.13/sq. ft., and \$1.15/sq. ft., respectively) and the school surcharge amount (\$1.21/sq. ft., \$1.24/sq. ft., and \$1.25/sq. ft., respectively).

<sup>7</sup> Fiscal 2014 and 2015 amounts represent \$13,506 for transportation and \$25,944 for schools. Fiscal 2013 amount represents \$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.

<sup>8</sup> Fiscal 2015 amount represents \$15,489 for school facilities and \$7,314 for public safety. A lower school facilities rate (\$9,035 in fiscal 2015) applies inside the beltway and to certain development near mass transit and a lower public safety rate (\$2,439 in fiscal 2015) applies inside the "developed tier" as defined in the 2002 Prince George's County Approved General Plan and to certain development near mass transit.

<sup>9</sup> A lower rate (\$5,877 in fiscal 2015) applies to development inside municipalities.

Source: Department of Legislative Services

**Exhibit 4**  
**County Development Impact Fee and Excise Tax Revenues**

County	FY 2013	FY 2014	FY 2015	FY 2013-2014		FY 2014-2015	
				Difference	%	Difference	%
Anne Arundel	\$14,927,793	\$8,470,000	\$8,420,000	-\$6,457,793	-43.3%	-\$50,000	-0.6%
Calvert	3,117,154	3,766,424	3,128,314	649,270	20.8%	-638,110	-16.9%
Caroline	100,402	89,236	60,000	-11,166	-11.1%	-29,236	-32.8%
Carroll	297,877	193,300	318,000	-104,577	-35.1%	124,700	64.5%
Charles	8,828,192	10,483,482	9,250,767	1,655,290	18.8%	-1,232,715	-11.8%
Dorchester <sup>1</sup>	249,177	82,770	82,770	-166,407	-66.8%	0	0.0%
Frederick	9,135,853	7,653,760	10,508,724	-1,482,093	-16.2%	2,854,964	37.3%
Harford	2,027,400	2,500,000	2,500,000	472,600	23.3%	0	0.0%
Howard	13,572,460	14,297,000	14,414,904	724,540	5.3%	117,904	0.8%
Montgomery	41,081,651	66,319,105	58,407,000	25,237,454	61.4%	-7,912,105	-11.9%
Prince George's	32,015,929	24,933,000	26,104,650	-7,082,929	-22.1%	1,171,650	4.7%
Queen Anne's	1,412,222	1,055,000	1,555,000	-357,222	-25.3%	500,000	47.4%
St. Mary's	1,794,375	2,162,500	2,187,500	368,125	20.5%	25,000	1.2%
Talbot	151,143	122,000	200,000	-29,143	-19.3%	78,000	63.9%
Washington	481,011	554,386	543,000	73,375	15.3%	-11,386	-2.1%
Wicomico	1,261,911	557,082	771,142	-704,829	-55.9%	214,060	38.4%
<b>Total</b>	<b>\$130,454,550</b>	<b>\$143,239,045</b>	<b>\$138,451,771</b>	<b>\$12,784,495</b>	<b>9.8%</b>	<b>-\$4,787,274</b>	<b>-3.3%</b>

<sup>1</sup> A fiscal 2015 amount is not available from the county because it does not budget for the revenues. The Department of Legislative Services has assumed that the fiscal 2015 revenues are the same as in fiscal 2014.

Source: Department of Legislative Services

**Exhibit 5**  
**Governmental Uses of Development Impact Fees and Excise Taxes**  
**Fiscal 2013**

<b>County</b>	<b>Education</b>	<b>Transportation</b>	<b>Public Safety</b>	<b>Recreation</b>	<b>Other</b>	<b>Total Revenues</b>	<b>Per Capita Revenues</b>
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	8,528,563	5,915,870	483,360	0	0	14,927,793	26.86
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,873,591	913,446	0	330,117	0	3,117,154	34.45
Caroline	91,902	0	0	0	8,500	100,402	3.07
Carroll	80,150	0	0	217,727	0	297,877	1.78
Cecil	0	0	0	0	0	0	0.00
Charles	8,828,192	0	0	0	0	8,828,192	57.75
Dorchester	238,185	0	10,992	0	0	249,177	7.63
Frederick	9,135,853	0	0	0	0	9,135,853	37.84
Garrett	0	0	0	0	0	0	0.00
Harford	2,027,400	0	0	0	0	2,027,400	8.14
Howard	6,581,536	6,990,924	0	0	0	13,572,460	44.56
Kent	0	0	0	0	0	0	0.00
Montgomery	27,901,753	13,179,898	0	0	0	41,081,651	40.41
Prince George's	29,292,330	0	2,723,599	0	0	32,015,929	35.97
Queen Anne's	1,052,691	0	228,043	131,488	0	1,412,222	29.11
St. Mary's	1,437,075	160,425	0	196,875	0	1,794,375	16.37
Somerset	0	0	0	0	0	0	0.00
Talbot	68,109	30,938	0	16,675	35,421	151,143	3.98
Washington	267,508	202,749	0	0	10,754	481,011	3.22
Wicomico	1,261,911	0	0	0	0	1,261,911	12.51
Worcester	0	0	0	0	0	0	0.00
<b>Total</b>	<b>\$98,666,749</b>	<b>\$27,394,250</b>	<b>\$3,445,994</b>	<b>\$892,882</b>	<b>\$54,675</b>	<b>\$130,454,550</b>	<b>\$22.00</b>
Share of Total	75.6%	21.0%	2.6%	0.7%	0.0%	100.0%	

Source: Department of Legislative Services

**Exhibit 6**  
**Governmental Uses of Development Impact Fees and Excise Taxes**  
**Fiscal 2014 Estimate**

<b>County</b>	<b>Education</b>	<b>Transportation</b>	<b>Public Safety</b>	<b>Recreation</b>	<b>Other</b>	<b>Total Budgeted Revenues</b>	<b>Per Capita Revenues</b>
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	4,120,000	3,850,000	500,000	0	0	8,470,000	15.24
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	2,259,854	1,092,263	0	414,307	0	3,766,424	41.63
Caroline	79,486	0	0	0	9,750	89,236	2.73
Carroll	0	0	0	193,300	0	193,300	1.15
Cecil	0	0	0	0	0	0	0.00
Charles	10,483,482	0	0	0	0	10,483,482	68.58
Dorchester	74,655	0	8,115	0	0	82,770	2.53
Frederick	7,653,760	0	0	0	0	7,653,760	31.70
Garrett	0	0	0	0	0	0	0.00
Harford	2,500,000	0	0	0	0	2,500,000	10.03
Howard	7,797,000	6,500,000	0	0	0	14,297,000	46.94
Kent	0	0	0	0	0	0	0.00
Montgomery	45,914,070	20,405,035	0	0	0	66,319,105	65.23
Prince George's	23,433,000	0	1,500,000	0	0	24,933,000	28.01
Queen Anne's	775,000	0	200,000	80,000	0	1,055,000	21.74
St. Mary's	1,687,500	225,000	0	250,000	0	2,162,500	19.72
Somerset	0	0	0	0	0	0	0.00
Talbot	52,500	24,500	0	15,000	30,000	122,000	3.22
Washington	327,676	211,816	0	0	14,894	554,386	3.71
Wicomico	557,082	0	0	0	0	557,082	5.52
Worcester	0	0	0	0	0	0	0.00
<b>Total</b>	<b>\$107,715,065</b>	<b>\$32,308,614</b>	<b>\$2,208,115</b>	<b>\$952,607</b>	<b>\$54,644</b>	<b>\$143,239,045</b>	<b>\$24.16</b>
Share of Total	75.2%	22.6%	1.5%	0.7%	0.0%	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 2015 Estimate**

<b>County</b>	<b>Education</b>	<b>Transportation</b>	<b>Public Safety</b>	<b>Recreation</b>	<b>Other</b>	<b>Total Budgeted Revenues</b>	<b>Per Capita Revenues</b>
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Anne Arundel	4,020,000	3,900,000	500,000	0	0	8,420,000	15.15
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,863,072	921,681	0	343,561	0	3,128,314	34.57
Caroline	50,000	0	0	0	10,000	60,000	1.84
Carroll	0	0	0	318,000		318,000	1.90
Cecil	0	0	0	0	0	0	0.00
Charles	9,250,767	0	0	0	0	9,250,767	60.52
Dorchester <sup>1</sup>	74,655	0	8,115	0	0	82,770	2.53
Frederick	10,508,724	0	0	0	0	10,508,724	43.53
Garrett	0	0	0	0	0	0	0.00
Harford	2,500,000	0	0	0	0	2,500,000	10.03
Howard	6,936,068	7,478,836	0	0	0	14,414,904	47.33
Kent	0	0	0	0	0	0	0.00
Montgomery	48,937,000	9,470,000	0	0	0	58,407,000	57.45
Prince George's	24,604,650	0	1,500,000	0	0	26,104,650	29.33
Queen Anne's	1,235,000	0	200,000	120,000	0	1,555,000	32.05
St. Mary's	1,687,500	225,000	0	275,000	0	2,187,500	19.95
Somerset	0	0	0	0	0	0	0.00
Talbot	79,000	37,000	0	19,000	65,000	200,000	5.27
Washington	249,000	279,000	0	0	15,000	543,000	3.63
Wicomico	771,142	0	0	0	0	771,142	7.64
Worcester	0	0	0	0	0	0	0.00
<b>Total</b>	<b>\$112,766,578</b>	<b>\$22,311,517</b>	<b>\$2,208,115</b>	<b>\$1,075,561</b>	<b>\$90,000</b>	<b>\$138,451,771</b>	<b>\$23.35</b>
Share of Total	81.4%	16.1%	1.6%	0.8%	0.1%	100.0%	

<sup>1</sup>Fiscal 2015 amounts are not available from the county because it does not budget for the revenues. The Department of Legislative Services has assumed that the fiscal 2015 revenues are the same as in fiscal 2014.

Source: Department of Legislative Services

# Appendix 1

## Impact Fees in Anne Arundel County Fiscal 2015

<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	\$1,504	\$2,273	\$102	\$3,879
500-999 feet	per unit	2,467	4,184	165	6,816
1,000-1,499 feet	per unit	3,203	5,737	215	9,155
1,500-1,999 feet	per unit	3,716	6,758	248	10,722
2,000-2,499 feet	per unit	4,101	7,521	274	11,896
2,500-2,999 feet	per unit	4,399	8,132	294	12,825
3,000-3,499 feet	per unit	4,626	8,639	309	13,574
3,500-3,999 feet	per unit	4,838	9,074	324	14,236
4,000-4,499 feet	per unit	5,031	9,455	337	14,823
4,500-4,999 feet	per unit	5,203	9,792	348	15,343
5,000-5,499 feet	per unit	5,351	10,097	357	15,805
5,500-5,999 feet	per unit	5,475	10,373	367	16,215
6,000 feet and over	per unit	5,539	10,502	370	16,411
Amusement, recreation, place of assembly	per req'd parking space	1,058		42	1,100
Hotel/Motel	per room	5,096		130	5,226
Industrial & Warehouse	per 1,000 sq. ft.	4,396		162	4,558
Mini-warehouse	per 1,000 sq. ft.	724		36	760
For-profit hospital	per bed	5,735		172	5,907
For-profit nursing home	per bed	1,276		140	1,416
Marinas	per berth	1,445		51	1,496
Office space					
Less than 100,000 sq. ft.	per 1,000 sq. ft.	7,109		388	7,497
100,000-199,999 sq. ft.	per 1,000 sq. ft.	6,157		346	6,503
200,000 sq. ft. or more	per 1,000 sq. ft.	5,482		318	5,800
Mercantile	per 1,000 sq. ft.	7,407		988	8,395

Source: Anne Arundel County

## Appendix 2

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### Excise Taxes in Calvert County Fiscal 2015

<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		1,300	3,500	350	5,150
Commercial, industrial, or institutional	per sq. ft.				0.11	0.11

Source: Calvert County

## Appendix 3

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### Excise Taxes in Caroline County Fiscal 2015

<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	
Other residential	per unit per lot	5,000	
Subdivision of land in a rural district	per lot		750

Source: Caroline County

## Appendix 4

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### Impact Fees in Carroll County Fiscal 2015

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

Source: Carroll County

## Appendix 5

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### Excise Taxes in Charles County Fiscal 2015

<u>Land Use Type</u>	<u>Levy</u>	<u>Excise Tax</u>
Single-family	per unit	\$13,366
Townhouses	per unit	12,677
Multifamily (including mobile homes)	per unit	9,646

Source: Charles County

## Appendix 6

### Excise Taxes in Dorchester County Fiscal 2015

#### 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

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### Impact Fees in Frederick County Fiscal 2015

<u>Land Use Type</u>	<u>Levy</u>	<u>Public School</u>	<u>Library</u>	<u>Total</u>
Single-family detached	per unit	\$13,478	\$730	\$14,208
Townhouse/duplex	per unit	13,412	660	14,072
All other residential (including manufactured homes)	per unit	5,595	366	5,961

Source: Frederick County



## Appendix 8

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### Impact Fees in Harford County Fiscal 2015

<u>Land Use Type</u>	<u>Levy</u>	<u>Impact Fee</u>
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

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### Excise Taxes and Surcharge in Howard County Fiscal 2015

<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.	\$1.15	\$1.25	\$2.40
Office/retail	per sq. ft.	1.15		1.15
Distribution/manufacturing	per sq. ft.	0.59		0.59
Institutional/other	per sq. ft.	0.59		0.59

Source: Howard County

## Appendix 10

### Impact Taxes in Montgomery County Fiscal 2015

<u>Land Use Type</u>	<u>Levy</u>	<u>Transportation<sup>1</sup></u>			<u>Public Schools<sup>2</sup></u>
		<u>General</u>	<u>Metro Station</u>	<u>Clarksburg</u>	<u>Countywide</u>
<b>Residential</b>					
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	
<b>Nonresidential</b>					
Office	per sq. ft.	12.30	6.15	14.80	
Industrial	per sq. ft.	6.15	3.10	7.35	
Bioscience facility	per sq. ft.	0.00	0.00	0.00	
Retail	per sq. ft.	11.00	5.50	13.25	
Place of worship	per sq. ft.	0.65	0.35	0.90	
Private elementary and secondary school	per sq. ft.	1.00	0.45	1.30	
Hospital	per sq. ft.	0.00	0.00	0.00	
Social service provider	per sq. ft.	0.00	0.00	0.00	
Other nonresidential	per sq. ft.	6.15	3.10	7.35	

<sup>1</sup>The transportation impact tax is imposed on each property according to which of the three impact tax districts the property is located in. 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.

<sup>2</sup>The 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 2015

<u>Location of Development</u>	<u>Levy</u>	<u>School Facilities</u> <sup>1</sup>	<u>Public Safety</u>
Outside of the Capital Beltway	per unit	\$15,489	
Inside of the Capital Beltway/Near mass transit <sup>2</sup>	per unit	9,035	
Outside of the developed tier	per unit		\$7,314
Inside of the developed tier/Near mass transit <sup>3</sup>	per unit		2,439

<sup>1</sup> Pursuant to Chapter 685 of 2013, through September 2018, the school facilities surcharge is reduced by 50% for multifamily housing in specified transit areas and does not apply to studio and efficiency apartments in specified urban and transit areas. Various other previously established exemptions also apply.

<sup>2</sup> Development “near mass transit” is development included within a basic plan or conceptual site plan that abuts an existing or planned mass transit rail station site operated by the Washington Metropolitan Area Transit Authority.

<sup>3</sup> Development “near mass transit” is development within an area included in a basic plan or conceptual site plan that abuts an existing or planned mass transit rail station site operated by the Washington Metropolitan Area Transit Authority and that complies with the requirements of any sector plan, master plan or overlay zone approved by the Prince George’s County District Council.

Source: Prince George’s County

## Appendix 12

### Impact Fees in Queen Anne's County Fiscal 2015

<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.	\$3.96	\$0.45	\$0.43	\$4.84
Nonresidential					
Commercial/shop. ctr.*	per sq. ft.		1.07 -1.55		1.07-1.55
Office*	per sq. ft.		1.81-2.16		1.81-2.16
Business park	per sq. ft.		1.68		1.68
Light industrial	per sq. ft.		1.23		1.23
Warehousing	per sq. ft.		0.69		0.69
Institutional	per sq. ft.		0.42		0.42

\*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

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### Impact Fees in St. Mary's County Fiscal 2015

<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 2015

#### 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	\$556	\$1,076	\$3,017	\$118	\$1,129	\$908	\$6,804
Other residential	per unit	425	826	2,115	89	866	625	4,946
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.					0.34-0.46	2.57-3.94	2.91-4.40
Office/institutional*	per sq. ft.					0.54-0.69	1.18-1.99	1.72-2.68
Business park	per sq. ft.					0.50	1.13	1.63
Light industrial	per sq. ft.					0.39	0.61	1.00
Manufacturing	per sq. ft.					0.32	0.33	0.65
Warehousing	per sq. ft.					0.24	0.43	0.67

#### 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	\$569	\$364	\$3,018	\$120	\$898	\$908	\$5,877
Other residential	per unit	427	273	2,115	90	675	624	4,204
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.					0.24-0.32	2.57-3.94	2.81-4.26
Office/institutional*	per sq. ft.					0.35-0.42	1.18-1.99	1.53-2.41
Business park	per sq. ft.					0.33	1.13	1.46
Light industrial	per sq. ft.					0.26	0.61	0.87
Manufacturing	per sq. ft.					0.17	0.33	0.50
Warehousing	per sq. ft.					0.10	0.43	0.53

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

Source: Talbot County

## Appendix 15

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### Excise Taxes in Washington County Fiscal 2015

<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

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### Impact Fees in Wicomico County Fiscal 2015

<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