The Economic & Fiscal Impact of a Data Center Development in Washington County

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SAGE policy group

Executive Summary

This analysis considers the economic and fiscal benefits associated with a potential 660,000 square foot data center development in Washington County, Maryland. The development would occur on a 100+ acre site. While it remains to be determined if the site would be annexed into the City of Hagerstown, this report assumes annexation in order to better illustrate impacts for either eventuality. This analysis also compares the impacts of a data center development to those of a warehouse development.

CONSTRUCTION PHASE IMPACTS

Construction of the data center will support more than 4,000 jobs, $243 million in employee compensation, and $791 million in statewide economic activity over the duration of the project. That construction activity will generate an estimated $1.8 million in tax revenues for Washington County, a figure that does not include permitting fees, and nearly $18 million for the State.

ONGOING ANNUAL IMPACTS

Once steady state operations have been attained, the facility will support more than 255 statewide jobs, about 225 of which will be performed in Washington County. Those jobs will be associated with $21 million in statewide compensation and $87 million in economic activity each year.

Each year, the data center will support more than $7 million in annual tax revenues for Hagerstown, $5.5 million for Washington County, and $12 million for the State. Note that these estimates do not include personal property tax revenues that could be supported by the data center, as it is unclear to what extent personal property taxes would apply to data center equipment—a 2024 state law allows counties to reduce or eliminate the share of data center personal property that is subject to personal property taxes, as personal property taxes can deter data center development.

DATA CENTER IMPACTS

The construction phase of a data center development will support more than 4,000 statewide jobs, $243 million in labor income, and $790 million in statewide economic activity. Over the duration of the project, Washington County tax revenues would be bolstered by $1.8 million while state level tax revenues would be augmented by nearly $18 million.

Once steady state operations are attained, the data center will employ an estimated 83 people with average annual compensation approaching $100,000. Including secondary impacts, the data center will support an estimated 256 jobs earning approximately $21 million each year across the entirety of Maryland. As a result, statewide economic activity will be bolstered by $87 million each year.

Each year, data center operations will generate an estimated $7.1 million in tax revenues for Hagerstown, $5.5 million for Washington County, and $12 million for the State. To contextualize these impacts, the data center development would generate more annual real property tax revenue for Hagerstown ($7.1 million) and Washington County ($5.4 million) than 2,100 new median priced homes.

IMPACTS RELATIVE TO A WAREHOUSE DEVELOPMENT

Compared to the impacts of developing a warehouse on the same site—a use for which the property is currently zoned and approved—the data center development would produce significantly greater construction phase economic activity and tax revenues. Once steady state operations are attained, the data center development would produce approximately $6 million more in annual tax revenues for Hagerstown, $4.3 million more for Washington County, and $9.3 million more for the State.

Comparative Impacts: Data Center Development vs. Warehouse Development (millions $2025)

Construction Phase			
Impact Category	**Data Center**	**Warehouse**	**Difference**
Jobs	4,076	755	**3,321**
Labor Income	$243.1	$45.0	**$198.1**
Economic Activity	$791.3	$146.5	**$644.8**
Washington County Tax Revenues	$1.8	$0.3	**$1.5**
State Tax Revenues	$17.8	$3.3	**$14.5**
Operating Phase (Annual, Ongoing)			
Impact Category	**Data Center**	**Warehouse**	**Difference**
Jobs	256	596	**-340**
Labor Income	$20.5	$34.8	**($14.3)**
Economic Activity	$86.5	$68.2	**$18.2**
Hagerstown Tax Revenues	$7.1	$1.3	**$5.8**
Washington County Tax Revenues	$5.5	$1.2	**$4.3**
State Tax Revenues	$11.9	$2.6	**$9.3**

Table of Contents

Introduction 5
Data Center Development Impacts 5
Warehouse Development Impacts 9
Comparitive Impacts 11
Conclusion 12
About Sage Policy Group 12
Appendix A: Methods & Assumptions 13
Appendix B: How to Interpret Economic Impact Estimates 16

List of Exhibits

Exhibit 1: Construction Phase Total Economic Impacts, Data Center Scenario 6
Exhibit 2: Construction Phase Fiscal Impacts, Data Center Scenario 6
Exhibit 3: Operational Economic Impacts, Full Build Out, Data Center Scenario 7
Exhibit 4: Total Ongoing, Annual Fiscal Impacts, Data Center Scenario 8
Exhibit 5: Construction Phase Total Economic Impacts, Warehouse Scenario 9
Exhibit 6: Construction Phase Fiscal Impacts, Warehouse Scenario 9
Exhibit 7: Operational Economic Impacts, Full Build Out, Warehouse Scenario 10
Exhibit 8: Total Ongoing, Annual Fiscal Impacts, Warehouse Scenario 10
Exhibit 9: Comparative Impacts, Data Center Development vs. Warehouse Development 11

The Economic & Fiscal Impact of a Data Center Development in Washington County

INTRODUCTION

The Maryland Tech Council commissioned Sage Policy Group to analyze the impacts of a 660,000 square foot data center development. The development is proposed for a 100+ acre site in Washington County, Maryland.[1] While it remains to be determined if the site would be annexed into the City of Hagerstown, this report assumes annexation in order to better illustrate impacts for either eventuality.

This report uses IMPLAN economic modeling software, an industry-standard platform for input-output analysis, as well as proprietary fiscal impact modeling methods that utilize data from the U.S. Census Bureau, the Office of the Maryland Comptroller, and the Washington County Government, to estimate the jobs, labor income, economic activity, and tax revenues supported by this development. Details regarding the methods and assumptions used in this analysis can be found in Appendix A on page 12.

The construction phase will support more than 4,000 statewide jobs, about 3,940 of which will be performed in Washington County, and augment statewide labor income by approximately $243 million, which includes both wages and benefits.

This report also estimates the economic and fiscal impacts of a one million square foot warehouse development on the same site, comparing the potential impacts of the two uses.

DATA CENTER DEVELOPMENT IMPACTS

CONSTRUCTION PHASE

Construction of the powered core and shell—the physical structure but not the equipment inside of the building—is expected to cost $594 million.[2]

The development phase of this project will support approximately 3,100 construction jobs, with a job defined as one full- or part-time position that lasts for one year, and each of those jobs will average approximately $60,000 in annual compensation. Secondary effects, additional activity driven by spending related to the project and the augmented incomes of the directly employed workers, will support more than 900 additional jobs across the state. Including those secondary positions, the

[1] Note that current plans suggest there would be 660,000 square feet spread across multiple facilities. For ease of reading, however, this study refers to the development as a singular "data center."
[2] Including the cost of data center equipment, the total investment will likely exceed $1 billion.

construction phase will support more than 4,000 statewide jobs, about 3,940 of which will be performed in Washington County, and augment statewide labor income by approximately $243 million, which includes both wages and benefits.

In total, construction of the data center will support more than $790 million in statewide economic activity (the sum of goods and services sold in state as a result of the project). More information on how to interpret economic impacts can be found in Appendix B on page 15.

Exhibit 1: Construction Phase Total Economic Impacts, Data Center Scenario

	Jobs	Labor Income (Millions $2025)	Economic Output (Millions $2025)
Washington County			
Direct effects	3,116	$181.8	$594.0
Secondary effects	826	$51.2	$165.1
Total	**3,942**	**$233.0**	**$759.1**
Remainder of Maryland (only secondary impacts)			
Total	**134**	**$10.1**	**$32.2**
Statewide			
Total	**4,076**	**$243.1**	**$791.3**

Source: Sage, IMPLAN *Totals may not add due to rounding

The construction phase will generate significant tax revenues at both the state and local levels. After adjusting the $233 million in Washington County-based employee compensation to reflect only wages earned by Washington County residents, the project will generate an estimated $1.8 million in income tax revenues for the County.

At the state level, the construction phase will bolster tax revenues by nearly $18 million through augmented sales and income tax revenues. Note that the state level sales tax estimates do not include the cost of the personal property that will be installed inside the facility, as qualified data center equipment is exempt from sales tax in Maryland.

Exhibit 2: Construction Phase Fiscal Impacts, Data Center Scenario

Tax Category	Revenues (Millions $2025)
Washington County	
Income	$1.8
Total	**$1.8**
State of Maryland	
Sales	$11.1
Income	$6.7
Total	**$17.8**

Source: Sage *Totals may not add due to rounding

IMPACTS UPON FULL BUILD OUT

Upon full build out, the data center will support an estimated 83 direct positions related to management, engineering, and security. Compensation for those jobs will approach $100,000 per annum.

In total, the data center's operations will annually support more than 250 jobs, $20 million in employee compensation, and $86 million in economic activity.

Operational expenditures by the data center and spending by the facility's employees will support more than 170 secondary statewide jobs, about 140 of which will be performed in Washington County. Those secondary jobs include multiple positions at restaurants, consulting services, real estate firms, courier services, and computer system design firms, among other industries, and the facility will support at least one job in 41 distinct sectors.

Exhibit 3: Operational Economic Impacts, Full Build Out, Data Center Scenario

Annual, Ongoing	Jobs	Labor Income (Millions $2025)	Economic Output (Millions $2025)
Washington County			
Direct effects	83	$9.0	$55.3
Secondary effects	140	$8.4	$23.3
Total	**223**	**$17.4**	**$78.7**
Remainder of Maryland (only secondary impacts)			
Total	**33**	**$3.1**	**$7.8**
Statewide			
Total	**256**	**$20.5**	**$86.5**

Source: Sage, IMPLAN *Totals may not add due to rounding

In total, the data center's operations will annually support more than 250 jobs, $20 million in employee compensation, and $86 million in economic activity. Each year, the data center will support approximately $7.1 million in tax revenues for Hagerstown, $5.5 million for Washington County, and nearly $12 million for the State. To contextualize the scale of these fiscal impacts, the data center development would generate more annual real property tax revenue for Hagerstown ($7.1 million) and Washington County ($5.4 million) than 2,100 new median priced homes.[3]

[3] This calculation is based on the 2024 median Washington County sale price as sourced from Maryland REALTORS®.

Exhibit 4: Total Ongoing, Annual Fiscal Impacts, Data Center Scenario

Tax Category	Revenues (Millions $2025)
City of Hagerstown	
Real Property	$7.1
Total	**$7.1**
Washington County	
Real Property	$5.4
Income	$0.1
Total	**$5.5**
State of Maryland	
Electricity (sales & franchise)	$9.5
Sales (other than electricity)	$1.1
Real Property	$0.8
Income	$0.6
Total	**$11.9**

Source: Sage *Totals may not add due to rounding

Note that this analysis does not endeavor to estimate personal property tax revenues that could be supported by the data center as it is unclear to what extent personal property taxes would apply to data center equipment.[4] Washington County taxes personal property at a rate of $2.32 per $100 of assessed value, while Hagerstown taxes personal property at a rate of $2.643 per $100 of assessed value.

To contextualize the scale of these fiscal impacts, the data center development would generate more annual real property tax revenue for Hagerstown ($7.1 million) and Washington County ($5.4million) than 2,100 new median priced homes.

This combined rate of $4.96 per $100 of assessed value is the fourth highest of any location in Maryland, trailing only Seat Pleasant, Baltimore City, and Luke. Notably, neighboring Frederick County does not levy a personal property tax. See Appendix C on page 17 for more information regarding personal property tax rates by municipality.

[4] The governing body of a county or municipal corporation may reduce or eliminate, by law, the percentage of the assessment of any qualified data center personal property used in a qualified data center that is subject to the county or municipal corporation property tax under [Md. Code, Tax-Prop. § 7-248].

WAREHOUSE DEVELOPMENT IMPACTS

CONSTRUCTION PHASE IMPACTS

If the site were developed into one million square feet of warehouse space, with construction costs estimated at $110 per square foot, the construction phase of the project would support about 755 statewide jobs.[5] Those jobs would earn about $45 million in labor income, and statewide economic activity would be bolstered by approximately $145 million over the duration of the project.

Exhibit 5: Construction Phase Total Economic Impacts, Warehouse Scenario

	Jobs	Labor Income (Millions $2025)	Economic Output (Millions $2025)
Washington County			
Direct effects	577	$33.7	$110.0
Secondary effects	153	$9.5	$30.6
Total	**730**	**$43.2**	**$140.6**
Remainder of Maryland (only secondary impacts)			
Total	**25**	**$1.9**	**$6.0**
Statewide			
Total	**755**	**$45.0**	**$146.5**

Source: Sage, IMPLAN *Totals may not add due to rounding

The construction phase of the project would support about $300,000 in income tax revenues for Washington County, while state level tax revenues would be bolstered by approximately $3.3 million through augmented sales and income taxes. Note that the portion of income taxes that would be distributed to Hagerstown as a result of this construction activity is not significant enough to include in this report.

Exhibit 6: Construction Phase Fiscal Impacts, Warehouse Scenario

Tax Category	Revenues (Millions $2025)
Washington County	
Income	$0.3
Total	**$0.3**
State of Maryland	
Sales	$2.0
Income	$1.2
Total	**$3.3**

Source: Sage *Totals may not add due to rounding

[5] This is a high-end estimate of warehouse-related construction costs—derived from the Cushman & Wakefield 2025 Industrial Construction Cost Guide.

IMPACTS UPON FULL BUILD OUT

Once complete, the warehouse development would support approximately 580 jobs in Washington County and another 16 across the remainder of the state. Those jobs would average approximately $58,000 in labor income, which includes both wages and benefits. The warehouse space would augment statewide economic activity by approximately $68 million each year.

Exhibit 7: Operational Economic Impacts, Full Build Out, Warehouse Scenario

Annual, Ongoing	Jobs	Labor Income (Millions $2025)	Economic Output (Millions $2025)
Washington County			
Direct effects	450	$26.4	$43.3
Secondary effects	130	$7.3	$21.4
Total	**580**	**$33.6**	**$64.7**
Remainder of Maryland (only secondary impacts)			
Total	**16**	**$1.1**	**$3.5**
Statewide			
Total	**596**	**$34.8**	**$68.2**

Source: Sage, IMPLAN *Totals may not add due to rounding

Including secondary impacts, the warehouse space will support annual tax revenues of $1.3 million for Hagerstown, $1.2 million for Washington County, and $2.6 million for the State.

Exhibit 8: Total Ongoing, Annual Fiscal Impacts, Warehouse Scenario

Tax Category	Revenues (Millions $2025)
City of Hagerstown	
Real Property	$1.3
Total	**$1.3**
Washington County	
Real Property	$1.0
Income	$0.3
Total	**$1.2**
State of Maryland	
Electricity (sales & franchise)	$0.4
Sales (other than electricity)	$1.1
Real Property	$0.1
Income	$1.0
Total	**$2.6**

Source: Sage *Totals may not add due to rounding

COMPARITIVE IMPACTS

Due to vastly greater development costs, construction of a data center would support larger economic and fiscal impacts than construction of a warehouse.[6] This translates into nearly $200 million more in labor income over the duration of the development period, $1.5 million more in Washington County tax revenues, and $14.5 million more in state level revenues.

Exhibit 9: Comparative Impacts, Data Center Development vs. Warehouse Development (millions $2025)

Construction Phase			
Impact Category	**Data Center**	**Warehouse**	**Difference**
Jobs	4,076	755	**3,321**
Labor Income	$243.1	$45.0	**$198.1**
Economic Activity	$791.3	$146.5	**$644.8**
Washington County Tax Revenues	$1.8	$0.3	**$1.5**
State Tax Revenues	$17.8	$3.3	**$14.5**
Operating Phase (Annual, Ongoing)			
Impact Category	**Data Center**	**Warehouse**	**Difference**
Jobs	256	596	**-340**
Labor Income	$20.5	$34.8	**($14.3)**
Economic Activity	$86.5	$68.2	**$18.2**
Hagerstown Tax Revenues	$7.1	$1.3	**$5.8**
Washington County Tax Revenues	$5.5	$1.2	**$4.3**
State Tax Revenues	$11.9	$2.6	**$9.3**

Source: Sage *Totals may not add due to rounding

Once full build out and steady state operations are attained, a warehouse would support an estimated 340 more jobs than a data center, although those jobs will average about 27 percent less in average labor income ($80,100 for the data center scenario and $58,300 for the warehouse scenario). Despite the employment difference, the data center would generate an estimated $18 million more in annual statewide economic activity than the warehouse due to greater operating costs.

The operations of a data center would support an estimated $5.8 million more in annual tax revenues for Hagerstown than operations of a warehouse. Data center operations will also support $4.3 million more in annual tax revenues for Washington County and $9.3 million more for the state. The differences in tax revenues generated by the two scenarios are due to significantly larger real property valuations and operating costs for a data center.

[6] Note that this analysis uses extremely conservative assumptions for data center construction costs and a high-end estimate for warehouse construction costs. As a result, the difference between the construction phase impacts in the two scenarios are likely understated.

CONCLUSION

Construction of 660,000 square feet of data center space in Hagerstown will support significant economic and fiscal activity at the City, County, and State levels. The construction phase will support more than 4,000 statewide jobs, $243 million in labor income, and $790 million in statewide economic activity. Over the duration of the project, Washington County tax revenues would be bolstered by $1.8 million while state level tax revenues would be augmented by nearly $18 million.

Once steady state operations are attained, the data center will employ an estimated 83 people with average annual compensation approaching $100,000. Including secondary impacts, the data center will support an estimated 256 jobs earning approximately $21 million each year across the entirety of Maryland. As a result, statewide economic activity will be bolstered by $87 million annually.

Each year, data center operations will generate an estimated $7.1 million in tax revenues for Hagerstown, $5.5 million for Washington County, and $12 million for the State. This compares favorably to the estimated annual tax revenues generated by a warehouse development, which would support significantly smaller fiscal impacts due to a real property valuation approximately 82 percent smaller than for the data center.

About Sage Policy Group

Sage Policy Group is an economic and policy consulting firm headquartered in Baltimore, MD. Dr. Anirban Basu, Sage's chairman and CEO, founded the firm in 2004. Sage has created a client base that encompasses more than forty states and seven countries and includes Fortune 500 companies, NFL teams, aquariums and zoos, state and local governments, insurance companies, banks, brokerage houses, major medical systems, trade organizations, and law firms, among others.

The company is especially well known for its analytical capabilities in economic and fiscal impact estimation, economic development, forecasting, legislative analyses, litigation support, environmental economics, and industry outlooks.

In addition to leading Sage, Dr. Basu has emerged as one of the nation's most recognizable economists. He serves as the chief economist to Associated Builders and Contractors, the Maryland Bankers Association, and the International Food Distributors Association and as the chief economic adviser to the Construction Financial Management Association. He chaired the Maryland Economic Development Commission from 2014 to 2021 and currently chairs the Baltimore County Economic Advisory Committee.

Dr. Basu's lectures in economics are delivered to audiences across the U.S. and abroad. He has lectured at Johns Hopkins University and is presently the Distinguished Economist in Residence at Goucher College, where he teaches History of Economic Thought.

Appendix A: Methods & Assumptions

CONSTRUCTION PHASE ECONOMIC IMPACTS

Construction of the data center's powered core and shell is expected to cost $594 million, or approximately $900 per square foot, a figure based off of publicly available data and a Sage analysis of project-specific financial information from several recent data center developments in Maryland. Notably, this is a conservative parameter that likely understates the realized construction costs, especially given recent tariff-related increases in construction materials prices.

Construction of a warehouse on the site is estimated to cost $110 million, or approximately $110 per square foot. This figure is higher than prevalent estimates of warehouse construction costs—like those published in the Cushman and Wakefield 2025 Industrial Construction Cost Guide—due to ongoing increases in construction input costs and a desire to show the most conservative comparison between data center scenario and warehouse scenario economic and fiscal impacts.

These parameters served as inputs to the custom IMPLAN model used to estimate the construction phase impacts. Specifically, the model used multi-regional input-output analysis, a technique that allows direct impacts to be confined to a certain geography (Washington County) while capturing secondary impacts in a broader area (the remainder of Maryland).

OPERATING PHASE ECONOMIC IMPACTS

The data center is expected to employ approximately 85 people once steady state operations are attained with estimated average annual compensation approaching $100,000. Direct jobs for the warehouse scenario were estimated at 2,222 square feet per worker, a parameter sourced from the Energy Information Administration's Commercial Building Energy Consumption Survey.

Economic activity related to steady state operations was determined implicitly within IMPLAN, which has sectoral-specific parameters pertaining to data centers. The model of operating phase economic impacts also uses multi-regional input-output analysis to produce geographically granular impact estimates.

CONSTRUCTION-RELATED INCOME TAXES

Compensation presented in the economic impact section of this report encompasses wages and benefits. According to the U.S. Bureau of Labor Statistics, wages account for 67.1 percent of private construction compensation (the only portion of compensation subject to income tax). Accordingly, construction will support approximately $163 million in taxable income among Maryland residents (including secondary effects). Based on an estimated effective State income tax rate of 4.1 percent for state residents—calculated using data from Maryland's FY 2023 Annual Comprehensive Financial

Report—construction of the data center will support $6.7 million in State income tax collections during development.

Some construction jobs will be held by residents of other states. Moreover, not every job held by a Marylander will be held by a Washington County resident. Based on inflow/outflow data from the U.S. Census Bureau, 45.7 percent of jobs in Washington County are filled by Washington County residents. Using that parameter and an estimated effective local income tax rate of 2.5 percent, Sage estimates that the data center construction phase will support $1.8 million in income tax revenue for Washington County.

CONSTRUCTION-RELATED SALES TAXES

To determine the sales tax impact of the construction phase, this study uses the same custom IMPLAN model used to produce economic impacts. Servers, which represent a significant portion of the overall capital expenditure associated with this development, are exempt from Maryland sales and use taxes. Based on Sage's modeling, the construction phase will support $11.1 million in sales taxes—including those related to secondary purchasing—over the period of development.

PERMITTING & IMPACT FEES & RECORDATION & TRANSFER TAXES

This analysis does not endeavor to estimate permitting fees to be paid to Washington County as a result of development, although those fees will likely represent several hundreds of thousands of dollars for the County, nor does it endeavor to estimate any transfer or recordation fees related to the development phase.

OPERATIONAL INCOME TAXES

Once operational, the data center will support an estimated $20.5 million in statewide employee compensation. To determine the income tax paid on that total, the figure first must be adjusted to include only wages, which on average represent 69.0 percent of total compensation across all industries. Based on that parameter and an effective state level tax rate of 4.1 percent, the development will support an estimated $600,000 in State-level income tax revenues each year once steady state operations are achieved.

At full build out the jobs supported in Washington County will earn an estimated $17 million in total labor income. After adjusting that figure to reflect only wages (69.0%) and to include only the workers who live in Washington County (45.7%), approximately $5.5 million in income will be subject to Washington County's income tax. Based on an effective income tax rate of 2.5 percent, the development will support $100,000 in income tax revenue for Washington County each year once full build out is achieved.

REAL PROPERTY TAXES

Washington County levies a tax of $0.8030 per $100 of assessed value on real property in the City of Hagerstown, while the City levies a real property tax of $1.057 per $100 of assessed value. The State of Maryland levies a real property tax of $0.112 per $100 of assessed value. Using projected construction costs related to only the powered core and shell and the projected value of the land upon full build out, the assessed real property valuation is estimated to be $674 million for the data center and $121 million for the warehouse (constant 2025 dollars).

OPERATIONS-RELATED SALES TAX (EXCLUDING ON ELECTRICITY)

To determine the sales tax revenue supported by steady state operations, this study uses the same custom IMPLAN model used to produce economic impacts. This parameter excludes sales taxes collected on the direct purchase of electricity, the estimate of which is discussed below.

FRANCHISE & SALES TAX ON ELECTRICITY USAGE

Maryland levies a franchise tax applicable to public service companies calculated as 2 percent of gross receipts plus a charge of $0.00062 per kilowatt-hour delivered. Given the data center's expected power use at steady state, the franchise tax will generate $3.2 million in annual revenues for the State while the per kilowatt-hour charge will generate an additional $6.3 million from power utilization. Given the warehouse's anticipated power usage, those taxes would generate a combined $400,000 in annual tax revenues.

Appendix B: How to Interpret Economic Impact Estimates

To quantify the economic impacts of the data center and warehouse developments, Sage used IMPLAN economic modeling software and its embodied multipliers to generate estimates of employment, labor income, and output. Below is an abbreviated glossary of terms that may prove helpful in interpreting analytical findings.

EMPLOYMENT

As defined by IMPLAN, a job that lasts twelve months equals one job, two jobs that last six months equal one job, three jobs that last four months equal one job, etc. Based on this, **job-years** represents a useful term. For instance, an endeavor that supports 200 jobs for a six-month period would be considered to support 100 jobs measured in job-years. Note that IMPLAN jobs are not quite the same thing as full-time equivalents (FTEs). Each of IMPLAN's 536 unique industries has a different conversion rate between jobs and FTEs, although for almost every industry one job is equal to less than one FTE.

OUTPUT (BUSINESS ACTIVITY, ECONOMIC ACTIVITY)

Output equals the value of industry production or service provision. It might be easier to conceptualize this as total business sales or economic activity. For retail industries, it is the gross margin (not gross sales). For manufacturing, output is the quantity of total sales plus/minus the change in inventories. For the service sector, output is directly equal to sales. This is summarized by the following equation:

Output = (Manufacturing sales +/- change in inventories) + (service sector sales) + (gross margin for wholesale and retail trade)

LABOR INCOME

Worker compensation is comprised of wages, benefits, and proprietor income (money accruing to owners of businesses).

Worker Compensation = all forms of employee compensation (wages/benefits) + proprietor income

DIRECT EFFECTS

Direct effects are impacts tightly aligned with the endeavor under consideration. In this instance, direct effects are produced by construction of the data center as well as the facility's steady state operations.

INDIRECT EFFECTS

Indirect effects stem from business-to-business spending activity within the study area that occurs as a result of the direct effects. These can also be considered broader supply chain effects. This is a form of **secondary** effect.

INDUCED EFFECTS

Induced effects relate to household spending that occurs due to expanded levels of labor/household income. This is also a form of **secondary** effect.

Appendix C: Personal Property Tax Rates by Maryland Municipality

Municipality	Jurisdiction	Personal Property Tax per $100 of Assessed Value			Ranking (highest to lowest)
		Municipal	County	Cumulative	
Seat Pleasant	Prince George's County	$10.000	$2.207	$12.207	1
Baltimore City	Baltimore City	$0.000	$5.620	$5.620	2
Luke	Allegany County	$3.000	$2.162	$5.162	3
Hagerstown	**Washington County**	**$2.643**	**$2.320**	**$4.963**	**4**
Chesapeake City	Cecil County	$2.456	$2.456	$4.912	5
North East	Cecil County	$2.456	$2.456	$4.912	5
Charlestown	Cecil County	$2.456	$2.456	$4.912	5
Port Deposit	Cecil County	$2.456	$2.456	$4.912	5
Capitol Heights	Prince George's County	$2.500	$2.252	$4.752	9
Princess Anne	Somerset County	$2.250	$2.500	$4.750	10
Bladensburg	Prince George's County	$2.500	$2.202	$4.702	11
Cumberland	Allegany County	$2.648	$2.011	$4.659	12
Delmar	Wicomico County	$2.500	$2.025	$4.525	13
University Park	Prince George's County	$2.250	$2.200	$4.450	14
Salisbury	Wicomico County	$2.400	$2.025	$4.425	15
Fruitland	Wicomico County	$2.300	$2.025	$4.325	16
Morningside	Prince George's County	$2.000	$2.287	$4.287	17
Crisfield	Somerset County	$1.750	$2.500	$4.250	18
Riverdale Park	Prince George's County	$2.000	$2.202	$4.202	19
Cambridge	Dorchester County	$1.690	$2.440	$4.130	20
Federalsburg	Caroline County	$1.650	$2.450	$4.100	21
Brentwood	Prince George's County	$1.750	$2.315	$4.065	22
East New Market	Dorchester County	$1.600	$2.440	$4.040	23
Pocomoke City	Worcester County	$2.000	$2.038	$4.038	24
Perryville	Cecil County	$1.550	$2.456	$4.006	25
Forest Heights	Prince George's County	$1.750	$2.250	$4.000	26
Greensboro	Caroline County	$1.513	$2.450	$3.963	27
Denton	Caroline County	$1.500	$2.450	$3.950	28
Colmar Manor	Prince George's County	$1.650	$2.282	$3.932	29
Greenbelt	Prince George's County	$1.723	$2.177	$3.900	30

Source: Maryland Department of Taxation, County & Municipal Tax Rates in effect for July 1, 2025