

TO: Tim Davis, Transportation Planner
City of Frederick, Maryland

FROM: Chris Cullinan, TischlerBise

DATE: October 14, 2005

RE: Impact Fees and Excise Tax Rates of Neighboring Maryland
Jurisdictions.

The following tables provide a comparison of impact fees and excise taxes in jurisdictions near the City of Frederick. When viewing these figures, please consider the following:

- These figures and information were taken from each jurisdiction's website. TischlerBise is not responsible for any inaccuracies or dated information.
- Each jurisdiction has different revenue structure. Some use impact fees while others use building excise taxes. The ultimate use of these different revenues is similar in that they are to provide funds for infrastructure to serve new growth. However, it is important to keep in mind that these different revenues have different legal descriptions and requirements

FREDERICK COUNTY
IMPACT FEES

	<i>Schools</i>	<i>Library</i>	<i>TOTAL</i>
Single Family Detached	\$9,956	\$531	\$10,487
Townhouse/Duplex	\$6,754	\$496	\$7,250
All Other Residential	\$1,880	\$334	\$2,214

BUILDING EXCISE TAX - for roads.

Residential Construction

First 700 gross square feet	\$0
Each additional gross square foot in excess of 700 square feet and up to 1,400 square feet	\$.10 per sf
For each additional gross square foot in excess of 1,400 square feet,	\$.25 per sf

For multifamily residential construction, any gross square footage of multifamily residential construction not within a dwelling unit shall be allocated on a pro rata basis to each dwelling unit within the building . The amount of the tax is calculated as described above based on the gross square footage of the dwelling unit plus the unit's pro rata share of any gross square footage not within a dwelling unit.

Nonresidential Construction

Nonresidential construction	\$.75 per gross sf
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CARROLL COUNTY
IMPACT FEES

Single Family
Mobile Home
Townhouse
Multi-Family

*Total for Schools
and Parks*

\$6,836
\$3,599
\$7,610
\$2,787

**MONTGOMERY COUNTY
DEVELOPMENT IMPACT TAX**

	<i>Schools*</i>	<i>Transportation</i>	<i>TOTAL</i>
Single Family Detached			
Metro Station	\$8,000	\$2,750	\$10,750
Clarksburg	\$8,000	\$8,250	\$16,250
General	\$8,000	\$5,500	\$13,500
Single Family Attached			
Metro Station	\$6,000	\$2,250	\$8,250
Clarksburg	\$6,000	\$6,750	\$12,750
General	\$6,000	\$4,500	\$10,500
Multi-Family (except high-rise)			
Metro Station	\$4,000	\$1,750	\$5,750
Clarksburg	\$4,000	\$5,250	\$9,250
General	\$4,000	\$3,500	\$7,500
High-Rise			
Metro Station	\$1,600	\$1,250	\$2,850
Clarksburg	\$1,600	\$3,750	\$5,350
General	\$1,600	\$2,500	\$4,100
Multi-Family Senior			
Metro Station	\$0	\$500	\$500
Clarksburg	\$0	\$1,500	\$1,500
General	\$0	\$1,000	\$1,000

* Single family detached and single family attached school fees are increased by \$1 for each square foot of gross floor area that exceeds 4,500 square feet, to a maximum of 8,500 square feet.

MONTGOMERY COUNTY

DEVELOPMENT IMPACT TAX

Transportation

Office (per square foot of gross floor area)	
Metro Station	\$2.50
Clarksburg	\$6.00
General	\$5.00
Industrial (per square foot of gross floor area)	
Metro Station	\$1.25
Clarksburg	\$3.00
General	\$2.50
Bioscience Facility (per square foot of gross floor area)	
Metro Station	\$0.00
Clarksburg	\$0.00
General	\$0.00
Retail (per square foot of gross floor area)	
Metro Station	\$2.25
Clarksburg	\$5.40
General	\$4.50
Place of Worship (per square foot of gross floor area)	
Metro Station	\$0.15
Clarksburg	\$0.35
General	\$0.30
Private Elementary and Secondary School (per square foot of gross floor area)	
Metro Station	\$0.20
Clarksburg	\$0.50
General	\$0.40
Hospital (per square foot of gross floor area)	
Metro Station	\$0.00
Clarksburg	\$0.00
General	\$0.00
Other Nonresidential (per square foot of gross floor area)	
Metro Station	\$1.25
Clarksburg	\$3.00
General	\$2.50

WASHINGTON COUNTY
BASE BUILDING EXCISE TAX

	<i>TOTAL</i>
Single Family	\$13,500
Multi-Family	\$15,500
Small Residential Construction = Residential single family and multifamily construction with a gross square footage of less than 1,500 square feet with the exception of apartments is \$1.00 per square foot.	

SUBDIVISIONS OVER 25 UNITS UNDER CERTAIN CONDITIONS

Beginning with the 26th unit, if the development of the subdivision:

- * is in a school district where a school is at or above 85% of the state rated school capacity;
- * causes the roads or intersection within one centerline mile in any direction of any new street connecting to the subdivision to be lower than a level of service D; or
- * causes the intersection outside of the urban and town growth areas to be lower than a level of service C.

	<i>TOTAL</i>
Single Family	\$31,000
Multi-Family	\$26,000

Use of funds from residential development

- 70% for schools
- 23% for roads
- 2% for libraries
- 5% for parks, recreation, public safety, water, sewer, ag land pres.

<i>Square Feet</i>	<i>Retail</i>	<i>Industrial</i>	<i>Warehouse/ Distribution</i>	<i>Office</i>	<i>Hotels/ Motels</i>
< 25,000	\$3.00	\$2.00	\$2.50	\$1.50	\$3.00
25,001-50,000	\$4.00	\$1.50	\$2.00	\$1.50	\$3.00
50,001-100,000	\$4.00	\$1.00	\$1.50	\$1.20	\$2.50
100,001-250,000	\$4.00	\$0.60	\$1.10	\$1.00	\$2.50
250,001-500,000	\$4.00	\$0.40	\$0.90	\$0.75	\$1.00
> 500,000	\$3.50	\$0.20	\$0.70	\$0.50	\$1.00

Use of funds from nonresidential development

- primary, secondary, or higher education capital expenditures
- public safety capital expenditures
- public infrastructure projects
- debt reduction related to capital improvements expenditures

HOWARD COUNTY
BUILDING EXCISE TAX

RESIDENTIAL

1st 500 square feet of new construction \$400.00

Each additional gross square foot of new construction \$0.80

Each gross square foot of addition construction \$0.80

NONRESIDENTIAL

Office and retail per gross square foot of addition
construction or new construction \$0.80

Distribution and manufacturing per gross square foot of
addition construction or new construction \$0.40

Institutional and other per gross square foot of addition
construction or new construction \$0.40

Use of funds are for the purpose of financing capital projects for
additional or expanded public road facilities.