

Calvert County /North Beach Tax Bill

Every spring, the Board of County Commissioners meets with the mayors of the County's two incorporated Towns, North Beach and Chesapeake Beach, to discuss the tax rate differential. The tax differential for the towns is currently \$.336, the 2022 tax rate for Calvert County is \$.9270, but properties located within both municipalities receive a tax differential of \$.336 which reduces the county tax rate to \$0.591 (see sample of tax bill below).

What is the tax differential: This is an annual reduction to the county revenues by lowering the tax rate for the town residents. The rationale for this lower tax rate is the saving that the county receives as a result of the town provided services (i.e. Some of services the Town provides are Deputy Sheriffs, Planning and Zoning, Public Works, Water and Sewer to name a few) This savings is a direct benefit to you the tax payer.

- Sample Residential Tax Bill 2022

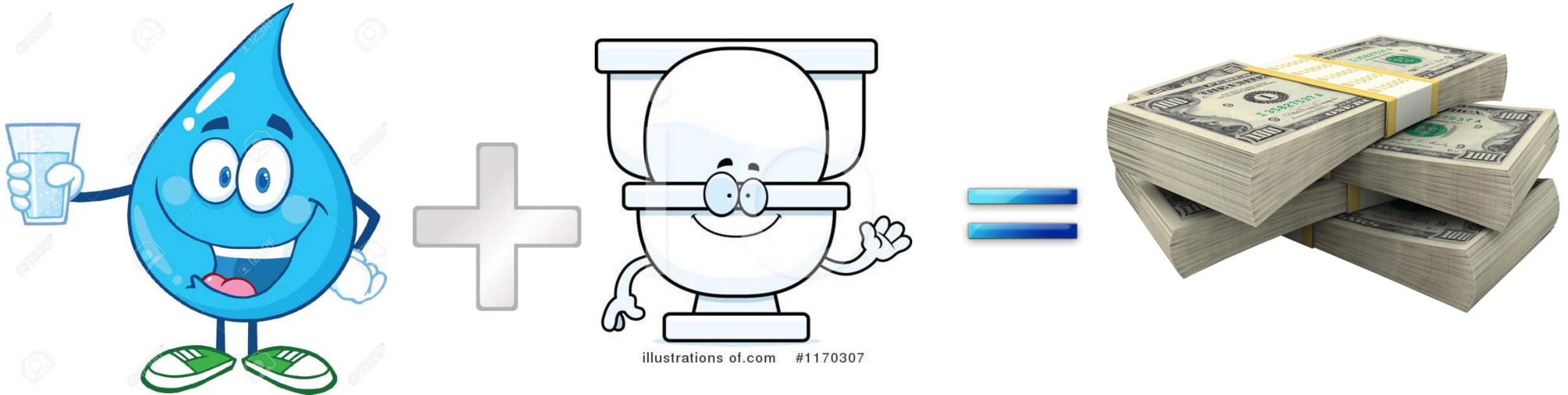
Tax Charges

	Taxable Value	Tax Rate	Amount
COUNTY TAX NORTH BEACH	325,200	0.591000	\$1,921.93
STATE TAX	325,200	0.112000	\$364.22
SOLID WASTE FEE			\$151.00
TOWN TAX - NORTH BEACH	325,200	0.589500	\$1,917.05
TOWN REFUSE REMOVAL FEE NORTH BEACH			\$632.00
Total			\$4,986.20

What you need to know about the tax bill you receive from Calvert County:

1. Calvert County, State Tax and North Beach property taxes and special assessment are broken down on each bill.
2. The Owner's name, Parcel ID and Bill Year are printed on the bill.
3. Charges are listed in the following order:
 - a. Calvert County includes Taxable Value, Tax Rate and Amount of Tax (All North Beach residents receive a tax differential which reduces Calvert County's Tax Rate).
 - b. State of MD includes Taxable Value, Tax Rate and Amount of Tax.
 - c. Solid Waste Fee – This fee is charged by Calvert County for the landfill, all improved properties are assessed this fee.
 - d. Town Tax includes Taxable Value, Tax Rate and Amount of Tax.
 - e. Town Refuse Removal Fee North Beach – This fee includes Annual Trash Fee, Sewer Benefit and Water Benefit.
 - * Trash is only charged to residential units.
 - * Sewer Benefit is charged to all properties with sewer connection. This fee is for DEBT SERVICE ONLY and is not part of your quarterly sewer billing.
 - * Water Benefit is charged to all properties with water connection. This fee is for DEBT SERVICE ONLY and is not part of your quarterly water billing.

Note: Apartments/Condos are charged Water and Sewer Benefit fees and NO Trash Pick UP and the special assessment for FY 23 would be (\$100 + \$118 = \$218.00) per unit.
Single family / duplexes are charged Trash, Water and Sewer Benefit Fees (\$414 + \$118 + \$100 = \$632) per unit.



Town of North Beach

2023 Water and Sewer Rates

Effective FY23

Water and Sewer Rates

Gallons Used	Current Water Rate	New Water Rate	Current Sewer Rate	New Sewer Rate
0 -4,000	\$42.20	\$42.20	\$126.00	\$126.00
5,000+ (per 1,000)	\$6.25	\$6.25	\$7.25	\$7.25

Sewer Benefit Fees \$118.00
 Water Benefit Fees \$100.00

Included in Annual Special Assessment on your tax bill. Sewer Benefit, Water Benefit and Trash Fees are combined on your tax bill each year. Benefit fees pay the debt service on the utility, where your quarter bill is for the operation and maintenance of the utility.

Calvert County Water & Sewer Rates

Water & Sewer Rates

New quarterly rates adopted by the Board of County Commissioners will take effect beginning January 1, 2021.

Type of Rate	Past	Prior	Current
Base water rate (per EDU*)	\$55.16	\$55.51	\$59.34
Base sewer rate (per EDU*)	\$110.86	\$111.35	\$119.03
Variable water rate (per 1,000 gallons)	\$2.71	\$2.74	\$2.92
Variable sewer rate (per 1,000 gallons)	\$5.48	\$5.91	\$6.32
Fixed sewer rate (Twin Beach only)	\$165.66	\$176.36	\$182.21
State Bay Restoration Fund	\$15	\$15	\$15

*EDU = Equivalent Dwelling Unit