

Tax	Charles County Rate FY 2020 (or FY 2021, if available)	St. Mary's County Rate FY 2020 (or FY 2021, if available)	Calvert County Rate FY 2020 (or FY 2021, if available)
Real Personal Property	\$1.14	\$0.85	\$0.94
Business Personal Property	\$3.01	\$2.12	\$2.23
Emergency Services	<p>The County Commissioners shall levy for each fiscal year a fire, rescue, and emergency medical services tax at the rate of \$6.4 per \$100 of assessed value of all taxable real property other than operating real property of a public utility and \$0.16 per \$100 of assessed value of all personal property and operating real property of a public utility in Charles County.</p>	<p>The emergency services tax includes:</p> <p>(A) The fire tax, imposed at a rate of not more than five and six-tenths (5.6) cents on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and fourteen (14) cents on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility;</p> <p>(B) The rescue tax, imposed at a rate of not more than three (3) cents on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and seven and one-half (7.5) cents on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility; and</p> <p>(C) The support services tax, imposed at a rate of not more than two and four-tenths (2.4) cents on each one hundred dollars (\$100.00) of assessable real property other than operating real property of a public utility and six (6) cents on each one hundred dollars (\$100.00) of assessable personal property and operating real property of a public utility.</p>	Not authorized

Income	3.03%	3.17%	3%
Recordation	\$5 per \$500	\$4 per \$500	\$5 per \$500
Transfer	0.50%	1%	Not authorized
Admissions and Amusement	10%	2%	1%
Hotel Rental	5%	5%	5%
Trailer Park	\$15 per month per unit	10%	20% of gross receipts
Development Excise	<u>Single Family Dwelling:</u> \$17,837 <u>Townhouses:</u> \$17,997 <u>Multifamily Dwelling:</u> \$15,155 (figures are for FY 21)	Not authorized	Per residential single family dwelling unit: Schools \$7,800 Roads \$3,500 Parks \$1,300 Solid Waste \$350 Per commercial square feet: \$0.11 Solid Waste
Development Impact Fee	Not imposed	<u>For new homes:</u> Up to 1,999 square feet: \$6071 1200 to 2300 square feet: \$6280 2400 square feet and above: \$6489	Not authorized
Electricity	Not authorized	1.25% per kilowatt hour	Not authorized
Natural Gas	Not authorized	1.25%	Not authorized
Fuel Oil	Not authorized	1.25% per gallon	Not authorized
Liquefied Petroleum	Not authorized	1.25% per pound	Not authorized
Coal Severance	Not imposed	Not authorized	Not authorized
Food and Beverage	Not imposed	Not authorized	Not authorized
Special Taxing Districts	Authorized in the 2020 session by SB 431/HB 345	7 districts exist (Southampton Lighting; Mulberry South; Golf Course Drive; Holly Point Shore Erosion; Kingston Creek Waterway; Kingston Creek Waterway #2; Villas on Waters Edge Shore) (information is for FY 2021)	2 districts exist (Drum Point Special Taxing District and Chesapeake Ranch Estates Special Taxing District)