

## 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 2019 and 2020 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 2019 and 2020 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 2019 and FY 2020.

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 2019 - 2020**

SUBDIVISION	Single Dwelling Impact Fee FY 2019	Single Dwelling Impact Fee FY 2020	Total Yield All Impact Fees	
			FY 2019	FY 2020 est.
ALLEGANY	None	None	-	-
ANNE ARUNDEL	\$13,390	\$13,793	\$0	\$19,050,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	None	None	-	-
CAROLINE	None	None	-	-
CARROLL	\$533	\$533	\$256,513	\$230,862
CECIL	None	None	-	-
CHARLES	None	None	-	-
DORCHESTER <sup>1</sup>	None	None	-	-
FREDERICK	\$15,515	\$15,515	\$15,900,834	\$23,559,856
GARRETT	None	None	-	-
HARFORD	\$11,400	\$11,400	\$3,000,000	\$3,500,000
HOWARD	None	None	-	-
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	\$0	\$0
PRINCE GEORGE'S <sup>2</sup>	\$36,219	\$36,924	\$1,638,400	\$1,600,000
QUEEN ANNE'S	\$5.26 / sq ft	\$5.48 / sq ft	\$1,400,000	\$1,550,000
ST. MARY'S	\$0	\$20,268	\$0	\$0
SOMERSET	None	None	-	-
TALBOT	\$24,640	\$25,082	\$215,458	\$219,326
WASHINGTON	None	None	-	-
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
<b>TOTAL YIELD</b>			<b>\$22,411,205</b>	<b>\$49,710,044</b>

1 Dorchester excise taxes have been suspended for two years

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

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019**

**TABLE 9.2**  
**EMERGENCY "911" FEES & SYSTEM INFORMATION**  
**FISCAL YEARS 2019 - 2020**

SUBDIVISION	Monthly Fees			FY 19 Local Revenue (Act.)	FY 2020 Local Revenues (Estimated)			Type of System
	Local	State	Total		Monthly Bills	Pre-Paid	Total	
ALLEGANY	\$0.75	\$0.25	\$0.03	354,914	342,296	46,942	389,238	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,209,831	3,810,518	518,542	4,329,060	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,521,109	3,398,408	426,230	3,824,638	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	6,097,861	5,511,123	769,199	6,280,322	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	613,922	577,040	77,302	654,342	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	171,472	154,481	21,497	175,978	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,093,833	1,014,414	136,560	1,150,974	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	598,977	535,158	75,042	610,200	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,156,786	926,659	140,885	1,067,544	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	177,687	159,401	22,282	181,683	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,635,628	1,370,557	202,507	1,573,064	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	180,941	171,343	23,799	195,142	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,767,665	1,473,964	218,176	1,692,140	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,376,556	1,942,188	291,482	2,233,670	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	127,628	114,521	16,025	130,546	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,697,550	6,620,489	932,497	7,552,986	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,842,096	5,901,506	836,000	6,737,506	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	315,637	287,227	39,109	326,336	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	604,427	543,118	75,778	618,896	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	102,037	95,600	13,068	108,668	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	260,769	237,486	32,912	270,398	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	832,831	747,236	104,877	852,113	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	545,784	539,087	68,786	607,873	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	432,652	383,089	53,593	436,682	ENHANCED
<b>TOTAL LOCAL 911 FEE REVENUE</b>				<b>\$41,718,590</b>	<b>\$36,856,909</b>	<b>\$5,143,091</b>	<b>\$42,000,000</b>	

Source: Emergency Number Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, August 2019

Note: Prepaid wireless devices pay a one-time charge of \$0.15 to the State, \$0.45 to the county of purchase.