



PLANNING COMMISSION

ANNUAL REPORT 2025



**St. Mary's County, Maryland
2025 Annual Planning Commission Report**

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Special thanks to Courtney Jenkins, AICP, former Deputy Director of the Department of Land Use & Growth Management for her contributions to this Report.

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Introduction

The 2025 Annual Planning Commission Report for St. Mary's County, Maryland was prepared pursuant to the requirements of § 1-207(b) of the Land Use Article of the Annotated Code of Maryland.

The report includes development activities, growth trends, information about locally funded agricultural preservation programs, various data regarding subdivision, housing, and approvals of site plans and building permits, information regarding the County's Adequate Public Facility Ordinance, and information regarding the collection of excise tax for residential and commercial construction (new for CY 2025).

To facilitate the review of the Report by the Maryland Department of Planning (MDP), the template that MDP has provided to local jurisdictions is being used. As the Report indicates, there are certain portions that are not applicable to St. Mary's County.

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

INSTRUCTIONS

Each Planning Commission/Board must approve an Annual Report for the reporting year CY2025 (January 1, 2025 - December 31, 2025), as required under [§1-207\(b\)](#) of the Land Use Article. In addition, the Annual Report shall be filed with the local legislative body and the Maryland Department of Planning (MDP), via email to david.dahlstrom@maryland.gov and cc: to mdp.planreview@maryland.gov. Hardcopy submissions to MDP are no longer required. For additional information and guidance on submissions to MDP, visit: <https://planning.maryland.gov/Pages/OurWork/PBP/PlanSubmission/CompPlan.aspx>

Legislative Changes for CY2025. A jurisdiction may use the attached template form, or any of the previous Annual Report forms. The Land Use Article requirements have not changed for CY2025; however, the templates have been modified to address the **new (CY2025) Title 20, Subsection 7**, Local Government Article reporting requirements for code home rule counties, charter counties, and commission counties that collect development impact fees, surcharges, or excise taxes from development. These changes are included in the new **Section VII – County Collection and Expenditure of Development Impact Fees, Surcharges, or Excise Taxes**.

Section I- New Residential Permits, and **Section II-** Amendments and Growth-Related Changes, are required by all local jurisdictions.

Section III- Development Capacity Analysis, is required every three years by all jurisdictions.

Section IV- Locally Funded Agriculture Preservation, is required for counties only.

Section V – Measures and Indicators, is required for jurisdictions reporting more than 50 new residential permits in Section I. If new permit data is not available, MDP will accept new occupancy data, provided the jurisdiction describes this deviation in its submission.

Section VI- Adequate Public Facility Ordinances, is required every two years for jurisdictions with adopted Adequate Public Facility Ordinances (APFOs). Jurisdictions may delete this Section from their report if they have not adopted an APFO.

(NEW CY2025) Section VII – County Collection and Expenditure of Development Impact Fees, Surcharges, or Excise Taxes, is effective October 1, 2025, and is required of all charter, code and commission counties receiving certain revenue from development.

Section VIII – Planning Survey Questions are optional.

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Section I: New Residential Permits Issued (Inside and Outside the PFA)
(§1-208(c)(1)(i) and (c)(3)(ii))

(A) In Table 1, *New Residential Permits Issued (Inside and Outside the PFA)* below, enter the number of new residential building permits issued in CY2025. Enter 0 if no new residential building permits were issued in 2025.

**Table 1: New Residential Permits Issued
Inside and Outside the Priority Funding Area (PFA)**

Residential – Calendar Year 2025	PFA	Non - PFA	Total
New Residential Permits Issued	116	82	198

Note: If new residential permit data is not available or tracked, jurisdictions are encouraged to begin a process to track the number of new residential permits approved. MDP will accept new residential occupancy permits as a substitute for new residential permits, provided that the jurisdiction represents the data as new occupancy permits, rather than new residential permits, in this template or other reporting form submitted to MDP. Similarly, if permitting data that specifies within and outside of the PFA is not available, and the jurisdiction submits data related to a locally defined growth area, instead of PFAs, then the jurisdiction should consider a future process to track permits within the PFA. MDP will accept permit or occupancy data specific to a locally defined growth area, provided that the jurisdiction represents the data as such in this template or another reporting form submitted to MDP, rather than as PFA.

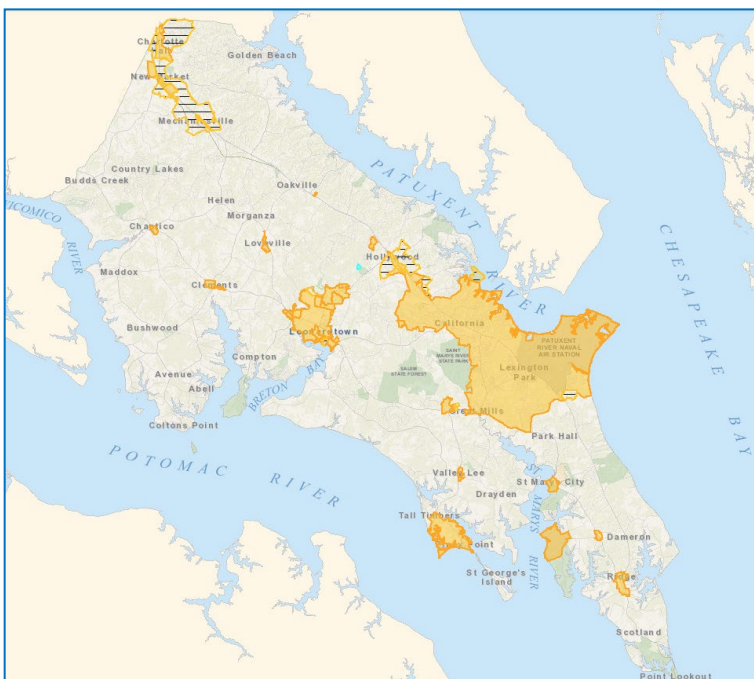


Figure 1. St. Mary's County Priority Funding Areas (PFAs)

In 1997, the Maryland General Assembly adopted the Priority Funding Areas Act, which directs State funding for growth-related infrastructure to places known as Priority Funding Areas (PFAs), providing a geographic focus for state investment in growth.

Counties may designate areas as PFAs that meet guidelines for intended use, availability of plans for sewer and water systems, and permitted residential density.

Section 5–7B–03 of the State Finance and Procurement Article of the Annotated Code of Maryland outlines the eligibility criteria for PFAs.

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Section II: Amendments and Growth Related Changes In Development Patterns
(§1-207(c)(1) through (c)(4))

Note: Growth related changes in development patterns are changes in land use, zoning, transportation capacity improvements, new subdivisions, new schools or school additions, or changes to water and sewer service areas.

(A) Were any new comprehensive plan or plan elements adopted? If yes, briefly summarize what was adopted. Y ☐ N ☒

There were no amendments to the St. Mary's County Comprehensive Plan. However, St. Mary's County has been working to update its plan. As required the draft St. Mary's 2050 plan was submitted to MDP on April 30 to begin the Clearinghouse review. Members of the Project Team met with MDP staff on May 26 and comments were received from various state agencies beginning on June 26.

(B) Were there any amendments to zoning regulations or the zoning map? If yes, briefly summarize each amendment, include an updated zoning map, and/or GIS shapefile, if available. See Appendix A Y ☒ N ☐

(C) Were there growth-related changes, including land use, annexations, zoning ordinance changes, new schools, changes in water or sewer service areas, municipal annexations that changed municipal or unincorporated area boundaries? If yes, describe or attach a map of the changes and/or GIS shapefile, and describe how they are consistent with internal, state, or adjoining jurisdiction plans. See Appendix A Y ☒ N ☐

(D) Did your jurisdiction identify and/or implement recommendations related to the following general planning topics, to improve the local planning and/or development process? Please select all that apply. All of the topics below have been discussed as part of the update to the St. Mary's County comprehensive plan. Y ☒ N ☐

☒ Green Infrastructure	☒ Revitalization and Infill
☒ Zoning Reform	☒ Bike/Ped Planning
☐ Climate Change	☒ Commercial Redevelopment
☒ Affordable/Workforce Housing	☒ Sustainable Growth
☒ Equity	☒ Placemaking
☒ Resilience	☒ Aging Population
☒ Water/Air Quality	☒ Sensitive Area Preservation
☒ Water/Sewer Capacity	☐ Expedited Review for Preferred Projects
☐ Brownfield Remediation	

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Please describe any other planning improvements identified or implemented in CY2025.

n/a

(B) Have all Planning (Commission/Board) and Board of Appeals members completed [the Maryland Planning Commissioners Association \(MPCA\) training course](#)?

Y ☐ N ☒

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Section III: Development Capacity Analysis (DCA)(§1-208(c)(1)(iii))

Note: MDP provides technical assistance to local governments in completing development capacity analyses. Please contact your MDP regional planner for more information.

(A) Has an updated DCA been submitted with your annual report or to MDP within the last three years? Y ☐ N ☒

1. If no, explain why not, such as, no substantial growth changes. *St. Mary's County has prepared a draft Development Capacity Analysis as part of the St. Mary's 2050 plan. The draft plan has been the subject of public hearings conducted by the Planning Commission in accordance with § 3-201 et seq. of the Land Use Article of the Annotated Code of Maryland. A copy of the Development Capacity Analysis will be forwarded to the MDP upon adoption by the Commissioners of St. Mary's County.*

2. If yes, when was the last DCA submitted? Identify month and year:

Note: A DCA is not due if a comprehensive plan was updated in the past three years (CY2023-2025). MDP recommends that jurisdictions share DCAs with local school boards and facilities planners.

3. Was the DCA shared with the local school board facilities planner? Y ☒ N ☐

(B) Using the most current DCA available, provide the following data on capacity inside and outside the PFA in *Table 2, Residential Development Capacity (Inside and Outside the PFA)*:

Table 2: Residential Development Capacity (Inside and Outside the PFA)

Parcels & Lots w/ Residential Capacity	PFA	Non – PFA	Total
Residentially Zoned Acres with Capacity	6,183	93,676	99,859
Residential Parcel & Lots w/Capacity	1,966	4,256	6,222
Residential Capacity (Units)	10,876	14,590	25,466

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Section IV: (Locally) Funded Agricultural Land Preservation & Local Land Use Goal
(Counties Only) (§1-208(C)(1)(iv and v))

- (A) How many acres were preserved using **local** agricultural land preservation funding? Enter 0 if no land was preserved using **local** funds. Enter the value of local program funds, if available.

Table 3: Locally Funded Agricultural Land Preservation*

<u>Local</u> Preservation Program Type	Acres	Value (\$)
MARBIDCO Small Area New Grower (SANG) Program*	0	0
Maryland Agriculture Land Preservation Easement (MALPF)*	902.769	\$4,739,259.75
Rural Legacy	460.36	\$2,206,132.95
Total	1,363.129	\$6,945,392.70

**State funded agricultural land preservation acres and values are not required to be reported as state funding is documented. If including state funded land preservation, please separate the locally funded contributions and data, accordingly.*

- (B) What is the county's established local land use percentage goal? This percentage should include land uses within PFAs, not including PFA comment areas.

The established percentage goal is to direct at least 70% of the County's growth to the PFA and no more than 30% outside the PFA.

- (C) What is the timeframe for achieving the local land use percentage goal?

Ongoing basis

- (D) Has there been any progress in achieving the local land use percentage goal?

The county employs a zoning ordinance and a water and sewerage plan to manage land use and infrastructure. The Capital Improvements Program and the Annual Report help measure the rate of achieving this goal. The Rural Legacy easements were processed by the Patuxent Tidewater Land Trust and the Southern Maryland Resource Conservation and Development.

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- (D)** What are the resources necessary (e.g. legislative actions (programs incentives), functional planning, and capital funding) for infrastructure inside the PFAs?

Legislative and program tools: by concentrating growth in the PFAs, the County makes those areas eligible for State funding under Maryland's Priority Funding Area law. Within that framework, the County uses the excise tax and developer contributions so that new development helps offset the cost of the infrastructure it requires.

Functional planning: the St. Mary's 2050 Comprehensive Plan and its implementation matrix identify where infrastructure is needed and sequence it to support the designated growth areas. The County Water and Sewerage Plan, MetCom's service-area planning, and the County's transportation priorities align water, sewer, road, and transit capacity with planned growth. The Joint Land Use Study (JLUS) and the St. Mary's County Comprehensive Economic Development Strategy also reinforce the importance of directing growth to designated growth areas while minimizing encroachment concerns around NASPAX.

Capital funding: infrastructure inside the PFAs is funded through a combination of sources: the County capital improvement program, the development excise tax and developer-installed improvements, MetCom connection charges and rates, and State and federal funding. Because the County and MetCom generally do not build capacity ahead of demand, the implementation matrix now under development is where specific funding sources will be matched to specific projects.

- (E)** What are the resources necessary (e.g. legislative actions (program incentives and zoning changes), preservation planning, and easement funding) for land preservation outside the PFAs?

The St. Mary's County Comprehensive Plan prioritizes land preservation outside of the PFAs in many ways with the most impactful being the land use map which designates the land outside of the growth areas as being prioritized for rural preservation and the uses consistent with that designation; implementation tools for this preservation include the St. Mary's County Comprehensive Zoning Ordinance (including the TDR program), Subdivision Ordinance, and the Comprehensive Water & Sewerage Plan.

The County supports land preservation programs with financial resources through the Maryland Agriculture Land Preservation Foundation program (MALPF). Property owners have also taken advantage of easement programs through the Maryland Environmental Trust (MET) and the Maryland Historical Trust (MHT). Partnerships with Patuxent Tidewater Land Trust and Southern Maryland Resource Conservation & Development have allowed property owners within Rural Legacy Areas to be compensated for placing preservation easements on their property.

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Section V: Measures and Indicators (§1-208(c)(1))

Note: Measures and Indicators, Section V, is only required for jurisdictions issuing more than 50 new residential building permits in the reporting year, as reported in Table 1.

Table 4A: Amount of Residential Growth (Inside and Outside the PFA)

Residential – Calendar Year 2025	PFA	Non - PFA	Total
1.Total Units Approved on an Existing Lot	393	0	393
2.Gross Acres of Existing Lots in Row 1	85.03	0	85.03
3.Net Acres of Existing Lots in Row 1	22.93	0	22.93
4.Total Minor Subdivisions Approved	4	16	20
5.Total Minor Subdivision Lots Approved	4	21	25
6.Total Residential Units Approved in Minor Subdivisions*	4	21	25
7.Gross Acres of All Approved Minor Subdivisions	48.66	867.95	916.61
8.Net Lot Area** in Acres of All Approved Minor Subdivisions	48.66	867.95	916.61
9.Total Major Subdivisions Approved	2	0	2
10.Total Major Subdivision Lots Approved	48	0	48
11.Total Residential Units Approved in Major Subdivisions	48	0	48
12.Gross Acres of All Approved Major Subdivisions	9.94	0	9.94
13.Net Lot Area** in Acres of All Approved Major Subdivisions	3.96	0	3.96
14.Total Residential Units Approved (Minor + Major Subdivisions + Existing Lots)	445	21	466
15.Total Residential Units Constructed (Certificates of Occupancy)	114	45	159
16.Total Residential Units Demolished	5	10	15
17.Total Residential Units Reconstructed/Replaced	17	37	54

* The number of residential units may be greater than the number of lots if they include duplexes, triplexes or multifamily.

** Net lot area is the sum of all developed lots, minus open spaces and right-of-way, other publicly dedicated land.

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Table 4B: Net Density of Residential Growth (Inside and Outside PFAs)

Residential – Calendar Year 2025	PFA	Non – PFA	Total
1.Total Units Approved on an Existing Lot	393	0	393
2.Total Gross Acres of Existing Lots in Row 1	85.03	0	85.03
3.Total Net Acres of Existing Lots in Row 1	22.93	0	22.93

*Net lot area is the sum of all developed lots, minus open spaces and right-of-way, other publicly dedicated land.

Table 4C: Share of Residential Growth (Inside and Outside the PFA)

Residential – Calendar Year 2025	PFA	Non – PFA	Total
1.Total Units Approved on an Existing Lot	393	0	393
2.Gross Acres of Existing Lots in Row 1	85.03	0	85.03
3.Net Acres of Existing Lots in Row 1	22.93	0	22.93
4.Total Units Approved (Major + Minor Subdivisions + Existing Lots)	445	21	466
5. % of Total Units (Approved Residential Units)	95.5%	4.5%	100%

Table 4D: Amount of Commercial Growth (Inside and Outside the PFA)

Commercial – Calendar Year 2025	PFA	Non - PFA	Total
Site Plans			
1.Total # of Commercial Site Plans Approved*	4	4	8
2.Gross Acres of All Approved Commercial Site Plans	40.43	20.2	60.63
3.Gross Building Area Approved in Square Feet for Commercial Site Plans	151,624	128,258	279,882
Building Permits			
4.Total Commercial Building Permits Issued	14	1	15
5.Gross Building Area Constructed in Square Feet for issued Building Permits	250,373	10,974	261,347

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Section VI: Adequate Public Facility Ordinance (APFO) Restrictions ([§7-104](#))
(Section VI is only required by jurisdictions with adopted APFOs)

Note: Jurisdictions with adopted APFOs must submit a biennial APFO report. The APFO report is due by July 1 of each even year and covers the reporting period for the previous two calendar years. APFO reports for CY2024 and CY2025 are due July 1, 2026. However, jurisdictions are encouraged to submit an APFO report on an annual basis. See MDP's new [APFO website](#) and [2025 NCSG APFO Report](#).

(A) Does your jurisdiction have an adopted APFO? Y ☒ N ☐

If No, skip this Section.

If Yes, continue to (B).

(B) What type of infrastructure is monitored and may trigger development approval restrictions or require a developer to address deficiencies? (List each for schools, roads, water, sewer, stormwater, health care, fire, police or solid waste.)

[Chapter 70 of the St. Mary's County Comprehensive Zoning Ordinance \(CZO\)](#) addresses the adequacy of public facilities including roads, sewerage, water, storm drainage, schools, and fire prevention and suppression. Additionally, CZO § 60.6 requires the Planning Commission to find that proposed development subject to a Concept Site Plan may be served by adequate public facilities and the adequacy of these facilities must be demonstrated prior to the approval of a Major Site Plan.

(C) Has APFO impacted development approvals within the PFA? Y ☐ N ☒

(D) If APFO has delayed, limited, or denied development, defined here as a "restriction":

1. Are there infrastructure or service facility deficiencies that have triggered denials of development requests, or held up development approvals? [n/a](#) Y ☐ N ☐

Note: This does not include APFO required developer-funded projects, or phased development approvals due to APFO limitations, or APFO required study areas for approval.

2. Can the impact area of facility deficiencies/ development restrictions, which temporarily delay development approvals, be mapped? [n/a](#) Y ☐ N ☐

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(E) If yes for (C), where is each restriction located? (Identify on a map, including PFA boundary.) [n/a](#)

1. Describe what is causing each restriction. [n/a](#)

2. If applicable, what is the proposed resolution of each restriction? [n/a](#)

3. If applicable, what is the estimated date to resolve each restriction? [n/a](#)

(F) If a development restriction has been addressed, what was the resolution that lifted each restriction? [n/a](#)

(G) If a development restriction has been addressed, when was each restriction lifted? [n/a](#)

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Section VII: County Collection and Expenditure of Development Impact Fees, Surcharges, or Excise Taxes. (Counties Only) ([§20-125](#))

New and effective October 1, 2025. Code home rule counties, charter counties, and commission counties that collect development impact fees, surcharges, or excise taxes from development are required to submit a report under the provisions of §20-125. Although not required, subject jurisdictions should consider reporting on the subtotals of fees collected and expended inside and outside of the Priority Funding Area (PFA), which can serve as a local sustainable growth indicator. At a minimum, subject jurisdictions should include the tax collections identified for your county in the following Department of Legislative Services (DLS) publication: <https://mqaleq.maryland.gov/Pubs/BudgetFiscal/2025-Impact-Fees-excise-taxes.pdf>

(A) My county is a (check one):

1. ☐ Code Home Rule County
2. ☐ Charter County
3. ☒ Commission County

(B) In Table 5, *Inventory of Development Impact Fees, Surcharges, or Excise Tax Collections*, list the inventory of all county fee programs in effect during the reporting calendar year. Include the total fee amount collected for each fee program.

Note: Although it is not required, consider providing a link to the local ordinance or provision in the code for each fee program. Also, consider providing the sub-totals of fees collected inside and outside of the Priority Funding Area (PFA) as a local sustainable growth indicator.

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**Table 5: Inventory of Development Impact Fees, Surcharges, or Excise Tax Collections
Inside and Outside the Priority Funding Area (PFA)**

Collections Calendar Year 2025	PFA*	Non – PFA*	Total Fees Paid	Total Fees Paid to County
A. Impact Fees	n/a	n/a	n/a	n/a
B. Surcharges	n/a	n/a	n/a	n/a
C. Excise Taxes				
1. Single Family Dwelling	86	62	\$991,156.00	\$991,156.00
2. Multi-Family	128	0	\$514,880.00	\$514,880.00
3. Commercial	9	0	\$168,765.37	\$168,765.37

**Optional*

- (C) For each fee identified in *Table 5, Inventory of Development Impact Fees, Surcharges, or Excise Tax Collections* with a collection, provide the **address** and **location** of the new construction or development project for which each fee was collected. Provide in tabular form and/or include an indexed map.

Table 5A: Development Impact Fees Inventory Report For CY2025

Map Index #	Project/Development Name	Address/Location	Amount of Fee Collected
n/a	n/a	n/a	n/a

Note: A map is not expressly required in [§20–125\(b\)3.](#), but a jurisdiction may find a location map, or a combine location map of the projects listed in Tables 5A, 5B and 5C to be useful. As provided [§20–125\(b\)4.](#) development impact fees, surcharges, or excise taxes used to fund capital improvement projects that are related to transportation improvements or maintenance, school construction or maintenance, or any other capital improvement project that received funding from development impact fees, surcharges, or excise taxes.

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Table 5B: Surcharges Inventory Report For CY2025

Map Index #	Project/Development Name	Address/Location	Amount of Fee Collected
n/a	n/a	n/a	n/a

Note: A map is not expressly required in §20-125(b)3., but a jurisdiction may find a location map, or a combine location map of the projects listed in Tables 5A, 5B and 5C to be useful. As provided [§ 20-125\(b\)4](#), development impact fees, surcharges, or excise taxes used to fund capital improvement projects that are related to transportation improvements or maintenance, school construction or maintenance, or any other capital improvement project that received funding from development impact fees, surcharges, or excise taxes.

Table 5C: Excise Taxes Inventory Report For CY2025

Map Index #	Project/Development Name	Address/Location	Amount of Fee Collected
Appendix B Exhibit 1	Starbucks	29870 Three Notch Rd.	\$9,720.15
Appendix B Exhibit 2	Charlotte Hall Sheetz Store and Canopy	37692 John Knight Dr.	\$25,231.29
Appendix B Exhibit 3	Boothe's Warehouse	43883 Airport View Dr.	\$6,944.00
Appendix B Exhibit 4	Lexwoods – Community Building	46157 Fenland Cir.	\$1,308.80
Appendix B Exhibit 5	Park Place – Garages	23160 Park Place Way	\$5,536.80
Appendix B Exhibit 6	Willows – Shell Building B	46975 Willow Brooke Dr	\$120,024.33

Note: A map is not expressly required in [§ 20-125\(b\)3.](#), but a jurisdiction may find a location map, or a combine location map of the projects listed in Tables 5A, 5B and 5C to be useful. As provided [§ 20-125\(b\)4](#), development impact fees, surcharges, or excise taxes used to fund capital improvement projects that are related to transportation improvements or maintenance, school construction or maintenance, or any other capital improvement project that received funding from development impact fees, surcharges, or excise taxes.

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(D) In Table 6, *Inventory of Development Impact Fees, Surcharges, or Excise Tax **Capital Improvement Expenditures*** using the impact fees, list the inventory of all county fee programs in effect during the reporting calendar year. Include the total amount expended for each fee program.

Note: Although it is not required, consider providing the sub-totals of fees collected inside and outside of the Priority Funding Area (PFA) as a local sustainable growth indicator.

Table 6: Inventory of Projects Receiving Development Impact Fees, Surcharges, or Excise Tax Capital Improvement Expenditures Inside and Outside the Priority Funding Area (PFA)

Expenditures Calendar Year 2025	Local Fund(s) Name	PFA* (\$)	Non – PFA* (\$)	Total Fees Used by County (\$)
A. Impact Fees, Surcharges, or Excise Taxes Used for Transportation Improvements or Maintenance	n/a	n/a	n/a	n/a
B. Impact Fees, Surcharges, or Excise Taxes Used for School Improvements or Maintenance	n/a	n/a	n/a	n/a
C. Impact Fees, Surcharges, or Excise Taxes Used for Other Capital Projects	n/a	n/a	n/a	n/a

**Optional*

Note: If the funding intended for Table 6 is collected under Title 20, Subtitle 8 of Local Government Article, the report may exclude Table 6.

Ordinance No. 2023-09 (as amended by Ordinance 2026-07) established the “Building Excise Tax Ordinance” pursuant to authority granted to the Commissioners of St. Mary’s County, Maryland by the Maryland General Assembly in § 20-807 of the Local Government Article of the Annotated Code of Maryland.

As stated in § 20-807(d), the General Assembly requires the revenue from the Building Excise Tax Ordinance to “be deposited in the county’s general fund” and allows the revenue to be “used for any lawful purpose in the county.”

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- (E) A county shall make the report publicly available on the county's website.

All Planning Commission Annual Reports are posted to Diligent (where all Boards/Commissions documents are posted). Additionally, Annual Reports are also uploaded to the Planning Commission's website:

<https://www.stmaryscountymd.gov/Boards/25/AnnualReports/>

1. A county that does not maintain a website shall make the report publicly available by other reasonable means. [n/a](#)
2. A county may submit the report as part of another report required under this article. [n/a](#)

- (F) On or before July 1, 2026, each county shall submit a report to the Department of Planning that identifies any local law that authorizes the collection and expenditure of development impact fees, surcharges, or excise taxes.

[See Appendix C for a copy of Ordinance No. 2023-09.](#)

[See Appendix D for a copy of Ordinance No. 2026-07.](#)

- (G) After July 1, 2026, each county shall submit a report to the Department of Planning each time the county enacts or amends a local law that authorizes the collection and expenditure of development impact fees, surcharges, or excise taxes.

[Acknowledged.](#)

Note: MDP will accept a link, via email, to the county's website, as noted in (F)1., and (H), as a submitted report.

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Section VIII: Planning Survey Questions (Optional)

This information can help MDP and MDOT staff to identify potential pedestrian/bicycle projects and their funding.

(A) Does your jurisdiction have a bicycle and pedestrian plan? Y ☒ N ☐

1. Plan name: [Component of the St. Mary's County Transportation Plan](#)
2. Date Completed (MM/DD/YR): [December 9, 2025](#)
3. Has the plan been adopted? Y ☒ N ☐
4. Is the plan available online? Y ☒ N ☐
5. How often do you intend to update it? ([commensurate with Comp Plan](#))
6. Are existing and planned bicycle and pedestrian facilities mapped? Y ☒ N ☐

(B) Does your jurisdiction have a transportation functional plan in addition to a comprehensive plan? Y ☒ N ☐

1. Plan name: [St. Mary's County Transportation Plan](#)
2. Date completed (MM/DD/YY): [December 9, 2025](#)
3. Has the plan been adopted? Y ☒ N ☐
4. Is the plan available online? Y ☒ N ☐
5. How often do you intend to update it? ([commensurate with Comp Plan](#))

(C) Has your jurisdiction completed and submitted a five-year mid-cycle comprehensive plan implementation review report this year?

Y ☐ N ☒

If yes, please include the 5-Year Report as an attachment.

Note: To find out if your jurisdiction is scheduled to submit this report, consult the Transition Schedule (Counties/Municipalities) section located at:
<https://planning.maryland.gov/pages/OurWork/compPlans/ten-year.aspx>

END

**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

APPENDIX A

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Case No. ZONE24-0002

Request to amend the Comprehensive Plan (Land Use Designation) and the Zoning Map

Property Information: 25741 Three Notch Road in Hollywood
Tax Map 20, Parcel 163
2.15 acres / Property Tax ID: 06-022901

Land Use Designation Request: Change the split Land Use Designation from Residential Preservation District and Rural Commercial Limited to entirely Rural Commercial Limited

Zoning Map Amendment Request: Change the split zoned property from Rural Preservation and Rural Commerce to entirely Rural Commerce

Action Taken: 01/13/2025 - Planning Commission recommended approval
 03/25/2025 – Approved by CSMC



Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Case No. ZONE24-0040

Request to amend the Comprehensive Plan (Land Use Designation) and the Zoning Map

Property Information: 20698 Goddard Road in Great Mills
Tax Map 51, Parcel 101
8.27 acres / Property Tax ID: 08-020299

Land Use Designation Request: Change from Rural Preservation to Mixed-Use Medium-Intensity

Zoning Map Amendment Request: Rural Preservation to Medium Intensity Mixed-Use

Action Taken: 01/13/2025 - Planning Commission recommended approval
 04/29/2025 – Approved by CSMC



Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Case No. ZONE24-0413

Request to amend the Comprehensive Plan (Land Use Designation) and the Zoning Map

Property Information: Tax Map 43A, Parcel 105, Tax ID: 08-036195, 21703 Great Mills Rd.
Tax Map 43A, Parcel 105, Tax ID: 08-036284, 00000 Great Mill Rd.
Tax Map 43A, Parcel 338, Tax ID: 08-055297, 21899 FDR Blvd.
Tax Map 43A, Parcel 339, Tax ID: 08-088446, 21882 FDR Blvd.
Tax Map 43, Parcel 100, Tax ID: 08-006903, 21847 Three Notch Rd.

Land Use Designation Request: Change from Limited Commercial/Industrial (LCI) and Mixed-Use Medium-Intensity (MXM) to Mixed-Use High Intensity (MXH) (only the portion of the properties outside of the Air Installation Compatible Use Zone (AICUZ))

Zoning Map Amendment Request: Limited Commercial/Industrial and Medium Intensity Mixed-Use to High-Intensity Mixed Use District

Action Taken: 04/14/2025 - Planning Commission recommended approval
06/24/2025 – Approved by CSMC



Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

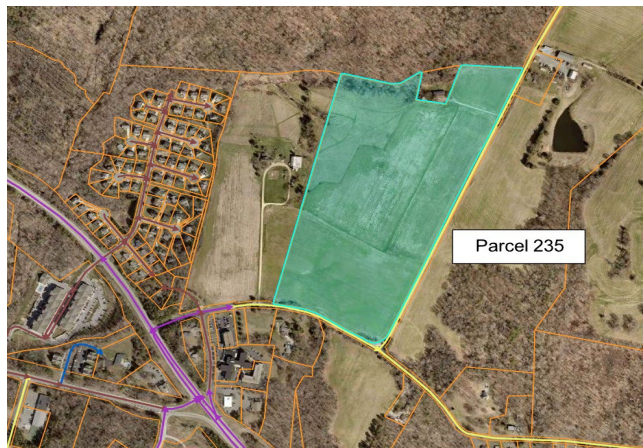
Case No. 40-25
Annexation Request

Property Information: 00000 Cedar Lane Road
Tax Map 41, Parcel 235
52.18 acres / Property Tax ID: 03-179855

22620 Cedar Lane Road
Tax Map 41, Parcel 266
3.21 acres / Property Tax ID: 03-037398

Reason for Request: Develop property for single-family dwellings, townhouses,
and apartments with access to Leonardtown's public water and
sewer systems

Action Taken: 12/08/20255 – Approved by Leonardtown Town Council

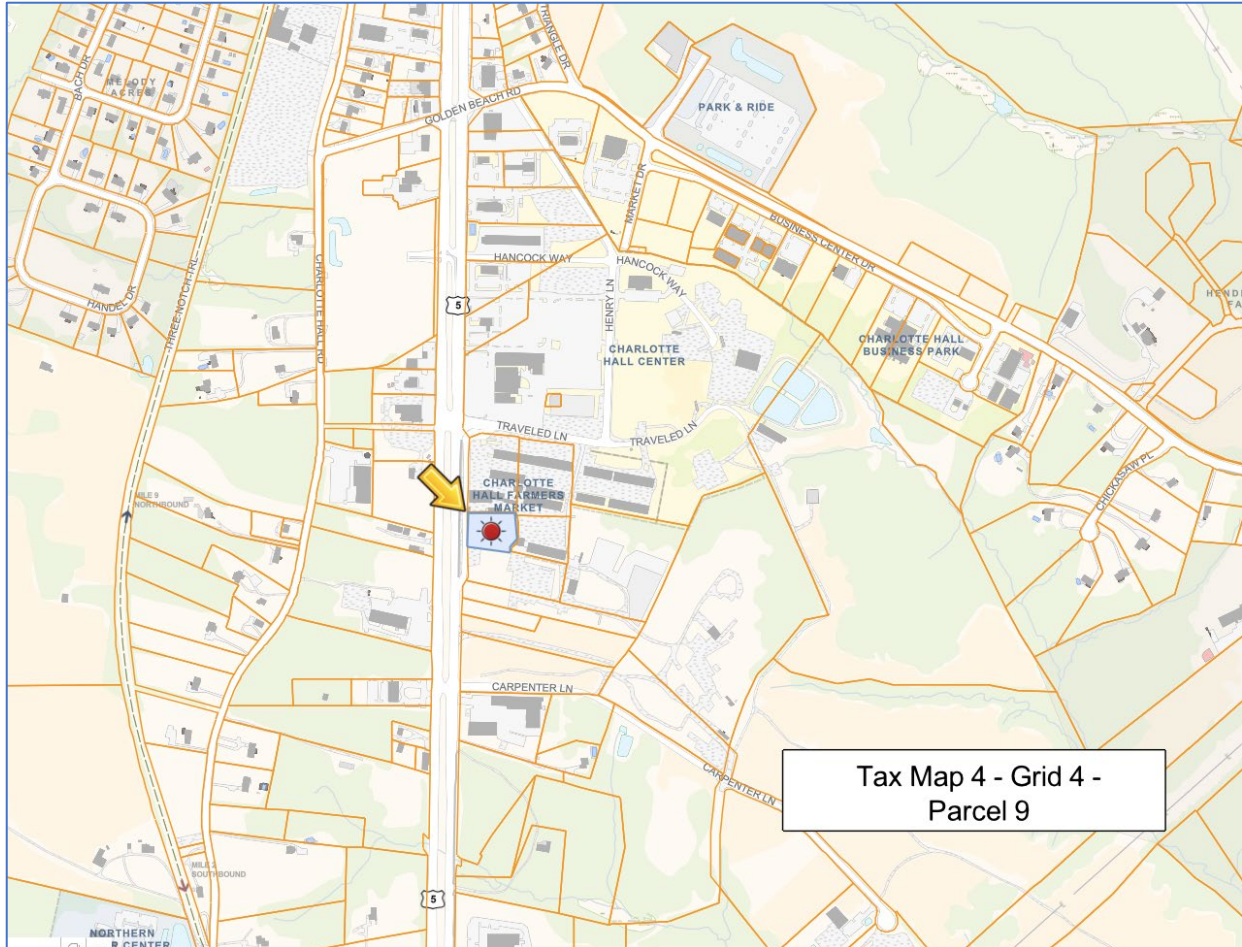


**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

APPENDIX B

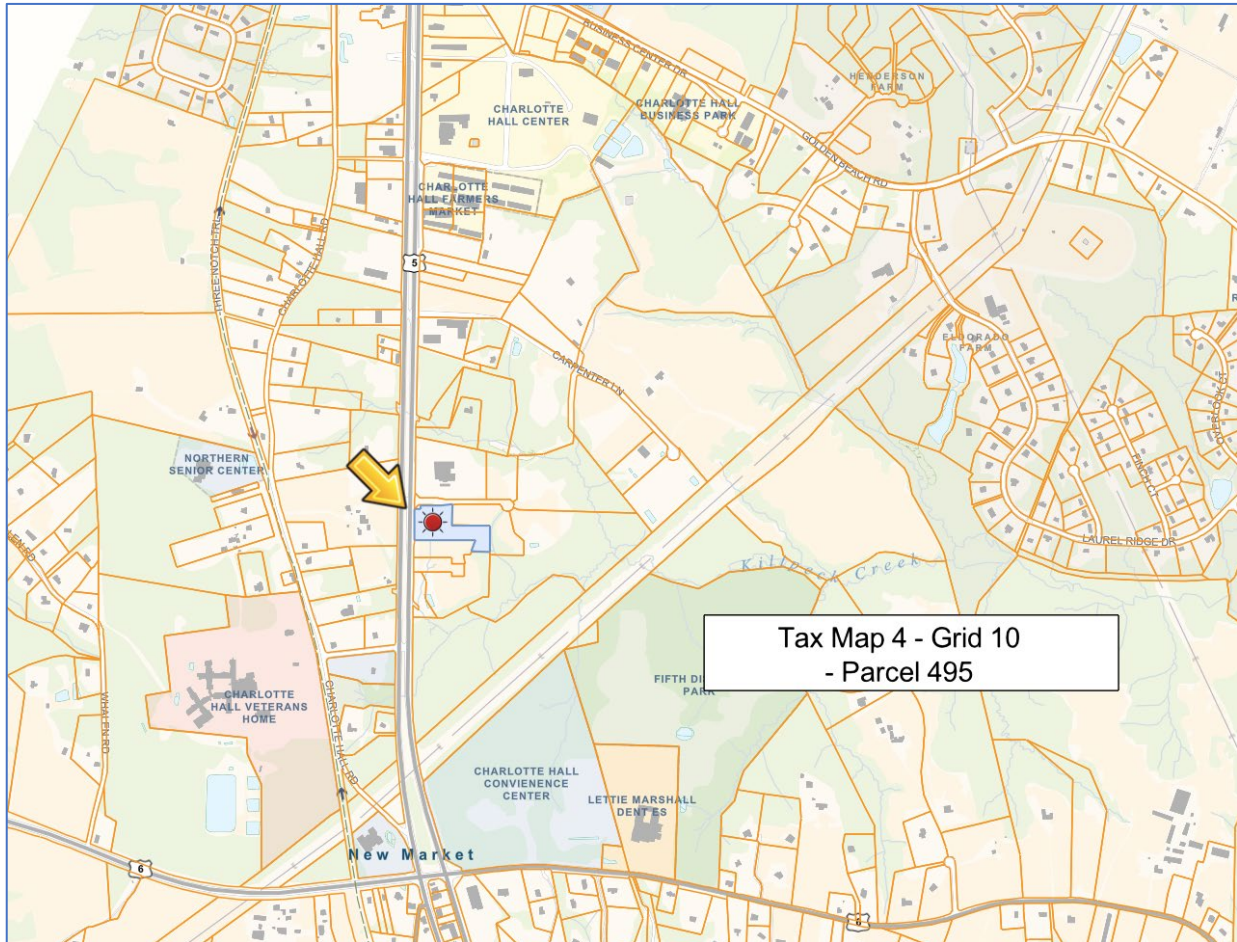
Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Exhibit 1: Starbucks – 29870 Three Notch Road



Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Exhibit 2: Charlotte Hall Sheetz Store and Canopy – 37692 John Knight Drive



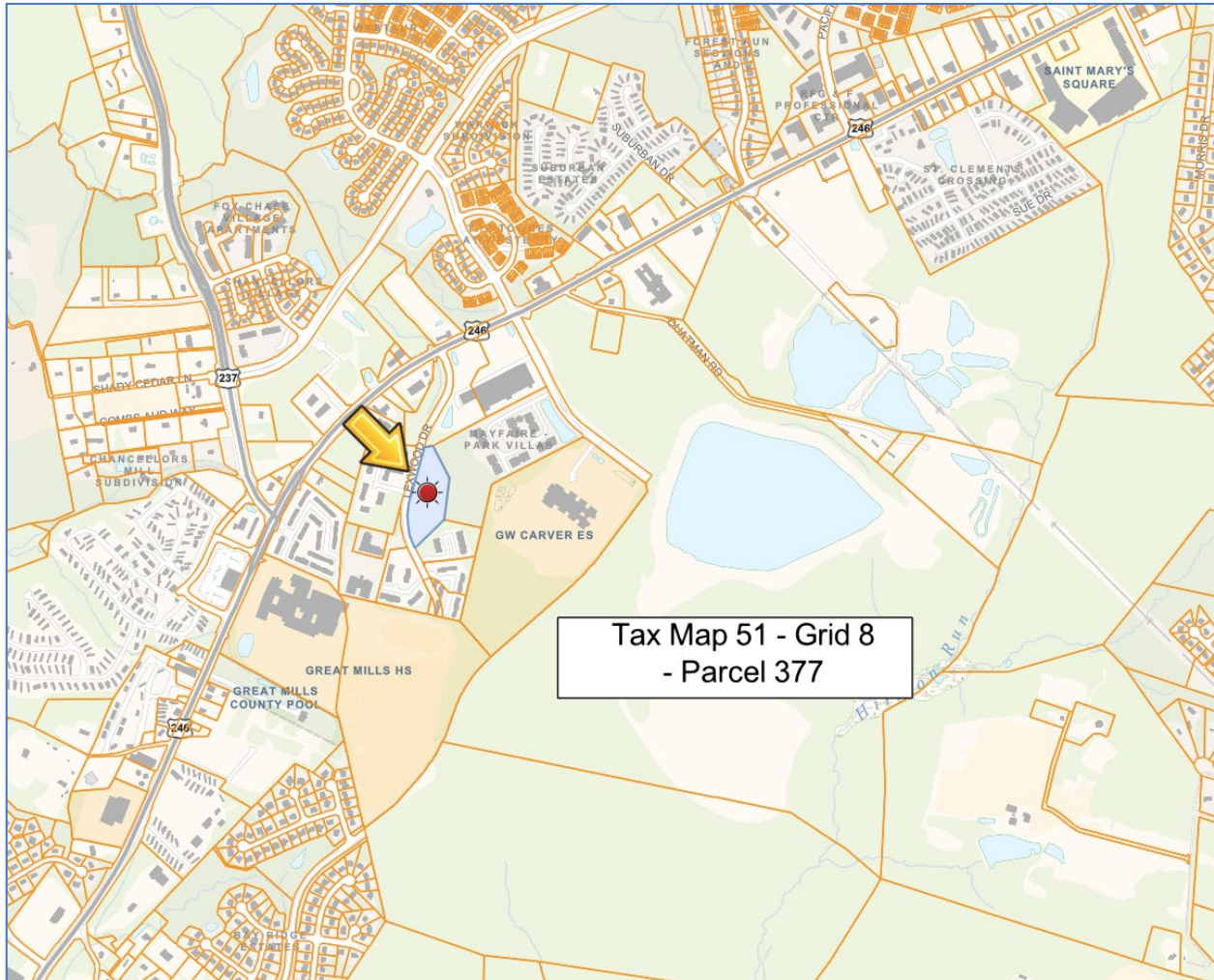
Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Exhibit 3: Boothe's Warehouse – 43883 Airport View Drive



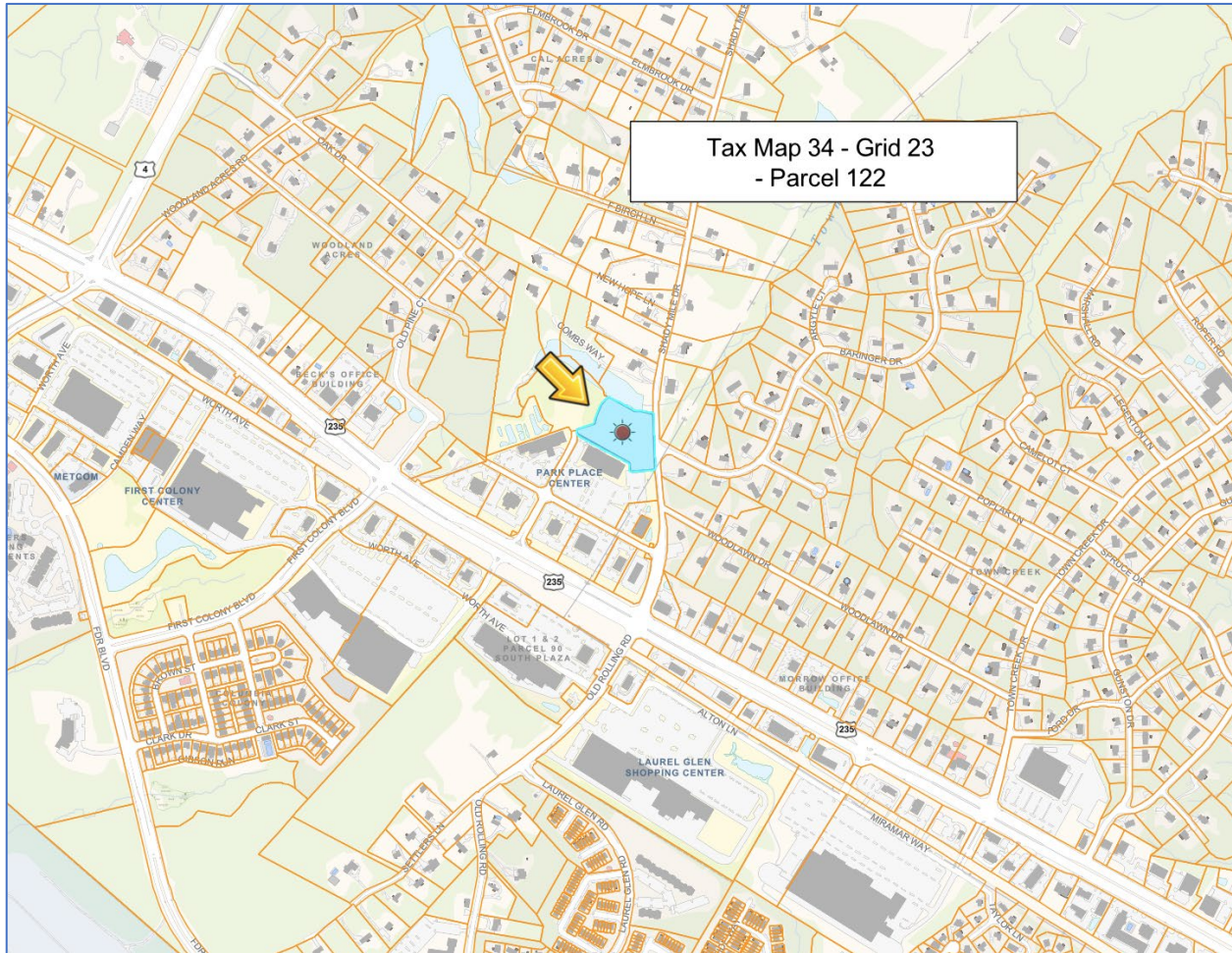
Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Exhibit 4: Lexwoods – Community Building – 46157 Fenland Circle



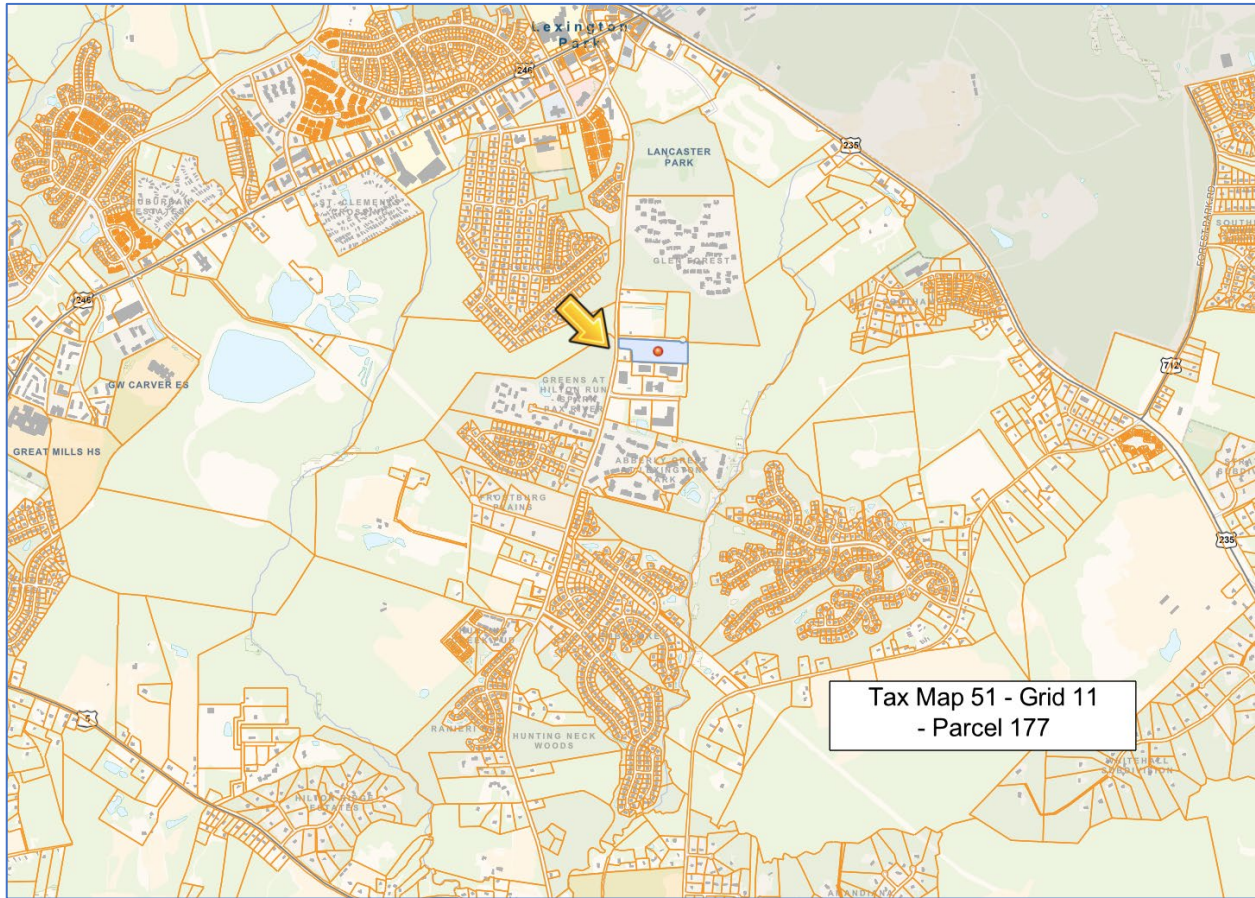
Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Exhibit 5: Park Place – Garages – 23160 Park Place Way



Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Exhibit 6: Willows – Shell Building B – 46975 Willow Brooke Drive



**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

APPENDIX C

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Requested by: Finance Department

Ordinance No. 2023-09

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 1 of 5

BUILDING EXCISE TAX ORDINANCE

**TO ESTABLISH A BUILDING EXCISE TAX IN ST. MARY'S
COUNTY AND TO REPEAL THE DEVELOPMENT IMPACT
FEES LOCATED IN CHAPTER §§ 223-4 THROUGH 223-4.6
OF THE CODE OF ST. MARY'S COUNTY, MARYLAND**

WHEREAS, pursuant to the 2021 Regular Session of Maryland General Assembly, House Bill 528 repeals the St. Mary's County impact fee effective July 1, 2023 which was codified as Chapter §§ 223-4 through 223-4.6 of the Code of St. Mary's County; and

WHEREAS, pursuant to the authority granted to the Commissioners of St. Mary's County, Maryland by the General Assembly of Maryland in §20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, the Commissioners may impose, by Ordinance, a building excise tax on any building construction in St. Mary's County; and

WHEREAS, the Commissioners of St. Mary's County desire to impose a building excise tax on building construction in St. Mary's County; and

WHEREAS, a notice of a public hearing was advertised on March 31, 2023 and April 7, 2023 in *The Southern Maryland News*, a newspaper of general circulation in St. Mary's County, and a public hearing was held on April 18, 2023, to receive public comment and consider the amendment of Chapter 267 of the Code of St. Mary's County, Maryland, to impose a building excise tax on any building construction in St. Mary's County; and

NOW, THEREFORE, BE IT ORDAINED by the Commissioners of St. Mary's County, pursuant to §20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, that there is a building excise tax as set forth herein which will be effective on July 1, 2023;

CHAPTER 267-81 through CHAPTER 267-91

BUILDING EXCISE TAX

§ 267-81 – Establishment of Tax.

In accordance with §20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, in St. Mary's County there is a building excise tax on all new building construction, and any construction resulting in a change in development type as listed in this Chapter §267-83.

**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

Requested by: Finance Department

Ordinance No. 2023 - 09

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the Code of St. Mary's County, Maryland, and to enact Chapter §§267-81 through 267-91 of the Code of St. Mary's County to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 2 of 5

Sec. 267-82. Definitions.

The following words have the meanings indicated for purposes of Chapter §§267-81 through 267-90 of the Code of St. Mary's County only:

- A. Applicant.** Applicant means the individual, firm, partnership, corporation, association, society, trust, or other legal entity who applies for a building permit with St. Mary's County.
- B. Tax.** Tax means the building excise tax, unless indicated otherwise by context.
- C. Single Family.** Single Family shares the same meaning as "Dwelling, Single-family" as defined in the St. Mary's County Comprehensive Zoning Ordinance, Art. 9, Ch. 90.
- D. Multifamily.** Multifamily shares the same meaning as "Dwelling, Multiple-family" as defined in the St. Mary's County Comprehensive Zoning Ordinance, Art. 9, Ch. 90.

Sec. 267-83. Amount of tax.

- A. Development Type.** The final authority as to the appropriate category of development type for a building type rests with the Director of Land Use and Growth Management or their designee.
- B. Residential Development.** The tax on residential structures shall be based on the type of residential structure or unit as follows:

RESIDENTIAL DEVELOPMENT:

Development Type – By Use	Schools	Roads	Rec/Parks	Public Safety	Total per unit
Single Family	\$3,066	\$1,687	\$1,056	\$888	\$6,697
Multifamily	\$1,165	\$719	\$725	\$609	\$3,218

- C. Non-Residential Development.** The tax on non-residential development types (including places of worship and public facilities) shall be guided by trip generation rates established by the Institute of Transportation Engineers.

Annual Report Worksheet

Reporting Calendar Year (CY2025)

For counties issuing 50 or more residential permits

Requested by: Finance Department

Ordinance No. 2023 - CR

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 3 of 5

NON-RESIDENTIAL DEVELOPMENT:

Development Type	Schools	Roads	Rec/Parks	Public Safety	Total per Ft ²
Retail/Commercial Services	\$0.00	\$2.71	\$0.00	\$1.40	\$4.11
Office/Institutional Medical	\$0.00	\$1.20	\$0.00	\$0.62	\$1.82
Industrial/Flex/Other	\$0.00	\$0.53	\$0.00	\$0.27	\$0.80
Lodging (per room, not ft ²)	\$0.00	\$885.65	\$0.00	\$456.70	\$1,342.35

D. Rate Adjustment. The amount of the tax for each fiscal year shall be set in the Revenue Tax Ordinance adopted as part of the annual budget of the Commissioners of St. Mary's County.

E. Mixed Use. The total amount of the tax for a mixed-use building permit shall be the sum of the total residential tax per unit added to the total non-residential tax per square foot.

F. Change in Development Type. An applicant for building construction that changes a property's development type from any type listed in §267-83 to *any* other development type shall owe the difference between the excise tax paid on the prior development type and the excise tax due on the new development type, if any. This includes changes from:

1. A residential development type to a different residential development type, and
2. A non-residential development type to different non-residential development type, and
3. A residential development type to a non-residential development type, and
4. A non-residential development type to a residential development type.

Sec. 267-84. Payment of tax.

An applicant for a building permit for new construction, or for building construction that results in any change in the development type of a property shall be paid before the permit is issued. Payment shall be made payable to the St. Mary's County Government.

Sec. 267-85. Appropriation of the Building Excise Tax.

Revenues generated by the building excise tax shall be deposited into the County's general fund and may be appropriated, from time to time, to fund capital improvements to schools, recreation and parks, transportation, or public safety or any combination thereof.

Sec. 267-86. Refund.

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Requested by: Finance Department

Ordinance No. 2023 - 09

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the *Code of St. Mary's County, Maryland*, and to enact Chapter §§267-81 through 267-91 of the *Code of St. Mary's County* to Provide for the Establishment of a Building Excise Tax in St. Mary's County

Page 4 of 5

If a building permit expires and construction under the permit has not commenced, the applicant shall be entitled to a refund of any building excise tax paid. The applicant shall apply to the St. Mary's County Department of Land Use and Growth Management for the refund within 60 days of the expiration of the building permit. The County shall retain 6% of the tax collected to offset the costs of collection and refund.

Sec. 267-87. Credits.

For all building permits issued and residential and non-residential buildings constructed prior to July 1, 2023, the excise tax shall be deemed paid for the development type associated with the building.

Sec. 267-88. Exemptions.

An excise tax is not required for issuance of a building permit to:

- A. Construct the first three (3) single family residential dwelling units on lots in a minor subdivision:
 - 1. Recorded after July 1, 2023 and created from a parcel of record or a lot of record; and
 - 2. Transferred to a natural, direct lineal descendant or a legally adopted child or grandchild.
- B. Replace, renovate, or alter a previously existing building, whether residential or non-residential, which was lost to fire, accident, or natural disaster within the last three (3) years, so long as the development type remains the same.

Sec. 267-89. Effective date.

This chapter shall apply to all applicants who receive a building permit or change of use permit on or after July 1, 2023. A permit shall be deemed "issued" when it has received all necessary approvals and when the entire building excise tax has been received by the County.

Sec. 267-90. Severability.

If any word, phrase, clause, sentence, paragraph, or section of this chapter, or the application of such to any entity or circumstance, is declared invalid or unconstitutional by a court of competent jurisdiction, the invalidity or unconstitutionality shall not affect any of the remaining words,

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Requested by: Finance Department

Ordinance No. 2023-09

Subject: Finance - To repeal Chapter §§ 223-4 through 223-4.6 of the Code of St. Mary's County, Maryland, and to enact Chapter §§267-81 through 267-91 of the Code of St. Mary's County to Provide for the Establishment of a Building Excise Tax in St. Mary's County

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phrases, clauses, sentences, paragraphs, or sections of this chapter, since the same would have been enacted without the incorporation into this chapter of the invalid or unconstitutional word, phrase, clause, sentence, paragraph, or section, and to that end all provisions of this chapter are determined to be severable.

Sec. 267-91. Title.

This Chapter 267 of the Code of St. Mary's County shall be known as the "Building Excise Tax Ordinance."

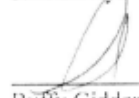
SECTION II. This Ordinance shall be effective upon the effective date written below.

Those voting Aye: 3
Those voting Nay: 2
Those Abstaining: 0
Date of Adoption: May 2, 2023
Effective Date: July 1, 2023

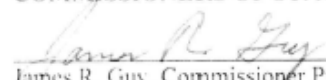
ATTEST:


David A. Weiskopf
County Administrator

Approved as to form and legal
sufficiency:

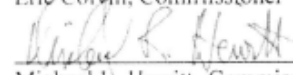

Buffy Giddens
Deputy County Attorney

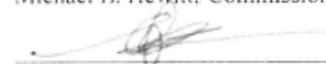
COMMISSIONERS OF ST. MARY'S COUNTY


James R. Guy, Commissioner President

Michael R. Alderson, Jr., Commissioner


Eric Colvin, Commissioner


Michael B. Hewitt, Commissioner


Scott R. Ostrow, Commissioner

**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

DOCUMENT VALIDATION	

Circuit Court for St. Mary's County
PO Box 676
41605 Courthouse Drive
Leonardtown, MD 20650
(301) 475-7844

**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

APPENDIX D

**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

Ordinance No. 2026 - 07

Subject: To amend the Building Excise Tax,
Article XXXII, Chapter 267 of the
Code of St. Mary's County, Maryland

Page 1 of 6

BUILDING EXCISE TAX ORDINANCE

TO AMEND THE BUILDING EXCISE TAX ORDINANCE

WHEREAS, during the 2021 Regular Session of the Maryland General Assembly, House Bill 528 repealed the St. Mary's County impact fee, effective July 1, 2023, which had been codified as Chapter §§ 223-4 through 223-4.6 of the Code of St. Mary's County; and

WHEREAS, pursuant to the authority granted to the Commissioners of St. Mary's County, Maryland (hereinafter "County") by the General Assembly of Maryland in § 20-807 of the *Local Government Article* of the Annotated Code of Maryland, the County may impose, by Ordinance, a building excise tax on any building construction in St. Mary's County; and

WHEREAS, on May 2, 2023, the County enacted Ordinance 2023-09, establishing a building excise tax effective July 1, 2023; and

WHEREAS, pursuant to the authority granted to the County by the General Assembly of Maryland in § 4-111(c)(2) of the *Local Government Article* of the Annotated Code of Maryland, the County desire to clarify that the building excise tax applies equally to all in St. Mary's County, including municipalities; and

WHEREAS, the County desire to shift the collection of taxes from building permit issuance to issuance of a Certificate of Occupancy; and

WHEREAS, a notice of a public hearing was advertised on February 20, 2026, and February 27, 2026, in *The Southern Maryland News*, a newspaper of general circulation in St. Mary's County, and a public hearing was held on March 10, 2026, to receive public comment and consider the amendment of Chapter 267 of the Code of St. Mary's County, Maryland; and

NOW, THEREFORE, BE IT ORDAINED by the County, pursuant to § 20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, that the Building Excise Tax Ordinance is amended as follows:

CHAPTER 267-81 through CHAPTER 267-91

BUILDING EXCISE TAX

§ 267-81 – Establishment of Tax.

In accordance with § 20-807 of the *Local Government Article* of the *Annotated Code of Maryland*, in St. Mary's County, including within incorporated municipalities, there is a building excise tax on all new building construction, and any construction resulting in a change in development type

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Ordinance No. 2026 - 07

Subject: To amend the Building Excise Tax,
Article XXXII, Chapter 267 of the
Code of St. Mary's County, Maryland

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as listed in § 267-83.

Sec. 267-82. Definitions.

The following words have the meanings indicated for purposes of §§ 267-81 through 267-90 of the Code of St. Mary's County only:

- A. *Applicant*. Applicant means the individual, firm, partnership, corporation, association, society, trust, or other legal entity who seeks issuance of a Certificate of Occupancy within St. Mary's County, including any municipality within St. Mary's County.
- B. *Tax*. Tax means the building excise tax, unless indicated otherwise by context.
- C. *Single-Family*. Single-Family means either: the meaning of "Dwelling, Single-family" under the St. Mary's County Comprehensive Zoning Ordinance, or, if in a municipality, the equivalent single-family residential dwelling use under the municipal zoning ordinance.
- D. *Multi-family*. Multi-family means either: the meaning of "Dwelling, Multiple-family" under the St. Mary's County Comprehensive Zoning Ordinance, or, if in a municipality, the equivalent multi-family residential dwelling use under the municipal zoning ordinance.
- E. *Municipality*. Municipality means any incorporated town or city located within St. Mary's County, Maryland
- F. *Permitting Authority*. Permitting Authority means the St. Mary's County Department of Land Use and Growth Management, or, within a municipality, the municipal department or official authorized to issue Certificates of Occupancy.
- G. *Director*. Director means the Director of Land Use and Growth Management or their designee, or, within a municipality, the municipal official designated by the municipality for purposes of administering this Article.
- H. *Certificate of Occupancy*. Certificate of Occupancy means the permit, certificate, or other approval issued by the Permitting Authority authorizing a building or structure to be occupied or used for its intended purpose, and includes: final, temporary, conditional, partial, or any other approval however denominated.

Sec. 267-83. Amount of tax.

- A. *Development Type*. For the purpose of administering this Ordinance, the final authority as to the appropriate category of development type for a building type rests with the Director.
- B. *Residential Development*. The tax on residential structures shall be based on the type of

Annual Report Worksheet
Reporting Calendar Year (CY2025)
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Ordinance No. 2026 - 07

Subject: To amend the Building Excise Tax,
Article XXXII, Chapter 267 of the
Code of St. Mary's County, Maryland

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residential structure or unit as follows:

RESIDENTIAL DEVELOPMENT

Development Type – By Use	Schools	Roads	Rec/Parks	Public Safety	Total per unit
Single-Family	\$3,066.00	\$1,687.00	\$1,056.00	\$888.00	\$6,697.00
Multi-family	\$1,165.00	\$719.00	\$725.00	\$609.00	\$3,218.00

- C. *Nonresidential Development.* The tax on non-residential development types (including places of worship and public facilities) shall be guided by trip generation rates established by the Institute of Transportation Engineers.

NONRESIDENTIAL DEVELOPMENT

Development Type	Schools	Roads	Rec/Parks	Public Safety	Total per Ft ²
Retail/Commercial/Services	\$0.00	\$2.71	\$0.00	\$1.40	\$4.11
Office/Institutional/Medical	\$0.00	\$1.20	\$0.00	\$0.62	\$1.82
Industrial/Flex/Other	\$0.00	\$0.53	\$0.00	\$0.27	\$0.80
Lodging (per room, not ft ²)	\$0.00	\$885.65	\$0.00	\$456.70	\$1,342.35

- D. *Rate Adjustment.* The amount of the tax for each fiscal year shall be set in the Revenue Tax Ordinance adopted as part of the annual budget of the County.
- E. *Mixed Use.* The total amount of the tax for a mixed-use building or structure shall be the sum of the total residential tax per unit added to the total nonresidential tax per square foot.
- F. *Change in Development Type.* For building construction that changes a property's development type from any type listed in § 267-83 to *any* other development type shall owe the difference between the excise tax paid on the prior development type and the excise tax due on the new development type, if any. This includes changes from:
1. A residential development type to a different residential development type, and
 2. A non-residential development type to different non-residential development type, and
 3. A residential development type to a non-residential development type, and
 4. A non-residential development type to a residential development type.

Sec. 267-84. Payment of tax.

- A. An applicant for new construction, or for construction that results in any change in the development type of a property shall pay the building excise tax prior to the issuance of any

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Ordinance No. 2026 - 07

Subject: To amend the Building Excise Tax,
Article XXXII, Chapter 267 of the
Code of St. Mary's County, Maryland

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— Certificate of Occupancy for the building or structure.

- B. For Certificates of Occupancy issued by St. Mary's County, the tax shall be collected by the County. For Certificates of Occupancy issued by a municipality, the tax shall be collected by the municipality prior to the issuance of the Certificate of Occupancy.
- C. All building excise tax revenues collected by a municipality pursuant to this Article shall be remitted to St. Mary's County in accordance with procedures established by the County.

Sec. 267-85. Appropriation of the Building Excise Tax.

Revenues generated by the building excise tax shall be deposited into the County's general fund and may be appropriated, from time to time, to fund capital improvements to schools, recreation and parks, transportation, or public safety or any combination thereof.

Sec. 267-86. Refund.

- A. If a building excise tax has been paid, and:
1. A Certificate of Occupancy is not issued; or
 2. The applicant withdraws the request for a Certificate of Occupancy prior to issuance;
- then the applicant shall be entitled to a refund of the tax paid.
- B. The applicant shall apply for the refund within sixty (60) days of the date the Certificate of Occupancy was denied or withdrawn.
- C. The Permitting Authority may retain six percent (6%) of the tax collected to offset the administrative costs of collection and processing the refund.

Sec. 267-87. Credits.

For any building or structure for which a building permit was issued prior to July 1, 2023, and which is thereafter issued a Certificate of Occupancy, the building excise tax shall be deemed paid for the development type associated with the building, and no tax shall be due under this Article for that permit. For excise tax paid on any building or structure for which a building permit was issued between July 1, 2023, and the effective date of this Ordinance, the excise tax shall be deemed paid.

Sec. 267-88. Exemptions.

- A. An excise tax is not required for construction authorized by a building permit issued for:
1. Construction of the first three (3) single family residential dwelling units on lots in a minor subdivision:
 - a. Recorded after July 1, 2023; and

Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits

Ordinance No. 2026 - 07

Subject: To amend the Building Excise Tax,
Article XXXII, Chapter 267 of the
Code of St. Mary's County, Maryland

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- b. Created from a parcel of record or a lot of record; and
- c. Transferred to a natural, direct lineal descendant or a legally adopted child or grandchild.

2. Replace, renovate, or alter a previously existing building, whether residential or nonresidential, which was lost to fire, accident, or natural disaster within the last three (3) years, so long as the development type remains the change.

B. An exemption granted under this section based on information provided at the time of the building permit application may be revoked if the Permitting Authority determines that the information was materially inaccurate or that the exemption criteria were not satisfied.

Sec. 267-89. Effective date.

This chapter shall apply to all applicants who receive a Certificate of Occupancy on or after July 1, 2023, except that no building excise tax shall be due for any building or structure constructed pursuant to a building permit issued prior to July 1, 2023. A Certificate of Occupancy shall be deemed "issued" when it has received all necessary approvals and when the entire building excise tax has been received by the Permitting Authority.

Sec. 267-90. Severability.

If any provision of this Chapter, or its application to any person or circumstance, is held invalid or unconstitutional by a court of competent jurisdiction, such invalidity shall not affect the remaining provisions or applications of this Chapter. The provisions of this Chapter are declared to be severable and shall remain in full force and effect to the fullest extent permitted by law.

Sec. 267-91. Title.

This Article XXXII of Chapter 267 of the Code of St. Mary's County shall be known as the "Building Excise Tax Ordinance."

**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

Ordinance No. 2026 - 07

Subject: To amend the Building Excise Tax,
Article XXXII, Chapter 267 of the
Code of St. Mary's County, Maryland

Page 6 of 6

SECTION II. This Ordinance shall be effective upon the effective date written below.

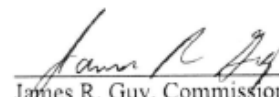
Those voting Aye: 3
Those voting Nay: 2
Those Abstaining: 0
Date of Adoption: March 24, 2024
Effective Date: April 7, 2024

ATTEST:



David A. Weiskopf
County Administrator

COMMISSIONERS OF ST. MARY'S COUNTY

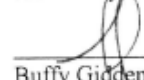


James R. Guy, Commissioner President

- NO -

Michael R. Alderson, Jr., Commissioner

Approved as to form and legal
sufficiency



Buffy Giddens
County Attorney

- NO -

Eric Colvin, Commissioner



Michael L. Hewitt, Commissioner



Scott R. Ostrow, Commissioner

**Annual Report Worksheet
Reporting Calendar Year (CY2025)
For counties issuing 50 or more residential permits**

DOCUMENT VALIDATION	
JUL 13 2026	Agency Name: COMMISSIONERS OF ST. MARY'S CO Instrument List: Other Describe Other: ORDINANCE 2026-7 Ref: MM/JULIE BURCH 31/084 Government Instrument Amount: \$0.00 Total Amount: \$0.00 Transaction Amount: \$0.00 03/29/2026 11:48:35 AM - 251 0026281200001002 MARY-18-CLILR
Circuit Court for St. Mary's County PO Box 676 41605 Courthouse Drive Leonardtown, MD 20650 (301) 475-7844	