

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



DEPARTMENT OF LEGISLATIVE SERVICES 2012

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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**

**January 2012**

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**DEPARTMENT OF LEGISLATIVE SERVICES**  
**OFFICE OF POLICY ANALYSIS**  
**MARYLAND GENERAL ASSEMBLY**

**Karl S. Aro**  
Executive Director

**Warren G. Deschenaux**  
Director

January 9, 2012

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 Scott Kennedy and reviewed by Hiram Burch. Mindy McConville 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/mlm

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



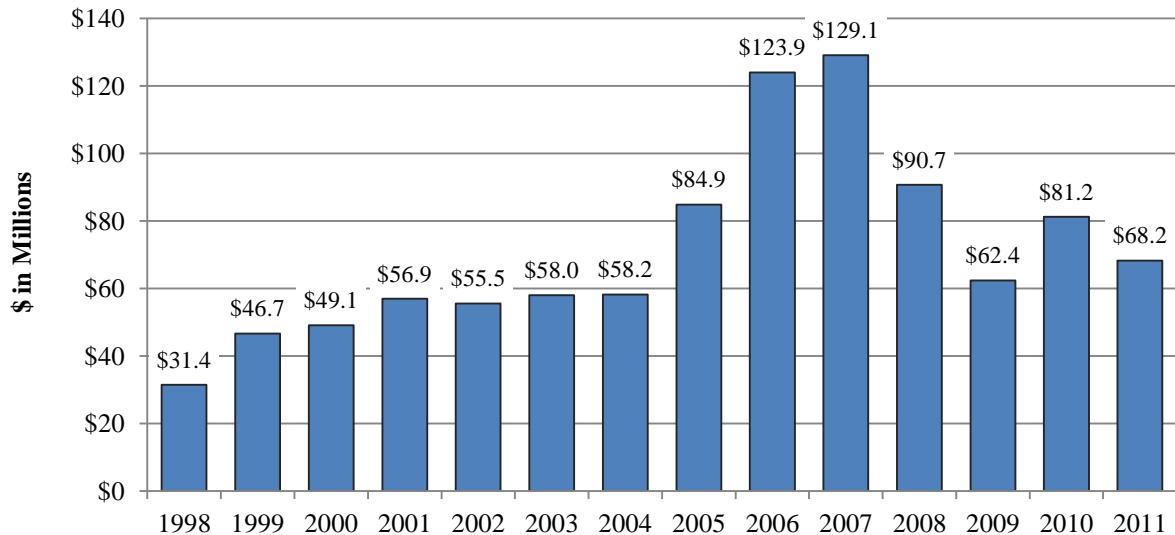
generally seek to conform to the principle that the amount and use of development charges authorized as “impact fees” be in some manner connected to the impact of the development paying the fee on public facilities.

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 focused on here, a number of municipal corporations 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, with 1 county imposing both an impact fee and an excise tax. Until recently, 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. In fiscal 2010, revenues increased to \$81.2 million but were expected to drop back down in fiscal 2011 to approximately \$68.2 million.

**Exhibit 1**  
**Development Impact Fees and Excise Taxes**  
**Maryland Counties**  
**Fiscal 1998-2011**



Note: Fiscal 2011 revenues are primarily estimated revenues.

Source: Maryland Association of Counties; Department of Legislative Services

Estimated revenue collections for individual counties in fiscal 2012 range from approximately \$110,000 in Caroline County to \$21.2 million in Montgomery County. On a per capita basis, estimated revenues for fiscal 2012 range from \$3 in Caroline and Wicomico counties to \$69 in Charles County with the statewide average at \$22 per capita. This average is based on revenues for counties that impose impact fees and/or excise taxes, with the exception of Dorchester and Prince George's counties, which do not budget for their excise tax/surcharge revenue, and a portion of revenues for Queen Anne's County, which were not budgeted for in fiscal 2012. **Exhibit 2** lists the various impact fees and excise taxes, legislative references, the fiscal 2012 fee amount or tax rate, and the estimated fiscal 2012 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 2010 through 2012. A further detailed listing of the fee amounts and tax rates beyond those applicable to single-family development for fiscal 2012 is provided in the appendices. **Exhibit 4** shows the revenue collections for fiscal 2010 and the estimated revenues for fiscal 2011 and 2012.

## **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 2010, approximately 76.2% of development charges were targeted to education-related projects while 21.3% were targeted to transportation projects – the two leading governmental uses for these revenues. Of the revenues estimated for fiscal 2012, not including revenues for Dorchester and Prince George’s counties and a portion of revenues for Queen Anne’s County which were not budgeted for, 72.5% is expected to be allocated to education-related projects and 25.8% 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 both development impact fees and building excise taxes for fiscal 2010 and the allocation of the estimated revenues for fiscal 2011 and 2012 among the different governmental uses.

**Exhibit 2**  
**Maryland Counties with Development Impact Fees and Excise Taxes**  
**Fiscal 2012**

County	Type	Legislative Reference	Rate Per Dwelling <sup>1</sup>	Estimated Revenues
Anne Arundel	Impact Fee	Ch. 350 of 1986	\$9,917	\$7,450,000
Calvert	Excise Tax	Ch. 232 of 2001	12,950	2,687,315
Caroline	Excise Tax	Ch. 565 of 1993 Ch. 566 of 1993 Ch. 538 of 2004	5,000	110,000
Carroll	Impact Fee	Ch. 108 of 1987	6,836	1,180,000
Charles	Excise Tax	Ch. 476/586 of 2002	12,361	10,129,400
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	7,806,532
Harford	Impact Fee	Ch. 389 of 2004	6,000	3,500,000
Howard	Excise Tax/Surcharge	Ch. 285 of 1992 Ch. 420 of 2004	\$2.23/sq. ft.	12,099,768
Montgomery	Impact Tax	Ch. 808 of 1963 Ch. 707 of 1990	36,293	21,223,000
Prince George's	Surcharge	Ch. 66 of 1995 Ch. 431 of 2003 Ch. 594 of 2005	21,615	N/A
Queen Anne's	Impact Fee	Ch. 532 of 1992	\$4.50/sq. ft.	680,000 <sup>2</sup>
St. Mary's	Impact Fee	Ch. 814 of 1974	4,500	2,298,000
Talbot	Impact Fee	Ch. 642 of 1991	6,321	224,000
Washington	Excise Tax	Ch. 468 of 2003 Ch. 598 of 2005 Ch. 533 of 2008	\$3.00/sq. ft.	979,400
Wicomico	Impact Fee	Ch. 399 of 1992	5,231	341,251
<b>Total</b>				<b>\$70,708,666</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.

<sup>2</sup>This amount does not include revenue from the Fire/EMS impact fee (\$0.42 of the \$4.50/sq. ft. total). A fiscal 2012 revenue amount for the fee was not included in the Queen Anne's County fiscal 2012 budget, but revenue is expected to be collected from it in fiscal 2012.

Source: Department of Legislative Services

**Exhibit 3**  
**County Development Impact Fees and Excise Tax Rates**  
**Fee/Rate per Dwelling<sup>1</sup>**  
**Fiscal 2010-2012**

<u>County</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
Anne Arundel <sup>2</sup>	\$3,590	\$8,976	\$9,917
Calvert	12,950	12,950	12,950
Caroline <sup>3</sup>	5,000	5,000	5,000
Carroll	6,836	6,836	6,836
Charles	12,625	12,097	12,361
Dorchester <sup>4</sup>	3,671	3,671	3,671
Frederick <sup>5</sup>	14,283	15,185	15,185
Harford	6,000 <sup>6</sup>	6,000	6,000
Howard <sup>7</sup>	See note	\$2.15/sq. ft.	\$2.23/sq. ft.
Montgomery <sup>8</sup>	33,331	33,331	36,293
Prince George's <sup>9</sup>	20,494	20,945	21,615
Queen Anne's	\$4.25/sq. ft.	\$4.36/sq. ft.	\$4.50/sq. ft.
St. Mary's	4,500	4,500	4,500
Talbot <sup>10</sup>	5,957	6,113	6,321
Washington	\$3.00/sq. ft.	\$3.00/sq. ft.	\$3.00/sq. ft.
Wicomico	5,231	5,231	5,231

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

<sup>2</sup> Rates for a 1,500-1,999 square foot residential unit. The rates for fiscal 2010 and 2011 are those applicable in the second half of the fiscal year, the result of increases effective January 1 in each of those years. 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 only reflect the public school and library impact fee total. The roads tax (unchanged for all three fiscal years) is \$0.10/sq. ft. or \$0.25/sq. ft. (depending on the square footage), with the first 700 square feet not taxed.

<sup>6</sup> Effective December 4, 2009.

<sup>7</sup> Fiscal 2011 and 2012 amounts represent the total of the roads tax amount (\$0.99/sq. ft. and \$1.04/sq. ft., respectively) and the school surcharge amount (\$1.16/sq. ft. and \$1.19/sq. ft., respectively). In fiscal 2010, the roads tax was \$400 for the first 500 square feet and \$0.95 for square feet in excess of 500 square feet. The school surcharge was \$1.14/sq. ft. in fiscal 2010.

<sup>8</sup> Fiscal 2012 amount represents \$12,425 for transportation and \$23,868 for schools. Fiscal 2010 and 2011 amounts represent \$11,411 for transportation and \$21,920 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>9</sup> Fiscal 2012 amount represents \$14,682 for school facilities and \$6,933 for public safety. A lower school facilities rate (\$8,565 in fiscal 2012) applies inside the beltway and a lower public safety rate (\$2,312 in fiscal 2012) applies inside the "developed tier" as defined in the 2002 Prince George's County Approved General Plan.

<sup>10</sup> A lower rate (\$5,460 in fiscal 2012) applies to development inside municipalities.

Source: Department of Legislative Services

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

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				Difference	% Difference	Difference	% Difference
Anne Arundel	\$6,508,553	\$5,200,000	\$7,450,000	-\$1,308,553	-20.1%	\$2,250,000	43.3%
Calvert	3,675,093	3,025,340	2,687,315	-649,753	-17.7%	-338,025	-11.2%
Caroline	129,574	110,000	110,000	-19,574	-15.1%	0	0.0%
Carroll	1,304,575	1,180,000	1,180,000	-124,575	-9.5%	0	0.0%
Charles <sup>1</sup>	5,370,374	6,664,600	10,129,400	1,294,226	24.1%	3,464,800	52.0%
Dorchester <sup>2</sup>	436,811	237,760	N/A	-199,051	-45.6%	N/A	N/A
Frederick	10,080,138	7,748,463	7,806,532	-2,331,675	-23.1%	58,069	0.7%
Harford	3,499,446	3,500,000	3,500,000	554	0.0%	0	0.0%
Howard	11,540,009	8,333,551	12,099,768	-3,206,458	-27.8%	3,766,217	45.2%
Montgomery	15,285,208	11,800,000	21,223,000	-3,485,208	-22.8%	9,423,000	79.9%
Prince George's <sup>3</sup>	17,893,345	14,794,254	N/A	-3,099,091	-17.3%	N/A	N/A
Queen Anne's <sup>4</sup>	1,165,815	1,130,000	680,000	-35,815	-3.1%	N/A	N/A
St. Mary's	2,316,191	1,998,000	2,298,000	-318,191	-13.7%	300,000	15.0%
Talbot	543,808	385,000	224,000	-158,808	-29.2%	-161,000	-41.8%
Washington	1,008,634	1,725,000	979,400	716,366	71.0%	-745,600	-43.2%
Wicomico	476,804	405,000	341,251	-71,804	-15.1%	-63,749	-15.7%
<b>Total<sup>5</sup></b>	<b>\$81,234,378</b>	<b>\$68,236,968</b>	<b>\$70,708,666</b>	<b>-\$12,997,410</b>	<b>-16.0%</b>	<b>\$17,953,712</b>	<b>N/A</b>

<sup>1</sup> In Charles County, the excise tax is collected annually over a period of 10 years at level, amortized payments of principal and interest. The excise tax became effective in fiscal 2004 and revenues have been steadily increasing as annual payments from properties on which the tax was assessed in previous fiscal years continue to be collected while new developments begin payments each year.

<sup>2</sup> The fiscal 2011 amount for Dorchester County reflects actual revenue and a fiscal 2012 amount is not available because the county does not budget for the revenues.

<sup>3</sup> The fiscal 2011 amount for Prince George's County reflects actual revenue and a fiscal 2012 amount is not available because the county does not budget for the revenues.

<sup>4</sup> The fiscal 2012 amount for Queen Anne's County is lower due to the revenue amount from the Fire/EMS impact fee not having been included in the fiscal 2012 budget, though revenue from the Fire/EMS impact fee is expected in fiscal 2012. The fiscal 2012 budgeted amounts for the public schools (\$600,000) and parks and recreation (\$80,000) impact fees are the same as in fiscal 2011.

<sup>5</sup> 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 2010**

<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	\$0.00
Anne Arundel	1,470,223	4,863,836	174,494	0	0	6,508,553	12.11
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,737,515	1,357,326	0	465,433	114,818	3,675,093	41.42
Caroline	115,874	0	0	0	13,700	129,574	3.92
Carroll	1,185,583	0	0	118,992	0	1,304,575	7.81
Cecil	0	0	0	0	0	0	0.00
Charles	5,370,374	0	0	0	0	5,370,374	36.65
Dorchester	410,330	0	26,481	0	0	436,811	13.39
Frederick	8,943,974	1,136,164	0	0	0	10,080,138	43.19
Garrett	0	0	0	0	0	0	0
Harford	3,499,446	0	0	0	0	3,499,446	14.29
Howard	5,905,301	5,634,708	0	0	0	11,540,009	40.20
Kent	0	0	0	0	0	0	0
Montgomery	11,473,071	3,812,137	0	0	0	15,285,208	15.73
Prince George's	17,752,053	0	141,292	0	0	17,893,345	20.72
Queen Anne's	852,201	0	195,881	117,733	0	1,165,815	24.39
St. Mary's	1,814,925	227,066	0	274,200	0	2,316,191	22.03
Somerset	0	0	0	0	0	0	0
Talbot	267,153	152,197	0	38,636	85,822	543,808	14.39
Washington	640,418	132,385	206,050	29,781	0	1,008,634	6.84
Wicomico	476,804	0	0	0	0	476,804	4.83
Worcester	0	0	0	0	0	0	0
<b>Total</b>	<b>\$61,915,245</b>	<b>\$17,315,819</b>	<b>\$744,198</b>	<b>\$1,044,775</b>	<b>\$214,340</b>	<b>\$81,234,378</b>	<b>\$20.09</b>
Share of Total	76.2%	21.3%	0.9%	1.3%	0.3%	100.0%	

Source: Department of Legislative Services

**Exhibit 6**  
**Governmental Uses of Development Impact Fees and Excise Taxes**  
**Fiscal 2011 Estimate**

<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	\$0.00
Anne Arundel	2,300,000	2,600,000	300,000	0	0	5,200,000	9.67
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,781,050	928,302	0	220,988	95,000	3,025,340	34.09
Caroline	100,000	0	0	0	10,000	110,000	3.33
Carroll	1,070,000	0	0	110,000	0	1,180,000	7.06
Cecil	0	0	0	0	0	0	0.00
Charles	6,664,600	0	0	0	0	6,664,600	45.48
Dorchester <sup>1</sup>	225,235	0	12,525	0	0	237,760	7.29
Frederick	6,848,463	900,000	0	0	0	7,748,463	33.20
Garrett	0	0	0	0	0	0	0.00
Harford	3,500,000	0	0	0	0	3,500,000	14.30
Howard	3,651,962	4,681,589	0	0	0	8,333,551	29.03
Kent	0	0	0	0	0	0	0.00
Montgomery	7,900,000	3,900,000	0	0	0	11,800,000	12.14
Prince George's <sup>2</sup>	14,279,525	0	514,729	0	0	14,794,254	17.13
Queen Anne's	600,000	0	450,000	80,000	0	1,130,000	23.64
St. Mary's	1,498,500	199,800	0	299,700	0	1,998,000	19.00
Somerset	0	0	0	0	0	0	0.00
Talbot	187,000	113,000	0	25,000	60,000	385,000	10.19
Washington	680,400	997,350	0	47,250	0	1,725,000	11.70
Wicomico	405,000	0	0	0	0	405,000	4.10
Worcester	0	0	0	0	0	0	0.00
<b>Total</b>	<b>\$51,691,735</b>	<b>\$14,320,041</b>	<b>\$1,277,254</b>	<b>\$782,938</b>	<b>\$165,000</b>	<b>\$68,236,968</b>	<b>\$16.88</b>
Share of Total	75.8%	21.0%	1.9%	1.1%	0.2%	100.0%	

<sup>1</sup> The revenue amounts for Dorchester County reflect actual revenues.

<sup>2</sup> The revenue amounts for Prince George's County reflect actual revenues.

Source: Department of Legislative Services



**Exhibit 7**  
**Governmental Uses of Development Impact Fees and Excise Taxes**  
**Fiscal 2012 Estimate**

County	Education	Transportation	Public Safety	Recreation	Other	Total Revenues	Per Capita Revenues
Allegany	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Anne Arundel	2,650,000	4,500,000	300,000	0	0	7,450,000	13.86
Baltimore City	0	0	0	0	0	0	0.00
Baltimore	0	0	0	0	0	0	0.00
Calvert	1,470,243	926,396	0	195,676	95,000	2,687,315	30.28
Caroline	100,000	0	0	0	10,000	110,000	3.33
Carroll	1,070,000	0	0	110,000	0	1,180,000	7.06
Cecil	0	0	0	0	0	0	0.00
Charles	10,129,400	0	0	0	0	10,129,400	69.12
Dorchester <sup>1</sup>	N/A	0	N/A	0	0	N/A	N/A
Frederick	6,906,532	900,000	0	0	0	7,806,532	33.45
Garrett	0	0	0	0	0	0	0.00
Harford	3,500,000	0	0	0	0	3,500,000	14.30
Howard	7,486,522	4,613,246	0	0	0	12,099,768	42.15
Kent	0	0	0	0	0	0	0.00
Montgomery	14,480,000	6,743,000	0	0	0	21,223,000	21.84
Prince George's <sup>2</sup>	N/A	0	N/A	0	0	N/A	N/A
Queen Anne's <sup>3</sup>	600,000	0	N/A	80,000	0	680,000	14.23
St. Mary's	1,800,000	199,000	0	299,000	0	2,298,000	21.85
Somerset	0	0	0	0	0	0	0.00
Talbot	124,000	35,000	0	25,000	40,000	224,000	5.93
Washington	591,400	357,300	30,700	0	0	979,400	6.64
Wicomico	341,251	0	0	0	0	341,251	3.46
Worcester	0	0	0	0	0	0	0.00
<b>Total</b>	<b>\$51,249,348</b>	<b>\$18,273,942</b>	<b>\$330,700</b>	<b>\$709,676</b>	<b>\$145,000</b>	<b>\$70,708,666</b>	<b>\$22.47</b>
Share of Total	72.5%	25.8%	0.5%	1.0%	0.2%	100.0%	

<sup>1</sup> Dorchester County does not budget for these revenues.

<sup>2</sup> Prince George's County does not budget for these revenues.

<sup>3</sup> Revenue was not budgeted for the Fire/EMS impact fee in the fiscal 2012 Queen Anne's County budget, though such revenue is expected in fiscal 2012.

Source: Department of Legislative Services

# Appendix 1

## Impact Fees in Anne Arundel County Fiscal 2012

<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	\$1,391	\$2,102	\$94	\$3,587
500-999 feet	per unit	2,281	3,859	152	6,302
1,000-1,499 feet	per unit	2,962	5,305	199	8,466
1,500-1,999 feet	per unit	3,437	6,250	230	9,917
2,000-2,499 feet	per unit	3,793	6,956	253	11,002
2,500-2,999 feet	per unit	4,068	7,521	272	11,861
3,000-3,499 feet	per unit	4,278	7,990	286	12,554
3,500-3,999 feet	per unit	4,475	8,392	299	13,166
4,000-4,499 feet	per unit	4,652	8,745	312	13,709
4,500-4,999 feet	per unit	4,811	9,056	322	14,189
5,000-5,499 feet	per unit	4,948	9,338	330	14,616
5,500-5,999 feet	per unit	5,063	9,593	339	14,995
6,000 feet and over	per unit	5,123	9,712	342	15,177
Amusement, recreation, place of assembly	per req'd parking space	979	0	39	1,018
Hotel/Motel	per room	4,713	0	120	4,833
Industrial & Warehouse	per 1,000 sq. ft.	4,066	0	150	4,216
Mini-warehouse	per 1,000 sq. ft.	670	0	33	703
For-profit hospital	per bed	5,304	0	159	5,463
For-profit nursing home	per bed	1,180	0	129	1,309
Marinas	per berth	1,337	0	48	1,385
Office space					
Less than 100,000 sq. ft.	per 1,000 sq. ft.	6,575	0	359	6,934
100,000-199,999 sq. ft.	per 1,000 sq. ft.	5,694	0	320	6,014
200,000 sq. ft. or more	per 1,000 sq. ft.	5,070	0	294	5,364
Mercantile	per 1,000 sq. ft.	6,850	0	914	7,764

Source: Anne Arundel County

## Appendix 2

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### Excise Taxes in Calvert County Fiscal 2012

<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

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### Excise Taxes in Caroline County Fiscal 2012

<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

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### Impact Fees in Carroll County Fiscal 2012

<u>Land Use Type</u>	<u>Levy</u>	<u>Impact Fee</u>
Residential		
Single-family	per unit	\$6,836
Townhouse	per unit	7,610
Multifamily	per unit	2,787
Mobile home	per unit	3,599

Source: Carroll County

## Appendix 5

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### Excise Taxes in Charles County Fiscal 2012

<u>Land Use Type</u>	<u>Levy</u>	<u>Excise Tax</u>
Single-family	per unit	\$12,361
Townhouses	per unit	11,723
Multifamily (including mobile homes)	per unit	8,920

Source: Charles County

## Appendix 6

### Excise Taxes in Dorchester County Fiscal 2012

#### 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 and Excise Taxes in Frederick County Fiscal 2012

#### Impact Fees

<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

#### Excise Taxes

<u>Land Use Type</u>	<u>Levy</u>	<u>Tax</u>
Residential*		
First 700 gross sq. ft.	per sq. ft.	\$0.00
701 sq. ft.-1,400 sq. ft.	per sq. ft.	0.10
In excess of 1,400 sq. ft.	per sq. ft.	0.25
Nonresidential	per sq. ft.	0.75

\* Any gross square footage of multifamily residential construction not within a dwelling unit is allocated on a *pro rata* basis to each dwelling unit within the building.

Source: Frederick County



## Appendix 8

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### Impact Fees in Harford County Fiscal 2012

<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

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### Excise Taxes and Surcharge in Howard County Fiscal 2012

<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.	\$1.04	\$1.19	\$2.23
Office/retail	per sq. ft.	1.04	0.00	1.04
Distribution/manufacturing	per sq. ft.	0.53	0.00	0.53
Institutional/other	per sq. ft.	0.53	0.00	0.53

Source: Howard County

## Appendix 10

### Impact Taxes in Montgomery County Fiscal 2012

<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>
Residential					
Single-family detached	per unit	\$12,425	\$6,213	\$18,638	\$23,868
Single-family attached	per unit	10,166	5,084	15,250	17,970
Multifamily residential (except high rise)	per unit	7,906	3,953	11,860	11,358
High-rise residential	per unit	5,647	2,824	8,472	4,815
Multifamily senior residential	per unit	2,259	1,129	3,388	0
Nonresidential					
Office	per sq. ft.	11.30	5.65	13.60	N/A
Industrial	per sq. ft.	5.65	2.85	6.75	N/A
Bioscience facility	per sq. ft.	0.00	0.00	0.00	N/A
Retail	per sq. ft.	10.15	5.05	12.20	N/A
Place of worship	per sq. ft.	0.60	0.35	0.80	N/A
Private elementary and secondary school	per sq. ft.	0.95	0.45	1.20	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.	5.65	2.85	6.75	N/A

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

<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

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### Surcharges in Prince George's County Fiscal 2012

<u>Location of Development</u>	<u>Levy</u>	<u>School Facilities</u>	<u>Public Safety</u>
Outside of the Capital Beltway *	per unit	\$14,682	\$0
Inside of the Capital Beltway	per unit	8,565	0
Outside of the developed tier	per unit	0	6,933
Inside of the developed tier	per unit	0	2,312

\* The school facilities surcharge for certain developments that abut an existing or planned mass transit rail station site is \$8,565.

Source: Prince George's County

## Appendix 12

### Impact Fees in Queen Anne's County Fiscal 2012

<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.	\$3.68	\$0.42	\$0.40	\$4.50
Nonresidential					
Commercial/shop. ctr.*	per sq. ft.	N/A	0.99-1.44	N/A	0.99-1.44
Office*	per sq. ft.	N/A	1.68-2.01	N/A	1.68-2.01
Business park	per sq. ft.	N/A	1.57	N/A	1.57
Light industrial	per sq. ft.	N/A	1.15	N/A	1.15
Warehousing	per sq. ft.	N/A	0.64	N/A	0.64
Institutional	per sq. ft.	N/A	0.39	N/A	0.39

\*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 2012

<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 2012

#### 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	\$516	\$999	\$2,804	\$110	\$1,048	\$844	\$6,321
Other residential	per unit	395	767	1,965	83	804	581	4,595
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.	N/A	N/A	N/A	N/A	0.31-0.43	2.38-3.67	2.69-4.10
Office/Institutional*	per sq. ft.	N/A	N/A	N/A	N/A	0.51-0.64	1.10-1.85	1.61-2.49
Business park	per sq. ft.	N/A	N/A	N/A	N/A	0.47	1.05	1.52
Light industrial	per sq. ft.	N/A	N/A	N/A	N/A	0.36	0.56	0.92
Manufacturing	per sq. ft.	N/A	N/A	N/A	N/A	0.29	0.31	0.60
Warehousing	per sq. ft.	N/A	N/A	N/A	N/A	0.22	0.40	0.62

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#### 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	\$528	\$338	\$2,804	\$112	\$834	\$844	\$5,460
Other residential	per unit	397	254	1,965	84	627	580	3,907
Nonresidential								
Commercial/shop. ctr.*	per sq. ft.	N/A	N/A	N/A	N/A	0.22-0.29	2.38-3.67	2.60-3.96
Office/Institutional*	per sq. ft.	N/A	N/A	N/A	N/A	0.32-0.39	1.10-1.85	1.42-2.24
Business park	per sq. ft.	N/A	N/A	N/A	N/A	0.30	1.05	1.35
Light industrial	per sq. ft.	N/A	N/A	N/A	N/A	0.24	0.56	0.80
Manufacturing	per sq. ft.	N/A	N/A	N/A	N/A	0.17	0.31	0.48
Warehousing	per sq. ft.	N/A	N/A	N/A	N/A	0.10	0.40	0.50

\* 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 2012

<u>Land Use Type</u>	<u>Levy</u>	<u>Excise Tax</u>
Residential Development	per sq. ft.	\$3.00
Residential Addition Construction	per sq. ft.	\$1.50
Nonresidential Nonretail Construction *	per sq. ft.	\$1.00
Nonresidential Retail Construction *	per sq. ft.	\$3.00

\*The same rate applies to nonresidential addition construction.

Source: Washington County



## Appendix 16

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### Impact Fees in Wicomico County Fiscal 2012

<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