

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 11 counties currently levying these fees or taxes. Fiscal Year 2009 and 2010 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 2008 and 2009 are also reported.

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 10 to 25 cents, and enabled counties to adjust their local charge to a new maximum of 75 cents.

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 2009 and FY 2010.

Each county and Baltimore City provides 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 2009 - 2010

SUBDIVISION	SINGLE DWELLING	SINGLE DWELLING	TOTAL YIELD	
	IMPACT FEE FY 2009	IMPACT FEE FY 2010	ALL IMPACT FEES FY 2009	ALL IMPACT FEES FY 2010
ALLEGANY	None	None	-	-
ANNE ARUNDEL ¹	\$5,096 / \$1,992	\$1,992 / \$3,983	5,319,888	5,700,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT ²	12,950	12,950	2,854,537	2,100,000
CAROLINE ³	\$850 to \$1500	\$850 to \$1500	107,808	110,000
CARROLL	6,836	6,836	869,347	900,000
CECIL	None	None	-	-
CHARLES	11,598	12,625	4,623,006	5,360,900
DORCHESTER ⁴	3,675	3,675	472,224	0
FREDERICK	13,733	14,283	6,380,028	5,286,784
GARRETT	None	None	-	-
HARFORD	8,269	6,000	2,436,848	2,306,344
HOWARD ⁵	.90/sf & \$1.14/sf	.95/sf & \$1.14/sf	7,509,092	7,447,535
KENT	None	None	-	-
MONTGOMERY ⁶	regional rates	regional rates	10,323,805	10,725,000
PRINCE GEORGE'S	14,019 / 8,177	6,573 / 2,192	15,394,266	14,650,000
QUEEN ANNE'S	\$3.21 per sq. foot	\$3.47 per sq. foot	991,108	1,130,000
ST. MARY'S	4,500	4,500	1,857,455	1,800,000
SOMERSET	None	None	-	-
TALBOT ⁷	5,684	5,957	635,794	319,000
WASHINGTON	\$3 per sq ft	\$3 per sq ft	1,838,420	2,252,200
WICOMICO	5,231	5,231	480,267	575,000
WORCESTER	None	None	-	-
TOTAL YIELD			62,093,893	60,662,763

¹ - Actual and estimated revenues shown. As 1/1/09, the fees are based on square footage (sf). The rate shown is for a 2,000 -2,499 sf residential dwelling. The 2nd rate shown for FY10 is the increased amount as of 1/1/10.

² - Calvert County dedicates a portion of its impact fee for roads, solid waste, schools and recreation funding

³ - Caroline County has two dedicated components: education \$750; agricultural land preservation \$100-750

⁴ - Dorchester County has 2009 yield - no 2010 budgeted amount at this time

⁵ - Howard County levies a building excise tax on new development in lieu of an impact fee.

Rate of \$.95 applies to residential construction; non-residential is taxed at \$.48/sq ft; first 500 sq ft is \$400

⁶ - Countywide rate shown. Several regional impact fees also apply

⁷ Rate for single family dwelling outside incorporated areas of towns; rate is lower in the towns.

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2009

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2009 - 2010

SUBDIVISION	MONTHLY FEES:			FY 09 LOCAL REVENUE	FY 10 LOCAL REVENUE (EST)	TYPE OF SYSTEM
	LOCAL	STATE	TOTAL			
ALLEGANY	\$0.75	\$0.25	\$1.00	392,211	550,000	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,071,280	4,500,000	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	6,805,472	4,975,754	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	7,775,381	7,931,889	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	633,070	620,000	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	208,725	210,000	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,196,730	1,225,000	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	659,542	600,000	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,022,928	1,053,600	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	174,266	210,000	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	0		ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	274,156	250,000	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,716,446	1,875,000	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,212,292	2,760,500	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	149,770	140,000	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,508,000	6,849,290	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,821,131	6,978,800	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	341,652	349,197	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	653,320	700,000	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	128,214	145,000	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	330,999	350,000	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	998,686	1,025,000	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	658,779	632,500	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	392,665	510,044	ENHANCED
TOTAL LOCAL 911 FEE REVENUE				\$45,125,715	\$44,441,574	

Source: Emergency Numbers Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, November 2009

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

SUBDIVISION	SOLID WASTE, RECYCLING AND TIPPING FEES		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2009	FY 2010
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	212,863	230,000
ANNE ARUNDEL ¹	Commercial Tipping Fee	normal loads \$65/ton Large/unusual loads \$200/ton		
	Tire surcharge	\$7/tire or \$162.50/ton		
	Trash Collection Fee	\$275/year	45,022,930	45,080,900
BALTIMORE CITY	Commercial Tipping Fee	\$60/ton		
	Solid Waste Surcharge	\$7.50/ton	9,769,504	9,650,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$80/ton	1,110,000	1,110,000
CALVERT	Residential Tipping Fee	\$ 63.77/ton		
	Commercial Tipping Fee	\$70.85/ton		
	Tire Tipping Fee	\$178/ton		
	Residential	\$350/ton		
	Commercial	\$0.11/square ft		
	Landfill fee	\$113/year	11,101,556	12,546,022
CAROLINE ²	no individual fees reported		1,076	62,000
CARROLL	Tipping Fee	\$76/ton		
	Trash Collection Fee	rate per contract		
	Tire surcharge	\$135/ton	6,425,467	7,556,000
CECIL	Tipping Fee	\$52/ton		
	Residential tipping fee	\$5/car		
	Refrigerator surcharge	\$10		
	Tire surcharge	\$2 per tire	4,574,968	5,052,084
CHARLES ¹	Environmental Surcharge	\$74		
	Tire surcharge	\$1-25 per tire		
	Tag a Bag	\$.70		
	Leaves/brush tipping fee (commercial)	\$30		
	Commercial generators-shredders/fill dirt	\$15		
	Commercial generators-contaminated soil	\$70		
	Tipping Fee	\$70	7,004,415	7,685,300
DORCHESTER	Tipping Fee	\$55/ton		
	Tire Surcharge	various		
	Scrap metal	\$55/ton		
	Freon Unit Surcharge	\$15/unit		
	Residential sticker	\$65/year	2,830,468	2,803,650
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Tire Surcharge	\$160/ton		
	Rubble Tipping Fee	\$85/ton		
	Environmental surchare	\$25/ton		
	Mattress/Box Spring Tipping Fee	\$160/ton	23,070,696	24,520,849
GARRETT ¹	Residential Tipping Fee	\$35/yr \$.50/bag		
	Commercial Tipping Fee	\$35/ton		
	Rubble/trash/leaves/brush tipping fee	\$40/ton		
	Stump tipping fee	\$75/ton		
	Tires	\$3 - 110/tire		
	Tires - truck	\$250/ton		
	Mixed metals	\$35/ton		
	Freon Unit Surcharge	\$10/unit	1,170,994	1,165,000
HARFORD ¹	Tipping Fee	\$50/ton		
	Out of county fees (authorized/unauthorized)	200/300	11,959,937	11,968,787
HOWARD	General Tipping Fee	\$60/ton		
	Refrigerator/freezer freon surcharge	\$10/unit	20,642,630	20,430,000

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

SUBDIVISION	DESCRIPTION	RATE	FY 2009	FY 2010
KENT	Residential & Commercial Tipping Fee	\$60/ton		
	Freon Unit Surcharge	\$10/unit		
	Tire Surcharge	\$2/tire	126,988	118,200
MONTGOMERY	Residential/Commercial Tipping Fee	\$56/ton		
	Recycling Fee - Single/multi-family	\$130.36 - \$12.50		
	Trash Collection Fee	\$75		
	Leaf Vacuuming	\$4.06 - \$93.96		
	Base Systems Development Charge	\$3.92 - \$24.45	90,878,280	93,880,760
PRINCE GEORGE'S ¹	Residential Recycling Charge	\$28.89-\$53.51/unit		
	Residential/Commercial Tipping Fee	\$49/ton		
	Residential Trash Collection Fee	\$215.57/unit		
	Residential System Benefit Charge	\$30.84/unit		
	Commercial System Benefit Charge	\$4.52-\$15.83/100 sq. ft.	85,824,977	92,438,595
QUEEN ANNE'S ²	Tipping Fee - Tickets	\$20/15 Trips	411,080	429,700
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$60		
	Commercial	\$65/ton	2,658,922	2,699,120
SOMERSET	Residential Tipping Fee	\$52/year		
	Tire surcharge	\$4-12/tire		
	Commercial Tipping Fee	\$60/ton	1,270,658	1,065,000
TALBOT ²	General Tipping Fees	\$43.50/ton		
	Leaves/brush tipping fee	\$12.50/ton		
	Recycling Fee	\$4.00/ton		
WASHINGTON	Residential Tipping Fee	\$125/yr for car/truck		
	Commercial Tipping Fee	\$50/ton		
	Leaves/brush tipping fee	\$60/ton		
	Tire surcharge	\$140-\$250/ton		
	Refrigerator/freezer/freon surcharge	\$5/unit		
	Rubble Landfill Fee	\$75/ton	7,046,496	7,456,020
WICOMICO	Tipping Fee	\$55/ton		
	Freon Surcharge	\$21/unit		
	Residential Permit Programs	\$55/year		
	Commercial Yard Waste	28		
	Asbestos	\$165/ton		
	Tire surcharge	\$2 - \$5/car	5,399,952	5,950,000
WORCESTER	Tipping Fee	\$60-75/ton		
	Tire surcharge	\$1.50-\$6/tire,\$150-\$450/ton		
	Rubble tipping fee	\$60/ton		
	Leaves/brush tipping fee	\$60/ton	4,391,905	4,250,000
TOTAL YIELD			342,906,762	358,147,987

¹ Yield data includes other fees and interest.

² Caroline, Queen Anne's and Talbot Counties participate in the Mid-shore Regional Solid Waste Facility. Maryland Environmental Service runs the landfill and collects the user fees.

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2009