

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 2018 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 2018 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 2018 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY16	CY17				
Allegany	0.9770	3.05%	3.05%	\$3.50	0.5%	8%	7.5%
Anne Arundel	0.9070	2.50%	2.50%	\$3.50	1.0%	7%	10%
Baltimore City	0.0225	3.20%	3.20%	\$5.00	1.5%	9.5%	10%
Baltimore County	1.1000	2.83%	2.83%	\$2.50	1.5%	8%	10%
Calvert	0.9520	3.00%	3.00%	\$5.00	-	5%	1%
Caroline	0.9800	2.73%	2.73%	\$5.00	0.5%	5%	-
Carroll	1.0180	3.03%	3.03%	\$5.00	-	5%	10%
Cecil	1.0414	2.80%	2.80%	\$4.10	0.5%	6%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	0.5%	5%	10%
Dorchester	0.9740	2.62%	2.62%	\$5.00	0.75%	5%	5.0%
Frederick	1.0600	2.96%	2.96%	\$6.00	-	5%	-
Garrett	0.9900	2.65%	2.65%	\$3.50	1.0%	6%	6.0%
Harford	1.0420	3.06%	3.06%	\$3.30	1.0%	6%	5.0%
Howard ¹	1.0140	3.20%	3.20%	\$2.50	1.0%	7%	7.5%
Kent	1.0220	2.85%	2.85%	\$3.30	0.5%	5%	4.5%
Montgomery	1.0013	3.20%	3.20%	\$4.45	0.25% to 6%	7%	7%
Prince George's	1.0000	3.20%	3.20%	\$2.75	1.4%	7%	10%
Queen Anne's	0.8471	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8478	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	1.0000	3.15%	3.15%	\$3.30	-	5%	4%
Talbot	0.5708	2.40%	2.40%	\$6.00	1.0%	4%	5%
Washington	0.9480	2.80%	2.80%	\$3.80	0.5%	6%	3-5%
Wicomico	0.9398	3.20%	3.20%	\$3.50	-	6%	6%
Worcester	0.8350	1.75%	1.75%	\$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.

¹ Admissions & Amusement Rate is 5% on concerts, golf course fees, and live performances

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey
August 2017**

TABLE 1.2
FY 2018 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	41,159,859	26,649,213	1,700,000	1,150,000
Anne Arundel	668,448,500	486,000,000	100,000,000	13,222,328
Baltimore City	831,906,823	350,808,000	67,700,342	33,726,000
Baltimore County	943,514,489	731,670,286	106,000,000	10,812,000
Calvert	174,027,103	87,500,000	6,800,000	750,000
Caroline	25,386,871	12,900,000	2,624,582	0
Carroll	207,067,970	158,510,140	14,500,000	327,150
Cecil	112,937,615	60,363,860	6,850,000	108,000
Charles ¹	219,949,500	124,210,000	16,550,000	1,214,000
Dorchester	32,557,391	12,100,000	3,052,960	350,000
Frederick ¹	301,864,236	206,895,978	34,147,007	2,346,000
Garrett	48,307,026	11,950,000	3,050,000	2,350,000
Harford	302,281,500	219,000,000	28,450,000	2,350,000
Howard ¹	679,607,912	444,292,184	52,970,434	5,549,671
Kent	30,241,483	12,777,728	1,795,000	84,000
Montgomery	1,769,572,136	1,557,887,237	262,869,784	21,938,020
Prince George's	846,960,600	632,685,000	151,591,800	11,737,800
Queen Anne's	67,463,242	49,436,992	6,954,127	535,000
St. Mary's	108,280,130	92,107,299	11,600,773	950,000
Somerset	15,559,272	6,980,000	460,000	65,000
Talbot	38,406,400	26,900,000	8,550,000	1,200,000
Washington	124,794,710	82,000,000	8,500,000	2,100,000
Wicomico	62,876,492	49,350,000	3,402,705	1,041,000
Worcester	132,940,144	22,500,000	9,250,000	14,615,419
Statewide Total	7,295,592,319	5,465,473,917	909,369,514	128,521,388

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

¹Includes Fire and Rescue Tax Revenues

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2017