

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 linked to new home construction.

The property tax is an ongoing source of revenue. Table 24 lists the estimated average property tax revenue derived per homestead in each municipality and the unincorporated areas 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, which more accurately reflects the value of the home. The “Average Property Tax Revenue” column contains revenue amounts calculated after the homestead tax credit is applied, which more accurately reflects the revenue that the County receives.

<i>Election District</i>	<i>Average Assessed Value of a Home 2009</i>	<i>Average Property Tax Revenue 2009</i>	<i>Average Assessed Value of a Home 2010</i>	<i>Average Property Tax Revenue 2010</i>
Taneytown ED	221,492	1,966	237,134	2,133
Taneytown City	228,874	2,001	207,240	2,002
Uniontown ED	297,861	2,434	294,527	2,611
Myers ED	235,458	2,119	268,289	2,311
Woolerys ED	330,345	2,952	362,989	3,196
Freedom ED	338,696	2,780	385,630	3,010
Sykesville Town	323,016	2,639	374,549	2,876
Manchester ED	256,896	2,299	290,115	2,502
Manchester Town	221,867	2,072	252,406	2,309
Westminster ED	284,662	2,417	278,767	2,564
Westminster City	253,720	2,288	245,133	2,373
Hampstead ED	276,267	2,428	300,960	2,628
Hampstead Town	208,265	1,908	232,643	2,069
Franklin ED	371,565	2,964	424,192	3,223
Middleburg ED	191,799	1,755	209,286	1,904
New Windsor ED	281,388	2,310	330,347	2,541
New Windsor Town	240,140	2,085	275,606	2,274
Union Bridge ED	198,470	1,846	215,663	1,991
Union Bridge Town	154,214	1,426	160,717	1,528
Mt Airy ED	444,533	3,747	495,602	4,042
Mt Airy Town (Carroll)	311,924	2,680	360,738	2,956
Berrett ED	375,815	3,066	427,597	3,335

Table 24 – ESTIMATED REVENUES BY ELECTION DISTRICT

Table 25 –
FEES FOR NEWLY CONSTRUCTED
SINGLE-FAMILY HOMES

Type of Fee	Amount Per Unit
Building Permit Fee ¹	\$475
Use & Occupancy Permit Fee ²	\$30
Grading Permit Fee	\$45
Impact Fees	\$6,836
Total	\$7,386

One-time fees also generate revenue for the County. One-time fees include fees for building permits, grading permits, use and occupancy permits, and 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. One-time fees associated with single-family residential construction are identified in Table 25.

¹Calculation of the building permit fee 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 fees total, the median square footage of homes in Carroll County (3,039 square feet) was used.

²The flat \$30 fee applies per use and occupancy permit. In most cases this corresponds to one unit, but in some cases one \$30 use and occupancy permit can be issued for a multi-unit building.

Table 26 –
CONNECTION FEES FOR WATER/SEWER

Type of Fee	Amount Per Unit
Area Connection - Water	\$9,773
Area Connection - Sewer	\$8,419
Total	\$18,192

Additional one-time fees apply to developments that connect to County-operated water and/or sewer services. The Area Connection Charge Ordinance was amended on 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. The FY 10 area connection fees for public water and sewer service are identified in Table 26.