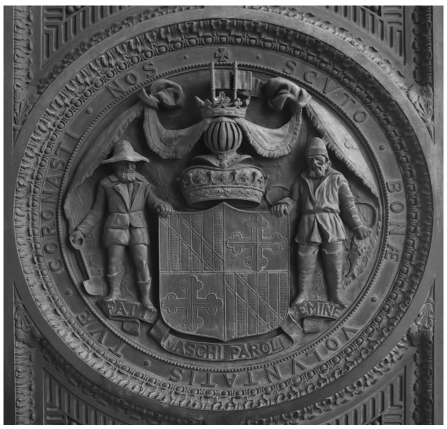
County Development Impact Fees and Excise Taxes in Maryland: Amounts and Revenues



Department of Legislative Services 2025

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

Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland

May 2025

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber
Executive Director

Ryan Bishop
Director

May 2025

The Honorable Bill Ferguson, President of the Senate
The Honorable Adrienne A. Jones, Speaker of the House of Delegates
Members of the Maryland General Assembly

Dear President Ferguson, Speaker Jones, and Members:

Development impact fees and 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, and continue to be, the subject of State and local legislation, in some cases increasing and/or restructuring the charges and in others providing some manner of relief from the charges, whether in general or for certain types of development.

This brief report compiles information on the State and local laws governing development impact fees and excise taxes imposed by Maryland's counties, the impact fee amounts and excise tax rates, and the amount of revenue generated by the fees/taxes.

We trust that the information will be useful to you and to other persons interested in matters relating to managing development in Maryland.

Sincerely,

Victoria L. Gruber
Executive Director

Ryan Bishop
Director

VLG:RB/ajn

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County Development Impact Fees and Excise Taxes in Maryland

This report compiles information on (1) the development impact fees and excise taxes imposed by Maryland counties and (2) the revenues generated by the fees/taxes. Development impact fees and excise taxes enable local governments to collect revenue for new or expanded public facilities or services necessitated by new residential or commercial development, shifting the costs of financing the new or expanded facilities/services from existing taxpayers to those responsible for the development.

The county development impact fees and excise taxes included in this report are those charges generally identified as development impact fees or excise taxes, or a variation of those terms (in some cases "surcharge" or "impact tax" is used). However, this report does not include all charges imposed on new development to generate revenue to cover costs of new or expanded public facilities/services. Some jurisdictions also impose water- and sewer-related charges (such as capital connection charges or system development charges), and/or mitigation payments based in the county's adequate public facilities ordinance, that generate revenue for new or expanded public facilities/services. While not focused on in this report, a number of Maryland's municipalities also impose impact fees or similar charges on new development to generate revenue for public facilities or services they provide.

Exhibit 1 identifies the counties that have established a development impact fee or excise tax, the relevant State enabling law and local law for the fee and/or tax, as well as the fiscal 2025 fee amount or tax rate for a single-family detached home and the projected/estimated overall fiscal 2025 revenue from the county's fee and/or tax.

Exhibit 2 shows the counties' fee amount or tax rate for a single-family detached home in each of fiscal 2023, 2024, and 2025.

Exhibit 3 shows actual or projected/estimated revenues from counties' development impact fees and excise taxes for fiscal 2023, 2024, and 2025. This exhibit is based primarily on information provided by the counties in response to the Department of Legislative Services' (DLS) and the Maryland Association of Counties' *FY 2025 Local Government Budget and Tax Rate Survey* conducted during summer 2024, supplemented by DLS follow up with certain counties. The extent to which the revenue amounts are actual vs. projected/estimated varies. The fiscal 2023 amounts are actual revenue amounts, and the fiscal 2024 and 2025 amounts are projected/estimated revenues in most cases; in limited cases, some counties were able to provide actual fiscal 2024 revenue amounts.

Appendices 1 through **15** show the counties' full fiscal 2025 fee amounts and/or tax rates for residential and nonresidential development (with the exception of Dorchester County, whose excise tax has been suspended since 2014).

Exhibit 1

Maryland Counties with Development Impact Fees and Excise Taxes

Fiscal 2025

County	Type	State Enabling Law[1]	Local Law	Rate Per Dwelling[2]	Estimated Revenues
Anne Arundel	Impact Fee	Anne Arundel County Code, § 17-11-213	Anne Arundel County Code, § 17-11-201 et seq.	$16,636	$24,600,000
Baltimore[3]	Impact Fee/ Surcharge	Maryland Code, Local Government Article, § 20-701.1 (fee); Baltimore County Code, § 11-1-102 (surcharge)	Baltimore County Code, § 11-4-301 et seq. (surcharge), § 32-6-111 (fee)	$6.00/sq. ft.	-
Calvert	Excise Tax	Maryland Code, Local Government Article, § 20-803	Calvert County Code, § 136-11 et seq.	$12,950	$2,650,094
Caroline	Impact Fee	Maryland Code, Local Government Article, § 20-701	Caroline County Code, § 167-1 et seq.	$5,000	$100,575
Carroll	Impact Fee	Maryland Code, Local Government Article, § 20-702	Carroll County Code, § 33.55 et seq.	$3,533	$330,000
Charles	Excise Tax	Maryland Code, Local Government Article, § 20-804	Charles County Code, § 249-1 et seq.	$21,351	$14,290,900
Dorchester[4]	Excise Tax	Maryland Code, Local Government Article, § 20-805	Dorchester County Code, § 144-28 et seq.	$0	$0
Frederick	Impact Fee	Maryland Code, Local Government Article, § 20-703	Frederick County Code, § 1-22-1 et seq.	$18,851	$18,167,170

County	Type	State Enabling Law[1]	Local Law	Rate Per Dwelling[2]	Estimated Revenues
Harford	Impact Fee	Maryland Code, Local Government Article, § 20-705	Harford County Code, § 123-55 et seq.	$10,000	$2,100,000
Howard	Surcharge/ Excise Tax	Howard County Code, § 20.142 (surcharge), § 20.500 (excise tax)	Howard County Code, § 20.143 (surcharge), § 20.501 et seq. (excise tax); Howard County Council Resolution CR63-2024 (excise tax)	$10.05/sq. ft.	$19,400,000
Montgomery	Impact Tax	Montgomery County Code, § 52-17	Montgomery County Code, § 52-39 et seq., § 52-52 et seq.	$56,274	$42,497,000
Prince George's	Surcharge	Prince George's County Code, § 10-192.01, § 10-192.11	Prince George's County Council Resolutions CR-057-2024 and CR-058-2024	$30,180	$54,000,000
Queen Anne's	Impact Fee	Maryland Code, Local Government Article, § 20-701	Queen Anne's County Code, § 18:3-1 et seq.	$5.85/sq. ft.	$2,703,390
St. Mary's	Excise Tax	Maryland Code, Local Government Article, § 20-807	St. Mary's County Code, § 267-81 et seq.	$6,697	$3,880,531
Talbot	Impact Fee	Maryland Chapter 642 of 1991	Talbot County Code, § 64-8 et seq.	$9,091	$993,000
Washington	Excise Tax	Washington County Code of Public Local Laws, § 2-701	Building Excise Tax Ordinance for Washington County, Revision 13	$1.00/sq. ft.	$600,000
Total					**$186,312,660**

sq. ft.: square foot

[1] In some cases the State enabling law is codified in the Maryland Code and in others it is codified within the county's code of ordinances or a separate code of public local laws for the county.
[2] The rates shown are those applicable to single-family detached dwellings. See Exhibit 2 for additional footnoted information on the individual rates.
[3] The county imposes a development impact surcharge on new nonresidential construction and a development impact fee on new residential construction; however, minimal revenues have been collected from the surcharge and fee to date and substantial revenues are not expected in fiscal 2025.
[4] The county development excise tax has been suspended since 2014. The suspension was most recently extended through June 30, 2025, by Bill No. 2024-6. See also § 144-36.1 of the county code.

Source: Department of Legislative Services

Exhibit 2
County Development Impact Fees and Excise Tax Rates[1] – Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025
Anne Arundel[2]	$15,455	$16,217	$16,636
Baltimore[3]	1.5% of gross sales price	1.5% of gross sales price	$6.00/square foot (sq. ft.)
Calvert	12,950	12,950	12,950
Caroline	5,000	5,000	5,000
Carroll[4]	533	3,533	3,533
Charles	19,434	20,330	21,351
Dorchester[5]	0	0	0
Frederick[6]	16,668	17,961	18,851
Harford[7]	6,000	6,000	10,000
Howard[8]	$7.85/sq. ft.	$9.17/sq. ft.	$10.05/sq. ft.
Montgomery[9]	46,954	56,274	56,274
Prince George's[10]	27,825	29,188	30,180
Queen Anne's	$5.85/sq. ft.	$5.85/sq. ft.	$5.85/sq. ft.
St. Mary's[11]	1,957	6,697	6,697
Talbot[12]	9,091	9,091	9,091
Washington	$1.00/sq. ft.	$1.00/sq. ft.	$1.00/sq. ft.

[1] Fees/rates listed are those applicable to single-family detached dwellings and are per dwelling unless otherwise indicated.
[2] Rates are for a 2,000 to 2,499 sq. ft. residential unit. Residential rates vary by the square footage of a unit.
[3] Baltimore County Bill 45-24 established a $6.00 per square foot development impact fee for residential development effective August 25, 2024.
[4] The schools portion of the impact fee was increased from $0 to $3,000, making the total impact fee $3,533, effective September 1, 2023.
[5] The county development excise tax has been suspended since 2014. The suspension was most recently extended through June 30, 2025, by Bill No. 2024-6. See also § 144-36.1 of the county code.
[6] The rates shown reflect the public school and library impact fee total.
[7] The impact fee was increased from $6,000 to $10,000 – effective March 1, 2025 – pursuant to Bill No. 24-033.
[8] Fiscal 2023, 2024, and 2025 amounts represent the total of the roads tax amount ($1.60/sq. ft., 1.67/sq. ft., and 1.90/sq. ft., respectively) and the school surcharge amount ($6.25/sq. ft., $7.50/sq. ft., and $8.15/sq. ft., respectively).
[9] Amounts shown in the table represent the highest rates, that only apply in certain areas. Fiscal 2024 and 2025 amounts represent $26,084 for schools in turnover impact areas and $30,190 for transportation in yellow and green policy areas. (In fiscal 2024 and 2025, the other transportation rates are $24,151 in orange policy areas and $9,663 in the red policy areas, and the other schools rate, in infill impact areas, is $25,004.)
[10] Amounts shown in the table represent the total of the school facilities and public safety/behavioral health amounts. Fiscal 2025 amount represents $20,500 for school facilities and $9,680 for public safety/behavioral health. A lower school facilities rate ($11,950 in fiscal 2025) applies inside the beltway and to certain development near mass transit, and a lower public safety/behavioral health rate ($3,229 in fiscal 2025) applies inside the Transportation Service Area 1 as defined in the Prince George's County Approved General Plan and to certain development near mass transit.
[11] Impact fee rate for fiscal 2023 is for a dwelling of 1,200 to 2,399 square feet (the rate varied, based on the square footage of a unit). Beginning July 1, 2023, the county switched from the development impact fee to a building excise tax of $6,697 (a flat rate, not dependent on the square footage of a unit) for single-family residential units.
[12] A lower rate ($7,852 in fiscal 2023, 2024, and 2025) applies to development inside municipalities.

Source: Department of Legislative Services

Exhibit 3
County Development Impact Fee and Excise Tax Revenues
Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024 Difference	FY 2023-2024 % Difference	FY 2024-2025 Difference	FY 2024-2025 % Difference
Anne Arundel	$21,695,583	$20,736,500	$24,600,000	-$959,083	-4.4%	$3,863,500	18.6%
Baltimore[1]	-	-	-	-	-	-	-
Calvert	1,087,576	2,277,304	2,650,094	1,189,728	109.4%	372,790	16.4%
Caroline	121,948	140,284	100,575	18,336	15.0%	-39,709	-28.3%
Carroll	138,301	357,447	330,000	219,146	158.5%	-27,447	-7.7%
Charles	12,364,046	13,399,715	14,290,900	1,035,668	8.4%	891,185	6.7%
Dorchester[2]	0	0	0	0	0.0%	0	0.0%
Frederick	21,822,810	23,570,448	18,167,170	1,747,638	8.0%	-5,403,278	-22.9%
Harford	1,779,600	2,805,000	2,100,000	1,025,400	57.6%	-705,000	-25.1%
Howard	22,860,106	14,800,000	19,400,000	-8,060,106	-35.3%	4,600,000	31.1%
Montgomery	27,470,894	40,525,000	42,497,000	13,054,106	47.5%	1,972,000	4.9%
Prince George's	62,353,370	52,089,555	54,000,000	-10,263,815	-16.5%	1,910,445	3.7%
Queen Anne's	2,921,123	2,687,011	2,703,390	-234,112	-8.0%	16,379	0.6%
St. Mary's	411,707	3,880,531	3,880,531	3,468,824	842.5%	0	0.0%
Talbot	1,291,989	521,500	993,000	-770,489	-59.6%	471,500	90.4%
Washington	4,910,584	1,511,973	600,000	-3,398,611	-69.2%	-911,973	-60.3%
Total	**$181,229,637**	**$179,302,268**	**$186,312,660**	**-$1,927,370**	**-1.1%**	**$7,010,392**	**3.9%**

[1] The county imposes a development impact surcharge on new nonresidential construction and a development impact fee on new residential construction; however, minimal revenues have been collected from the surcharge and fee to date and substantial revenues are not expected in fiscal 2025.
[2] The county development excise tax has been suspended since 2014. The suspension was most recently extended through June 30, 2025, by Bill No. 2024-6. See also § 144-36.1 of the county code.

Source: Department of Legislative Services

Appendix 1

Impact Fees in Anne Arundel County

Fiscal 2025

Land Use Type	Levy	Transportation	Schools	Public Safety	Total
Residential					
Under 500 feet	per unit	$2,103	$3,179	$142	$5,424
500-999 feet	per unit	3,450	5,850	231	9,531
1,000-1,499 feet	per unit	4,479	8,022	301	12,802
1,500-1,999 feet	per unit	5,197	9,450	347	14,994
2,000-2,499 feet	per unit	5,735	10,518	383	16,636
2,500-2,999 feet	per unit	6,151	11,372	411	17,934
3,000-3,499 feet	per unit	6,468	12,082	433	18,983
3,500-3,999 feet	per unit	6,766	12,690	453	19,909
4,000-4,499 feet	per unit	7,035	13,223	471	20,729
4,500-4,999 feet	per unit	7,275	13,694	486	21,455
5,000-5,499 feet	per unit	7,483	14,120	500	22,103
5,500-5,999 feet	per unit	7,656	14,506	513	22,675
6,000 feet and over	per unit	7,746	14,686	518	22,950
Amusement, recreation, place of assembly	per required parking space	1,480		58	1,538
Hotel/motel	per room	7,127		182	7,309
Industrial	per 1,000 square foot (sq. ft.)	6,148		227	6,375
Mini-warehouse	per 1,000 sq. ft.	1,012		50	1,062
For-profit hospital	per bed	8,020		241	8,261
For-profit nursing home	per bed	1,784		195	1,979
Marinas	per berth	2,021		72	2,093
Office					
Less than 100,000 sq. ft.	per 1,000 sq. ft.	9,942		543	10,485
100,000-199,999 sq. ft.	per 1,000 sq. ft.	8,610		484	9,094
200,000 sq. ft. or more	per 1,000 sq. ft.	7,666		444	8,110
Mercantile	per 1,000 sq. ft.	10,358		1,382	11,740

Source: Anne Arundel County

Appendix 2

Impact Fees/Surcharges in Baltimore County
Fiscal 2025

Land Use Type	Levy	Amount
Residential (Impact Fee)		
Single-family detached	per sq. ft.	$6.00
Single-family semi-detached	per sq. ft.	6.00
Single-family attached	per sq. ft.	6.00
Multifamily – For sale condominium	per sq. ft.	6.00
Nonresidential (Impact Surcharge)		
Multifamily – Rental	per sq. ft.	1.50
Commercial	per sq. ft.	1.00
Mixed-use	per sq. ft.	1.00
Office	per sq. ft.	1.00
Industrial	per sq. ft.	0.80

sq. ft.: square foot

Source: Baltimore County

Appendix 3

Excise Taxes in Calvert County
Fiscal 2025

Land Use Type	Levy	Schools	Recreation	Roads	Solid Waste	Total
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 (mobile) home	per unit	3,900	1,300	3,500	350	9,050
Apartment	per unit	2,600	1,300	3,500	350	7,750
Bona fide elderly unit	per unit		1,300	3,500	350	5,150
Commercial, industrial, or institutional	per sq. ft.				0.11	0.11

sq. ft.: square foot

Source: Calvert County

Appendix 4

Impact Fees in Caroline County
Fiscal 2025

Land Use Type	Levy	School Construction	Fire Protection/Emergency Medical Services
Single-family dwellings	per unit	$5,000	
Multifamily dwellings	per unit	5,000	
Age-restricted (55 and over) dwellings	per unit		$2,000

Source: Caroline County

Appendix 5

Impact Fees in Carroll County
Fiscal 2025

Land Use Type	Levy	Impact Fee
Single-family	per unit	$3,533
Townhouse	per unit	3,944
Multifamily	per unit	1,600
Mobile home	per unit	1,998

Source: Carroll County

Appendix 6

Excise Taxes in Charles County
Fiscal 2025

Land Use Type	Levy	Excise Tax
Single-family	per unit	$21,351
Townhouses	per unit	21,398
Multifamily (including mobile homes)	per unit	18,868

Source: Charles County

Appendix 7

Impact Fees in Frederick County
Fiscal 2025

Land Use Type	Levy	Public School	Library	Total
Single-family detached (including mobile homes)	per unit	$17,925	$926	$18,851
Townhouse/duplex	per unit	20,609	843	21,452
Other residential	per unit	8,844	524	9,368

Source: Frederick County

Appendix 8

Impact Fees in Harford County*

Fiscal 2025

Land Use Type	Levy	Impact Fee
Single-family detached	per unit	$10,000
Townhouse/duplex	per unit	10,000
Multifamily	per unit	7,989
Mobile home	per unit	7,989

* Reflects increases effective March 1, 2025.

Source: Harford County

Appendix 9

Excise Taxes and Surcharge in Howard County
Fiscal 2025

Land Use Type	Levy	Transportation Excise Tax	School Facilities Surcharge*	Total
Residential	per sq. ft.	$1.90	$8.15	$10.05
Office/retail	per sq. ft.	1.90		1.90
Distribution/manufacturing	per sq. ft.	0.97		0.97
Institutional/other	per sq. ft.	0.97		0.97

sq. ft.: square foot

* Lower rates apply for certain senior and affordable housing, shown here.

Source: Howard County

Appendix 10

Impact Taxes in Montgomery County[1]

Fiscal 2025

		Transportation				Public Schools	
Land Use Type	**Levy**	**Red Policy Areas**	**Orange Policy Areas**	**Yellow Policy Areas**	**Green Policy Areas**	**Infill Impact Areas**	**Turnover Impact Areas**
Residential							
Single-family detached	per unit	$9,663	$24,151	$30,190	$30,190	$25,004	$26,084
Single-family attached	per unit	7,905	19,761	24,702	24,702	21,664	29,456
Multifamily low rise	per unit	6,146	15,366	19,208	19,208	6,584	13,625
Multifamily high rise	per unit	4,390	10,976	13,720	13,720	3,739	6,073
Senior residential	per unit	1,755	4,391	5,488	5,488		
Student-built houses	per unit	0	0	0	0		
Nonresidential							
Office	per sq. ft.	8.80	22.10	27.60	27.60		
Industrial	per sq. ft.	4.45	10.95	13.85	13.85		
Retail	per sq. ft.	7.85	19.70	24.60	24.60		
Private elementary and secondary school	per sq. ft.	0.70	1.80	2.25	2.25		
Other nonresidential[2]	per sq. ft.	4.45	10.95	13.85	13.85		

sq. ft.: square foot

[1] Reflects the county's published schedule of rates. See also 2024 L.M.C., Ch. 22, which made changes affecting the application of the impact tax to certain types/locations of development.

[2] Except bioscience facilities, places of worship, clergy houses, hospitals, charitable/philanthropic institutions, and agricultural facilities, which are subject to a rate of $0.00.

Note: See the county's Growth and Infrastructure Policy interactive map to see the policy/impact areas (use the list of layers on the left to turn on/off the layers showing the transportation policy areas and school impact areas).

Source: Montgomery County

Appendix 11

Surcharges in Prince George's County
Fiscal 2025

Location of Residential Development	Levy	School Facilities	Public Safety
Outside of the Capital Beltway	per unit	$20,500	
Inside of the Capital Beltway and/or near mass transit[1]	per unit	11,950	
Outside of Transportation Service Area 1	per unit		$9,680
Inside of Transportation Service Area 1 and/or near mass transit[2]	per unit		3,229

[1] 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 or Maryland Transit Administration.
[2] Transportation Service Area 1 as defined in the Prince George's County Approved General Plan. 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 or the Maryland Transit Administration 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 2025

Land Use Type	Levy	Public Schools	Fire/EMS	Parks and Recreation	Total
Residential	per sq. ft.	$4.77	$0.55	$0.53	$5.85
Nonresidential*					
Commercial/shop. ctr.**	per sq. ft.		1.28-1.87		1.28-1.87
Office**	per sq. ft.		2.18-2.59		2.18-2.59
Business park	per sq. ft.		2.00		2.00
Light industrial	per sq. ft.		1.48		1.48
Warehousing	per sq. ft.		0.84		0.84
Institutional	per sq. ft.		0.52		0.52

EMS: Emergency Medical Services
sq. ft.: square foot

* There is a 50% reduction for 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%.
** Rates vary according to the total square footage of the development.

Source: Queen Anne's County

Appendix 13

Excise Taxes in St. Mary's County
Fiscal 2025

Land Use Type	Levy	School	Roads	Recreation/Parks	Public Safety	Amount
Residential						
Single-family	per unit	$3,066	$1,687	$1,056	$888	$6,697
Multifamily	per unit	1,165	719	725	609	3,218
Nonresidential						
Retail/Commercial/Services	per sq. ft.	0.00	2.71	0.00	1.40	4.11
Office/Institutional/Medical	per sq. ft.	0.00	1.20	0.00	0.62	1.82
Industrial/Flex/Other	per sq. ft.	0.00	0.53	0.00	0.27	0.80
Lodging	per room	0.00	885.65	0.00	456.70	1,342.35

sq. ft.: square foot

Source: St. Mary's County

Appendix 14

Impact Fees in Talbot County
Fiscal 2025

Outside Municipalities

Land Use Type	Levy	Library	Parks and Recreation	Public Schools	Community College	General Government	Transportation	Total
Residential								
Single-family detached	per unit	$744	$1,438	$4,030	$157	$1,509	$1,213	$9,091
Other residential	per unit	567	1,104	2,824	119	1,160	834	6,608
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.					0.45-0.62	3.43-5.26	3.88-5.88
Office/institutional*	per sq. ft.					0.72-0.93	1.57-2.64	2.29-3.57
Business park	per sq. ft.					0.67	1.50	2.17
Light industrial	per sq. ft.					0.52	0.80	1.32
Manufacturing	per sq. ft.					0.43	0.43	0.86
Warehousing	per sq. ft.					0.34	0.55	0.89

Inside Municipalities

Land Use Type	Levy	Library	Parks and Recreation	Public Schools	Community College	General Government	Transportation	Total
Residential								
Single-family detached	per unit	$761	$485	$4,030	$160	$1,200	$1,216	$7,852
Other residential	per unit	570	365	2,826	120	902	833	5,616
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.					0.34-0.43	3.42-5.26	3.76-5.69
Office/institutional*	per sq. ft.					0.47-0.57	1.57-2.65	2.04-3.22
Business park	per sq. ft.					0.44	1.50	1.94
Light industrial	per sq. ft.					0.36	0.80	1.16
Manufacturing	per sq. ft.					0.23	0.44	0.67
Warehousing	per sq. ft.					0.12	0.58	0.70

sq. ft.: square foot

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

Source: Talbot County

Appendix 15

Excise Taxes in Washington County
Fiscal 2025

Land Use Type	Levy	Excise Tax
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**

sq. ft.: square foot

* 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