



**CHARLES
COUNTY**
MARYLAND

SCHOOL CONSTRUCTION EXCISE TAX

SUPPORTING OUR SCHOOLS. BUILDING OUR FUTURE.



**FY2027 RATE
INCREASE**

+3.64%

Rates are increasing by the same percentage as the change in the average statewide per-square-foot school building cost for calendar year 2026.

RESIDENTIAL EXCISE TAX RATES

(Per Dwelling Unit)

DWELLING TYPE	FY2026 (CURRENT)	FY2027 (PROPOSED)	% CHANGE
Single Family Detached	\$21,972	\$22,771	+3.64%
Townhouses	\$22,021	\$22,822	+3.64%
Multi-Family	\$19,417	\$20,123	+3.64%



Rates reflect the number of students generated by each dwelling type and the cost of school construction.

SCHOOL CONSTRUCTION COSTS (Per Sq. Ft.)

JULY 2025

JULY 2026

\$495.00



\$513.00

% CHANGE

+3.64%



Source: *Interagency Committee on School Construction*



LEGAL AUTHORITY

Article 20, Section 804 of the Maryland Annotated Code authorizes the County Commissioners of Charles County to levy and collect a fair share school construction excise tax on new residential development.



Base tax rates are adjusted every fourth fiscal year (e.g., FY2016, FY2020, FY2024, etc.) to reflect:

- The number of students generated by each dwelling type
- The cost of school construction in the county



ANNUAL ADJUSTMENT RULE

For years between base rate adjustments, the tax rates may not exceed the prior year's rates altered by the same percentage as the change in the average statewide per-square-foot school building cost.



Before setting the rate for each fiscal year, the County Commissioners of Charles County shall conduct a study.

AT A GLANCE



Supports growth from new residential development



Funds new school construction and infrastructure



Rates increase by 3.64% for FY2027



Ensures fair share and compliance with state law



Investing today in strong schools for tomorrow



CHARLES COUNTY GOVERNMENT
Working together. Building progress.



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