

PART IV: FISCAL INFORMATION

Chapter 71 states that this report shall provide fiscal information relating to new development in the County. The following section describes both ongoing and one-time sources of revenue that are affected by new home construction. The property tax and income tax are ongoing sources of revenue. Table 24 lists the estimated average property tax and income tax revenues derived per homestead in each of the incorporated municipalities and unincorporated portions of each Election District. The “Average Assessed Value of a Home” column contains assessed values that are calculated before the homestead tax credit is applied and therefore more accurately reflects the value of a home. The “Average Property Tax Revenue” column contains revenue amounts calculated after the homestead tax credit is accounted for and therefore more accurately reflect the revenue that the County receives.

| <i>Election District</i> | <i>Average Assessed Value of a Home</i> | <i>Average Property Tax Revenue</i> |
|--------------------------|---|-------------------------------------|
| Taneytown ED | 221,620 | 1,967 |
| Taneytown City | 218,469 | 1,801 |
| Uniontown ED | 297,861 | 2,434 |
| Myers ED | 235,633 | 2,120 |
| Woolerys ED | 330,404 | 2,953 |
| Freedom ED | 347,090 | 2,836 |
| Sykesville Town | 320,911 | 2,614 |
| Manchester ED | 256,683 | 2,297 |
| Manchester Town | 214,981 | 1,995 |
| Westminster ED | 284,178 | 2,401 |
| Westminster City | 234,419 | 2,058 |
| Hampstead ED | 275,861 | 2,423 |
| Hampstead Town | 222,689 | 2,027 |
| Franklin ED | 371,565 | 2,964 |
| Middleburg ED | 191,825 | 1,754 |
| New Windsor ED | 281,388 | 2,310 |
| New Windsor Town | 243,705 | 2,098 |
| Union Bridge ED | 198,470 | 1,846 |
| Union Bridge Town | 153,253 | 1,415 |
| Mt Airy ED | 443,655 | 3,735 |
| Mt Airy Town (Carroll) | 310,068 | 2,656 |
| Berrett ED | 375,198 | 3,059 |

Table 24 – ESTIMATED REVENUES BY ELECTION DISTRICT

*SOURCE: CARROLL COUNTY DEPARTMENT OF MANAGEMENT AND BUDGET, AUGUST 2008
Chart based on the TASS 153 Full Year Levy Report dated 6/17/2008*

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Table 25 –
FEES FOR NEWLY CONSTRUCTED
HOMES

| Type of Fee | Amount per Unit |
|---|-----------------|
| Building Permit Fee ¹ | \$249 |
| Use & Occupancy Permit Fee ² | \$30 |
| Grading Permit Fee | \$45 |
| Impact Fees | \$6,836 |
| Total | \$7,160 |

SOURCE: CARROLL COUNTY BUREAU OF
PERMITS AND INSPECTIONS, AUGUST
2008

¹Calculation of building permit fees is based upon the square footage of the house, i.e. square footage of the house x 37.18 x .0042. For the purposes of generating an estimated permit/review fees total, the median square footage of homes in Carroll County in November 2005 (1,596 sq. ft.) was used.

² The flat \$30 fee applies per use and occupancy permit which in most cases corresponds to one unit, but in some

One-time fees also generate revenue for the County. One-time fees include fees for building permits, grading permits, and use and occupancy permits, as well as impact fees. The Impact Fee Ordinance was amended on June 10, 2003. The amendment provides for the payment of the entire fee before a permit is issued. After fees are paid, there is no provision for a refund if construction does not occur. This charge better allows the County to dedicate fees to constructing needed facilities. Table 25 summarizes one-time fees relating to residential construction.

Additional one-time fees apply to developments that connect to County-operated water and/or sewer services. The Area Connection Charge Ordinance was amended May 24, 2005. The amendment provides for the payment of the entire fee with the filing of the public works agreement or before a permit is issued. After fees are paid, there is no provision for a refund if construction does not occur. Table 26 summarizes one-time fees relating to residential construction that will connect to public water and/or sewer service.

Table 26 –
CONNECTION FEES FOR WATER/SEWER

| Type of Fee | Amount per Unit |
|-------------------------|-----------------|
| Area Connection - Water | \$9,502 |
| Area Connection - Sewer | \$7,753 |
| Water Hookup Charge | \$2,500 |
| Sewer Hookup Charge | \$2,500 |
| Total | \$22,255 |

SOURCE: CARROLL COUNTY BUREAU OF
UTILITIES, SEPTEMBER 2008