# Maryland Association of Counties

# Budgets, Tax Rates, & Selected Statistics Fiscal Year 2011

# Fiscal Year 2011 Report of County Budgets, Tax Rates & Selected Statistics

Prepared by
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## Foreword

The data contained in this publication largely reflects the input received by MACo from county budget and finance officers, through a survey conducted in November and December of 2010. Throughout the document, data is presented for years up to and including Fiscal Year 2011. Please note that in every case, the data presented for Fiscal Year 2011 is estimated data, based on the best projections at the time of the survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2011 are actual past year data.

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## Section 1 - Overview and Summary Data

This report contains a wide range of information on county taxes, tax rates, and revenues. Each major area of revenue is detailed in its own section within this document. To facilitate usage of current year data, Section 1 provides an overview of the current tax rates and revenue for each county's major taxes.

**Table 1.1** shows each county's FY 2011 rates for property taxes, income taxes, recordation taxes, transfer taxes, hotel/motel taxes, and admissions and amusements taxes.

**Table 1.2** shows each county's FY 2011 revenue yield from its primary revenue sources—property taxes, income taxes, recordation and transfer taxes, and hotel/motel taxes.

In each case, more detailed, comparative, and historical information is available in the appropriate section of this report.

# Table 1.1 - FY 2011 County Tax Rates in Brief

| | Property Tax Rates (non-municipal) | Income Tax Rates CY09 | Income Tax Rates CY10 | Recor-dation Tax | Trans-fer Tax | Hotel/ Motel Tax | Adm & Amuse ments |
|---|---|---|---|---|---|---|---|
| Allegany | 0.9829 | 3.05% | 3.05% | $3.25 | 0.5% | 8% | 7.5% |
| Anne Arundel | 0.880 | 2.56% | 2.56% | $3.50 | 1.0% | 7% | 10% |
| Baltimore City | 2.268 | 3.05% | 3.20% | $5.00 | 1.5% | 9.5% | 10% |
| Baltimore County | 1.100 | 2.83% | 2.83% | $2.50 | 1.5% | 8% | 10% |
| Calvert | 0.892 | 2.80% | 2.80% | $5.00 | - | 5% | 1% |
| Caroline | 0.870 | 2.63% | 2.63% | $5.00 | 0.5% | 0% | - |
| Carroll | 1.048 | 3.05% | 3.05% | $5.00 | - | 5% | 10% |
| Cecil | 0.915 | 2.80% | 2.80% | $4.10 | $10/deed | 5% | 6% |
| Charles | 1.026 | 2.90% | 2.90% | $5.00 | - | 5% | 10% |
| Dorchester | 0.896 | 2.62% | 2.62% | $5.00 | 0.8% | 5% | 1% |
| Frederick | 0.936 | 2.96% | 2.96% | $6.00 | - | 3% | 0.5 - 5% |
| Garrett | 0.990 | 2.65% | 2.65% | $3.50 | 1.0% | 5% | 4.5% |
| Harford | 1.042 | 3.06% | 3.06% | $3.30 | 1.0% | - | 2-10% |
| Howard | 1.014 | 3.20% | 3.20% | $2.50 | 1.0% | 5% | 7.5% |
| Kent | 1.022 | 2.85% | 2.85% | $3.30 | 0.5% | 5% | 4.5% |
| Montgomery | 0.904 | 3.20% | 3.20% | $3.45 | 0.25 - 6% | 7% | 7% |
| Prince George's | 0.960 | 3.20% | 3.20% | $2.50 | 1.4% | 5% | 10% |
| Queen Anne's | 0.767 | 2.85% | 2.85% | $4.95 | 0.5% | 5% | 5% |
| St. Mary's | 0.857 | 3.00% | 3.00% | $4.00 | 1.0% | 5% | 2% |
| Somerset | 0.884 | 3.15% | 3.15% | $3.30 | - | 5% | 4% |
| Talbot | 0.432 | 2.25% | 2.25% | $3.30 | 1.0% | 4% | 5% |
| Washington | 0.948 | 2.80% | 2.80% | $3.80 | 0.5% | 6% | 3-5% |
| Wicomico | 0.759 | 3.10% | 3.10% | $3.50 | - | 6% | 6% |
| Worcester | 0.700 | 1.25% | 1.25% | $3.30 | 0.5% | 4.5% | 3% |

*The data contained in this chart is presented in more detail in the respective sections of this report.*

**SOURCE: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

## Table 1.2 - FY 2011 County Tax Revenues in Brief

| | Property Taxes (Real and Personal) | Local Income Tax | Recordation & Transfer Taxes | Hotel and Motel Taxes |
|---|---|---|---|---|
| Allegany | 41,993,168 | 22,640,000 | 1,645,000 | 620,000 |
| Anne Arundel | 551,619,000 | 363,000,000 | 60,000,000 | 13,500,000 |
| Baltimore City | 765,738,000 | 243,169,887 | 37,244,000 | 24,842,000 |
| Baltimore County | 1,034,992,284 | 559,993,621 | 61,000,000 | 6,891,254 |
| Calvert | 146,507,535 | 59,000,000 | 5,700,000 | 730,000 |
| Caroline | 23,660,000 | 10,300,000 | 1,576,210 | 0 |
| Carroll | 208,688,900 | 112,000,000 | 8,000,000 | 260,000 |
| Cecil | 98,977,768 | 46,665,160 | 4,200,000 | 40,000 |
| Charles | 211,705,600 | 86,153,200 | 9,929,800 | 977,000 |
| Dorchester | 33,252,631 | 8,600,000 | 2,415,840 | 250,000 |
| Frederick | 282,467,000 | 139,145,505 | 10,442,200 | 1,052,000 |
| Garrett | 44,864,612 | 9,000,000 | 2,862,000 | 1,300,000 |
| Harford | 270,172,500 | 149,590,396 | 18,095,578 | 0 |
| Howard | 438,152,849 | 299,000,000 | 33,500,000 | 3,400,000 |
| Kent | 33,771,748 | 9,325,000 | 1,430,000 | 105,750 |
| Montgomery | 1,436,728,243 | 1,030,159,636 | 152,583,511 | 17,956,498 |
| Prince George's | 724,019,200 | 430,576,300 | 96,615,200 | 5,106,700 |
| Queen Anne's | 59,834,809 | 32,980,024 | 2,805,000 | 420,000 |
| St. Mary's | 99,250,867 | 60,000,000 | 9,300,000 | 650,000 |
| Somerset | 16,463,398 | 6,086,752 | 318,000 | 50,000 |
| Talbot | 28,985,000 | 19,000,000 | 6,400,000 | 975,000 |
| Washington | 126,127,110 | 58,000,000 | 3,500,000 | 1,690,000 |
| Wicomico | 61,106,912 | 34,500,000 | 2,770,000 | 750,000 |
| Worcester | 120,610,559 | 10,776,000 | 7,750,000 | 11,250,000 |
| Statewide Total | 6,859,689,693 | 3,799,661,481 | 540,082,339 | 92,816,202 |

*The data contained in this chart is presented in more detail in the respective sections of this report.*

**SOURCE: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

## Section 2 – Population Data

**Table 2.1** displays the estimated population of the State as of July 1, 2011 by geographic, regional, and political subdivisions. Montgomery County continues to be the most populous of the 24 subdivisions, followed by Prince George's County, Baltimore County and Baltimore City, respectively. Kent County remains the least populated Maryland county.

**Table 2.2** records the estimated population density of each subdivision as of July 1, 2011. Baltimore City is the most densely populated subdivision with 7,948 persons per square mile, followed by Montgomery County with 2,031 persons per square mile. Garrett County, with 45 persons per square mile, remains the least densely populated county.

**TABLE 2.1**
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2010 to JULY 1, 2011

| Region & Subdivision | Population July 1, 2010 | Population July 1, 2011 | Total Change | Percent Change | 2011 % of Total | Rank |
|---|---|---|---|---|---|---|
| **NORTHWESTERN AREA** | **477,832** | **479,999** | **2,167** | **0.45%** | **8.31%** | |
| Allegany | 71,615 | 72,358 | 743 | 1.04% | 1.25% | **16** |
| Frederick | 229,224 | 231,198 | 1,974 | 0.86% | 4.00% | **8** |
| Garrett | 29,790 | 29,387 | (403) | -1.35% | 0.51% | **22** |
| Washington | 147,203 | 147,056 | (147) | -0.10% | 2.55% | **10** |
| **BALTIMORE-METRO AREA** | **2,627,305** | **2,666,880** | **39,575** | **1.51%** | **46.16%** | |
| Anne Arundel | 516,802 | 532,092 | 15,290 | 2.96% | 9.21% | **5** |
| Baltimore City | 631,586 | 635,823 | 4,237 | 0.67% | 11.01% | **4** |
| Baltimore County | 785,996 | 792,514 | 6,518 | 0.83% | 13.72% | **3** |
| Carroll | 170,635 | 170,776 | 141 | 0.08% | 2.96% | **9** |
| Harford | 242,325 | 244,646 | 2,321 | 0.96% | 4.23% | **7** |
| Howard | 279,961 | 291,029 | 11,068 | 3.95% | 5.04% | **6** |
| **NATIONAL CAPITAL AREA** | **1,779,913** | **1,845,818** | **65,905** | **3.70%** | **31.95%** | |
| Montgomery | 968,126 | 1,005,496 | 37,370 | 3.86% | 17.41% | **1** |
| Prince George's | 811,787 | 840,322 | 28,535 | 3.52% | 14.55% | **2** |
| **SOUTHERN AREA** | **336,551** | **340,155** | **3,604** | **1.07%** | **5.89%** | |
| Calvert | 89,868 | 90,472 | 604 | 0.67% | 1.57% | **15** |
| Charles | 142,278 | 143,891 | 1,613 | 1.13% | 2.49% | **11** |
| St. Mary's | 104,405 | 105,792 | 1,387 | 1.33% | 1.83% | **12** |
| **EASTERN SHORE** | **444,548** | **444,075** | **(473)** | **-0.11%** | **7.69%** | |
| Caroline | 33,944 | 33,660 | (284) | -0.84% | 0.58% | **20** |
| Cecil | 101,335 | 102,461 | 1,126 | 1.11% | 1.77% | **13** |
| Dorchester | 32,379 | 32,208 | (171) | -0.53% | 0.56% | **21** |
| Kent | 20,632 | 20,281 | (351) | -1.70% | 0.35% | **24** |
| Queen Anne's | 48,331 | 49,054 | 723 | 1.50% | 0.85% | **18** |
| Somerset | 26,177 | 25,721 | (456) | -1.74% | 0.45% | **23** |
| Talbot | 36,443 | 36,522 | 79 | 0.22% | 0.63% | **19** |
| Wicomico | 95,945 | 95,108 | (837) | -0.87% | 1.65% | **14** |
| Worcester | 49,362 | 49,060 | (302) | -0.61% | 0.85% | **17** |
| **TOTAL** | **5,666,149** | **5,776,927** | **110,778** | **1.96%** | **100.00%** | |

**Source: Maryland Department of Legislative Services, September 2010**

# TABLE 2.2

## ESTIMATED POPULATION DENSITY

Population - July 1, 2011

| SUBDIVISION | Population July 1, 2011 | Square Miles (Land Only) | Estimated Density Per Square Mile | Density Rank |
|---|---|---|---|---|
| ALLEGANY | 72,358 | 428 | 169 | 16 |
| ANNE ARUNDEL | 532,092 | 418 | 1,273 | 5 |
| BALTIMORE CITY | 635,823 | 80 | 7,948 | 1 |
| BALTIMORE COUNTY | 792,514 | 598 | 1,325 | 4 |
| CALVERT | 90,472 | 213 | 425 | 8 |
| CAROLINE | 33,660 | 321 | 105 | 19 |
| CARROLL | 170,776 | 456 | 375 | 9 |
| CECIL | 102,461 | 360 | 285 | 11 |
| CHARLES | 143,891 | 452 | 318 | 10 |
| DORCHESTER | 32,208 | 593 | 54 | 23 |
| FREDERICK | 231,198 | 663 | 284 | 12 |
| GARRETT | 29,387 | 657 | 45 | 24 |
| HARFORD | 244,646 | 448 | 546 | 7 |
| HOWARD | 291,029 | 251 | 1,159 | 6 |
| KENT | 20,281 | 278 | 73 | 22 |
| MONTGOMERY | 1,005,496 | 495 | 2,031 | 2 |
| PRINCE GEORGE'S | 840,322 | 487 | 1,726 | 3 |
| QUEEN ANNE'S | 49,054 | 372 | 132 | 18 |
| ST. MARY'S | 105,792 | 373 | 284 | 13 |
| SOMERSET | 25,721 | 338 | 76 | 21 |
| TALBOT | 36,522 | 259 | 141 | 17 |
| WASHINGTON | 147,056 | 455 | 282 | 14 |
| WICOMICO | 95,108 | 379 | 251 | 15 |
| WORCESTER | 49,060 | 475 | 103 | 20 |

**Source: Maryland Department of Legislative Services, September 2010 & the MD Manual**

## Section 3 – County Budget Data

Each year's publication of the Budgets, Tax Rates, and Selected Statistics includes budget data received through MACo's annual survey. This data is typically useful in general terms—however, gathering budget data that is comparable across jurisdictions is especially difficult. MACo also recognizes that this publication's relatively rapid availability is both an asset and liability—the data is timely, but often subject to later adjustment. For the most accurate historic reference, MACo suggests using data available in the Department of Legislative Services' annual publication Local Government Finances, which provides audited and re-categorized information presented after each year's books are settled.

**Table 3.1** shows the total operating budgets for Fiscal Years 2007 through 2011, the change from FY 2010 to FY 2011, and average rate of change from FY 2007 to FY 2011.

It should again be noted that the figures in Table 3.1 are only comparable across jurisdictions in general terms, as the functions and funds contained within operating budgets vary significantly among jurisdictions. Generally, in requesting data for this publication, MACo sought to normalize data to the extent possible by excluding enterprise funds and other self-supporting operations. However, with the numerous different county governmental fiscal structures - use of different special funds, dedicated revenues, and varying budgetary structures - completely accurate comparisons are very difficult.

**Table 3.2** provides a summary of each county's FY 2011 capital budgets. General areas of capital spending are shown for comparison.

**Table 3.3** details the bond ratings granted each county's most recent issuances by the three major bond rating firms, Standard & Poor's, Moody's, and Fitch.

**Table 3.4** is a table detailing the county general fund operating budgets.

Bonds are the mechanisms through which long-term improvements are financed. Bond ratings range from "AAA" for the best quality and smallest investment risk, to "C", for lowest quality and poorest risk—generally, a lower bond rating will require a higher interest rate paid to investors. (Specific classification systems are used by each rating agency, but the letter-grade systems generally follow these norms.) The ratings are assigned based upon the overall "creditworthiness" of the issuer. For county governments, measurements such as size and growth in tax bases are a key factor in determining the bond rating. Prudent fiscal management and planning can also enhance a government's standing.

**TABLE 3.1**
TOTAL COUNTY OPERATING BUDGETS
FISCAL YEAR 2007 THROUGH FISCAL YEAR 2011

| SUBDIVISION | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | Change FY 10-11 | Avg Annual Chg FY 07-11 |
|---|---|---|---|---|---|---|---|
| ALLEGANY | 87,629,834 | 97,085,299 | 97,233,858 | 93,238,639 | 92,833,839 | -0.43% | 1.45% |
| ANNE ARUNDEL | 1,670,201,100 | 1,826,052,500 | 1,889,994,600 | 1,796,083,500 | 1,883,650,800 | 4.88% | 3.05% |
| BALTIMORE CITY | 2,015,669,944 | 1,773,774,698 | 1,854,226,889 | 1,950,508,000 | 1,907,181,000 | -2.22% | -1.37% |
| BALTIMORE COUNTY | 2,378,464,390 | 2,538,840,827 | 2,589,214,367 | 2,572,155,769 | 2,578,428,672 | 0.24% | 2.04% |
| CALVERT | 194,055,268 | 226,005,601 | 280,130,938 | 275,526,352 | 287,515,456 | 4.35% | 10.33% |
| CAROLINE [1] | 47,402,579 | 56,544,020 | 55,138,117 | 77,380,576 | 53,508,980 | -30.85% | 3.08% |
| CARROLL | 302,636,000 | 358,107,849 | 374,555,468 | 376,650,316 | 375,213,847 | -0.38% | 5.52% |
| CECIL | 198,395,748 | 197,673,922 | 198,556,985 | 181,438,458 | 180,415,228 | -0.56% | -2.35% |
| CHARLES | 363,656,184 | 442,011,945 | 398,416,239 | 384,931,086 | 385,685,883 | 0.20% | 1.48% |
| DORCHESTER | 57,551,863 | 56,714,356 | 55,678,729 | 50,803,460 | 50,895,426 | 0.18% | -3.03% |
| FREDERICK | 436,712,716 | 827,460,233 | 833,354,252 | 831,765,649 | 839,673,699 | 0.95% | 17.75% |
| GARRETT | 60,027,377 | 65,378,991 | 68,629,440 | 68,444,601 | 66,789,516 | -2.42% | 2.70% |
| HARFORD | 474,889,722 | 512,465,777 | 539,792,500 | 535,283,241 | 523,798,009 | -2.15% | 2.48% |
| HOWARD | 917,546,310 | 1,023,455,582 | 1,003,815,458 | 1,102,561,564 | 1,141,223,876 | 3.51% | 5.61% |
| KENT | 36,680,947 | 49,139,243 | 54,506,727 | 52,703,434 | 49,965,062 | -5.20% | 8.03% |
| MONTGOMERY [2] | 3,881,588,682 | 3,868,384,132 | 4,342,173,776 | 4,358,217,415 | 4,270,794,610 | -2.01% | 2.42% |
| PRINCE GEORGE'S [2] | 2,807,122,500 | 2,965,897,300 | 3,030,297,600 | 2,985,125,600 | 2,979,126,500 | -0.20% | 1.50% |
| QUEEN ANNE'S | 99,266,664 | 122,059,848 | 126,298,910 | 135,509,900 | 121,342,761 | -10.45% | 5.15% |
| ST. MARY'S | 175,445,375 | 181,596,305 | 193,581,464 | 182,123,539 | 191,850,351 | 5.34% | 2.26% |
| SOMERSET | 31,955,467 | 39,058,523 | 41,429,386 | 34,987,375 | 46,021,840 | 31.54% | 9.55% |
| TALBOT [1] | 71,488,758 | 81,295,633 | 79,189,695 | 70,263,772 | 72,316,750 | 2.92% | 0.29% |
| WASHINGTON | 180,551,887 | 206,990,060 | 219,533,470 | 220,143,764 | 211,196,480 | -4.06% | 4.00% |
| WICOMICO | 126,441,348 | 185,041,953 | 173,427,946 | 126,373,698 | 118,150,944 | -6.51% | -1.68% |
| WORCESTER | 165,215,092 | 176,693,088 | 185,963,625 | 175,197,083 | 163,205,811 | -6.84% | -0.31% |
| **TOTAL** | 16,780,595,755 | 17,877,727,685 | 18,685,140,439 | 18,637,416,791 | 18,590,785,340 | -0.25% | 2.59% |

[1] Budgets include capital projects, pay-go transfer.

[2] Excludes operating budget for bi-county agencies MNCPPC and WSSC

**SOURCE: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 3.2**
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN FISCAL YEAR 2011

| JURISDICTION | Education (K-12 only) | Libraries & Comm Colleges | Courts & Sheriff | Public Works | Public Safety | Parks & Recreation | Health | Economic Development | Resource Protection | Other | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ALLEGANY | 859,000 | | | 2,264,100 | 1,981,500 | 60,000 | | 1,760,000 | | | 6,924,600 |
| ANNE ARUNDEL | 112,406,700 | 12,926,000 | | 135,246,000 | (1,045,000) | 8,191,000 | | | 1,202,000 | 50,841,000 | 319,767,700 |
| BALTIMORE CITY | 20,000,000 | 1,500,000 | | 487,477,000 | 1,150,000 | 12,700,000 | 500,000 | 7,000,000 | | 143,492,000 | 673,819,000 |
| BALTIMORE COUNTY [1] | 13,672,280 | 6,228,000 | | 24,044,805 | | 5,916,667 | | 1,585,761 | 2,600,000 | | 54,047,513 |
| CALVERT | 19,330,000 | 10,590,000 | | 12,018,800 | 349,000 | 1,011,000 | | | | 3,082,000 | 46,380,800 |
| CAROLINE | 3,338,495 | | 29,000 | 2,398,990 | 203,000 | 688,226 | | 3,165,500 | | 479,108 | 10,302,319 |
| CARROLL | 18,752,000 | 2,152,000 | 725,000 | 11,877,000 | | 711,575 | | | 15,977,330 | 3,101,561 | 53,296,466 |
| CECIL | 2,920,000 | 597,000 | 9,631,000 | 4,025,000 | 515,000 | | 200,000 | | | | 17,888,000 |
| CHARLES | 26,430,000 | 563,000 | 100,000 | 14,085,000 | | 328,000 | | | 2,321,000 | 596,000 | 44,423,000 |
| DORCHESTER | | 47,000 | | 8,032,104 | | | | 2,000,000 | | | 10,079,104 |
| FREDERICK | 5,782,000 | 1,687,000 | | 11,823,750 | (1,393,980) | 4,006,690 | 2,029,700 | | | 6,329,180 | 30,264,340 |
| GARRETT | 10,000 | 35,000 | | 249,775 | 263,000 | | | 400,000 | | 109,000 | 1,066,775 |
| HARFORD | 24,853,400 | 17,871,400 | | 20,681,200 | 2,683,580 | 4,557,000 | | | | 51,068,215 | 121,714,795 |
| HOWARD | 69,982,000 | 30,818,000 | | 39,324,000 | 13,730,000 | 5,757,000 | | | | 50,787,000 | 210,398,000 |
| KENT | | 30,550 | | 175,862 | | 265,173 | | | | | 471,585 |
| MONTGOMERY [2] | 162,365,000 | 83,070,000 | 102,778,000 | 233,252,000 | 62,768,000 | 29,888,000 | 3,685,000 | 1,241,000 | 12,617,000 | 35,867,000 | 727,531,000 |
| PRINCE GEORGE'S | | | | | | | | | | | |
| QUEEN ANNE'S | 1,195,496 | | | 13,913,430 | | 525,002 | | | | 417,000 | 16,050,928 |
| ST. MARY'S | 9,418,000 | 450,000 | 14,279,586 | 12,072,551 | 175,000 | 463,123 | | | 1,943,119 | | 38,801,379 |
| SOMERSET | 6,000,000 | 100,000 | 35,000 | 5,394,411 | 74,129 | 105,500 | | | | 2,188,867 | 13,897,907 |
| TALBOT | 695,000 | 389,700 | | 1,334,000 | | 120,000 | | | | 6,000,000 | 8,538,700 |
| WASHINGTON | 3,022,700 | 12,519,400 | | 14,021,900 | 229,500 | 35,000 | | | | 11,343,000 | 41,171,500 |
| WICOMICO | 2,000,000 | 241,500 | | 418,760 | | 950,000 | | | | 356,000 | 3,966,260 |
| WORCESTER | 20,407,235 | 479,748 | | 3,591,403 | 934,400 | 1,049,662 | 116,751 | | 516,343 | 2,071,501 | 29,167,043 |
| TOTAL | 523,439,306 | 182,295,298 | 127,577,586 | 1,057,721,841 | 82,617,129 | 77,328,618 | 6,531,451 | 17,152,261 | 37,176,792 | 368,128,432 | 2,479,968,714 |

[1] Biennial process may distort annual contributions to capital program
[2] Includes the Washington Suburban Sanitary Commission
**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

# TABLE 3.3

COUNTY BOND RATINGS
FISCAL YEAR 2011

| COUNTY | S&P | MOODY'S | FITCH |
|---|---|---|---|
| ALLEGANY * | A- | A1 | - |
| ANNE ARUNDEL | AAA | Aa1 | AA+ |
| BALTIMORE CITY * | AA- | Aa2 | A+ |
| BALTIMORE COUNTY | AAA | Aaa | AAA |
| CALVERT | AA+ | Aa1 | AAA |
| CAROLINE * | A | A3 | - |
| CARROLL | AA+ | Aa1 | AAA |
| CECIL | AA | Aa2 | - |
| CHARLES | AA | Aa1 | AAA |
| DORCHESTER | A+ | A2 | - |
| FREDERICK | AA+ | Aa1 | AAA |
| GARRETT * | AAA | A1 | - |
| HARFORD | AA+ | Aaa | AAA |
| HOWARD | AAA | Aaa | AAA |
| KENT * | - | - | - |
| MONTGOMERY | AAA | Aaa | AAA |
| PRINCE GEORGE'S * | AAA | Aaa | AAA |
| QUEEN ANNE'S * | | A1 | AA |
| ST. MARY'S | AA | Aa2 | AA+ |
| SOMERSET | - | - | - |
| TALBOT | - | Aa2 | AAA |
| WASHINGTON | AA | Aa2 | AA |
| WICOMICO ** | AA- | Aa3 | AA- |
| WORCESTER | - | Aa2 | AA |

* Purchases Bond Insurance

** Purchases Bond Insurance on some bonds but not all

**Source: Maryland Association of Counties Budget and Tax Rate Survey, November 2010**

**TABLE 3.4**

TOTAL COUNTY GENERAL FUND OPERATING BUDGETS

FISCAL YEAR 2009 THROUGH FISCAL YEAR 2011

| SUBDIVISION | FY 2009 | FY 2010 | FY 2011 | Change FY 10-11 |
|---|---|---|---|---|
| ALLEGANY | 77,782,003 | 81,116,798 | 83,126,302 | 2.48% |
| ANNE ARUNDEL | 1,216,297,600 | 1,180,889,400 | 1,174,333,500 | -0.56% |
| BALTIMORE CITY | 1,336,914,000 | 1,363,257,341 | 1,382,819,744 | 1.43% |
| BALTIMORE COUNTY | 1,719,528,210 | 1,673,948,549 | 1,600,149,508 | -4.41% |
| CALVERT | 225,302,879 | 222,280,467 | 224,969,990 | 1.21% |
| CAROLINE | 43,262,231 | 45,803,052 | 41,491,343 | -9.41% |
| CARROLL | 353,000,000 | 354,500,000 | 349,000,000 | -1.55% |
| CECIL | 164,058,774 | 162,981,369 | 163,576,146 | 0.36% |
| CHARLES | 295,629,187 | 300,367,724 | 297,579,410 | -0.93% |
| DORCHESTER | 54,884,186 | 50,184,012 | 49,873,427 | -0.62% |
| FREDERICK | 476,862,611 | 449,036,299 | 438,308,019 | -2.39% |
| GARRETT | 68,629,440 | 68,444,601 | 66,789,516 | -2.42% |
| HARFORD | 539,792,500 | 535,283,241 | 523,798,009 | -2.15% |
| HOWARD | 835,417,613 | 820,224,970 | 824,375,862 | 0.51% |
| KENT | 42,412,958 | 42,727,764 | 42,246,037 | -1.13% |
| MONTGOMERY | 933,856,130 | 848,150,180 | 842,911,520 | -0.62% |
| PRINCE GEORGE'S | 2,619,839,053 | 2,600,758,700 | 2,619,453,600 | 0.72% |
| QUEEN ANNE'S | 106,031,610 | 112,716,124 | 109,294,541 | -3.04% |
| ST. MARY'S | 191,981,338 | 180,330,308 | 189,663,970 | 5.18% |
| SOMERSET | 41,429,386 | 34,987,375 | 46,021,840 | 31.54% |
| TALBOT | 79,189,695 | 70,263,772 | 72,316,750 | 2.92% |
| WASHINGTON | 206,991,000 | 216,006,634 | 197,148,580 | -8.73% |
| WICOMICO | 129,535,922 | 120,702,072 | 112,842,805 | -6.51% |
| WORCESTER | 185,963,625 | 175,197,083 | 163,205,811 | -6.84% |
| **TOTAL** | 11,944,591,951 | 11,710,157,835 | 11,615,296,230 | -0.81% |

**Source: MD Association of Counties, Budget & Tax Rate Survey, Nov. 2010**

## Section 4 - Property Taxes

The property tax remains the largest single source of revenue for county government. This section is divided into four parts—the first detailing property tax rates in the counties, the second showing aggregate data for all property, followed by two segments containing individual data for the two major classes of property—real and personal.

### Tax Rates

**Table 4.1** shows a history of county property tax rates from FY 2001 to FY 2011. The rates shown are county-wide tax rates that apply to all non-municipal areas. In some counties, municipal residents enjoy a "tax differential," resulting in a lower county tax rate within the municipality to reflect services provided by the municipal government.

In many counties, there are special taxing districts that levy property taxes for identified purposes—Table 4.1 reflects only special taxes that are "county-wide" in nature, and does not include taxes levied only in special service areas. For Montgomery County, which employs a variety of special service taxes, tax rates shown include county-wide special assessments, but do not include any of the district-wide taxes levied in various parts of the county.

**Table 4.2** compares property tax rates and constant yield tax rates for Fiscal Years 2007 through 2011. Pursuant to Section 2-205 of the Tax-Property Article of the Maryland Annotated Code, on or before February 14 of each year, the State Department of Assessments and Taxation (SDAT) notifies each county and Baltimore City of its "constant yield tax rate." This rate represents a tax rate sufficient to provide the same property tax revenue as was generated in the previous taxable year. SDAT calculates the constant yield tax rate by using the estimated full assessable base as of the date of finality of the next taxable year, exclusive of properties appearing for the first time on the assessment records.

### All Property (Real and Personal Combined)

**Table 4.3** shows the estimated Fiscal Year 2011 total assessable base for county tax purposes. Assessable base is the total assessed value of all taxable real and personal property in the county. By Maryland state law in place until October 1, 2000, the assessed value of real property was 40% of cash value, the assessed value of personal property is 100% of cash value. The assessable base shown is the total of that amount.

Technically, real property assessments have been altered by recent legislation passed by the General Assembly. The 2000 "Truth in Taxation" law required full-value assessment of real property, abandoning the previous 40% assessment ratio. Data presented has been adjusted to fairly reflect assessments before and after this change.

Montgomery County, with a $173.5 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Prince George's County, Baltimore County, Anne Arundel County, Howard County, and Baltimore City respectively. Somerset County's assessable base, at $1.75 million, is the smallest of the subdivisions.

**Table 4.4** shows each jurisdiction's total assessable yield (real and personal property) and growth for Fiscal Years 2007 through 2011.

## Real Property

**Table 4.5** compares each jurisdiction relative to the real property assessable base in Fiscal Year 2011. Specifically, counties are ranked based upon their total FY 2011 real property assessable base and their per capita base. Amounts representing the per capita real property assessable base in each jurisdiction are included. (*see note above regarding the transition to full value assessment of real property*)

Montgomery, Prince George's and Baltimore Counties represent the top three jurisdictions (from largest to smallest) with respect to total real property assessable base. However, for per capita real property assessable base, the top two jurisdictions are Worcester County and Talbot County.

**Table 4.6** reflects the net real property tax yields for Fiscal Years 2007 through 2011. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2010 to FY 2011. Net indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc.

## Personal Property

In accordance with legislation enacted during the 1967 Session of the General Assembly, the political subdivisions are permitted to exempt personal property from property taxation, either partially or completely.

**Table 4.7** lists the current exempt status for three categories of personal property by subdivision. Not shown is the treatment of furniture, fixtures and equipment. Previous versions of this publication detailed the county exemptions for farm implements and livestock—but both are exempted in every jurisdiction by current state law. Twenty one counties offer 100% exemptions for all three categories shown. In addition, five counties (Frederick, Garrett, Kent, Queen Anne's, and Talbot) levy no personal property tax. The three remaining subdivisions do not offer 100% exemption in all categories, but offer exemptions ranging from 0% to 65% for various commercial inventory, manufacturing inventory and machinery. No county taxes all categories of personal property at full value.

Further, it should be noted that many of the subdivisions grant special exemptions or credits to targeted, new and/or expanding industries, which are not reflected in this analysis.

**Table 4.8** compares jurisdictions relative to the personal property assessable base in FY 2010. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2011.

**Table 4.9** shows the historic and estimated yields from personal property taxes for each county. The personal property tax, is applied differently by different counties (see Table 4.7), including counties levying no personal property tax at all, and some counties levying no personal property tax on businesses, but applying the personal property tax rate to utility and railroad property. Yields from FY 2007 to FY 2010 are shown, along with estimated yields for FY 2011.

**TABLE 4.1**

COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2001 THROUGH 2011

| COUNTY | FY 2001 original | FY 2001 adjusted | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ALLEGANY | 2.46 | 0.98 | 0.98 | 0.98 | 1.00 | 1.001 | 1.001 | 0.9829 | 0.983 | 0.9829 | 0.9829 | 0.983 |
| ANNE ARUNDEL | 2.40 | 0.96 | 0.96 | 0.95 | 0.96 | 0.941 | 0.931 | 0.918 | 0.891 | 0.888 | 0.876 | 0.880 |
| BALTIMORE CITY | 5.82 | 2.33 | 2.33 | 2.33 | 2.33 | 2.328 | 2.308 | 2.288 | 2.268 | 2.268 | 2.268 | 2.268 |
| BALTIMORE COUNTY | 2.855 | 1.142 | 1.115 | 1.115 | 1.115 | 1.115 | 1.115 | 1.100 | 1.100 | 1.100 | 1.100 | 1.100 |
| CALVERT | 2.23 | 0.89 | 0.89 | 0.89 | 0.89 | 0.892 | 0.892 | 0.892 | 0.892 | 0.892 | 0.892 | 0.892 |
| CAROLINE | 2.38 | 0.95 | 0.95 | 0.95 | 0.95 | 0.952 | 0.910 | 0.870 | 0.870 | 0.870 | 0.870 | 0.870 |
| CARROLL | 2.62 | 1.05 | 1.048 | 1.048 | 1.048 | 1.048 | 1.048 | 1.048 | 1.048 | 1.048 | 1.048 | 1.048 |
| CECIL | 2.45 | 0.98 | 0.98 | 0.98 | 0.98 | 0.980 | 0.980 | 0.960 | 0.960 | 0.960 | 0.940 | 0.915 |
| CHARLES | 2.49 | 1.00 | 1.02 | 1.02 | 1.02 | 1.026 | 1.026 | 1.026 | 1.026 | 1.026 | 1.026 | 1.026 |
| DORCHESTER | 2.18 | 0.87 | 0.88 | 0.88 | 0.93 | 0.930 | 0.920 | 0.896 | 0.896 | 0.896 | 0.896 | 0.896 |
| FREDERICK | 2.26 | 0.90 | 1.00 | 1.00 | 1.00 | 1.000 | 1.000 | 0.936 | 0.936 | 0.936 | 0.936 | 0.936 |
| GARRETT | 2.59 | 1.04 | 1.04 | 1.04 | 1.04 | 1.036 | 1.000 | 1.000 | 1.000 | 1.000 | 0.990 | 0.990 |
| HARFORD | 2.73 | 1.09 | 1.09 | 1.09 | 1.09 | 1.092 | 1.082 | 1.082 | 1.082 | 1.082 | 1.064 | 1.042 |
| HOWARD | 2.61 | 1.04 | 1.04 | 1.04 | 1.04 | 1.044 | 1.044 | 1.014 | 1.014 | 1.014 | 1.014 | 1.014 |
| KENT | 2.53 | 1.01 | 1.01 | 1.01 | 1.01 | 1.012 | 0.992 | 0.972 | 0.972 | 0.972 | 0.972 | 1.022 |
| MONTGOMERY | 2.253 | 0.901 | 0.901 | 0.910 | 0.914 | 0.9020 | 0.8560 | 0.8120 | 0.8120 | 0.818 | 0.904 | 0.904 |
| PRINCE GEORGE'S | 2.41 | 0.96 | 0.96 | 0.962 | 0.960 | 0.960 | 0.960 | 0.960 | 0.960 | 0.960 | 0.960 | 0.960 |
| QUEEN ANNE'S | 2.44 | 0.98 | 0.98 | 0.98 | 0.98 | 0.926 | 0.870 | 0.800 | 0.770 | 0.770 | 0.770 | 0.767 |
| ST. MARY'S | 2.27 | 0.908 | 0.908 | 0.908 | 0.908 | 0.878 | 0.872 | 0.857 | 0.857 | 0.857 | 0.857 | 0.857 |
| SOMERSET | 2.45 | 0.98 | 0.98 | 1.01 | 1.01 | 1.010 | 0.990 | 0.940 | 0.940 | 0.920 | 0.900 | 0.884 |
| TALBOT | 1.39 | 0.56 | 0.56 | 0.55 | 0.55 | 0.540 | 0.520 | 0.500 | 0.475 | 0.449 | 0.432 | 0.432 |
| WASHINGTON | 2.37 | 0.95 | 0.95 | 0.95 | 0.95 | 0.948 | 0.948 | 0.948 | 0.948 | 0.948 | 0.948 | 0.948 |
| WICOMICO | 2.71 | 1.08 | 1.07 | 1.05 | 1.04 | 1.025 | 0.993 | 0.942 | 0.881 | 0.814 | 0.759 | 0.759 |
| WORCESTER | 1.74 | 0.70 | 0.73 | 0.73 | 0.73 | 0.730 | 0.700 | 0.700 | 0.700 | 0.700 | 0.700 | 0.700 |

*NOTE: Many counties levy special service property taxes by district. Except as noted below, those taxes are in addition to those represented on this table.*

FY 2001 rates show both the original rate set by the county government,and the equivalent adjusted rate following the mid-year conversion to full-value assessment

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010 and prior year survey data**

## TABLE 4.2

COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2007 THROUGH 2011

| COUNTY | FY 2007 | | | FY 2008 | | | FY 2009 | | | FY 2010 | | | FY 2011 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P.T.R. | C.Y.T.R. | %Diff. [1] | P.T.R. | C.Y.T.R. | %Diff. [1] | P.T.R. | C.Y.T.R. | %Diff. [1] | P.T.R. | C.Y.T.R. | %Diff. [1] | P.T.R. | C.Y.T.R. | %Diff. [1] |
| ALLEGANY [2] | 0.9829 | 0.965 | 1.87% | 0.9829 | 0.906 | 7.81% | 0.9829 | 0.897 | 8.71% | 0.9829 | 0.9150 | 6.91% | 0.9829 | 0.9152 | 6.89% |
| ANNE ARUNDEL [2] | 0.918 | 0.874 | 4.79% | 0.891 | 0.867 | 2.69% | 0.888 | 0.839 | 5.52% | 0.876 | 0.861 | 1.71% | 0.880 | 0.861 | 2.16% |
| BALTIMORE CITY | 2.288 | 2.224 | 2.80% | 2.268 | 2.138 | 5.73% | 2.268 | 2.079 | 8.33% | 2.268 | 2.093 | 7.72% | 2.268 | 2.093 | 7.72% |
| BALTIMORE COUNTY | 1.100 | 1.067 | 3.00% | 1.100 | 1.036 | 5.82% | 1.100 | 1.034 | 6.00% | 1.100 | 1.046 | 4.91% | 1.100 | 1.046 | 4.91% |
| CALVERT [2] | 0.892 | 0.805 | 9.75% | 0.892 | 0.793 | 11.10% | 0.892 | 0.803 | 9.98% | 0.892 | 0.825 | 7.51% | 0.892 | 0.825 | 7.51% |
| CAROLINE [2] | 0.870 | 0.832 | 4.37% | 0.870 | 0.804 | 7.59% | 0.870 | 0.807 | 7.24% | 0.870 | 0.816 | 6.21% | 0.870 | 0.853 | 1.95% |
| CARROLL | 1.048 | 0.970 | 7.44% | 1.048 | 0.967 | 7.73% | 1.048 | 0.965 | 7.92% | 1.048 | 0.978 | 6.68% | 1.048 | 0.978 | 6.68% |
| CECIL | 0.960 | 0.903 | 5.94% | 0.960 | 0.870 | 9.38% | 0.960 | 0.873 | 9.06% | 0.940 | 0.897 | 4.57% | 0.915 | 0.897 | 2.00% |
| CHARLES [2] | 1.026 | 0.934 | 8.97% | 1.026 | 0.934 | 8.97% | 1.026 | 0.941 | 8.28% | 1.026 | 0.966 | 5.85% | 1.026 | 0.966 | 5.85% |
| DORCHESTER | 0.896 | 0.896 | 0.00% | 0.896 | 0.820 | 8.48% | 0.896 | 0.823 | 8.15% | 0.896 | 0.843 | 5.92% | 0.896 | 0.843 | 5.92% |
| FREDERICK | 0.936 | 0.936 | 0.00% | 0.936 | 0.866 | 7.48% | 0.936 | 0.866 | 7.48% | 0.936 | 1.005 | -7.37% | 0.936 | 0.886 | 5.34% |
| GARRETT [2] | 1.000 | 0.893 | 10.70% | 1.000 | 0.898 | 10.20% | 1.000 | 0.918 | 8.20% | 0.990 | 0.946 | 4.44% | 0.990 | 0.9433 | 4.72% |
| HARFORD [2] | 1.082 | 0.989 | 8.60% | 1.082 | 0.984 | 9.06% | 1.082 | 0.952 | 12.01% | 1.064 | 0.998 | 6.20% | 1.042 | 0.998 | 4.22% |
| HOWARD | 1.014 | 0.978 | 3.55% | 1.014 | 0.948 | 6.51% | 1.014 | 0.952 | 6.11% | 1.014 | 1.096 | -8.09% | 1.014 | 0.967 | 4.64% |
| KENT | 0.972 | 0.917 | 5.66% | 0.972 | 0.882 | 9.26% | 0.972 | 0.890 | 8.44% | 0.972 | 0.908 | 6.58% | 1.022 | 0.908 | 11.15% |
| MONTGOMERY [3] | 0.8120 | 0.608 | 25.12% | 0.8120 | 0.561 | 30.91% | 0.8180 | 0.570 | 30.32% | 0.904 | 0.869 | 3.87% | 0.904 | 0.628 | 30.53% |
| PRINCE GEORGE'S [2] | 0.960 | 0.910 | 5.21% | 0.960 | 0.894 | 6.88% | 0.960 | 0.888 | 7.50% | 0.960 | 1.235 | -28.65% | 0.960 | 0.899 | 6.35% |
| QUEEN ANNE'S | 0.800 | 0.801 | -0.13% | 0.770 | 0.734 | 4.68% | 0.770 | 0.715 | 7.14% | 0.770 | 0.724 | 5.97% | 0.767 | 0.724 | 5.62% |
| ST. MARY'S | 0.857 | 0.812 | 5.25% | 0.857 | 0.791 | 7.70% | 0.857 | 0.782 | 8.75% | 0.857 | 0.798 | 6.88% | 0.857 | 0.819 | 4.41% |
| SOMERSET | 0.940 | 0.874 | 7.02% | 0.940 | 0.825 | 12.23% | 0.920 | 0.831 | 9.67% | 0.900 | 0.874 | 2.89% | 0.8837 | 0.884 | -0.03% |
| TALBOT [2] | 0.500 | 0.479 | 4.20% | 0.475 | 0.460 | 3.16% | 0.449 | 0.437 | 2.67% | 0.432 | 0.422 | 2.31% | 0.432 | 0.422 | 2.31% |
| WASHINGTON | 0.948 | 0.873 | 7.91% | 0.948 | 0.873 | 7.91% | 0.948 | 0.878 | 7.38% | 0.948 | 0.892 | 5.91% | 0.948 | 0.953 | -0.53% |
| WICOMICO | 0.942 | 0.923 | 2.02% | 0.881 | 0.863 | 2.04% | 0.814 | 0.798 | 1.97% | 0.759 | 0.758 | 0.13% | 0.759 | 0.758 | 0.13% |
| WORCESTER | 0.700 | 0.622 | 11.14% | 0.700 | 0.605 | 13.57% | 0.700 | 0.619 | 11.57% | 0.700 | 0.738 | -5.43% | 0.700 | 0.738 | -5.43% |

[1] - The percent that the actual adopted tax rate for the county is above or below its calculated constant yield tax rate.

[2] - These counties levy a separate county tax rate adjusted by a "municipal tax rate differential" that applies to just property located within a particular municipality. A separate county Constant Yield Tax Rate is calculated.

[3] - Montgomery County tax rate shown does not include special service area taxes (which are included in Table 4.1)

**Constant Yield Data provided by the Maryland State Department of Assessments and Taxation, November, 2010**

**TABLE 4.3**
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2011

| SUBDIVISION | FY 2011 Total Assessable Base | Rank By Total Base | Per Capita Base | Per Capita Rank | Penny on Tax Rate Generates | July 1, 2011 Population[1] |
|---|---|---|---|---|---|---|
| ALLEGANY | 3,841,879,991 | 20 | 53,095 | 24 | 439,908 | 72,358 |
| ANNE ARUNDEL | 82,189,182,000 | 4 | 154,464 | 8 | 6,522,500 | 532,092 |
| BALTIMORE CITY | 39,145,469,000 | 6 | 61,567 | 23 | 3,376,271 | 635,823 |
| BALTIMORE COUNTY | 89,462,122,200 | 3 | 112,884 | 15 | 7,315,575 | 792,514 |
| CALVERT | 14,178,613,465 | 13 | 156,718 | 7 | 1,546,306 | 90,472 |
| CAROLINE | 3,056,997,958 | 23 | 90,820 | 20 | 267,223 | 33,660 |
| CARROLL | 21,980,380,416 | 9 | 128,709 | 12 | 1,900,000 | 170,776 |
| CECIL | 11,052,791,875 | 15 | 107,873 | 17 | 1,081,370 | 102,461 |
| CHARLES | 19,092,166,200 | 10 | 132,685 | 10 | 1,800,029 | 143,891 |
| DORCHESTER | 3,551,429,000 | 21 | 110,265 | 16 | 371,123 | 32,208 |
| FREDERICK | 30,099,803,000 | 7 | 130,191 | 11 | 2,939,658 | 231,198 |
| GARRETT | 4,981,821,708 | 19 | 169,525 | 5 | 466,327 | 29,387 |
| HARFORD | 28,664,201,052 | 8 | 117,166 | 14 | 2,690,708 | 244,646 |
| HOWARD | 47,939,917,071 | 5 | 164,726 | 6 | 4,321,034 | 291,029 |
| KENT | 2,839,980,126 | 22 | 140,032 | 9 | 277,473 | 20,281 |
| MONTGOMERY | 173,479,180,310 | 1 | 172,531 | 4 | 17,297,918 | 1,005,496 |
| PRINCE GEORGE'S | 98,983,270,000 | 2 | 117,792 | 13 | NA | 840,322 |
| QUEEN ANNE'S | 8,736,517,000 | 17 | 178,100 | 3 | 868,800 | 49,054 |
| ST. MARY'S | 11,263,744,933 | 14 | 106,471 | 18 | 1,158,120 | 105,792 |
| SOMERSET | 1,756,396,672 | 24 | 68,286 | 22 | 166,971 | 25,721 |
| TALBOT | 10,151,452,000 | 16 | 277,954 | 2 | 659,375 | 36,522 |
| WASHINGTON | 14,221,239,000 | 12 | 96,706 | 19 | 1,238,593 | 147,056 |
| WICOMICO | 7,435,390,354 | 18 | 78,178 | 21 | 863,099 | 95,108 |
| WORCESTER | 17,660,352,000 | 11 | 359,975 | 1 | 1,728,182 | 49,060 |
| TOTAL | $745,764,297,331 | | 129,094 | | 59,296,564 | 5,776,927 |

[1] - Population Estimates From MD Department of Legislative Services, September 2010

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

## TABLE 4.4

TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2007-2011

| SUBDIVISION | ACTUAL FY 2007 YIELD | ACTUAL FY 2008 YIELD | ACTUAL FY 2009 YIELD | ACTUAL FY 2010 YIELD | ESTIMATED FY 2011 YIELD | GROWTH FY 2010-11 | %GROWTH FY 2010-11 | AVG GROWTH FY 2007-11 |
|---|---|---|---|---|---|---|---|---|
| ALLEGANY | 32,714,712 | 34,690,639 | 37,442,879 | 39,211,420 | 41,993,168 | 2,781,748 | 7.09% | 6.44% |
| ANNE ARUNDEL | 446,665,000 | 471,049,000 | 513,534,000 | 527,479,000 | 551,619,000 | 24,140,000 | 4.58% | 5.42% |
| BALTIMORE CITY | 592,112,000 | 623,646,000 | 681,316,000 | 737,077,000 | 765,738,000 | 28,661,000 | 3.89% | 6.64% |
| BALTIMORE COUNTY | 741,260,729 | 845,387,442 | 951,062,233 | 1,031,963,908 | 1,034,992,284 | 3,028,376 | 0.29% | 8.70% |
| CALVERT | 94,728,796 | 106,121,818 | 122,918,020 | 133,981,114 | 146,507,535 | 12,526,421 | 9.35% | 11.52% |
| CAROLINE | 17,540,340 | 19,093,410 | 21,039,582 | 22,823,504 | 23,660,000 | 836,496 | 3.67% | 7.77% |
| CARROLL | 158,375,761 | 174,408,493 | 189,095,183 | 204,973,872 | 208,688,900 | 3,715,028 | 1.81% | 7.14% |
| CECIL | 78,510,957 | 86,506,000 | 93,081,444 | 99,046,471 | 98,977,768 | (68,703) | -0.07% | 5.96% |
| CHARLES | 149,908,408 | 176,652,920 | 206,919,569 | 215,465,781 | 211,705,600 | (3,760,181) | -1.75% | 9.01% |
| DORCHESTER | 23,327,868 | 27,056,972 | 27,033,934 | 32,990,615 | 33,252,631 | 262,016 | 0.79% | 9.27% |
| FREDERICK | 213,398,790 | 251,132,637 | 285,021,139 | 302,226,301 | 282,467,000 | (19,759,301) | -6.54% | 7.26% |
| GARRETT | 32,887,251 | 37,051,524 | 41,277,596 | 43,729,337 | 44,864,612 | 1,135,275 | 2.60% | 8.07% |
| HARFORD | 226,089,869 | 257,241,041 | 292,171,808 | 310,044,035 | 270,172,500 | (39,871,535) | -12.86% | 4.55% |
| HOWARD | 337,233,066 | 367,835,075 | 402,503,729 | 425,829,531 | 438,152,849 | 12,323,318 | 2.89% | 6.76% |
| KENT | 22,146,150 | 24,258,832 | 28,757,797 | 31,345,994 | 33,771,748 | 2,425,754 | 7.74% | 11.13% |
| MONTGOMERY | 1,167,743,864 | 1,212,968,141 | 1,374,984,360 | 1,437,456,339 | 1,436,728,243 | -728,096 | -0.05% | 5.32% |
| PRINCE GEORGE'S | 549,168,679 | 609,733,020 | 670,176,578 | 717,492,010 | 724,019,200 | 6,527,190 | 0.91% | 7.15% |
| QUEEN ANNE'S | 46,011,857 | 49,975,236 | 55,080,139 | 58,916,927 | 59,834,809 | 917,882 | 1.56% | 6.79% |
| ST. MARY'S | 69,939,985 | 77,982,887 | 87,266,566 | 94,282,545 | 99,250,867 | 4,968,322 | 5.27% | 9.14% |
| SOMERSET | 11,540,821 | 13,943,350 | 15,746,779 | 16,529,520 | 16,463,398 | (66,122) | -0.40% | 9.29% |
| TALBOT | 25,060,361 | 26,372,941 | 27,455,977 | 28,322,731 | 28,985,000 | 662,269 | 2.34% | 3.70% |
| WASHINGTON | 102,213,043 | 112,451,228 | 120,195,520 | 129,459,615 | 126,127,110 | (3,332,505) | -2.57% | 5.40% |
| WICOMICO | 57,754,124 | 59,397,652 | 60,505,255 | 60,211,126 | 61,106,912 | 895,786 | 1.49% | 1.42% |
| WORCESTER | 89,375,921 | 116,497,719 | 133,201,611 | 126,952,587 | 120,610,559 | (6,342,028) | -5.00% | 7.78% |
| TOTAL YIELD | 5,285,708,352 | 5,781,453,977 | 6,437,787,697 | 6,827,811,283 | 6,859,689,693 | 31,878,410 | 0.47% | 6.73% |

Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010

**TABLE 4.5**
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2011

| SUBDIVISION | ESTIMATED FY 2011 | RANK BY FY 2011 BASE | PER CAPITA BASE | PER CAPITA RANK | Population JULY 1, 2011 [1] |
|---|---|---|---|---|---|
| ALLEGANY | 3,470,404,981 | 20 | 47,962 | 24 | 72,358 |
| ANNE ARUNDEL | 79,435,818,000 | 4 | 149,290 | 7 | 532,092 |
| BALTIMORE CITY | 37,466,707,000 | 6 | 58,926 | 23 | 635,823 |
| BALTIMORE COUNTY | 86,470,481,909 | 3 | 109,109 | 15 | 792,514 |
| CALVERT | 13,322,313,465 | 13 | 147,253 | 8 | 90,472 |
| CAROLINE | 3,003,251,958 | 22 | 89,223 | 20 | 33,660 |
| CARROLL | 21,416,447,416 | 9 | 125,407 | 12 | 170,776 |
| CECIL | 10,735,958,875 | 15 | 104,781 | 17 | 102,461 |
| CHARLES | 18,071,545,700 | 10 | 125,592 | 11 | 143,891 |
| DORCHESTER | 3,423,376,000 | 21 | 106,290 | 16 | 32,208 |
| FREDERICK | 29,833,491,000 | 7 | 129,039 | 10 | 231,198 |
| GARRETT | 4,865,337,708 | 19 | 165,561 | 5 | 29,387 |
| HARFORD | 27,669,341,109 | 8 | 113,100 | 14 | 244,646 |
| HOWARD | 46,381,238,020 | 5 | 159,370 | 6 | 291,029 |
| KENT | 2,802,838,126 | 23 | 138,200 | 9 | 20,281 |
| MONTGOMERY | 169,308,000,000 | 1 | 168,383 | 4 | 1,005,496 |
| PRINCE GEORGE'S | 95,961,368,000 | 2 | 114,196 | 13 | 840,322 |
| QUEEN ANNE'S | 8,688,003,000 | 17 | 177,111 | 3 | 49,054 |
| ST. MARY'S | 10,992,521,933 | 14 | 103,907 | 18 | 105,792 |
| SOMERSET | 1,685,322,672 | 24 | 65,523 | 22 | 25,721 |
| TALBOT | 10,094,371,000 | 16 | 276,392 | 2 | 36,522 |
| WASHINGTON | 13,646,825,000 | 12 | 92,800 | 19 | 147,056 |
| WICOMICO | 6,925,875,354 | 18 | 72,821 | 21 | 95,108 |
| WORCESTER | 17,345,738,000 | 11 | 353,562 | 1 | 49,060 |
| TOTAL | 723,016,576,226 | | 125,156 | | 5,776,927 |

[1] Population estimates from MD Dept. of Legislative Services, September 2010

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

## TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2007 - 2011

| SUBDIVISION | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | GROWTH FY 2010-11 | %GROWTH FY 2010-11 | AVE.GROWTH FY 2007-11 |
|---|---|---|---|---|---|---|---|---|
| ALLEGANY [1] | 24,235,604 | 26,283,732 | 28,941,913 | 31,101,485 | 33,065,327 | 1,963,842 | 6.31% | 8.08% |
| ANNE ARUNDEL | 390,525,000 | 418,872,000 | 457,376,000 | 472,111,000 | 493,175,000 | 21,064,000 | 4.46% | 6.01% |
| BALTIMORE CITY [1] | 492,758,000 | 528,131,000 | 585,077,000 | 640,202,000 | 672,456,000 | 32,254,000 | 5.04% | 8.08% |
| BALTIMORE COUNTY [1] | 656,795,032 | 759,285,030 | 867,620,594 | 948,924,199 | 952,722,176 | 3,797,977 | 0.40% | 9.74% |
| CALVERT | 69,834,570 | 82,643,866 | 99,032,362 | 122,765,663 | 127,187,391 | 4,421,728 | 3.60% | 16.17% |
| CAROLINE | 16,138,297 | 18,011,128 | 19,889,387 | 21,688,374 | 22,500,000 | 811,626 | 3.74% | 8.66% |
| CARROLL | 144,508,362 | 160,115,952 | 174,850,769 | 190,927,105 | 194,488,900 | 3,561,795 | 1.87% | 7.71% |
| CECIL | 71,646,577 | 78,707,436 | 85,454,950 | 91,552,139 | 91,790,223 | 238,084 | 0.26% | 6.39% |
| CHARLES | 127,430,109 | 154,500,388 | 181,117,401 | 194,044,298 | 183,899,100 | (10,145,198) | -5.23% | 9.60% |
| DORCHESTER | 20,305,411 | 24,096,655 | 24,060,362 | 30,025,669 | 30,243,236 | 217,567 | 0.72% | 10.47% |
| FREDERICK | 204,885,292 | 243,616,501 | 277,996,348 | 295,275,366 | 275,152,000 | (20,123,366) | -6.82% | 7.65% |
| GARRETT | 30,521,592 | 34,649,014 | 38,566,870 | 40,930,729 | 42,099,345 | 1,168,616 | 2.86% | 8.37% |
| HARFORD | 201,051,594 | 232,233,660 | 266,524,872 | 284,509,051 | 247,889,627 | (36,619,424) | -12.87% | 5.38% |
| HOWARD | 300,033,694 | 330,286,310 | 363,563,651 | 385,743,306 | 398,640,335 | 12,897,029 | 3.34% | 7.36% |
| KENT | 21,307,800 | 23,362,881 | 27,862,864 | 30,798,660 | 32,822,770 | 2,024,110 | 6.57% | 11.41% |
| MONTGOMERY | 1,067,083,111 | 1,126,496,623 | 1,288,491,365 | 1,348,267,424 | 1,344,817,353 | (3,450,071) | -0.26% | 5.95% |
| PRINCE GEORGE'S | 485,524,141 | 543,656,274 | 601,734,985 | 654,439,062 | 661,447,300 | 7,008,238 | 1.07% | 8.04% |
| QUEEN ANNE'S | 44,757,339 | 48,745,770 | 53,842,995 | 57,679,923 | 58,594,809 | 914,886 | 1.59% | 6.97% |
| ST. MARY'S | 64,246,243 | 72,079,442 | 81,211,204 | 88,619,785 | 93,441,232 | 4,821,447 | 5.44% | 9.82% |
| SOMERSET | 10,107,804 | 12,415,924 | 14,218,012 | 14,865,787 | 14,893,196 | 27,409 | 0.18% | 10.17% |
| TALBOT | 24,452,320 | 25,775,727 | 26,898,002 | 27,822,731 | 28,485,000 | 662,269 | 2.38% | 3.89% |
| WASHINGTON | 88,380,764 | 98,040,944 | 106,449,520 | 115,539,880 | 112,529,230 | (3,010,650) | -2.61% | 6.23% |
| WICOMICO | 47,488,704 | 49,740,422 | 51,396,306 | 54,952,996 | 52,836,317 | (2,116,679) | -3.85% | 2.70% |
| WORCESTER | 84,076,685 | 110,785,279 | 127,477,083 | 121,366,637 | 115,010,839 | (6,355,798) | -5.24% | 8.15% |
| TOTAL YIELD | 4,688,094,045 | 5,202,531,958 | 5,849,654,815 | 6,264,153,269 | 6,280,186,706 | 16,033,437 | | 7.58% |

[1] These amounts do not include tax exempt property.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 4.7**

TAXATION OF PERSONAL PROPERTY [1]

(Expressed As The Percentage Exempt From Local Taxation)

Fiscal Year 2011

| SUBDIVISION | COMMERCIAL INVENTORY | MANUFACTURING and R&D | |
|---|---|---|---|
| | | INVENTORY | MACHINERY |
| ALLEGANY | 100 | 100 | 100 |
| ANNE ARUNDEL | 100 | 100 | 100 |
| BALTIMORE CITY [2] | 100 | 100 | 100 |
| BALTIMORE COUNTY | 100 | 100 | 100 |
| CALVERT | 100 | 100 | 100 |
| CAROLINE | 100 | 100 | 100 |
| CARROLL | 100 | 100 | 100 |
| CECIL | 100 | 100 | 100 |
| CHARLES | 100 | 100 | 100 |
| DORCHESTER [3] | 100 | 100 | 100 |
| FREDERICK [4] | 100 | 100 | 100 |
| GARRETT [4] | 100 | 100 | 100 |
| HARFORD | 100 | 100 | 100 |
| HOWARD | 100 | 100 | 100 |
| KENT [3] | 100 | 100 | 100 |
| MONTGOMERY | 100 | 100 | 100 |
| PRINCE GEORGE'S [2] | 100 | 100 | 100 |
| QUEEN ANNE'S [4] | 100 | 100 | 100 |
| ST. MARY'S | 100 | 100 | 100 |
| SOMERSET | 100 | 100 | 0 |
| TALBOT [4] | 100 | 100 | 100 |
| WASHINGTON | 100 | 100 | 100 |
| WICOMICO | 65 | 100 | 0 |
| WORCESTER | 100 | 100 | 0 |

[1] State law has exempted all farm implements and livestock, therefore they are no longer presented here.

[2] Exemption for machinery includes pasteurizing & laundries.

[3] All other personal property 50% exempt; being phased out @10% per year.

[4] All other personal property is 100% exempt.

**Source: Department of Assessments and Taxation, July 1, 2010**

# TABLE 4.8

ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2011

| SUBDIVISION | ESTIMATED FY 2011 | RANK BY FY 2010 BASE | PER CAPITA BASE | PER CAPITA RANK | Population JULY 1, 2011 [1] |
|---|---|---|---|---|---|
| ALLEGANY | 371,475,010 | 13 | 5,134 | 7 | 72,358 |
| ANNE ARUNDEL | 2,753,364,000 | 4 | 5,175 | 6 | 532,092 |
| BALTIMORE CITY | 1,678,762,000 | 5 | 2,640 | 18 | 635,823 |
| BALTIMORE COUNTY | 2,991,640,291 | 3 | 3,775 | 13 | 792,514 |
| CALVERT | 856,300,000 | 9 | 9,465 | 1 | 90,472 |
| CAROLINE | 53,746,000 | 22 | 1,597 | 21 | 33,660 |
| CARROLL | 563,933,000 | 11 | 3,302 | 15 | 170,776 |
| CECIL | 316,833,000 | 14 | 3,092 | 16 | 102,461 |
| CHARLES | 1,020,620,500 | 7 | 7,093 | 2 | 143,891 |
| DORCHESTER | 128,053,000 | 18 | 3,976 | 10 | 32,208 |
| FREDERICK | 266,312,000 | 17 | 1,152 | 23 | 231,198 |
| GARRETT | 116,484,000 | 19 | 3,964 | 11 | 29,387 |
| HARFORD | 994,859,943 | 8 | 4,067 | 9 | 244,646 |
| HOWARD | 1,558,679,051 | 6 | 5,356 | 5 | 291,029 |
| KENT | 37,142,000 | 24 | 1,831 | 20 | 20,281 |
| MONTGOMERY | 4,171,180,310 | 1 | 4,148 | 8 | 1,005,496 |
| PRINCE GEORGE'S | 3,021,902,000 | 2 | 3,596 | 14 | 840,322 |
| QUEEN ANNE'S | 48,514,000 | 23 | 989 | 24 | 49,054 |
| ST. MARY'S | 271,223,000 | 16 | 2,564 | 19 | 105,792 |
| SOMERSET | 71,074,000 | 20 | 2,763 | 17 | 25,721 |
| TALBOT | 57,081,000 | 21 | 1,563 | 22 | 36,522 |
| WASHINGTON | 574,414,000 | 10 | 3,906 | 12 | 147,056 |
| WICOMICO | 509,515,000 | 12 | 5,357 | 4 | 95,108 |
| WORCESTER | 314,614,000 | 15 | 6,413 | 3 | 49,060 |
| TOTAL | 22,747,721,105 | | 3,938 | | 5,776,927 |

[1] Population Estimates MD Dept. of Legislative Services, September 2010

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 4.9**

PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)

FISCAL YEARS 2007 THROUGH 2011

| SUBDIVISION | ACTUAL FY 2007 YIELD | ACTUAL FY 2008 YIELD | ACTUAL FY 2009 YIELD | ACTUAL FY 2010 YIELD | EST. FY 2011 YIELD | GROWTH 2010-11 | %GROWTH 2010-11 | AVE. GROWTH FY 2007-11 |
|---|---|---|---|---|---|---|---|---|
| ALLEGANY | 8,479,108 | 8,406,907 | 8,500,966 | 8,109,935 | 8,927,841 | 817,906 | 10.09% | 1.30% |
| ANNE ARUNDEL | 56,140,000 | 52,177,000 | 56,158,000 | 55,368,000 | 58,444,000 | 3,076,000 | 5.56% | 1.01% |
| BALTIMORE CITY | 99,354,000 | 95,515,000 | 96,239,000 | 96,875,000 | 93,282,000 | (3,593,000) | -3.71% | -1.56% |
| BALTIMORE COUNTY | 84,465,697 | 86,102,412 | 83,441,639 | 83,039,709 | 82,270,108 | (769,601) | -0.93% | -0.66% |
| CALVERT | 24,894,226 | 23,477,952 | 23,885,658 | 11,215,451 | 19,320,144 | 8,104,693 | 72.26% | -6.14% |
| CAROLINE | 1,402,043 | 1,082,282 | 1,150,195 | 1,135,130 | 1,160,000 | 24,870 | 2.19% | -4.63% |
| CARROLL | 13,867,399 | 14,292,541 | 14,244,414 | 14,046,767 | 14,200,000 | 153,233 | 1.09% | 0.59% |
| CECIL | 6,864,380 | 7,798,564 | 7,626,494 | 7,494,332 | 7,187,545 | (306,787) | -4.09% | 1.16% |
| CHARLES | 22,478,299 | 22,152,532 | 25,802,167 | 21,421,484 | 27,806,500 | 6,385,016 | 29.81% | 5.46% |
| DORCHESTER | 3,022,457 | 2,960,317 | 2,973,572 | 2,964,945 | 3,009,395 | 44,450 | 1.50% | -0.11% |
| FREDERICK | 8,513,498 | 7,516,136 | 7,024,791 | 6,950,935 | 7,315,000 | 364,065 | 5.24% | -3.72% |
| GARRETT | 2,365,659 | 2,402,510 | 2,710,726 | 2,798,608 | 2,765,267 | (33,341) | -1.19% | 3.98% |
| HARFORD | 25,038,275 | 25,007,381 | 25,646,936 | 25,534,984 | 22,282,873 | (3,252,111) | -12.74% | -2.87% |
| HOWARD | 37,199,372 | 37,548,765 | 38,940,078 | 40,086,225 | 39,512,514 | (573,711) | -1.43% | 1.52% |
| KENT [1] | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| MONTGOMERY | 100,660,753 | 86,471,518 | 86,492,995 | 89,188,915 | 91,910,890 | 2,721,975 | 3.05% | -2.25% |
| PRINCE GEORGE'S | 63,644,538 | 66,076,746 | 68,441,593 | 63,052,948 | 62,571,900 | (481,048) | -0.76% | -0.42% |
| QUEEN ANNE'S | 1,254,518 | 1,229,466 | 1,237,144 | 1,237,004 | 1,240,000 | 2,996 | 0.24% | -0.29% |
| ST. MARY'S | 5,693,742 | 5,903,445 | 6,055,362 | 5,662,760 | 5,809,635 | 146,875 | 2.59% | 0.51% |
| SOMERSET | 1,433,017 | 1,527,426 | 1,528,767 | 1,663,733 | 1,570,202 | (93,531) | -5.62% | 2.31% |
| TALBOT | 608,041 | 597,214 | 557,975 | 500,000 | 500,000 | 0 | 0.00% | -4.77% |
| WASHINGTON | 13,832,279 | 14,410,284 | 13,746,000 | 13,919,735 | 13,597,880 | (321,855) | -2.31% | -0.43% |
| WICOMICO | 10,265,420 | 9,657,230 | 9,108,949 | 8,516,440 | 8,270,595 | (245,845) | -2.89% | -5.26% |
| WORCESTER | 5,299,236 | 5,712,440 | 5,724,528 | 5,585,950 | 5,599,720 | 13,770 | 0.25% | 1.39% |
| TOTAL YIELD | 588,262,459 | 570,509,932 | 580,213,158 | 559,418,055 | 571,239,009 | 11,820,954 | 2.11% | -0.73% |

[1] No personal property tax is assessed

*Note: Some data generated by interpolation from county survey data.*

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

## Section 5 – Property Tax Administration

**Table 5.1** identifies subdivisions offering discounts for property tax payments received before the statewide due date in September. For those counties offering a discount, the revenue impact of the discount is shown.

Twelve counties and Baltimore City grant a percentage discount for the payment of property taxes prior to a particular date. The amount of discount ranges from 0.5% to 2%, depending on how early the payment is made.

Conversely, each subdivision levies a percentage penalty and/or interest rate for late property tax payments. After October 1st, monthly interest charges vary. Penalties are imposed in a variety of ways including monthly surcharges or flat rates after a certain date.

**Table 5.2** shows each subdivision's penalty and/or interest charged for late payment of property taxes. Also shown are the revenue effects of these charges for late payments.

**Table 5.3** details each county's Homestead Property Tax Credit percentage. This is a statutory limit on the amount an assessment increase may affect a taxpayer's tax burden. Since 1977, State law provided that owner-occupied dwellings were not taxed on annual assessment increases that exceed 15%. While the Homestead Credit is not technically a cap on assessment increases, the provision of a property tax credit against large assessment increases functions much the same as a cap.

During the 1990 and 1991 Sessions of the General Assembly, significant changes were made to the Homestead Property Tax Credit Program. For the first time the credit was applied to the State property tax to limit taxable assessment increases for homeowners to 10% annually. Additionally, each county was mandated to adopt a local ordinance or resolution specifying a local percentage of 0% to 10% for purposes of local property taxation.

**Table 5.3** lists the Homestead Credit Percentages set by each county for FY 2006 through FY 2011. The Homestead Credit percentage selected by each county is expressed as a percentage increase from the prior year's assessment.

If a municipality disagrees with the Homestead Credit Percentage specified by its county, municipal officials may set their own limit between 0% and 10%. If a municipality takes no action, then the county percentage will apply to assessments used to compute municipal taxes.

Local percentages (county and municipal) remain in effect until changed by local action. County governments may, in the future, change their Homestead Credit percentage, but must do so by November 15th preceding the year of the proposed change. Municipalities may change the percentage before November 25th of the preceding year.

**TABLE 5.1**
PROPERTY TAX PAYMENT DISCOUNTS AND REVENUE EFFECTS
FISCAL YEAR 2011

| SUBDIVISION | AMT. OF DISCOUNT JULY | AUG | SEPT | Revenue Loss Due To Discounts |
|---|---|---|---|---|
| ALLEGANY | 1% | 1% | - | $165,000 |
| ANNE ARUNDEL | - | - | - | - |
| BALTIMORE CITY | 1% | 0.0% | - | $1,400,000 |
| BALTIMORE COUNTY | 1% | 0.5% | - | $5,466,853 |
| CALVERT | - | - | - | - |
| CAROLINE | - | - | - | - |
| CARROLL | 1% | 0.5% | - | $800,000 |
| CECIL | 2% | - | - | $936,203 |
| CHARLES | - | - | - | - |
| DORCHESTER | - | - | - | - |
| FREDERICK | 1% | 0.5% | - | $1,519,573 |
| GARRETT | 2% | - | - | $585,000 |
| HARFORD | 1% | 0.5% | - | $1,824,000 |
| HOWARD | 0.5% | - | - | $1,250,000 |
| KENT | - | - | - | - |
| MONTGOMERY | - | - | - | - |
| PRINCE GEORGE'S | - | - | - | - |
| QUEEN ANNE'S | - | - | - | - |
| ST. MARY'S | - | - | - | - |
| SOMERSET | - | - | - | - |
| TALBOT | 1% | - | - | $182,500 |
| WASHINGTON | 1% | - | - | $316,186 |
| WICOMICO | 1% | 1% | - | $308,304 |
| WORCESTER | 1% | - | - | $900,000 |
| **STATEWIDE TOTAL** | | | | **$15,653,619** |

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 5.2**
PROPERTY TAX PENALTIES AND INTEREST
AND REVENUE EFFECTS
**FISCAL YEAR 2011**

| SUBDIVISION | LATE PAYMENT PENALTY | MONTHLY INTEREST | Revenue Gain Due To Penalties/Interest |
|---|---|---|---|
| ALLEGANY | - | 1.5% | 735,000 |
| ANNE ARUNDEL | - | 1% per month | 1,150,000 |
| BALTIMORE CITY | 1% | 1% | 6,700,000 |
| BALTIMORE COUNTY | - | 1% | 3,339,472 |
| CALVERT | - | 1% | 629,610 |
| CAROLINE | 3% | 1% | 312,474 |
| CARROLL | 0.5% | 0.67% | 900,000 |
| CECIL | 3% | 1% | 826,497 |
| CHARLES | - | 1% | 600,000 |
| DORCHESTER | 1% | 1% | 530,444 |
| FREDERICK | - | 1% | 2,641,872 |
| GARRETT | - | 1% | 500,000 |
| HARFORD | 6.0% | 1.5% | 2,038,000 |
| HOWARD [1] | see note 1 | 1.5% | 750,000 |
| KENT | - | 1.5% | - |
| MONTGOMERY | - | 1.67% | 1,340,948,747 |
| PRINCE GEORGE'S | - | 1.67% | 4,000,000 |
| QUEEN ANNE'S | - | 1% | 100,000 |
| ST. MARY'S | 3% | 1% | 885,000 |
| SOMERSET | - | 1% | 230,000 |
| TALBOT | 5/6 of 1% | 2/3 of 1% | 140,000 |
| WASHINGTON | - | 1% | 575,686 |
| WICOMICO | 0.5% | 1% | 403,000 |
| WORCESTER | - | 1% | 500,000 |
| **STATEWIDE TOTAL** | | | **$1,369,435,802** |

[1] The penalty is 2/3 of 1% per month between October 1 and December 30, and 1.50% per month thereafter.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 5.3**

COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES

FISCAL YEARS 2006 THROUGH 2011

| SUBDIVISION | Percentage Limitation (maximum allowable assessment increase) | | | | | |
|---|---|---|---|---|---|---|
| | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 |
| ALLEGANY | 10% | 10% | 10% | 10% | 10% | 7% |
| ANNE ARUNDEL | 2% | 2% | 2% | 2% | 2% | 2% |
| BALTIMORE CITY | 4% | 4% | 4% | 4% | 4% | 4% |
| BALTIMORE COUNTY | 4% | 4% | 4% | 4% | 4% | 4% |
| CALVERT | 10% | 10% | 10% | 10% | 10% | 10% |
| CAROLINE | 10% | 5% | 5% | 5% | 5% | 5% |
| CARROLL | 7% | 7% | 7% | 7% | 7% | 7% |
| CECIL | 8% | 8% | 8% | 8% | 8% | 8% |
| CHARLES | 10% | 10% | 7% | 7% | 7% | 7% |
| DORCHESTER | 5% | 5% | 5% | 5% | 5% | 5% |
| FREDERICK | 5% | 5% | 5% | 5% | 5% | 5% |
| GARRETT | 5% | 5% | 5% | 5% | 5% | 5% |
| HARFORD | 10% | 10% | 10% | 10% | 10% | 9% |
| HOWARD | 5% | 5% | 5% | 5% | 5% | 5% |
| KENT | 5% | 5% | 5% | 5% | 5% | 5% |
| MONTGOMERY | 10% | 10% | 10% | 10% | 10% | 10% |
| PRINCE GEORGE'S | 3% | 3% | 3% | 3% | 3% | 5% |
| QUEEN ANNE'S | 5% | 5% | 5% | 5% | 5% | 5% |
| ST. MARY'S | 5% | 5% | 5% | 5% | 5% | 5% |
| SOMERSET | 10% | 10% | 10% | 10% | 10% | 10% |
| TALBOT | 0% | 0% | 0% | 0% | 0% | 0% |
| WASHINGTON | 10% | 10% | 5% | 5% | 5% | 5% |
| WICOMICO | 10% | 10% | 10% | 10% | 10% | 10% |
| WORCESTER | 5% | 3% | 3% | 3% | 3% | 3% |

**Data provided by the Maryland State Department of Assessments and Taxation, November 2010**

## Section 6 – Income Taxes

The local income tax, historically referred to as the "piggyback income tax," was made available to political subdivisions in an effort to relieve the pressure and reliance on the local property tax.

**Table 6.1** shows each county's local income tax rate for Calendar Years 2006 through 2011. The income tax has been an area of significant change in recent years, and the basic nature and structure of the local income tax has been altered.

Prior to 1993, counties had the authority to set a local income tax rate between 20% and 50% of state tax liability. During the 1992 Legislative Session, authority was granted to counties by the General Assembly to raise the maximum "piggyback" income tax rate to 60%. Eleven counties have elected to raise their rates above 50% since that time, including Talbot County, which subsequently reduced the county income tax rate to 40% with an offsetting increase in the property tax rate.

Beginning in CY 1999, the local income tax was "decoupled" from certain provisions of the State income tax. Tax reductions enacted by the General Assembly in 1997, and revised in 1999, increased the State's personal exemption amount and reduced the highest marginal tax rate. The tax reductions, intended to reduce income taxes by 10%, were phased in over a five-year period. However, the county income tax was "decoupled" from these changes—county taxes were calculated as though the State tax structure had not been changed.

In 1999, the General Assembly revisited the State and local income tax structure to seek further taxpayer simplicity and compliance. This legislation substantially altered the nature of the Maryland local income tax. For tax years 1999 and beyond, the taxes are applied as a flat percentage rate to the taxpayer's entire Maryland taxable income. This modification required each county's tax rates to be restated and adjusted to reflect the new tax format (stating the tax rate as a percent of taxable income rather than as a percent of state taxes due). In essence, the "piggyback" tax (a tax based on an amount of the state tax) was abolished, and replaced with a simpler, flat-rate tax applied to all taxable income.

**Table 6.2** displays estimated yields and property tax equivalents by subdivision for Fiscal Years 2007 through 2011. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2010 and 2011 for each subdivision.

**Table 6.3** compares and ranks counties based upon their CY 2009 net taxable income and per capita taxable income. Data from 2009 is the most recently compiled data available from the Office of the Comptroller.

**TABLE 6.1**

LOCAL INCOME TAX RATES

Rates as Percentage of Maryland Taxable Income

Tax/Calendar Years 2006 Through 2011

| SUBDIVISION | CY 2006 | CY 2007 | CY 2008 | CY 2009 | CY 2010 | CY 2011 |
|---|---|---|---|---|---|---|
| ALLEGANY | 2.93% | 2.93% | 3.05% | 3.05% | 3.05% | 3.05% |
| ANNE ARUNDEL | 2.56% | 2.56% | 2.56% | 2.56% | 2.56% | 2.56% |
| BALTIMORE CITY | 3.05% | 3.05% | 3.05% | 3.05% | 3.05% | 3.20% |
| BALTIMORE COUNTY | 2.83% | 2.83% | 2.83% | 2.83% | 2.83% | 2.83% |
| CALVERT | 2.80% | 2.80% | 2.80% | 2.80% | 2.80% | 2.80% |
| CAROLINE | 2.63% | 2.63% | 2.63% | 2.63% | 2.63% | 2.63% |
| CARROLL | 3.05% | 3.05% | 3.05% | 3.05% | 3.05% | 3.05% |
| CECIL | 2.80% | 2.80% | 2.80% | 2.80% | 2.80% | 2.80% |
| CHARLES | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |
| DORCHESTER | 2.62% | 2.62% | 2.62% | 2.62% | 2.62% | 2.62% |
| FREDERICK | 2.96% | 2.96% | 2.96% | 2.96% | 2.96% | 2.96% |
| GARRETT | 2.65% | 2.65% | 2.65% | 2.65% | 2.65% | 2.65% |
| HARFORD | 3.06% | 3.06% | 3.06% | 3.06% | 3.06% | 3.06% |
| HOWARD | 3.20% | 3.20% | 3.20% | 3.20% | 3.20% | 3.20% |
| KENT | 2.85% | 2.85% | 2.85% | 2.85% | 2.85% | 2.85% |
| MONTGOMERY | 3.20% | 3.20% | 3.20% | 3.20% | 3.20% | 3.20% |
| PRINCE GEORGE'S | 3.20% | 3.10% | 3.10% | 3.20% | 3.20% | 3.20% |
| QUEEN ANNE'S | 2.85% | 2.85% | 2.85% | 2.85% | 2.85% | 2.85% |
| ST. MARY'S | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| SOMERSET | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% | 3.15% |
| TALBOT | 2.25% | 2.25% | 2.25% | 2.25% | 2.25% | 2.25% |
| WASHINGTON | 2.80% | 2.80% | 2.80% | 2.80% | 2.80% | 2.80% |
| WICOMICO | 3.10% | 3.10% | 3.10% | 3.10% | 3.10% | 3.10% |
| WORCESTER | 1.25% | 1.25% | 1.25% | 1.25% | 1.25% | 1.25% |

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

# TABLE 6.2
## ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
## FISCAL YEARS 2007 THROUGH 2011

| SUBDIVISION | LOCAL INCOME TAX YIELDS | | | | | Change FY 10 to 11 | | Property Tax Equiv. of Total Income Tax Yield for FY 2011 |
|---|---|---|---|---|---|---|---|---|
| | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | Amount | Percent | |
| ALLEGANY | 23,977,520 | 24,859,124 | 25,429,319 | 23,824,268 | 22,640,000 | (1,184,268) | -4.97% | $0.51 |
| ANNE ARUNDEL | 361,956,043 | 371,369,460 | 372,441,155 | 353,417,000 | 363,000,000 | 9,583,000 | 2.71% | $0.56 |
| BALTIMORE CITY | 214,780,000 | 267,624,939 | 262,901,249 | 223,433,661 | 243,169,887 | 19,736,226 | 8.83% | $0.72 |
| BALTIMORE COUNTY | 577,392,439 | 631,772,154 | 621,284,318 | 479,170,319 | 559,993,621 | 80,823,302 | 16.87% | $0.77 |
| CALVERT | 59,064,889 | 62,153,000 | 58,370,205 | 56,136,128 | 59,000,000 | 2,863,872 | 5.10% | $0.38 |
| CAROLINE | 11,260,799 | 11,646,302 | 10,850,761 | 10,020,333 | 10,300,000 | 279,667 | 2.79% | $0.39 |
| CARROLL | 100,272,976 | 117,976,994 | 112,763,103 | 108,385,444 | 112,000,000 | 3,614,556 | 3.33% | $0.59 |
| CECIL | 46,864,546 | 50,192,279 | 48,851,186 | 46,816,208 | 46,665,160 | (151,048) | -0.32% | $0.43 |
| CHARLES | 80,001,338 | 81,823,096 | 82,314,487 | 86,513,316 | 86,153,200 | (360,116) | -0.42% | $0.48 |
| DORCHESTER | 10,229,499 | 11,523,663 | 12,561,789 | 8,636,162 | 8,600,000 | (36,162) | -0.42% | $0.23 |
| FREDERICK | 154,536,579 | 161,633,784 | 158,356,951 | 146,332,338 | 139,145,505 | (7,186,833) | -4.91% | $0.47 |
| GARRETT | 10,777,751 | 11,110,742 | 10,423,109 | 9,867,543 | 9,000,000 | (867,543) | -8.79% | $0.19 |
| HARFORD | 163,121,923 | 164,337,260 | 161,364,855 | 154,181,039 | 149,590,396 | (4,590,643) | -2.98% | $0.56 |
| HOWARD | 293,306,900 | 316,060,767 | 317,213,178 | 294,042,538 | 299,000,000 | 4,957,462 | 1.69% | $0.69 |
| KENT | 10,400,000 | 12,100,529 | 12,100,769 | 9,306,233 | 9,325,000 | 18,767 | 0.20% | $0.34 |
| MONTGOMERY | 1,265,377,139 | 1,291,339,613 | 1,291,716,935 | 1,042,106,679 | 1,030,159,636 | (11,947,043) | -1.15% | $0.60 |
| PRINCE GEORGE'S [1] | 388,008,161 | 404,188,793 | 435,409,723 | 428,141,810 | 430,576,300 | 2,434,490 | 0.57% | NA |
| QUEEN ANNE'S | 34,980,663 | 34,767,725 | 35,988,334 | 29,647,125 | 32,980,024 | 3,332,899 | 11.24% | $0.38 |
| ST. MARY'S | 58,521,923 | 62,829,665 | 61,471,674 | 65,115,901 | 60,000,000 | (5,115,901) | -7.86% | $0.52 |
| SOMERSET | 6,988,696 | 7,082,322 | 6,676,022 | 6,222,301 | 6,086,752 | (135,549) | -2.18% | $0.36 |
| TALBOT | 28,794,974 | 31,626,307 | 31,635,555 | 19,260,503 | 19,000,000 | (260,503) | -1.35% | $0.29 |
| WASHINGTON | 66,488,879 | 66,257,074 | 63,033,878 | 57,025,046 | 58,000,000 | 974,954 | 1.71% | $0.47 |
| WICOMICO | 44,816,979 | 45,077,614 | 41,198,096 | 37,206,314 | 34,500,000 | (2,706,314) | -7.27% | $0.40 |
| WORCESTER | 15,842,045 | 13,684,600 | 13,062,134 | 10,921,118 | 10,776,000 | (145,118) | -1.33% | $0.06 |
| TOTAL | 4,027,762,661 | 4,253,037,806 | 4,247,418,785 | 3,705,729,327 | 3,799,661,481 | 93,932,154 | 2.53% | |

[1] Prince George's numbers do not include disparity grant.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 6.3**
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2009

| SUBDIVISION | ESTIMATED POPULATION JULY 2009 [1] | TOTAL NET TAXABLE INCOME [2] | RANK | PER CAPITA NET TAXABLE INCOME | RANK |
|---|---|---|---|---|---|
| ALLEGANY | 72,532 | 848,088,642 | 18 | 11,693 | 22 |
| ANNE ARUNDEL | 521,209 | 12,862,148,698 | 4 | 24,678 | 3 |
| BALTIMORE CITY | 637,418 | 7,151,587,827 | 6 | 11,220 | 23 |
| BALTIMORE COUNTY | 789,814 | 16,956,945,220 | 2 | 21,470 | 7 |
| CALVERT | 89,212 | 2,007,250,120 | 13 | 22,500 | 5 |
| CAROLINE | 33,367 | 396,332,562 | 20 | 11,878 | 20 |
| CARROLL | 170,089 | 3,565,482,597 | 9 | 20,962 | 8 |
| CECIL | 100,796 | 1,595,333,774 | 14 | 15,827 | 14 |
| CHARLES | 142,226 | 2,798,701,302 | 10 | 19,678 | 12 |
| DORCHESTER | 32,043 | 379,657,949 | 21 | 11,848 | 21 |
| FREDERICK | 227,980 | 5,056,036,577 | 7 | 22,178 | 6 |
| GARRETT | 29,555 | 370,182,467 | 22 | 12,525 | 19 |
| HARFORD | 242,514 | 4,985,926,051 | 8 | 20,559 | 10 |
| HOWARD | 281,884 | 8,744,087,231 | 5 | 31,020 | 2 |
| KENT | 20,247 | 311,535,073 | 23 | 15,387 | 16 |
| MONTGOMERY | 971,600 | 31,075,877,228 | 1 | 31,984 | 1 |
| PRINCE GEORGE'S | 834,560 | 12,926,556,205 | 3 | 15,489 | 15 |
| QUEEN ANNE'S | 47,958 | 1,002,387,676 | 16 | 20,901 | 9 |
| ST. MARY'S | 102,999 | 2,079,308,307 | 12 | 20,188 | 11 |
| SOMERSET | 25,959 | 199,349,165 | 24 | 7,679 | 24 |
| TALBOT | 36,262 | 892,490,578 | 17 | 24,612 | 4 |
| WASHINGTON | 145,910 | 2,126,027,099 | 11 | 14,571 | 17 |
| WICOMICO | 94,222 | 1,264,934,483 | 15 | 13,425 | 18 |
| WORCESTER | 49,122 | 830,593,787 | 19 | 16,909 | 13 |
| TOTAL IN STATE | 5,699,478 | 120,426,820,618 | | 21,129 | |
| OUT OF STATE | | 5,531,327,532 | | | |
| TOTAL | | $125,958,148,150 | | | |

[1] Maryland Department of Legislative Services, September 2010

[2] Comptroller of the Treasury, Revenue Administration Division,"Income Tax Summary Report, Tax Year 2009"

## Section 7 – Recordation and Transfer Taxes

A "recordation tax" is imposed upon defined instruments of writing conveying title to real or personal property or creating liens or encumbrances upon real or personal property offered for record. This is recorded with the Clerks of Circuit Courts or, in the case of Baltimore City, the Clerk of the Superior Court.

The recordation tax rate is imposed on each $500 of the value of the transaction being recorded. Baltimore, Howard and Prince George's Counties impose the lowest recordation tax rate of $2.50. The highest rate imposed is $6.00 in Frederick County, followed by Baltimore City, Calvert, Carroll, Charles, and Dorchester Counties at $5.00.

**Table 7.1** lists the recordation tax rates each subdivision levied for the period FY 2007 through FY 2011. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2011. The increases (or decreases) in recordation tax revenue between the last two fiscal years are also highlighted.

**Table 7.2** shows the subdivisions that impose local transfer taxes, the various rates, and the amounts of revenue generated in Fiscal Years 2007 through 2011 by subdivision.

Eighteen counties, including Baltimore City, exercise their authority to levy a transfer tax on real property transactions. This is a local levy in addition to the State's 0.5% transfer tax rate. The local rates are imposed as a percentage of each property transaction's total value.

**TABLE 7.1**
**RECORDATION TAX RATES AND YIELDS**
**FISCAL YEARS 2007 THROUGH 2011**
***Recordation Tax rates shown are per $500 of consideration***

| SUBDIVISION | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | CHG IN YIELD 10-11 AMT | CHG IN YIELD 10-11 PCT |
|---|---|---|---|---|---|---|---|
| ALLEGANY | $3.00 | $3.25 | $3.25 | $3.25 | $3.25 | | |
| | 1,867,666 | 1,889,261 | 1,242,338 | 1,235,868 | 1,250,000 | 14,132 | 1.14% |
| ANNE ARUNDEL | $3.50 | $3.50 | $3.50 | $3.50 | $3.50 | | |
| | 57,226,551 | 43,699,516 | 28,419,042 | 28,976,000 | 30,000,000 | 1,024,000 | 3.53% |
| BALTIMORE CITY | $5.00 | $5.00 | $5.00 | $5.00 | $5.00 | | |
| | 46,550,000 | 39,186,698 | 22,706,426 | 20,942,368 | 18,622,000 | (2,320,368) | -11.08% |
| BALTIMORE COUNTY | $2.50 | $2.50 | $2.50 | $2.50 | $2.50 | | |
| | 40,718,075 | 30,000,000 | 18,000,000 | 19,000,000 | 21,000,000 | 2,000,000 | 10.53% |
| CALVERT | $5.00 | $5.00 | $5.00 | $5.00 | $5.00 | | |
| | 11,664,698 | 9,114,661 | 5,799,985 | 5,690,348 | 5,700,000 | 9,652 | 0.17% |
| CAROLINE | $3.30 | $3.30 | $3.30 | $5.00 | $5.00 | | |
| | 3,114,738 | 2,453,682 | 1,236,559 | 1,236,554 | 1,200,000 | (36,554) | -2.96% |
| CARROLL | $5.00 | $5.00 | $5.00 | $5.00 | $5.00 | | |
| | 18,902,094 | 14,956,646 | 9,248,039 | 9,224,371 | 8,000,000 | (1,224,371) | -13.27% |
| CECIL | $4.10 | $4.10 | $4.10 | $4.10 | $4.10 | | |
| | 8,441,301 | 6,464,010 | 4,580,956 | 4,382,564 | 4,200,000 | (182,564) | -4.17% |
| CHARLES | $5.00 | $5.00 | $5.00 | $5.00 | $5.00 | | |
| | 26,559,471 | 15,525,128 | 9,947,801 | 9,500,396 | 9,929,800 | 429,404 | 4.52% |
| DORCHESTER | $5.00 | $5.00 | $5.00 | $5.00 | $5.00 | | |
| | 3,790,983 | 2,915,333 | 1,967,178 | 1,921,225 | 1,781,386 | (139,839) | -7.28% |
| FREDERICK | $6.00 | $6.00 | $6.00 | $6.00 | $6.00 | | |
| | 23,041,214 | 14,253,985 | 10,415,103 | 10,686,142 | 10,442,200 | (243,942) | -2.28% |
| GARRETT | $3.50 | $3.50 | $3.50 | $3.50 | $3.50 | | |
| | 3,436,399 | 2,986,155 | 2,335,811 | 2,037,153 | 1,950,000 | (87,153) | -4.28% |
| HARFORD | $3.30 | $3.30 | $3.30 | $3.30 | $3.30 | | |
| | 19,283,896 | 15,001,024 | 9,434,605 | 10,236,128 | 8,935,000 | (1,301,128) | -12.71% |
| HOWARD | $2.50 | $2.50 | $2.50 | $2.50 | $2.50 | | |
| | 22,531,964 | 18,006,347 | 12,991,383 | 15,267,362 | 15,500,000 | 232,638 | 1.52% |
| KENT | $3.30 | $3.30 | $3.30 | $3.30 | $3.30 | | |
| | 2,148,600 | 1,668,608 | 1,038,301 | 968,716 | 995,000 | 26,284 | 2.71% |
| MONTGOMERY | $3.45 | $3.45 | $3.45 | $3.45 | $3.45 | | |
| | 105,988,139 | 79,385,176 | 60,660,424 | 65,411,156 | 77,093,511 | 11,682,355 | 17.86% |
| PRINCE GEORGE'S | $2.20 | $2.20 | $2.50 | $2.50 | $2.50 | | |
| | 63,668,099 | 38,372,071 | 25,716,764 | 27,028,936 | 26,955,300 | (73,636) | -0.27% |
| QUEEN ANNE'S | $3.30 | $3.30 | $4.95 | $4.95 | $4.95 | | |
| | 6,039,956 | 3,825,394 | 2,930,197 | 2,489,560 | 2,650,000 | 160,440 | 6.44% |
| ST. MARY'S | $4.00 | $4.00 | $4.00 | $4.00 | $4.00 | | |
| | 10,078,293 | 7,696,871 | 5,260,423 | 4,974,956 | 4,900,000 | (74,956) | -1.51% |
| SOMERSET | $3.30 | $3.30 | $3.30 | $3.30 | $3.30 | | |
| | 1,139,878 | 760,231 | 552,785 | 556,498 | 318,000 | (238,498) | -42.86% |
| TALBOT | $3.30 | $3.30 | $3.30 | $3.30 | $3.30 | | |
| | 5,472,722 | 4,476,013 | 3,016,205 | 2,934,335 | 3,200,000 | 265,665 | 9.05% |
| WASHINGTON | $3.80 | $3.80 | $3.80 | $3.80 | $3.80 | | |
| | 10,071,718 | 7,151,876 | 4,683,063 | 3,933,626 | 3,500,000 | (433,626) | -11.02% |
| WICOMICO | $3.50 | $3.50 | $3.50 | $3.50 | $3.50 | | |
| | 5,874,835 | 4,511,545 | 2,845,744 | 2,590,719 | 2,770,000 | 179,281 | 6.92% |
| WORCESTER | $3.30 | $3.30 | $3.30 | $3.30 | $3.30 | | |
| | 10,905,366 | 8,026,476 | 5,962,649 | 6,195,293 | 5,250,000 | (945,293) | -15.26% |
| TOTAL YIELD | 508,516,656 | 372,326,707 | 250,991,781 | 257,420,275 | 266,142,197 | 8,721,922 | 3.39% |

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

## TABLE 7.2
## TRANSFER TAX RATES AND YIELDS [1]
## FISCAL YEARS 2007 THROUGH 2011

| SUBDIVISION | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | CHG IN YIELD, 10-11 AMOUNT | CHG IN YIELD, 10-11 PERCENT |
|---|---|---|---|---|---|---|---|
| ALLEGANY | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% | | |
| | 686,105 | 582,668 | 425,465 | 441,940 | 395,000 | (46,940) | -10.62% |
| ANNE ARUNDEL | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | | |
| | 52,030,890 | 39,076,025 | 27,391,962 | 30,752,000 | 30,000,000 | (752,000) | -2.45% |
| BALTIMORE CITY | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% | | |
| | 51,756,000 | 36,495,044 | 23,388,980 | 26,022,596 | 18,622,000 | (7,400,596) | -28.44% |
| BALTIMORE COUNTY [2] | 1.50% | 1.50% | 1.50% | 1.50% | 1.50% | | |
| | 72,752,797 | 56,000,000 | 36,000,000 | 38,000,000 | 40,000,000 | 2,000,000 | 5.26% |
| CALVERT | - | - | - | - | - | | |
| | - | - | - | - | - | - | - |
| CAROLINE | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% | | |
| | 874,820 | 675,093 | 326,455 | 373,983 | 376,210 | 2,227 | 0.60% |
| CARROLL | - | - | - | - | - | | |
| | - | - | - | - | - | - | - |
| CECIL | $10/deed | $10/deed | $10/deed | $10/deed | $10/deed | | |
| | 31,949 | 27,493 | 22,383 | 23,509 | 23,500 | (9) | -0.04% |
| CHARLES | - | - | - | - | - | | |
| | - | - | - | - | - | - | - |
| DORCHESTER | 0.75% | 0.75% | 0.75% | 0.75% | 0.75% | | |
| | 1,722,212 | 1,234,965 | 862,195 | 977,338 | 634,454 | (342,884) | -35.08% |
| FREDERICK | - | - | - | - | - | | |
| | - | - | - | - | - | - | - |
| GARRETT | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | | |
| | 2,547,873 | 2,112,969 | 1,395,679 | 1,206,104 | 912,000 | (294,104) | -24.38% |
| HARFORD | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | | |
| | 17,452,339 | 13,867,414 | 9,146,528 | 11,098,307 | 9,160,578 | (1,937,729) | -17.46% |
| HOWARD [3] | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | | |
| | 29,965,138 | 24,006,139 | 18,370,976 | 21,276,812 | 18,000,000 | (3,276,812) | -15.40% |
| KENT | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% | | |
| | 1,034,300 | 795,826 | 449,736 | 481,441 | 435,000 | (46,441) | -9.65% |
| MONTGOMERY | 0.25% to 6% | 0.25% to 6% | 0.25% to 6% | 0.25% to 6% | 0.25% to 6% | | |
| | 106,902,482 | 85,259,940 | 64,771,739 | 65,520,000 | 75,490,000 | 9,970,000 | 15.22% |
| PRINCE GEORGE'S | 1.40% | 1.40% | 1.40% | 1.40% | 1.40% | | |
| | 158,093,206 | 98,353,526 | 66,992,498 | 68,767,410 | 69,659,900 | 892,490 | 1.30% |
| QUEEN ANNE'S | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% | | |
| | 590,813 | 311,589 | 49,647 | 93,002 | 155,000 | 61,998 | 66.66% |
| ST. MARY'S | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | | |
| | 7,706,885 | 5,647,906 | 4,389,061 | 4,483,543 | 4,400,000 | (83,543) | -1.86% |
| SOMERSET | - | - | - | - | - | | |
| | - | - | - | - | - | - | - |
| TALBOT | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | | |
| | 5,298,977 | 4,199,101 | 2,958,214 | 2,848,707 | 3,200,000 | 351,293 | 12.33% |
| WASHINGTON | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% | | |
| | 3,444,730 | 2,444,560 | 1,617,340 | 1,417,424 | 1,390,000 | (27,424) | -1.93% |
| WICOMICO | - | - | - | - | - | | |
| | - | - | - | - | - | - | - |
| WORCESTER | 0.50% | 0.50% | 0.50% | 0.50% | 0.50% | | |
| | 5,395,746 | 3,984,963 | 2,843,502 | 3,254,790 | 2,500,000 | (754,790) | -23.19% |
| TOTAL YIELD | 506,228,878 | 366,280,169 | 261,402,360 | 277,038,906 | 275,353,642 | (1,685,264) | -0.61% |

[1] Local rates are in addition to the State Transfer Tax of 0.5%.

[2] The first $22,000 of consideration in residential sales is exempt from transfer tax.

[3] In Howard County all transfer tax revenues are dedicated funds.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

# Section 8 - Other County Taxes

Counties have varying authority to levy a variety of different taxes in addition to those already detailed. This Section contains a summary of other significant taxes levied by counties in Maryland.

## Admissions and Amusements Tax

Admissions and Amusement taxes are levied on numerous activities and items in every subdivision with the exception of Caroline County. In accordance with legislation enacted during the 1972 Session of the General Assembly, the rates cannot exceed 10%, and administration and collection of the tax is handled by a division of the State Comptroller's Office. Administrative expenses are deducted from the proceeds.

Twenty counties employ a single rate, ranging from 2% in St. Mary's County to 10% in Anne Arundel, Baltimore City, Baltimore County, Carroll, Charles and Prince George's Counties. Harford County imposes the maximum 10% rate in certain instances.

In some instances, the admissions and amusements tax is levied on items that are also subject to the Maryland sales and use tax, which is levied at 6% of sales price. If gross receipts subject to the admissions and amusement tax are also subject to the sales and use tax, a county or a municipal corporation may not set a rate so that, when combined with the sales and use tax, the total tax rate will exceed 11% of the gross receipts.

**Table 8.1** lists each subdivision's admissions and amusement tax rates and compares the estimated revenues generated by the taxes for Fiscal Years 2006 through 2011.

## Cable Television Fees

**Table 8.2** provides a listing of the various rates charged by counties to cable companies. The estimated yield from this source is included for FY 2010 and FY 2011 as is the number of cable companies in each county and whether a franchise agreement exists with the county. Some counties not indicating a resident cable company have areas within the county served by out-of-county companies.

## Hotel/Motel Taxes

**Table 8.3** details county taxes on hotel and motel accommodations. Hotel/motel taxes (levied in 22 counties, including Baltimore City) are in addition to the State's 6% Sales and Use Tax. Many counties have arrangements with municipalities to remit to the municipal government all or part of hotel/motel tax revenues generated on facilities within the municipality.

## Trailer Park Taxes

**Table 8.4** details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2006 through 2011. The county authority for taxation of trailer parks is in Section 9-401 of Article 24 of the Annotated Code of Maryland, which was recodified in 1989 from the former Article 81.

In accordance with the provisions of Section 12C of Article 81, enacted in 1963, local governments are authorized to tax the rental, leasing, or use of any space, facilities, accommodations in, or service rendered by, mobile home courts or parks. The land on which the improvements are located is taxed in the same manner as all real property.

Under a 1978 amendment to Section 12C of Article 81, the county may not tax spaces used by "recreational vehicles or temporary camping shelters" so long as they are rented to the same individual for less than 30 days. In 1989, Section 9-401 of Article 24 was amended to enable county governments to impose the local tax on "recreational vehicles and camping shelters," regardless of the period of occupancy. If a county exercises its authority under that provision, then the overall trailer park rate may not exceed 3% of the amounts subject to the tax.

The tax rates shown in Table 8.4 will continue to be charged on the rental of "permanent" mobile home spaces or on spaces rented to the same person for more than 30 days. Nineteen subdivisions are presently imposing the tax on trailer parks. The tax rate is either a flat charge per space over a certain time period (anywhere from $5/month to $20/month) or a percentage of the rent charged (ranging from 7% to 20%).

## Other Sales and Service Taxes

Many counties and Baltimore City presently impose a tax on additional sales and services. Among these subdivisions, the items most commonly taxed locally include telephone, energy utilities or fuels, parking lots, and boat slips. In most instances, the local rates imposed are a percentage of the item's selling price or rental price.

**Table 8.5** shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2010 and estimated FY 2011 revenue yields.

**TABLE 8.1**

**ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS**

**FISCAL YEAR 2006 - 2011**

| SUBDIVISION | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | % CHG 2010-11 |
|---|---|---|---|---|---|---|---|
| ALLEGANY | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | |
| | 149,945 | 162,589 | 157,974 | 161,612 | 149,995 | 150,000 | 0.0% |
| ANNE ARUNDEL [1] | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | |
| | 6,931,761 | 7,187,118 | 7,734,653 | 7,928,349 | 7,519,000 | 8,500,000 | 13.0% |
| BALTIMORE CITY [2] | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | |
| | 8,562,000 | 8,840,000 | 9,775,307 | 9,432,565 | 7,475,230 | 8,114,000 | 8.5% |
| BALTIMORE COUNTY | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | |
| | 6,696,537 | 7,572,047 | 8,072,662 | 7,194,055 | 6,713,216 | 6,743,667 | 0.5% |
| CALVERT | 10.0% | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | |
| | 293,735 | 107,310 | 23,377 | 30,212 | 25,009 | 30,000 | 20.0% |
| CAROLINE | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| CARROLL | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | |
| | 393,958 | 405,295 | 386,184 | 335,125 | 246,184 | 275,000 | 11.7% |
| CECIL | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | |
| | 152,313 | 177,527 | 177,496 | 163,059 | 136,126 | 175,000 | 28.6% |
| CHARLES | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | |
| | 778,472 | 684,716 | 821,653 | 928,659 | 804,476 | 808,900 | 0.5% |
| DORCHESTER | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | |
| | 3,130 | 3,597 | 3,038 | 5,171 | 1,704 | 3,000 | 76.0% |
| FREDERICK | 0.5 - 5% | 0.5 - 5% | 0.5 - 5% | 0.5 - 5% | 0.5 - 5% | 0.5 - 5% | |
| | 937,249 | 954,532 | 834,477 | 827,599 | 836,230 | 800,000 | -4.3% |
| GARRETT | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | |
| | 541,268 | 537,808 | 657,270 | 658,550 | 657,011 | 650,000 | -1.1% |
| HARFORD | 1-10% | 1-10% | 1-10% | 2-10% | 2-10% | 2-10% | |
| | 528,653 | 610,182 | 503,188 | 538,693 | 576,966 | 600,000 | 4.0% |
| HOWARD [3] | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | 7.5% | |
| | 1,910,985 | 1,986,750 | 2,039,890 | 2,121,909 | 2,234,919 | 2,000,000 | -10.5% |
| KENT | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | |
| | 15,700 | 13,200 | 20,981 | 17,505 | 13,864 | 20,000 | 44.3% |
| MONTGOMERY | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | 7.0% | |
| | 2,365,311 | 2,407,717 | 2,201,957 | 2,169,201 | 1,907,599 | 1,887,000 | -1.1% |
| PRINCE GEORGE'S | 10% | 10% | 10% | 10% | 10% | 10% | |
| | 13,050,061 | 10,893,547 | 12,190,674 | 10,193,629 | 11,988,473 | 10,537,900 | -12.1% |
| QUEEN ANNE'S | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | |
| | 182,467 | 214,326 | 167,425 | 176,691 | 156,552 | 175,000 | 11.8% |
| ST. MARY'S | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | |
| | 151,237 | 115,355 | 112,802 | 101,437 | 84,636 | 100,000 | 18.2% |
| SOMERSET | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | |
| | 19,635 | 31,476 | 26,524 | 38,029 | 23,758 | 25,000 | 5.2% |
| TALBOT | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | 5.0% | |
| | 50,405 | 43,612 | 67,106 | 51,251 | 44,895 | 50,000 | 11.4% |
| WASHINGTON | 3-5% | 3-5% | 3-5% | 3-5% | 3-5% | 3-5% | |
| | 406,003 | 403,022 | 441,705 | 387,200 | 369,953 | 370,000 | 0.0% |
| WICOMICO [4] | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | 6.0% | |
| | 242,235 | 220,982 | 208,355 | 145,570 | 259,811 | 95,500 | -63.2% |
| WORCESTER | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | |
| | 533,901 | 593,253 | 597,615 | 606,615 | 637,463 | 560,000 | -12.2% |
| TOTAL YIELD | 44,896,961 | 44,165,961 | 47,222,313 | 44,212,686 | 42,863,071 | 42,669,967 | -0.5% |

[1] 7.5% rate applies to bingo and movies.

[2] 5% rate applies to movie theaters on National Register of Historic Places and single screen theaters that rent or lease film through commercial distribution.

[3] Admissions and Amusement Tax is 7.5% on gross receipts derived from admission charges except for live performances, golf course fees and concerts where the rate is 5%.Golf rate effective FY08

[4] Admissions and Amusements for FY 2010 includes a one-time $139,052 catch-up from the State of MD for taxes from prior years.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 8.2**
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2010 - 2011

| SUBDIVISION | FRANCHISE FEE | FY 2010 YIELD | FY 2011 YIELD | NUMBER OF COMPANIES | COUNTY FRANCHISE |
|---|---|---|---|---|---|
| ALLEGANY | 5% | 353,375 | 340,000 | 2 | Y |
| ANNE ARUNDEL | 5% | 8,200,802 | 7,840,000 | 4 | Y |
| BALTIMORE CITY | 5% | 5,693,662 | 5,400,000 | 1 | Y |
| BALTIMORE COUNTY | 5% | 12,000,000 | 12,240,000 | 2 | Y |
| CALVERT | 5% | 1,110,311 | 1,050,000 | 1 | Y |
| CAROLINE | 0% | 136,231 | 136,000 | 1 | Y |
| CARROLL | 5% | 1,142,957 | 1,150,000 | 1 | Y |
| CECIL | 5% | 309,696 | 319,000 | 3 | Y |
| CHARLES | 5% | 1,661,091 | 1,774,900 | 2 | Y |
| DORCHESTER | 0% | - | - | 2 | Y |
| FREDERICK | 0% | - | - | 1 | N |
| GARRETT | 0% | - | - | 3 | N |
| HARFORD | 3% | 1,475,113 | 1,400,000 | 3 | Y |
| HOWARD | 5% | 4,467,941 | 4,000,000 | 2 | Y |
| KENT | 3%, 5% | 19,659 | 19,500 | 2 | Y |
| MONTGOMERY | 5% | 12,015,000 | 12,533,000 | 1 | Y |
| PRINCE GEORGE'S | 5% | 8,758,336 | 6,342,400 | 2 | Y |
| QUEEN ANNE'S | 5% | 317,466 | 315,000 | 1 | Y |
| ST. MARY'S | 5% | 796,035 | 775,000 | 2 | Y |
| SOMERSET | 3% | 103,317 | 90,000 | 2 | Y |
| TALBOT | 2% | 25,514 | 24,000 | 2 | Y |
| WASHINGTON | 0% | - | - | 0 | N |
| WICOMICO | 5% | 830,878 | 820,000 | 3 | Y |
| WORCESTER | 0% | - | - | 3 | N |
| TOTAL YIELD | | 59,417,384 | 56,568,800 | | |

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November, 2010**

**TABLE 8.3**

HOTEL/MOTEL ROOM TAXES

FISCAL YEARS 2010-2011

| SUBDIVISION | RATE | FY 10 Revenue | FY 11 Revenue |
|---|---|---|---|
| ALLEGANY | 8% | 588,204 | 620,000 |
| ANNE ARUNDEL | 7% | 12,812,000 | 13,500,000 |
| BALTIMORE CITY | 9.5% | 19,919,000 | 24,842,000 |
| BALTIMORE COUNTY | 8% | 6,752,965 | 6,891,254 |
| CALVERT | 5% | 693,265 | 730,000 |
| CAROLINE | 0% | 0 | 0 |
| CARROLL | 5% | 287,850 | 260,000 |
| CECIL | 5% | 42,126 | 40,000 |
| CHARLES | 5% | 958,717 | 977,000 |
| DORCHESTER | 5% | 236,075 | 250,000 |
| FREDERICK | 3% | 1,068,105 | 1,052,000 |
| GARRETT | 5% | 1,442,463 | 1,300,000 |
| HARFORD | - | 0 | 0 |
| HOWARD | 5% | 2,822,361 | 3,400,000 |
| KENT | 5% | 105,578 | 105,750 |
| MONTGOMERY | 7% | 17,064,493 | 17,956,498 |
| PRINCE GEORGE'S | 5% | 4,882,625 | 5,106,700 |
| QUEEN ANNE'S | 5% | 397,141 | 420,000 |
| ST. MARY'S | 5% | 730,992 | 650,000 |
| SOMERSET | 5% | 53,820 | 50,000 |
| TALBOT | 4% | 938,476 | 975,000 |
| WASHINGTON | 6% | 1,551,939 | 1,690,000 |
| WICOMICO [1] | 6% | 719,392 | 750,000 |
| WORCESTER | 4.5% | 11,808,110 | 11,250,000 |
| **County Total** | | **$85,875,697** | **$92,816,202** |

[1] Wicomico County - moved to an enterprise fund begin FY2005 - not in General Fund

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 8.4**

TRAILER PARK TAXES AND ESTIMATED YIELDS

FISCAL YEARS 2006 THROUGH 2011

| SUBDIVISION | FY 2006 | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | % CHG FY10 - 11 |
|---|---|---|---|---|---|---|---|
| ALLEGANY | 15% | 15% | 15% | 15% | 15% | 15% | |
| | 75,958 | 70,795 | 61,814 | 72,880 | 64,421 | 65,000 | 0.9% |
| ANNE ARUNDEL [1] | 8% | 8% | 8% | 8% | 8% | 8% | |
| | 956,327 | 942,416 | 941,202 | 941,432 | 940,514 | 940,000 | -0.1% |
| BALTIMORE CITY | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| BALTIMORE COUNTY [2] | 7% | 7% | 7% | 7% | 7% | 7% | |
| | 482,715 | 487,155 | 542,719 | 535,414 | 550,000 | 550,000 | 0.0% |
| CALVERT | 20% | 20% | 20% | 20% | 20% | 300% | |
| | 132,063 | 157,516 | 148,115 | 119,546 | 114,013 | 120,000 | 5.3% |
| CAROLINE | $15.00 | $15.00 | $15.00 | $15.00 | $15.00 | $15.00 | |
| | 82,022 | 88,713 | 88,505 | 82,754 | 85,000 | 82,000 | -3.5% |
| CARROLL | $10 | $10 | $10 | $10 | $10 | $10 | |
| | 70,213 | 72,050 | 62,898 | 55,146 | 57,610 | 60,000 | 4.1% |
| CECIL | $20.00 | $20.00 | $20.00 | $20.00 | $20.00 | $20.00 | |
| | 486,831 | 486,970 | 425,529 | 450,958 | 430,974 | 450,000 | 4.4% |
| CHARLES | $15/mo. | $15/mo. | $15/mo. | $15/mo. | $15/mo. | $15/mo. | |
| | 46,635 | 51,790 | 46,050 | 46,605 | 46,090 | 46,600 | 1.1% |
| DORCHESTER | 15% | 15% | 15% | 15% | 15% | 15% | |
| | 75,839 | 47,280 | 36,875 | 30,609 | 37,468 | 25,000 | -33.3% |
| FREDERICK | 15% | 15% | 15% | 15% | 15% | 15% | |
| | 82,522 | 81,446 | 84,346 | 99,580 | 99,291 | 84,700 | -14.7% |
| GARRETT | 15% | 15% | 15% | 15% | 15% | 15% | |
| | 40,388 | 40,131 | 60,078 | 44,760 | 38,755 | 37,000 | -4.5% |
| HARFORD | $10/mo. | $10/mo. | $10/mo. | $10/mo. | $10/mo. | $10/mo. | |
| | 221,000 | 220,440 | 220,590 | 220,235 | 220,965 | 220,000 | -0.4% |
| HOWARD [3] | 10% | 10% | 10% | 10% | 10% | 10% | |
| | 600,000 | 593,020 | 572,277 | 577,657 | 577,132 | 600,000 | 4.0% |
| KENT | 20% | 20% | - | - | - | - | - |
| | 13,611 | 14,000 | - | - | - | - | - |
| MONTGOMERY | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| PRINCE GEORGE'S | $5/mo. | $5/mo. | $5/mo. | $5/month | $5/month | $5/month | |
| | 55,407 | 40,540 | 33,786 | 40,000 | 36,936 | 40,000 | 8.3% |
| QUEEN ANNE'S | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| ST. MARY'S | 10% | 10% | 10% | 10% | 10% | 10% | |
| | 232,253 | 225,866 | 225,171 | 247,293 | 258,911 | 250,000 | -3.4% |
| SOMERSET | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| TALBOT | $50/qtr. | $50/qtr. | $50/qtr. | $50/qtr. | $50/qtr. | $50/qtr. | |
| | 63,861 | 92,570 | 64,044 | 65,189 | 64,865 | 63,000 | -2.9% |
| WASHINGTON | 15% | 15% | 15% | 15% | 15% | 15% | |
| | 388,879 | 436,879 | 410,685 | 436,342 | 446,056 | 425,000 | -4.7% |
| WICOMICO | 15% | 15% | 15% | 15% | 15% | 15% | |
| | 287,611 | 313,166 | 309,384 | 387,304 | 335,754 | 354,000 | 5.4% |
| WORCESTER | 18% | 18% | 18% | 18% | 18% | 18% | |
| | 217,380 | 109,802 | 181,203 | 154,788 | 89,341 | 100,000 | 11.9% |
| TOTAL YIELD | 4,597,904 | 4,558,545 | 4,515,271 | 4,608,492 | 4,494,097 | 4,512,300 | 0.405% |

[1] Trailer park tax $25 per month maximum

[2] Monthly tax per pad capped at $20

[3] The stated 10% on the first $3,600, then 5% of the amount of annual rent charge over $3,600.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

# TABLE 8.5
## LOCAL SALES AND SERVICE TAXES
## (INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
## FISCAL YEARS 2010 - 2011

**Part I - Telephone Taxes**

| County | Unit Taxed | FY 2011 Tax Rate | FY 10 Yield | FY 11 Yield |
|---|---|---|---|---|
| Anne Arundel | | 8% sales tax | 6,777,728 | 6,000,000 |
| Baltimore City | Residential, non-residential, and wireless | $4.00 per line | 25,956,699 | 31,295,184 |
| | Centrex | $.40 per line | 368,937 | 444,816 |
| Baltimore County | Residential and non-residential | 8% sales tax | 10,200,000 | 10,200,000 |
| Montgomery | Monthly tax per land line / wireless | $2.00 / $3.50 per line | 29,741,879 | 47,120,000 |
| Prince George's | Residential, non-residential, and wireless | 8% sales tax | 44,357,561 | 45,292,200 |
| | | Total Yield | 117,402,804 | 140,352,200 |

**Part II - Energy Taxes**

| County | Unit Taxed | FY 2011 Tax Rate | FY 10 Yield | FY 11 Yield |
|---|---|---|---|---|
| Allegany | Coal Tax | $.30/ton | 408,175 | 335,000 |
| Anne Arundel | Steam | $160 / million lbs | included below | included below |
| | Fuel Oil (non-residential only) | $0.02/gallon | included below | included below |
| | Liquefied Petroleum | $0.015/gallon | included below | included below |
| | Coal (bituminous/anthracite) | $2-$4/ton | included below | included below |
| | Misc. Energies Combined | | 54,000 | 55,000 |
| | Natural Gas (non-residential only) | $0.008/$0.020/therm | 696,074 | 650,000 |
| | Electricity (non-residential only) | $0.0025/$0.0020 | 5,009,701 | 5,000,000 |
| | Anne Arundel County Subtotal | | 5,759,775 | 5,705,000 |
| Baltimore City | Steam - commercial | 0.002362 per pound | 550,964 | 845,468 |
| | Steam - residential | 0.000678 per pound | 0 | 0 |
| | Liquefied petroleum - commercial | 0.135437 per gallon | 69,467 | 64,388 |
| | Liquefied petroleum - residential | 0.04290 per gallon | 3,987 | 3,612 |
| | Natural gas - commercial | 0.097101 per therm | 3,384,905 | 4,265,729 |
| | Natural gas - residential | 0.028539 per therm | 3,668,475 | 4,294,581 |
| | Fuel oil - commercial | 0.110976 per gallon | 152,737 | 239,340 |
| | Fuel oil - residential | 0.040053 per gallon | 243,742 | 381,949 |
| | Electricity - commercial | 0.007509 per kWh | 11,878,888 | 14,591,335 |
| | Electricity - residential | 0.002404 per kWh | 3,407,800 | 4,506,142 |
| | *Baltimore City Subtotal* | | 23,360,965 | 29,192,544 |
| Baltimore County [1] | Electricity (non-residential only) | 0.00530/kwh | 15,200,000 | 15,600,000 |
| Garrett [2] | Natural Gas | 5.5% whlsl mkt value | 3,552 | 2,000 |
| | Coal | .3/ton | 192,660 | 130,000 |
| | *Garrett County Subtotal* | | 196,212 | 132,000 |

| County | Unit Taxed | FY 2011 Tax Rate | FY 10 Yield | FY 11 Yield |
|---|---|---|---|---|
| Montgomery | Liquefied Petroleum (residential) | .024840 per pound | n.a. | 249,372 |
| | Liquefied Petroleum (non-residential) | .025757063 per pound | 155,149 | 163,594 |
| | Natural Gas (residential) | .11493 per therm | n.a. | 30,147,713 |
| | Natural Gas (non-residential) | .19025 per therm | n.a. | 24,225,219 |
| | Electricity (residential) | .01335 per kwh | n.a. | 62,410,337 |
| | Electricity (non-residential) | .02210 per kwh | n.a. | 123,287,256 |
| | Fuel Oil (residential) | various rates/gal | n.a. | 1,599,104 |
| | Fuel Oil (non-residential) | various rates/gal | n.a. | 1,260,998 |
| | *Montgomery County Subtotal* | | 155,149 | 243,343,593 |
| Prince George's | Natural Gas (residential) | $.070009/therm | *included below* | *included below* |
| | Fuel Oil (residential) | $.182937/gal | *included below* | *included below* |
| | Electricity | $.006923/kwh | *included below* | *included below* |
| | Propane, Other Misc Fuels | $.207319/gal | *included below* | *included below* |
| | *Prince George's County Subtotal* | | 71,280,769 | 62,894,800 |
| St. Mary's | Fuel Oil | 1.25% / gallon | 192,933 | 207,796 |
| | Liquefied Petroleum | 1.25% / lb. | 77,978 | 83,986 |
| | Electricity | 1.25% / kwh | 1,083,653 | 1,167,137 |
| | Natural Gas | 1.25% / sales | 38,143 | 41,081 |
| | *St. Mary's County Subtotal* | | 1,392,707 | 1,500,000 |
| | | Total Yield | 117,753,752 | 358,702,937 |

**Part III - Parking Lot/Boat Slip Taxes**

| County | Unit Taxed | FY 2011 Tax Rate | FY 10 Yield | FY 11 Yield |
|---|---|---|---|---|
| Anne Arundel | Parking Lots | $0.60 per day/$25/mo max | 5,391,127 | 5,650,000 |
| Baltimore City [3] | Parking Lots | 20% or $15 per month | 21,441,337 | 26,305,000 |
| Caroline [4] | Boat Slips | $250-300 per year | 0 | 0 |
| Somerset | Boat Slips | $100/qtr and $400/yr | 27,619 | 20,000 |
| Wicomico | Boat Slips | Prices vary w/size-location | 124,787 | 125,000 |
| | | Total Yield | 26,984,870 | 32,100,000 |

[1] Baltimore County electricity rate for Large Manufacturers is $.00375 per kwh and capped at 160 million kwh.

[2] Natural Gas - 5.5% total (5% to County and 0.5% to Municipalities based on population)

[3] 25% of the Parking tax revenues are allocated to a specific City program.

[4] Caroline County collects annual slip taxes based on vessel length, i.e., 30'-$525.00, 35'-$565.00, 40'-$615.00, 60'-$1,190 , and $435 for work boats.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

## Section 9 – Service Fees and Charges

In addition to general "taxing" authority, many counties also assess various fees or charges for certain activities or services. These additional sources of county revenue are detailed on the following tables.

### Impact Fees / Excise Taxes on New Development

Impact fees and excise taxes are levied by local governments to offset or cover some portion of the cost of new off-site infrastructure needs that result from growth. Current impact fee applications can include water, sewer, roads, parks, schools and solid waste.

**Table 9.1** identifies the subdivisions that are granted the authority to levy impact fees and development excise taxes. Rates and rate schedules vary from county to county, as does the application of revenues generated. The table shows the level of the fee or tax applied to a single dwelling unit, for purposes of comparison. Table 9.1 also shows the estimated revenue generated in the 11 counties currently levying these fees or taxes. Fiscal Year 2010 and 2011 estimates are included.

### Emergency "911" Fees

**Table 9.2** details each county's "911" fee, revenues generated, and system type.

Legislation enacted during the 1979 Session of the General Assembly established "911" as the primary telephone number for persons seeking the emergency assistance of police, fire or ambulance anywhere in Maryland. The original legislation created a ten cent ($0.10) monthly fee to be collected from all telephone subscribers for a three year period from July 1, 1980 through June 30, 1983. This fee was divided and disbursed to counties according to population.

While this provided a source of funding for counties to initiate and implement a "911" emergency system or enhance existing systems, the distribution to counties was discontinued. The General Assembly addressed this issue in 1983 by amending the law to allow each county to impose an additional fee, not to exceed $0.30 per month, to cover necessary "911" operational and upgrade costs to the county.

All 23 counties and Baltimore City have "911" emergency systems in operation as required. Table 9.2 lists the local monthly "911" fee schedules by subdivision, as well as the type of system provided. The estimated revenue generated in each county by the fees in Fiscal Years 2008 and 2009 are also reported.

During the 1990 Session of the General Assembly legislation (Senate Bill 822, Chapter 510) was passed enabling subdivisions to raise the cap on local emergency

“911” monthly charges from $0.30 to $0.50. Under the same 1990 legislation, the State’s $0.10 monthly fee ceased being remitted to the counties after January 1, 1991. After that date, the revenues from the State’s fee have only been used to reimburse subdivisions for enhancements to their “911” systems.

In 1995 the General Assembly added “wireless telephone service” to the rate base, recognizing the rapid growth of this segment of the telephone economy which also uses “911” services.

In 2003, Maryland enacted HB 780 (Chapter 451), a MACo initiative bill, to supplement the 9-1-1 Trust Fund to augment services for wireless callers. That legislation increased the state monthly fee from 10 to 25 cents, and enabled counties to adjust their local charge to a new maximum of 75 cents.

## Solid Waste, Recycling, and Tipping Fees

**Table 9.3** lists selected solid waste, recycling and tipping fees by jurisdiction. Also shown are anticipated yields from these sources for FY 2010 and FY 2011.

Each county and Baltimore City provides waste collection, recycling, and disposal services through a variety of means. Some counties provide public collection, others contract for private services to be available to citizens. The variety of services available and complexity of fee structures permits only a sampling of indicator fees for purposes of comparison.

## TABLE 9.1
## IMPACT FEES / EXCISE TAXES ON NEW DEVELOPMENT
FISCAL YEARS 2010 - 2011

| SUBDIVISION | SINGLE DWELLING IMPACT FEE FY 2010 | SINGLE DWELLING IMPACT FEE FY 2011 | TOTAL YIELD ALL IMPACT FEES FY 2010 | FY 2011 |
|---|---|---|---|---|
| ALLEGANY | None | None | - | - |
| ANNE ARUNDEL [1] | $1,992 / $3,983 | $3,983 / $9,958 | 6,508,533 | 5,200,000 |
| BALTIMORE CITY | None | None | - | - |
| BALTIMORE COUNTY | None | None | - | - |
| CALVERT[2] | 12,950 | 12,950 | 2,885,216 | 2,821,173 |
| CAROLINE[3] | $850 to $1500 | $850 to $1500 | 129,574 | 110,000 |
| CARROLL | 6,836 | 6,836 | 1,304,575 | 1,250,000 |
| CECIL | None | None | - | - |
| CHARLES | 12,625 | 12,097 | 5,370,374 | 6,664,600 |
| DORCHESTER [4] | 3,675 | 3,675 | 436,811 | 0 |
| FREDERICK | 14,283 | 15,185 | 8,943,974 | 6,848,463 |
| GARRETT | None | None | - | - |
| HARFORD | 6,000 | 6,000 | 3,499,446 | 3,500,000 |
| HOWARD [4] | .95/sf & $1.14/sf | .99/sf & $1.16/sf | 11,540,009 | 9,600,000 |
| KENT | None | None | - | - |
| MONTGOMERY [5] | regional rates | regional rates | 15,285,000 | 11,910,000 |
| PRINCE GEORGE'S | 13,921 / 8,120 | 14,227 / 8,299 | 15,394,266 | |
| QUEEN ANNE'S | $3.47 per sq. foot | $3.56 per sq. foot | 1,165,815 | 1,130,000 |
| ST. MARY'S | 4,500 | 4,500 | 2,316,191 | 1,998,000 |
| SOMERSET | None | None | - | - |
| TALBOT [6] | 5,957 | 6,113 | 543,808 | 385,000 |
| WASHINGTON | $3 per sq ft | $3 per sq ft | 2,322,845 | 1,177,000 |
| WICOMICO [7] | 5,231 | 5,231 | 476,253 | 405,000 |
| WORCESTER | None | None | - | - |
| TOTAL YIELD | | | 78,122,690 | 52,999,236 |

[1] - Actual and estimated revenues shown. As 1/1/10, the fees are based on square footage (sf). The rate shown is for a 2,000 -2,499 sf residential dwelling. The 2nd rate shown for FY11 is the increased amount as of 1/1/11.

[2] - Calvert County dedicates a portion of its impact fee for roads, solid waste, schools and recreation funding

[3] - Caroline County has two dedicated components: education $750; agricultural land preservation $100-750

[4] - Howard County levies a building excise tax on new development in lieu of an impact fee.
Rate of $.99 applies to residential construction; non-residential is taxed at $.50/sq ft; first 500 sq ft is $400

[5] - Countywide rate shown. Several regional impact fees also apply

[6] Rate for single family dwelling outside incorporated areas of towns; rate is lower in the towns.

[7] Restricted to educational costs that increase capacity at schools.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 9.2**
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2010 - 2011

| SUBDIVISION | MONTHLY FEES: LOCAL | STATE | TOTAL | FY 10 LOCAL REVENUE | FY 11 LOCAL REVENUE (EST) | TYPE OF SYSTEM |
|---|---|---|---|---|---|---|
| ALLEGANY | $0.75 | $0.25 | $1.00 | 637,448 | 525,000 | ENHANCED |
| ANNE ARUNDEL | $0.75 | $0.25 | $1.00 | 3,000,427 | 4,000,000 | ENHANCED |
| BALTIMORE CITY | $0.75 | $0.25 | $1.00 | 5,689,704 | 5,700,000 | ENHANCED |
| BALTIMORE COUNTY | $0.75 | $0.25 | $1.00 | 7,032,605 | 7,032,605 | ENHANCED |
| CALVERT | $0.75 | $0.25 | $1.00 | 610,644 | 620,000 | ENHANCED |
| CAROLINE | $0.75 | $0.25 | $1.00 | 201,254 | 210,000 | ENHANCED |
| CARROLL | $0.75 | $0.25 | $1.00 | 1,163,737 | 1,165,000 | ENHANCED |
| CECIL | $0.75 | $0.25 | $1.00 | 635,674 | 600,000 | ENHANCED |
| CHARLES | $0.75 | $0.25 | $1.00 | 1,020,638 | 1,022,900 | ENHANCED |
| DORCHESTER | $0.75 | $0.25 | $1.00 | 276,476 | 210,000 | ENHANCED |
| FREDERICK | $0.75 | $0.25 | $1.00 | 2,039,624 | 1,494,300 | ENHANCED |
| GARRETT | $0.75 | $0.25 | $1.00 | 275,737 | 250,000 | ENHANCED |
| HARFORD | $0.75 | $0.25 | $1.00 | 1,684,100 | 1,725,000 | ENHANCED |
| HOWARD | $0.75 | $0.25 | $1.00 | 2,177,336 | 2,760,500 | ENHANCED |
| KENT | $0.75 | $0.25 | $1.00 | 144,541 | 140,000 | ENHANCED |
| MONTGOMERY | $0.75 | $0.25 | $1.00 | 6,849,290 | 6,849,290 | ENHANCED |
| PRINCE GEORGE'S | $0.75 | $0.25 | $1.00 | 6,162,943 | 7,027,700 | EXPANDED |
| QUEEN ANNE'S | $0.75 | $0.25 | $1.00 | 326,479 | 324,964 | ENHANCED |
| ST. MARY'S | $0.75 | $0.25 | $1.00 | 658,504 | 700,000 | ENHANCED |
| SOMERSET | $0.75 | $0.25 | $1.00 | 125,605 | 145,000 | ENHANCED |
| TALBOT | $0.75 | $0.25 | $1.00 | 315,092 | 310,000 | ENHANCED |
| WASHINGTON | $0.75 | $0.25 | $1.00 | 977,799 | 950,000 | ENHANCED |
| WICOMICO | $0.75 | $0.25 | $1.00 | 621,395 | 636,226 | ENHANCED |
| WORCESTER | $0.75 | $0.25 | $1.00 | 483,453 | 510,044 | ENHANCED |
| **TOTAL LOCAL 911 FEE REVENUE** | | | | **$43,110,505** | **$44,908,529** | |

**Source: Emergency Numbers Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**

**TABLE 9.3**

**SOLID WASTE, RECYCLING AND TIPPING FEES**

| SUBDIVISION | AND TIPPING FEES SOLID WASTE, RECYCLING | | TOTAL YIELD for ALL FEES | |
|---|---|---|---|---|
| | DESCRIPTION | RATE | FY 2010 | FY 2011 |
| ALLEGANY | Residential Recycling Charge | $1.50/ton | | |
| | Landfill/Drop Box Fee | $.25 per bag | 192,771 | 195,000 |
| ANNE ARUNDEL[1] | Commercial Tipping Fee | normal loads $65/ton | | |
| | | Large/unusual loads $200/ton | | |
| | Tire surcharge | $7/tire or $162.50/ton | | |
| | Trash Collection Fee | $275/year | 44,315,792 | 46,003,200 |
| BALTIMORE CITY | Commercial Tipping Fee | $60/ton | | |
| | Solid Waste Surcharge | $7.50/ton | 9,237,573 | 8,470,000 |
| BALTIMORE COUNTY | Commercial Tipping Fee | $65/$80/ton | 1,365,035 | 2,090,000 |
| CALVERT | Residential Tipping Fee | $ 63.89/ton | | |
| | Commercial Tipping Fee | $70.98/ton | | |
| | Tire Tipping Fee | $178/ton | | |
| | Residential | $350/ton | | |
| | Commercial | $0.11/square ft | | |
| | Landfill fee | $113/year | 10,306,344 | 10,681,588 |
| CAROLINE [2] | no individual fees reported | | 0 | 62,500 |
| CARROLL | Tipping Fee | $60/$78/ton | | |
| | Trash Collection Fee | rate per contract | | |
| | Tire surcharge | $140/ton | 5,822,824 | 5,871,920 |
| CECIL | Tipping Fee | $57.20/ton | | |
| | Residential tipping fee | $5/car | | |
| | Refrigerator surcharge | $10 | | |
| | Construction & demolition debris | $67.20/ton | | |
| | Tire surcharge | $2 per tire | 4,566,354 | 5,457,211 |
| CHARLES [1] | Environmental Surcharge | $74 | | |
| | Tire surcharge | $1-25 per tire | | |
| | Tag a Bag | $.70 | | |
| | Leaves/brush tipping fee (commercial) | $30 | | |
| | Commercial generators-shredders/fill dirt | $15 | | |
| | Commercial generators-contaminated soil | $70 | | |
| | Tipping Fee | $70 | 8,061,216 | 9,025,800 |
| DORCHESTER | Tipping Fee | $55/ton | | |
| | Tire Surcharge | various | | |
| | Scrap metal | $55/ton | | |
| | Freon Unit Surcharge | $15/unit | | |
| | Residential sticker | $65/year | 2,553,671 | 2,838,271 |
| FREDERICK | Residential & Commercial Tipping Fee | $76/ton | | |
| | Tire Surcharge | $160/ton | | |
| | Rubble Tipping Fee | $85/ton | | |
| | Environmental surchare | $25/ton | | |
| | Mattress/Box Spring Tipping Fee residential | $76/ton | | |
| | Mattress/Box Spring Tipping Fee non-resider | $28/each | 23,244,509 | 23,898,501 |
| GARRETT [1] | Residential Tipping Fee | $35/yr $.50/bag | | |
| | Commercial Tipping Fee | $35/ton | | |
| | Rubble/trash/leaves/brush tipping fee | $40/ton | | |
| | Stump tipping fee | $75/ton | | |
| | Tires | $3 - 110/tire | | |
| | Tires - truck | $250/ton | | |
| | Mixed metals | $35/ton | | |
| | Freon Unit Surcharge | $10/unit | 1,093,736 | 1,063,100 |
| HARFORD [1] | Tipping Fee | $50/ton | | |
| | Tire surcharge | .5-10.00 | | |
| | Private Vehicles by Vehicle Type -Cars, Truc | 3.00-10.00 | | |
| | Flat Fee Rates - Commercial by Vehicle Typ | 50.00-950.00 | | |
| | Compost/Mulch | 10 | | |
| | Special Fees-unauthorized loads | 50.00/100.00 | | |
| | Out of county fees (authorized/unauthorized) | 200/300 | 12,018,046 | 12,051,648 |

**TABLE 9.3 (continued)**

**SOLID WASTE, RECYCLING AND TIPPING FEES**

| SUBDIVISION | DESCRIPTION | RATE | FY 2010 | FY 2011 |
|---|---|---|---|---|
| HOWARD | General Tipping Fee | $60/ton | | |
| | Refrigerator/freezer freon surcharge | $10/unit | 22,580,015 | 24,976,799 |
| KENT | Residential & Commercial Tipping Fee | $60/ton | | |
| | Freon Unit Surcharge | $10/unit | | |
| | Tire Surcharge | $2/tire | 105,023 | 115,000 |
| MONTGOMERY | Residential/Commercial Tipping Fee | $56/ton | | |
| | Recycling Fee - Single/multi-family | $116.38 - $9.52 | | |
| | Trash Collection Fee | $74 | | |
| | Leaf Vacuuming | $3.83 - $88.91 | | |
| | Base Systems Development Charge | $6.90 - $41.43 | 90,184,270 | 92,384,540 |
| PRINCE GEORGE'S [1] | Residential Recycling Charge | $28.89-$53.51/unit | | |
| | Residential/Commercial Tipping Fee | $49/ton | | |
| | Residential Trash Collection Fee | $215.57/unit | | |
| | Residential System Benefit Charge | $30.84/unit | | |
| | Commercial System Benefit Charge | $4.52-$15.83/100 sq. ft. | 92,438,595 | - |
| QUEEN ANNE'S [2] | Tipping Fee - Tickets | $20/15 Trips | 509,393 | 697,655 |
| ST. MARY'S | Residential Tipping Fee | $10/pickup | | |
| | Environmental Surcharge | $60 | | |
| | Commercial | $65/ton | 2,296,740 | 2,296,740 |
| SOMERSET | Residential Tipping Fee | $52/year | | |
| | Tire surcharge | $4-12/tire | | |
| | Solid waste removal at Smith Island | $52/developed land | | |
| | Commercial Tipping Fee | $60/ton | 1,339,925 | 1,231,800 |
| TALBOT [2] | General Tipping Fees | $43.50/ton | | |
| | Leaves/brush tipping fee | $12.50/ton | | |
| | Recycling Fee | $4.00/ton | 1,339,925 | 1,231,800 |
| WASHINGTON | Residential Tipping Fee | $125/yr for car/truck | | |
| | Commercial Tipping Fee | $50/ton | | |
| | Leaves/brush tipping fee | $60/ton | | |
| | Tire surcharge | $140-$250/ton | | |
| | Refrigerator/freezer/freon surcharge | $5/unit | | |
| | Rubble Landfill Fee | $75/ton | 6,476,540 | 6,533,140 |
| WICOMICO | Tipping Fee | $60/ton | | |
| | Freon Surcharge | $20/unit | | |
| | Residential Permit Programs | $55/year | | |
| | Commercial Yard Waste | $28 | | |
| | Asbestos | $165/ton | | |
| | Tire surcharge | $2 - $5/car | 5,712,550 | 6,340,000 |
| WORCESTER | Tipping Fee | $60-75/ton | | |
| | Tire surcharge | $1.50-$6/tire,$150-$450/ton | | |
| | Rubble tipping fee | $60/ton | | |
| | Leaves/brush tipping fee | $60/ton | 3,490,000 | 3,440,000 |
| TOTAL YIELD | | | 349,250,846 | 266,956,213 |

[1] Yield data includes other fees and interest.

[2] Caroline, Queen Anne's and Talbot Counties participate in the Mid-shore Regional Solid Waste Facility. Maryland Environmental Service runs the landfill and collects the user fees.

**Source: Maryland Association of Counties, Budget and Tax Rate Survey, November 2010**