

County Development Impact Fee and Excise Tax Rates¹ Fiscal 2022-2024

County	FY 2022	FY 2023	FY 2024
Anne Arundel ²	\$14,312	\$15,455	\$17,483
Baltimore	1.5% of gross sales price	1.5% of gross sales price	1.5% of gross sales price
Calvert	12,950	12,950	12,950
Caroline ³	5,000	5,000	5,000
Carroll ⁴	533	533	3,533
Charles	18,476	19,434	20,330
Dorchester ⁵	0	0	0
Frederick ⁶	15,847	16,668	17,961
Harford	6,000	6,000	6,000
Howard ⁷	\$7.85/sq. ft.	\$9.17/sq. ft.	\$9.77/sq. ft.
Montgomery ⁸	46,954	46,954	56,274
Prince George's ⁹	25,692	27,825	29,188
Queen Anne's	\$5.85/sq. ft.	\$5.85/sq. ft.	\$5.85/sq. ft.
St. Mary's ¹⁰	3,604	1,957	6,697
Talbot ¹¹	8,403	9,091	9,091
Washington	\$1.00/sq. ft.	\$1.00/sq. ft.	\$1.00/sq. ft.

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

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

³ Legislation adopted in 2018 repealed Caroline County's development excise taxes for school construction and agricultural land preservation and established a development impact fee. A \$5,000 per dwelling unit public school construction impact fee applies to single family and multifamily dwellings and a \$2,000 per dwelling unit fire protection/emergency medical services impact fee applies to age-restricted (55 and over) dwellings.

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, 2024, by Bill No. 2023-9.

⁶ The rates shown reflect the public school and library impact fee total.

⁷ Fiscal 2022, 2023, and 2024 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 \$7.87/sq. ft., respectively). The school surcharge amount increased midway through fiscal 2022 from \$6.25/sq. ft. to \$7.50/sq. ft.

⁸ Amounts shown in the table represent the highest rates, that only apply in certain areas. Fiscal 2022 and 2023 amounts represent \$21,737 for schools in turnover impact areas and \$25,217 for transportation in yellow and green policy areas. Fiscal 2024 amount represents \$26,084 for schools in turnover impact areas and \$30,190 for transportation in yellow and green policy areas. (In fiscal 2024, 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.)

⁹ Amounts shown in the table represent the total of the school facilities and public safety/behavioral health amounts. Fiscal 2024 amount represents \$19,826 for school facilities and \$9,362 for public safety/behavioral health. A lower school facilities rate (\$11,560 in fiscal 2024) applies inside the beltway and to certain development near mass transit and a lower public safety/behavioral health rate (\$3,123 in fiscal 2024) 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.

¹⁰ Impact fee rates for fiscal 2022 and 2023 are for a dwelling of 1,200 to 2,399 square feet. Rates vary by 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 for single family residential units.

¹¹ A lower rate (\$7,852 in fiscal 2023 and 2024) applies to development inside municipalities.

Source: Department of Legislative Services

County Development Impact Fee and Excise Tax Revenues

County	FY2022	FY 2023	FY 2024	FY 2022-2023		FY 2023-2024	
				Difference	% Difference	Difference	% Difference
Anne Arundel	\$28,933,428	\$21,500,000	\$20,736,500	-\$7,433,428	-25.7%	-\$763,500	-3.6%
Baltimore ¹	-	-	-	-	-	-	-
Calvert	2,220,898	3,158,729	2,277,304	937,831	42.2%	-881,425	-27.9%
Caroline	167,723	166,523	140,284	-1,200	-0.7%	-26,239	-15.8%
Carroll ²	249,078	208,164	190,774	-40,914	-16.4%	-17,390	-8.4%
Charles	11,413,175	12,361,412	13,008,700	948,237	8.3%	647,288	5.2%
Dorchester ³	0	0	0	0	0.0%	0	0.0%
Frederick	38,137,643	30,619,640	23,570,448	-7,518,003	-19.7%	-7,049,192	-23.0%
Harford	2,579,400	3,500,000	2,300,000	920,600	35.7%	-1,200,000	-34.3%
Howard	22,537,725	21,534,436	14,800,000	-1,003,289	-4.5%	-6,734,436	-31.3%
Montgomery	35,455,360	25,804,000	34,767,000	-9,651,360	-27.2%	8,963,000	34.7%
Prince George's	65,914,357	62,329,367	52,483,000	-3,584,990	-5.4%	-9,846,367	-15.8%
Queen Anne's	3,257,502	2,566,100	2,687,011	-691,402	-21.2%	120,911	4.7%
St. Mary's	1,043,786	1,400,000	3,880,531	356,214	34.1%	2,480,531	177.2%
Talbot	1,087,289	521,500	521,500	-565,789	-52.0%	0	0.0%
Washington	4,822,889	600,000	600,000	-4,222,889	-87.6%	0	0.0%
Total	\$217,820,253	\$186,269,871	\$171,963,052	-\$31,550,383	-14.5%	-\$14,306,819	-7.7%

¹ The county imposes a development impact surcharge on new nonresidential construction and a development impact fee on new residential construction that has been initiated on or after July 1, 2020. However, minimal revenues have been collected so far and substantial revenues are not expected in fiscal 2024.

² The fiscal 2024 revenue estimate does not account for a September 1, 2023 fee increase. An updated estimate accounting for the fee increase was not available when this information was compiled.

³ The county development excise tax has been suspended since 2014. The suspension was most recently extended through June 30, 2024 by Bill No. 2023-9.

Source: Department of Legislative Services