

Section 9 - Service Fees and Charges

In addition to general “taxing” authority, many counties also assess various fees or charges for certain activities or services. These additional sources of county revenue are detailed on the following tables.

Impact Fees / Excise Taxes on New Development

Impact fees and excise taxes are levied by local governments to offset or cover some portion of the cost of new off-site infrastructure needs that result from growth. Current impact fee applications can include water, sewer, roads, parks, schools, and solid waste.

Table 9.1 identifies the subdivisions that are granted the authority to levy impact fees and development excise taxes. Rates and rate schedules vary from county to county, as does the application of revenues generated. The table shows the level of the fee or tax applied to a single dwelling unit, for purposes of comparison. Table 9.1 also shows the estimated revenue generated in the 7 counties currently levying these fees or taxes. Fiscal Year 2017 and 2018 estimates are included.

Emergency “911” Fees

Table 9.2 details each county’s “911” fee, revenues generated, and system type. Legislation enacted during the 1979 Session of the General Assembly established “911” as the primary telephone number for persons seeking the emergency assistance of police, fire or ambulance anywhere in Maryland. The original legislation created a ten-cent (\$0.10) monthly fee to be collected from all telephone subscribers for a three year period from July 1, 1980 through June 30, 1983. This fee was divided and disbursed to counties according to population.

While this provided a source of funding for counties to initiate and implement a “911” emergency system or enhance existing systems, the distribution to counties was discontinued. The General Assembly addressed this issue in 1983 by amending the law to allow each county to impose an additional fee, not to exceed \$0.30 per month, to cover necessary “911” operational and upgrade costs to the county.

All 23 counties and Baltimore City have “911” emergency systems in operation as required. Table 9.2 lists the local monthly “911” fee schedules by subdivision, as well as the type of system provided. The estimated revenue generated in each county by the fees in Fiscal Years 2017 and 2018 are also reported. The chart also includes revenue collected through a new fee placed on pre-paid services. This is further explained on the next page.

During the 1990 Session of the General Assembly, legislation (Senate Bill 822, Chapter 510) was passed enabling subdivisions to raise the cap on local emergency “911” monthly charges from \$0.30 to \$0.50. Under the same 1990 legislation, the State’s \$0.10 monthly fee ceased being remitted to the counties after January 1, 1991. After that date, the revenues from the State’s fee have only been used to reimburse subdivisions for enhancements to their “911” systems.

In 1995 the General Assembly added “wireless telephone service” to the rate base, recognizing the rapid growth of this segment of the telephone economy which also uses “911” services.

In 2003, Maryland enacted HB 780 (Chapter 451), a MACo initiative bill, to supplement the 9-1-1 Trust Fund to augment services for wireless callers. That legislation increased the State monthly fee from \$0.10 to \$0.25, and enabled counties to adjust their local charge to a new maximum of \$0.75.

In 2013, Maryland enacted legislation (Chapter 313) to extend a sixty-cent (\$0.60) fee to purchases of pre-paid wireless service. These new revenues are being distributed in the same manner as the existing fees: 75% to counties for costs associated with maintenance and operations of local systems, and 25% to the enhancement fund.

Solid Waste, Recycling, and Tipping Fees

Table 9.3 lists selected solid waste, recycling and tipping fees by jurisdiction. Also shown are anticipated yields from these sources for FY 2017 and FY 2018.

Each county and Baltimore City provide waste collection, recycling, and disposal services through a variety of means. Some counties provide public collection, others contract for private services to be available to citizens. The variety of services available and complexity of fee structures permits only a sampling of indicator fees for purposes of comparison.

TABLE 9.1
IMPACT FEES / EXCISE TAXES ON NEW DEVELOPMENT
FISCAL YEARS 2017 - 2018

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2017	Impact Fee FY 2018	All Impact Fees FY 2017	All Impact Fees FY 2018
ALLEGANY	None	None	-	-
ANNE ARUNDEL	\$7,886	\$8,196	\$14,850,000	\$16,300,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	None	None	-	-
CAROLINE	None	None	-	-
CARROLL	\$533	\$533	\$160,670	\$80,466
CECIL	None	None	-	-
CHARLES	\$16,206	\$15,229	\$7,287,115	\$7,746,468
DORCHESTER ¹	None	None	-	-
FREDERICK	\$14,113	\$14,747	\$11,395,086	\$13,393,656
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	\$1,425,000	\$1,425,000
HOWARD	None	None	-	-
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	\$41,569,000	\$65,800,000
PRINCE GEORGE'S ²	\$15,628	\$15,972	\$1,600,000	\$1,600,000
QUEEN ANNE'S	\$4.84 sq ft	\$4.96 sq ft	\$1,770,000	\$1,770,000
ST. MARY'S	\$4,500	\$5,500	\$1,470,000	\$1,470,000
SOMERSET	None	None	-	-
TALBOT ³	\$6,199	\$6,416	\$244,000	\$318,000
WASHINGTON	None	None	-	-
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
TOTAL YIELD			\$81,770,871	\$109,903,590

1 Dorchester excise taxes have been suspended for two years

2 Higher rate outside of Beltway, lower rate inside of development tier

3 In-town single family fees listed above, out of town single family was \$7176 for FY2017 and \$7427 for FY2018 (approved)

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2017 -2018

SUBDIVISION	Monthly Fees			FY 17 Local Revenue (Act.)	FY 18 Local REVENUE (Est.)	FY 18 Local Pre-Paid (Est.)	Type of System
	Local	State	Total				
ALLEGANY	\$0.75	\$0.25	\$1.00	375,073	345,296	43,942	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,143,172	3,852,973	476,087	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,405,594	3,432,832	391,806	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	6,145,935	5,572,861	707,461	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	617,647	583,398.00	70,944	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	171,763	155,783	20,195	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,091,118	1,025,597	125,377	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	599,586	540,584	69,616	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,125,675	940,141	127,403	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	178,032	160,835	20,848	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,618,042	1,389,013	184,051	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	190,157	173,054	22,088	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,743,236	1,492,325	199,815	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,328,955	1,970,480	263,190	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	128,040	115,480	15,066	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,450,689	6,705,045	847,941	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,679,678	5,986,912	750,597	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	312,481	289,826	36,510	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	605,470	547,894	71,002	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	104,412	96,299	12,369	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	262,966	239,086	31,312	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	837,973	757,470	94,643	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	549,606	544,530	63,343	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	428,211	387,778	48,904	ENHANCED
PRE-PAID REVENUE	\$0.45	\$0.15	\$0.60	0	\$0	0	
TOTAL LOCAL 911 FEE REVENUE				\$41,093,514	\$37,305,492	\$4,694,508	
TOTAL FY 2018 ESTIMATED REVENUE					\$ 42,000,000		

Source: Emergency Number Systems Board

**TABLE 9.3
SOLID WASTE, RECYCLING AND TIPPING FEES**

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2017	FY 2018
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$272,500	\$272,000
ANNE ARUNDEL	Commercial Tipping Fee	normal loads \$75/ton Large/unusual loads \$200/ton		
	Tire surcharge	\$7/tire or \$170.60/ton		
	Trash Collection Fee	\$298 Annual	50,756,800	51,695,300
BALTIMORE CITY	General Tipping Fee	\$60/ton		
	Recycling Charge	Varies		
	Solid Waste Surcharge Fee	\$7.50 per ton	8,000,000	7,000,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	11,000,000	12,500,000
CALVERT	Residential Tipping Fee	70.72		
	Commercial Tipping Fee	79.42		
	Tire Tipping Fee	178		
	Landfill Fee	123		
	Impact fee - Commercial per sq ft	0.11		
	Impact fee - Residential	350	\$9,979,503	\$11,870,324
	Residential Tipping Fee	100	\$65,945	\$70,000
CARROLL	Tipping Fee	\$64/\$80/ton		
	Trash Collection Fee	\$2,300		
	Recycling Charge	\$120,000		
	Mulch > 3 Cubic Yards	\$2/cubic yard		
	Tire surcharge	\$150/ton	\$6,202,300	\$6,305,500
CECIL	Tipping Fee	\$79/ton		
	Tipping Fee Rubble/Trash	\$79/ton		
	Tippine Fee Leaves/Brush	25/ton		
	Recycling Charge	Market Rate		
	Tire surcharge, Recovery Charge	\$40	\$7,352,481	\$7,300,260
CHARLES	Environmental Surcharge	\$101		
	Tires Off Rim	\$2-\$25 per tire/\$200 per ton		
	Tires on Rim	\$5-\$62 per tire		
	Tag a Bag	\$2.25		
	Leaves/brush tipping fee (commercial)	\$75/ton		
	Commercial generators-shredders/fill dirt	\$15/ton		
	Commercial generators-contaminated soil	\$75/ton		
	Scrap Metal Commercial Generators	\$10/ton		
	Tipping Fee (All)	\$75/ton		
			\$10,973,400	\$12,636,800
DORCHESTER	Tipping Fee	\$60/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Freon Unit Surcharge	\$15/unit	\$3,126,229	\$2,564,844
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Rubble Tipping Fee	\$85/ton	\$24,528,250	\$24,396,000
GARRETT	Residential Tipping Fee	\$50/yr \$50/bag		
	Commercial Tipping Fee	\$45/ton		
	Rubble/trash/leaves/brush tipping fee	\$45/ton		
	Trash Collection fee	\$75/ton		
	Tires	\$3 - 100/tire		
	Tires - truck	\$250/ton		
	Freon Unit Surcharge	\$10/unit	\$1,290,000	\$1,295,000
HARFORD	Tipping Fee	\$72/Ton		
	Tire Surcharge	\$5 - \$7	\$8,639,800	\$8,841,100

TABLE 9.3 (continued)
SOLID WASTE, RECYCLING AND TIPPING FEES

SUBDIVISION	DESCRIPTION	RATE	FY 2017	FY 2018
HOWARD ¹	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$22,454,150	\$22,614,000
KENT	Residential Tipping Fee	\$3/truck load	\$80,000	\$80,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$60/ton		
	All Yard Trim Tipping Fee	\$46>500 lbs per load		
	Recycling-Recycling, Refuse, Leaf Collection - Single-family	\$205.11 - \$373.10		
	Refuse Collection Charge	\$70		
	Leaf Vacuuming - multi family	\$16.06-\$19.92		
PRINCE GEORGE'S	Base Systems Benefit Charge - nonresidential	\$119.23-\$1073.02	\$99,715,628	\$99,715,628
	Residential Recycling Charge	\$35.73-\$59.73/unit		
	Residential/Commercial Tipping Fee	\$43/ton		
	Residential Trash Collection Fee	\$236.55/ton		
	Environmental Surcharge	\$16/ton		
QUEEN ANNE'S	Tire Surcharge	\$240/ton		
	Residential Tipping Fee	\$45/15 trips		
	Rubble trash/Leaves, brush tipping fees	\$45/15 trips		
	Freon Unit Surcharge	tickets	\$459,513	\$450,000
ST. MARY'S	Tire Surcharge	tickets		
	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$72/property		
	Commercial	\$65/ton	\$3,474,999	\$3,738,000
SOMERSET	Tire Surcharge	\$158/ton		
	Residential Tipping Fee	\$56/year		
	Tire surcharge			
	Solid waste removal at Smith Island			
TALBOT	Commercial Tipping Fee	\$64/ton	\$1,204,700	\$1,278,000
	General Tipping Fees	-	-	-
WASHINGTON	Residential Tipping Fee	\$130/yr for car/truck		
	Commercial Tipping Fee	\$52/ton		
	Leaves/brush Tipping Fee	\$75/ton		
	Tire surcharge	\$3 each or \$162/ton		
	Refrigerator/freezer/freon surcharge	\$5/unit		
	Recycling Permit Fee	\$36/yr		
	Yard Debris	\$15/yr		
	Rubble Landfill Fee	\$45/ton	\$5,722,160	\$6,200,660
WICOMICO	Tipping Fee	\$60/ton		
	Leaves/brush tipping fee	\$60/ton		
	Freon Surcharge	Bid-out-semi		
	Residential Permit Programs	\$60/year		
WORCESTER	Tire surcharge	\$20 flat fee/\$2 on rim/\$5 off rim	\$7,886,995	\$7,225,000
	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire,\$175-\$600/ton		
TOTAL YIELD	Rubble tipping fee	\$80/ton	\$3,904,000	\$3,803,500
	Leaves/brush tipping fee	\$80/ton		
TOTAL YIELD			\$378,512,153	\$384,072,916

¹ Collects fees in difference manner, revenue is reflected

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2017

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