



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2017



FISCAL YEAR 2017
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS

PREPARED BY THE
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MACo would also like to thank the staff of the Department of Legislative Services (DLS). DLS and MACo collaborated to send out one combined survey to make this process easier for all concerned, save time, and eliminate duplicative data collection.

This document was created by the staff of the Maryland Association of Counties in Annapolis, Maryland. Robin Clark served as project coordinator.

MACo strives to maintain the quality and utility of each of its publications. Readers with corrections to the data contained in this document, or suggestions for improvements in the content or presentation of future publications, are invited to contact the Maryland Association of Counties with any comments:

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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 August of 2016. Throughout the document, data is presented for years up to and including Fiscal Year 2017. Please note that in every case, the data presented for Fiscal Year 2017 is estimated data, based on the best projections at the time of the survey.

FY 2016 figures are the working appropriation at the time the local jurisdiction approved its FY 2017 budget. Actuals will be collected in the FY 2018 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2016 are actual past year data.

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 2017 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 2017 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 2017 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	0.9150	2.50%	2.50%	\$3.50	1.0%	7%	10%
Baltimore City	2.2480	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	2.80%	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	0.9914	2.80%	2.80%	\$4.10	0.5%	3%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	0.5%	5%	10%
Dorchester	0.9760	2.62%	2.62%	\$5.00	0.75%	5%	0.5%
Frederick ²	1.0600	2.96%	2.96%	\$6.00	-	3%	-
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	0.7734	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	0.8523	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	1.0000	3.15%	3.15%	\$3.30	-	5%	4%
Talbot	0.5471	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	0.9516	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

² Raised Hotel/Motel tax from 3% to 5% effective October 29, 2016

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey
August 2016**

TABLE 1.2
FY 2017 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	41,080,036	27,149,213	1,500,000	1,024,345
Anne Arundel	648,906,000	463,000,000	95,000,000	14,712,000
Baltimore City	873,090,348	317,656,198	64,550,321	33,000,000
Baltimore County	916,282,901	739,104,822	109,500,000	10,242,652
Calvert	146,707,103	80,000,000	6,426,000	750,000
Caroline	25,011,873	12,450,000	1,999,344	-
Carroll	202,499,770	152,106,065	13,500,000	315,830
Cecil	107,432,216	56,439,257	6,545,390	100,136
Charles ¹	222,735,900	120,591,000	16,300,000	1,027,000
Dorchester	29,469,789	12,520,637	2,293,375	315,000
Frederick ¹	290,584,012	205,212,335	28,556,714	1,331,506
Garrett	47,290,172	11,950,000	2,900,000	2,300,000
Harford	291,961,000	213,000,000	27,450,000	2,025,000
Howard ¹	600,934,715	430,586,155	51,175,000	5,534,805
Kent	30,241,483	13,000,000	1,887,043	129,000
Montgomery	1,738,668,999	1,487,580,000	251,482,456	20,637,350
Prince George's	788,045,500	591,492,100	150,798,200	9,600,200
Queen Anne's	66,183,298	46,448,552	6,583,755	530,000
St. Mary's	106,810,985	89,028,917	10,800,000	775,000
Somerset	16,021,379	6,800,000	410,000	55,000
Talbot	36,149,000	26,100,000	8,550,000	1,200,000
Washington	121,304,710	77,500,000	7,651,000	2,100,000
Wicomico	62,647,428	46,022,556	3,012,805	966,000
Worcester	129,791,205	18,300,000	8,750,000	13,112,583
Statewide Total	7,539,849,822	5,244,037,807	877,621,403	121,783,407

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 2016

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2017 by geographic region and political subdivision. 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, 2017. Baltimore City is the most densely populated subdivision with 7,643 persons per square mile, followed by Montgomery County with 2,160 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, 2016 to JULY 1, 2017

Region & Subdivision	Population July 1, 2016	Population July 1, 2017	Total Change	Percent Change	2017 % of Total	Rank
NORTHWESTERN AREA	499,384	499,686	302	0.06%	8.23%	
Allegany	71,852	71,565	(287)	-0.40%	1.18%	16
Frederick	248,157	249,140	983	0.40%	4.10%	8
Garrett	29,228	29,092	(136)	-0.47%	0.48%	22
Washington	150,147	149,889	(258)	-0.17%	2.47%	11
BALTIMORE-METRO AREA	2,763,585	2,771,423	7,838	0.28%	45.63%	
Anne Arundel	568,557	572,411	3,854	0.68%	9.42%	5
Baltimore City	622,232	619,055	(3,177)	-0.51%	10.19%	4
Baltimore County	833,982	838,277	4,295	0.51%	13.80%	3
Carroll	168,434	167,631	(803)	-0.48%	2.76%	9
Harford	251,698	251,101	(597)	-0.24%	4.13%	7
Howard	318,682	322,948	4,266	1.34%	5.32%	6
NATIONAL CAPITAL AREA	1,978,384	1,984,305	5,921	0.30%	32.67%	
Montgomery	1,053,344	1,060,621	7,277	0.69%	17.46%	1
Prince George's	925,040	923,684	(1,356)	-0.15%	15.21%	2
SOUTHERN AREA	361,780	363,447	1,667	0.46%	5.98%	
Calvert	91,084	90,795	(289)	-0.32%	1.49%	15
Charles	158,538	159,223	685	0.43%	2.62%	10
St. Mary's	112,158	113,429	1,271	1.13%	1.87%	12
EASTERN SHORE	453,922	454,956	1,034	0.23%	7.49%	
Caroline	32,331	32,640	309	0.96%	0.54%	20
Cecil	103,073	102,860	(213)	-0.21%	1.69%	14
Dorchester	32,518	32,157	(361)	-1.11%	0.53%	21
Kent	19,769	19,747	(22)	-0.11%	0.33%	24
Queen Anne's	49,210	49,241	31	0.06%	0.81%	18
Somerset	25,382	25,880	498	1.96%	0.43%	23
Talbot	37,146	37,332	186	0.50%	0.61%	19
Wicomico	102,667	103,589	922	0.90%	1.71%	13
Worcester	51,826	51,510	(316)	-0.61%	0.85%	17
TOTAL	6,057,055	6,073,817	16,762	0.28%	100.00%	

Source: Maryland Department of Legislative Services, October 2016

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2017

SUBDIVISION	Population July 1, 2017	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	71,565	424	169	16
ANNE ARUNDEL	572,411	415	1,379	5
BALTIMORE CITY	619,055	81	7,643	1
BALTIMORE COUNTY	838,277	598	1,402	4
CALVERT	90,795	213	426	8
CAROLINE	32,640	319	102	20
CARROLL	167,631	447	375	10
CECIL	102,860	346	297	14
CHARLES	159,223	458	348	11
DORCHESTER	32,157	541	59	23
FREDERICK	249,140	660	377	9
GARRETT	29,092	647	45	24
HARFORD	251,101	437	575	7
HOWARD	322,948	251	1,287	6
KENT	19,747	277	71	22
MONTGOMERY	1,060,621	491	2,160	2
PRINCE GEORGE'S	923,684	483	1,912	3
QUEEN ANNE'S	49,241	372	132	18
ST. MARY'S	113,429	357	318	13
SOMERSET	25,880	319	81	21
TALBOT	37,332	268	139	17
WASHINGTON	149,889	458	327	12
WICOMICO	103,589	374	277	15
WORCESTER	51,510	468	110	19

Source: Maryland Department of Legislative Services, October 2016.
 Overview of Maryland Local Governments, Finances and Demographic Information, January 2016

Section 3 - County Budget Data

Each year's publication of *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 a 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 2013 through 2017, the change from FY 2016 to FY 2017, and the average rate of change from FY 2013 to FY 2017.

Table 3.2 shows a summary of county general fund operating budgets for FY 2015 - 2017.

Table 3.3 is a table detailing the county general fund operating budgets.

It should again be noted that the figures in Table 3.1, 3.2, and 3.3 are only comparable across jurisdictions in general terms, as the functions and funds contained within operating budgets vary significantly across 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 3.4 provides a summary of each county's FY 2017 capital budgets. General areas of capital spending are shown for comparison.

Table 3.5 details the bond ratings granted for each county's most recent issuances by the three major bond rating firms, Standard & Poor's, Moody's, and Fitch.

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 2013 THROUGH FISCAL YEAR 2017

SUBDIVISION	Actual FY 2013	Actual FY 2014	Actual FY 2015	Appropriation FY 2016	Approved FY 2017	Change FY 16-17	Avg Annual Chg FY 13-17
ALLEGANY	96,020,658	104,800,767	96,374,418	117,286,516	121,642,071	3.71%	6.09%
ANNE ARUNDEL	1,276,184,733	1,340,088,541	1,432,022,032	1,475,357,300	1,568,975,300	6.35%	5.30%
BALTIMORE CITY ¹	2,019,775,576	1,922,855,741	1,893,987,747	2,049,222,478	2,116,897,725	3.30%	1.18%
BALTIMORE COUNTY	2,623,903,952	2,719,333,834	2,855,351,630	3,081,739,422	3,128,579,571	1.52%	4.50%
CALVERT	257,637,518	283,564,708	255,079,429	256,645,845	266,036,843	3.66%	0.81%
CAROLINE	48,785,031	47,221,827	57,854,319	57,881,986	55,941,136	-3.35%	3.48%
CARROLL	337,645,368	353,884,127	353,884,127	379,962,320	388,407,000	2.22%	3.56%
CECIL	174,009,325	203,426,217	187,336,726	195,066,515	196,291,484	0.63%	3.06%
CHARLES	386,039,710	386,059,626	433,041,080	431,875,362	433,495,166	0.38%	2.94%
DORCHESTER	49,761,735	51,567,755	53,746,880	53,334,696	53,927,775	1.11%	2.03%
FREDERICK	550,060,372	601,881,085	610,149,642	669,037,365	648,541,393	-3.06%	4.20%
GARRETT	70,824,627	72,435,540	76,310,932	71,509,230	73,570,747	2.88%	0.96%
HARFORD	620,455,164	549,676,709	614,887,353	583,236,257	590,056,900	1.17%	-1.25%
HOWARD	1,200,237,696	1,277,484,059	1,275,191,491	1,320,416,662	1,368,306,947	3.63%	3.33%
KENT	42,022,411	40,885,282	40,885,282	44,657,142	46,665,112	4.50%	2.65%
MONTGOMERY ²	4,280,716,517	4,502,245,912	4,643,102,631	4,717,494,293	4,953,670,608	5.01%	3.72%
PRINCE GEORGE'S ³	3,038,310,694	3,060,528,736	3,308,563,114	3,357,682,300	3,532,477,600	5.21%	3.84%
QUEEN ANNE'S	119,099,619	122,209,603	122,766,217	134,249,755	136,134,067	1.40%	3.40%
ST. MARY'S	207,529,787	216,210,424	211,564,356	231,092,655	225,846,081	-2.27%	2.14%
SOMERSET ⁴	32,105,423	34,399,781	35,966,570	35,264,998	37,184,474	5.44%	3.74%
TALBOT ¹	73,045,261	82,422,361	78,661,781	83,164,630	82,362,400	-0.96%	3.05%
WASHINGTON	212,831,483	214,305,738	218,214,487	223,839,370	231,339,710	3.35%	2.11%
WICOMICO	138,119,918	138,162,289	126,199,965	131,631,435	134,975,700	2.54%	-0.57%
WORCESTER	164,955,407	171,491,780	180,440,791	182,706,036	189,128,036	3.51%	3.48%
TOTAL	18,020,077,985	18,497,142,442	19,161,583,000	19,884,354,568	20,580,453,846	3.50%	3.38%

¹ Excludes Parking Enterprise, Water and Wastewater, Conduit, and Loan and Guarantee funds

² Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)

³ Excludes enterprise fund and operating budget for bi-county agencies (Maryland-National Capital Park & Planning Commission and WSSC)

⁴ Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2017

SUBDIVISION	Actual FY 2015	Appropriation FY 2016	Approved FY 2017	Change FY 16-17
ALLEGANY	81,613,253	84,577,664	86,262,478	1.99%
ANNE ARUNDEL	1,342,510,599	1,366,527,500	1,447,804,100	5.95%
BALTIMORE CITY	1,651,071,223	1,699,082,919	1,747,281,452	2.84%
BALTIMORE COUNTY	1,839,452,699	1,961,532,630	1,986,320,368	1.26%
CALVERT	239,540,780	238,847,277	246,774,973	3.32%
CAROLINE	44,044,629	44,995,349	45,525,947	1.18%
CARROLL	353,884,127	379,962,320	388,407,000	2.22%
CECIL	176,483,135	182,145,864	182,959,458	0.45%
CHARLES	373,338,190	362,229,180	368,845,900	1.83%
DORCHESTER	48,204,363	52,208,387	52,762,588	1.06%
FREDERICK	495,469,484	536,198,009	560,266,355	4.49%
GARRETT	76,310,932	71,509,230	73,570,747	2.88%
HARFORD	561,418,259	520,663,912	524,570,000	0.75%
HOWARD	1,013,065,289	1,012,304,050	1,060,647,001	4.78%
KENT	40,885,282	44,657,142	46,665,112	4.50%
MONTGOMERY	1,146,565,256	1,133,242,438	1,177,146,628	3.87%
PRINCE GEORGE'S	2,841,692,987	2,950,420,200	3,116,934,200	5.64%
QUEEN ANNE'S	117,024,607	125,165,950	129,439,127	3.41%
ST. MARY'S	208,538,334	227,349,549	222,167,023	-2.28%
SOMERSET	35,966,570	35,264,998	37,184,474	5.44%
TALBOT	74,481,092	78,640,000	79,350,000	0.90%
WASHINGTON	198,393,185	206,592,450	211,757,650	2.50%
WICOMICO	126,199,965	131,631,435	134,975,700	2.54%
WORCESTER	180,440,791	182,706,036	189,128,036	3.51%
TOTAL	13,266,595,032	13,628,454,489	14,116,746,317	3.58%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2017

JURISDICTION	General Government	Public Safety	Public Works	Health	Social Services	Primary & Secondary Education	Community Colleges	Parks, Recreation & Culture	Libraries	Conservation of Natural Resources	Community Dev. & Pub. Housing	Economic Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	8,472,251	17,392,941	10,263,689	1,953,737	1,334,691	30,169,985	7,630,550	722,522	956,975	267,372	8,000	1,001,342	2,998,359	28,704	3,060,360	86,262,478
ANNE ARUNDEL	178,377,100	289,556,200	33,815,400	35,932,900	14,706,100	643,224,500	38,687,700	23,022,000	19,623,900	301,000	270,000	3,018,000	133,019,300			1,413,554,100
BALTIMORE CITY	194,026,483	734,386,027	197,038,001	29,494,766	11,170,998	271,616,808	1,000,000	40,641,308	24,261,873	4,391,310	35,306,475	47,738,579	130,110,068		26,098,756	1,747,281,452
BALTIMORE COUNTY	96,268,699	349,138,216	113,369,285	23,067,952	8,118,767	852,900,053	53,061,951	11,007,106	32,849,950	4,838,760		1,284,508	117,675,697	24,406,348	298,333,076	1,986,320,368
CALVERT	19,926,348	31,094,635	9,556,745	2,494,258		114,693,838	4,542,192	6,617,673	4,128,872	833,744	2,033,936	1,252,951	17,639,942	4,463,121	27,496,718	246,774,973
CAROLINE	5,562,721	12,961,765	3,572,492	449,748	218,228	13,983,229	1,663,274	935,459	1,147,435	136,413	6,000	256,842	3,587,674	15,600	1,029,067	45,525,947
CARROLL	65,742,550	39,792,780	12,793,380	4,711,830	1,311,900	183,405,110	8,523,370	1,721,940	9,815,120	893,250		3,873,980	41,204,910	2,715,060	11,901,820	388,407,000
CECIL	11,240,167	40,022,393	9,635,038	3,731,725	1,510,844	81,634,351	10,064,100	1,037,314	5,082,667	626,029		1,080,344	15,129,942	1,500,135	674,409	182,959,458
CHARLES	38,168,100	96,491,300	6,711,000	3,191,400	2,825,300	170,474,500	9,830,400	7,293,400	4,074,800	646,800	694,500	1,723,300	26,721,100			368,845,900
DORCHESTER	3,979,391	11,513,072	3,737,664	1,133,641	176,614	18,938,559	1,137,308	486,192	533,520	455,180		574,219	2,562,104		7,535,124	52,762,588
FREDERICK	53,359,307	112,351,278	22,608,794	10,044,025	5,836,234	259,282,797	16,601,025	7,100,640	10,541,428	5,092,331	755,003	5,155,344	42,573,124	5,249,037	3,715,988	560,266,355
GARRETT	5,804,058	10,949,432	15,801,276	1,900,000	281,700	27,424,903	5,173,000	70,500	990,000	240,027	1,393,367	1,555,710		302,205	1,684,569	73,570,747
HARFORD	52,298,673	107,075,864	15,676,594	3,703,318	6,476,545	233,534,504	15,561,612	9,312,063	16,644,574	698,633	1,364,487	3,839,142	51,879,380	5,951,575	553,036	524,570,000
HOWARD	51,804,139	127,243,293	66,646,299	9,913,914	19,459,932	562,244,625	32,240,298	25,179,943	19,543,923	2,037,633		2,595,191	106,557,282		35,180,529	1,060,647,001
KENT	6,538,576	9,963,223	5,673,724	431,089	354,696	18,077,958	588,727	1,615,217	611,828	365,283		694,495	1,093,529	3,576	653,191	46,665,112
MONTGOMERY	176,057,329	357,308,769	48,700,011	220,441,042		2,311,578,220	260,817,779		41,606,614	2,737,274	6,988,071				323,307,518	3,749,542,827
PRINCE GEORGES	69,931,700	661,266,200	17,900,700	20,593,800	7,952,400	1,923,860,100	107,993,700		27,913,700	3,850,000	3,875,100	4,632,300	110,754,200		156,410,300	3,116,934,200
QUEEN ANNES	9,510,771	23,868,389	9,880,624	2,278,485	310,692	54,187,293	1,869,557	4,225,333	1,684,820	503,325	2,506,976	267,116	11,899,300	408,995	6,037,451	129,439,127
ST. MARYS	24,769,601	43,286,759	9,524,239	7,263,198	4,261,744	104,732,856	4,267,365	4,017,578	2,684,573	507,184		3,991,555	10,634,319	43,943	2,182,109	222,167,023
SOMERSET	6,787,590	7,352,824	3,509,317	970,981	47,600	11,669,044	403,500	479,193	450,396	62,242		175,000	2,604,708	2,672,079		37,184,474
TALBOT	6,886,663	16,341,341	4,016,284	2,555,600	637,620	40,139,756	1,799,877	793,552	1,187,285	272,694		781,758	1,037,586	877,535	2,022,449	79,350,000
WASHINGTON	19,936,810	42,039,800	5,574,440	2,339,270	373,390	94,844,030	9,543,050	2,709,530	3,029,330	677,840		567,500	15,475,500	13,453,000	1,194,660	211,757,660
WICOMICO	15,270,298	35,288,699	10,188,401	3,810,313	313,663	41,933,294	4,320,251	2,896,584	1,158,338	103,272		162,480	12,964,495	493,014	5,926,641	134,829,743
WORCESTER	26,863,250	22,485,293	5,061,526	6,211,150	1,391,277	83,650,139	1,781,798	2,458,570	3,439,053	437,973	236,900	1,648,068	11,949,425	21,123,614	390,000	189,128,036
TOTAL	1,147,582,575	3,199,170,493	641,254,923	398,618,142	89,070,935	8,148,200,452	599,092,384	154,343,617	233,960,974	30,975,569	55,438,815	87,869,724	870,072,444	83,707,541	915,387,771	16,654,746,359

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2017

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	125,000	1,100,000		1,067,500	8,070,000					680,000	11,042,500
ANNE ARUNDEL	232,960,000	23,242,000		21,130,500	39,141,000	19,942,000			97,334,550	65,297,000	499,047,050
BALTIMORE CITY	17,080,000	25,200,000	5,905,000	376,734,000	1,765,000	10,108,000		69,620,000		17,575,000	523,987,000
BALTIMORE COUNTY ^{1,*}	195,687,430	3,759,854		41,291,281	3,000,000	7,660,888		3,300,000	21,650,000	16,914,170	293,263,623
CALVERT	15,948,000	84,300		3,979,000	5,926,000	1,817,700			442,000	1,136,900	29,333,900
CAROLINE	2,881,384	58,000	396,052	3,457,385	1,379,656	836,948				397,000	9,406,425
CARROLL	26,722,465	500,000	4,332,400	13,393,456	167,000	2,307,793			7,765,708	1,728,843	56,917,665
CECIL	10,265,000	1,083,000		6,675,000		913,000				630,000	19,566,000
CHARLES	30,378,000	1,977,000	234,000	53,317,000	521,000	1,993,000	2,308,000		2,315,000	1,790,000	94,833,000
DORCHESTER	3,021,435	102,125	392,000	1,394,900	392,756	201,100		60,000		119,942	5,684,258
FREDERICK	37,065,681	13,380,912	112,750	17,608,398	603,226	7,570,367	70,000		4,116,148	5,834,350	86,361,832
GARRETT		25,000	74,947	981,000	135,000					226,484	1,442,431
HARFORD	19,745,948	50,000		27,708,502	1,100,000	8,135,000				19,847,125	76,586,575
HOWARD	77,256,000	26,817,000	1,000,000	85,873,000	14,730,000	10,819,000				99,682,000	316,177,000
KENT	689,500	87,000		387,400	200,000	290,700				2,220,000	3,874,600
MONTGOMERY	257,061,000	74,403,000		114,101,000	26,028,000	42,098,000	2,199,000	14,386,000	15,150,000	56,323,000	601,749,000
PRINCE GEORGE'S ²	151,817,000	83,285,000		202,415,000	53,396,000	39,732,000	3,900,000	15,303,000	113,460,000	663,308,000	1,326,616,000
QUEEN ANNE'S	1,031,737	2,424,129	7,491,102	8,551,965	1,555,173	979,000			85,000	1,587,882	23,705,988
ST. MARY'S	5,855,200	593,080	2,922,769	20,522,458	458,500	3,003,700		87,000	3,018,131		36,460,838
SOMERSET ³	1,914,000	30,000	77,285	1,221,683	17,162	113,579				246,671	3,620,380
TALBOT	72,000			2,775,000	350,000	290,000				528,000	4,015,000
WASHINGTON	7,163,000	1,265,000	1,665,000	15,458,000	1,280,000	180,000				12,022,000	39,033,000
WICOMICO	23,615,000	3,250,905	350,000	1,949,623	11,278,656	3,160,500				5,900,000	49,504,684
WORCESTER	11,729,740	1,697,647		4,368,571	4,600,541	550,209	476,488			507,509	23,920,705
TOTAL	1,130,084,520	264,414,952	24,953,305	1,026,351,622	176,094,670	162,702,484	8,953,488	102,756,000	265,336,537	974,501,876	4,136,149,454

¹ Biennial process. Prior years do not represent actuals.

² Included in Operating Budget

³ Public Works Category Includes Stormwater Management

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2017

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	n/a
ANNE ARUNDEL	AAA	Aa1	AA+
BALTIMORE CITY	AA	Aa2	n/a
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aaa	AAA
CAROLINE	AA-	A3	n/a
CARROLL	AAA	Aa1	AAA
CECIL	AA+	Aa2	n/a
CHARLES	AAA	Aaa	AAA
DORCHESTER	A+	Aa3	n/a
FREDERICK	AAA	Aaa	AAA
GARRETT ¹	n/a	n/a	n/a
HARFORD	AAA	Aaa	AAA
HOWARD	AAA	Aaa	AAA
KENT	n/a	n/a	n/a
MONTGOMERY	AAA	Aaa	AAA
PRINCE GEORGE'S	AAA	AAA	AAA
QUEEN ANNE'S	n/a	Aa2	AA+
ST. MARY'S	AA+	Aa2	AA+
SOMERSET	n/a	n/a	n/a
TALBOT	n/a	Aa2	AAA
WASHINGTON	AA+	Aa1	AA+
WICOMICO	AA+	Aa2	AA
WORCESTER	AA+	Aa2	AA

**SOURCE: Maryland Association of Counties/Department of
Legislative Services, Budget and Tax Rate Survey,
August 2016**

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 2007 to FY 2017. 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 2013 through 2017. 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 2017 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 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 full-value assessments.

Montgomery County, with a \$183 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Prince George’s County, Anne Arundel County, Howard County, and Baltimore City respectively. Frederick County’s assessable base, at \$1.44 billion, 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 2013 through 2017.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2017. Specifically, counties are ranked based upon their total FY 2017 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 2013 through 2017. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2016 to FY 2017. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc. Five counties are projecting a decline in property tax revenues from FY 2013.

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. The three remaining subdivisions do not offer 100% exemption in all categories, but offer exemptions ranging from 0% to 86% 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 2017. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2017.

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 2013 to FY 2015 are shown, along with estimated yield for FY 2016 and projected yield for FY 2017.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2007 THROUGH 2017

COUNTY	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
ALLEGANY	0.983	0.983	0.983	0.9829	0.9829	0.9820	0.9810	0.9800	0.9790	0.9780	0.9770
ANNE ARUNDEL	0.918	0.891	0.888	0.876	0.880	0.910	0.941	0.950	0.943	0.923	0.915
BALTIMORE CITY	2.288	2.268	2.268	2.268	2.268	2.268	2.268	2.248	2.248	2.248	2.248
BALTIMORE COUNTY	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100
CALVERT	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.952
CAROLINE	0.870	0.870	0.870	0.870	0.870	0.870	0.890	0.940	0.960	0.980	0.980
CARROLL	1.048	1.048	1.048	1.048	1.048	1.028	1.018	1.018	1.018	1.018	1.018
CECIL	0.960	0.96	0.96	0.94	0.915	0.940	0.991	0.9907	0.9907	0.9907	0.9914
CHARLES	0.962	0.962	0.962	0.962	0.962	1.003	1.057	1.141	1.141	1.141	1.141
DORCHESTER	0.896	0.90	0.896	0.896	0.896	0.976	0.976	0.976	0.976	0.976	0.976
FREDERICK	0.936	0.94	0.94	0.936	0.936	0.936	0.936	1.064	1.060	1.060	1.060
GARRETT	1.000	1.000	1.000	0.99	0.990	0.990	0.990	0.990	0.990	0.990	0.990
HARFORD	1.082	1.082	1.082	1.064	1.042	1.042	1.042	1.042	1.042	1.042	1.042
HOWARD	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014
KENT	0.972	0.972	0.972	0.972	1.022	1.022	1.022	1.022	1.022	1.022	1.022
MONTGOMERY	0.903	0.903	0.903	0.904	0.9040	0.9460	0.9910	1.0100	0.996	0.987	1.026
PRINCE GEORGE'S	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	1.000	1.000
QUEEN ANNE'S	0.8000	0.7700	0.7700	0.7700	0.7671	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471
ST. MARY'S	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.8523	0.8523
SOMERSET	0.940	0.94	0.92	0.90	0.884	0.884	0.884	0.915	0.915	1.000	1.000
TALBOT	0.500	0.48	0.449	0.432	0.432	0.448	0.491	0.512	0.527	0.536	0.5471
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	0.942	0.881	0.814	0.759	0.759	0.769	0.840	0.9086	0.9516	0.9516	0.9516
WORCESTER	0.70	0.70	0.70	0.70	0.700	0.700	0.770	0.770	0.770	0.835	0.835

NOTE: Many counties levy special service property taxes by district. Those taxes are in addition to those represented on this table.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016 and prior year data

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2013 THROUGH 2017

COUNTY	FY 2013		FY 2014		FY 2015		FY 2016		FY 2017		
	P.T.R.	C.Y.T.R. %Diff. ¹									
ALLEGANY ²	0.9810	0.977	0.9800	0.997	0.9790	0.9732	0.9780	0.9737	0.9770	0.9834	-0.66%
ANNE ARUNDEL ²	0.9410	0.922	0.9500	0.943	0.9430	0.928	0.9230	0.9270	0.9150	0.9062	0.96%
BALTIMORE CITY	2.2680	2.317	2.2480	2.275	2.2480	2.203	2.2480	2.2100	2.2480	2.1893	2.61%
BALTIMORE COUNTY	1.1000	1.101	1.1000	1.107	1.1000	1.092	1.1000	1.0870	1.1000	1.0802	1.80%
CALVERT ²	0.8920	0.953	0.8920	0.932	0.8920	0.902	0.8920	0.8980	0.9520	0.8884	6.68%
CAROLINE ²	0.8900	0.892	0.9400	0.926	0.9600	0.955	0.9800	0.9730	0.9800	0.9870	-0.71%
CARROLL	1.0180	1.058	1.0180	1.036	1.0180	1.029	1.0180	1.0150	1.0180	1.0075	1.03%
CECIL	0.9907	0.996	0.9907	1.031	0.9907	1.004	0.9907	0.9930	0.9914	0.9914	0.00%
CHARLES ^{2,3}	1.1210	1.117	1.2050	1.168	1.2050	1.221	1.2050	1.2090	1.2050	1.1813	1.97%
DORCHESTER	0.9760	0.992	0.9760	1.008	0.9760	0.978	0.9760	0.9830	0.9760	0.9886	-1.29%
FREDERICK	0.9360	0.966	1.0640	0.952	1.0600	1.060	1.0600	1.0450	1.0600	1.0362	2.25%
GARRETT ²	0.9900	1.033	0.9900	0.993	0.9900	1.0710	0.9900	0.9980	0.9900	0.9872	0.28%
HARFORD ²	1.0420	1.066	1.0420	1.066	1.0420	1.048	1.0420	1.0430	1.0420	1.0331	0.85%
HOWARD	1.0140	1.012	1.0140	1.002	1.0140	0.993	1.0140	0.9900	1.0140	0.9867	2.70%
KENT	1.0220	1.036	1.0220	1.026	1.0220	1.026	1.0220	1.0250	1.0220	1.0227	-0.07%
MONTGOMERY	0.9910	0.744	1.0100	0.726	0.9960	0.747	0.9870	0.7100	0.7734	0.7004	9.44%
PRINCE GEORGE'S ²	0.9600	1.001	0.9600	0.976	0.9600	0.950	1.0000	0.9490	1.0000	0.9857	1.43%
QUEEN ANNE'S	0.8471	0.862	0.8471	0.869	0.8471	0.853	0.8471	0.8520	0.8471	0.8363	1.27%
ST. MARY'S	0.8570	0.8608	0.8570	0.8526	0.8570	0.8532	0.8523	0.8523	0.8523	0.8468	0.65%
SOMERSET	0.8837	0.975	0.9150	0.910	0.9150	0.963	1.0000	0.913	1.0000	1.0129	-1.29%
TALBOT ²	0.4910	0.460	0.5120	0.500	0.5270	0.525	0.5360	0.5340	0.5471	0.5344	2.32%
WASHINGTON	0.9480	0.973	0.9480	0.985	0.9480	0.949	0.9480	0.9520	0.9480	0.9485	-0.05%
WICOMICO	0.8404	0.824	0.9086	0.893	0.9516	0.938	0.9516	0.9550	0.9516	0.9520	-0.04%
WORCESTER	0.7700	0.772	0.7700	0.797	0.7700	0.777	0.8350	0.7750	0.8350	0.8245	1.26%

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 Charles County tax rates shown includes a special service area tax (which is not included in Table 4.1)

TABLE 4.3
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2017

SUBDIVISION	FY 2017 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2017 Population ¹
ALLEGANY	3,864,872,938	20	54,005	24	437,719	71,565
ANNE ARUNDEL	78,648,966,000	4	137,399	8	6,731,000	572,411
BALTIMORE CITY	35,667,655,073	6	57,616	22	3,883,854	619,055
BALTIMORE COUNTY	81,716,042,200	3	97,481	16	7,857,572	838,277
CALVERT	12,385,600,000	13	136,413	9	1,384,810	90,795
CAROLINE	2,809,884,085	23	86,087	19	247,194	32,640
CARROLL	21,210,525,071	9	126,531	10	1,830,151	167,631
CECIL	10,256,407,659	15	99,712	15	1,025,641	102,860
CHARLES	17,319,011,940	10	108,772	13	1,860,563	159,223
DORCHESTER	2,869,749,622	22	89,242	18	280,019	32,157
FREDERICK	28,227,285,000	8	113,299	12	2,698,830	249,140
GARRETT	4,540,903,909	19	156,088	4	493,996	29,092
HARFORD	30,141,505,379	7	120,037	11	2,626,359	251,101
HOWARD	48,575,152,000	5	150,412	6	5,071,039	322,948
KENT	2,940,271,213	21	148,897	7	292,469	19,747
MONTGOMERY	183,062,700,000	1	172,600	3	18,306,270	1,060,621
PRINCE GEORGE'S	84,693,118,000	2	91,691	17	7,880,455	923,684
QUEEN ANNE'S	7,575,180,106	17	153,839	5	761,600	49,241
ST. MARY'S	12,254,706,000	14	108,039	14	1,253,208	113,429
SOMERSET	1,447,337,881	24	55,925	23	158,000	25,880
TALBOT	8,944,193,346	16	239,585	2	643,017	37,332
WASHINGTON	12,724,233,000	12	84,891	20	1,170,591	149,889
WICOMICO	6,135,454,000	18	59,229	21	606,071	103,589
WORCESTER	15,156,961,000	11	294,253	1	1,584,279	51,510
TOTAL	\$713,167,715,422		117,417		69,084,707	6,073,817

¹ Population estimates from Department of Legislative Services, October 2016

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2013-2017

SUBDIVISION	Actual FY 2013 Yield	Actual FY 2014 Yield	Actual FY 2015 Yield	Projected FY 2016 Yield	Estimated FY 2017 Yield	Growth FY 2016-17	% Growth FY 2016-17	Avg. Growth FY 2013-17
ALLEGANY	40,825,674	40,764,629	40,914,360	40,510,413	40,728,935	218,522	0.54%	-0.06%
ANNE ARUNDEL	583,677,000	603,178,340	622,502,000	633,420,000	648,906,000	15,486,000	2.44%	2.68%
BALTIMORE CITY	858,156,348	847,749,169	833,765,000	895,157,759	865,350,000	(29,807,759)	-3.33%	0.21%
BALTIMORE COUNTY	943,056,256	914,982,275	913,555,868	930,473,219	956,596,178	26,122,959	2.81%	0.36%
CALVERT	141,415,214	139,301,176	138,653,707	139,438,954	147,288,574	7,849,620	5.63%	1.02%
CAROLINE	23,922,641	27,913,380	24,722,005	37,345,884	37,611,873	265,989	0.71%	11.98%
CARROLL	200,411,071	195,655,410	195,655,410	193,375,520	196,973,930	3,598,410	1.86%	-0.43%
CECIL	104,410,863	102,642,297	102,729,741	102,547,220	107,532,352	4,985,132	4.86%	0.74%
CHARLES	201,881,032	213,358,161	211,430,574	216,902,400	224,030,900	7,128,500	3.29%	2.64%
DORCHESTER	31,909,265	30,268,865	30,373,561	29,321,869	29,805,884	484,015	1.65%	-1.69%
FREDERICK	272,937,233	218,376,434	277,052,382	282,662,738	293,191,212	10,528,474	3.72%	1.81%
GARRETT	48,125,114	48,116,651	45,024,941	45,448,783	47,290,172	1,841,389	4.05%	-0.44%
HARFORD	313,416,218	311,459,573	313,805,236	316,179,683	320,020,916	3,841,233	1.21%	0.52%
HOWARD	448,040,404	459,015,949	486,106,581	497,817,588	520,294,888	22,477,300	4.52%	3.81%
KENT	31,783,289	31,322,364	31,322,364	30,680,266	30,588,973	(91,293)	-0.30%	-0.95%
MONTGOMERY	1,483,421,401	1,537,699,046	1,546,444,245	1,582,612,215	1,738,668,999	156,056,785	9.86%	4.05%
PRINCE GEORGES	701,510,600	705,053,866	720,906,997	770,339,600	788,045,500	17,705,900	2.30%	2.95%
QUEEN ANNE'S	65,554,080	64,701,622	65,038,262	66,726,731	66,145,298	(581,433)	-0.87%	0.22%
ST. MARY'S	100,809,676	103,014,068	104,543,652	105,081,992	106,810,985	1,728,993	1.65%	1.46%
SOMERSET	14,531,732	14,419,774	14,448,793	15,463,255	15,801,379	338,124	2.19%	2.12%
TALBOT	32,767,889	33,705,843	34,773,848	34,990,000	36,199,400	1,209,400	3.46%	2.52%
WASHINGTON	123,609,731	121,449,621	119,288,355	119,475,190	121,340,710	1,865,520	1.56%	-0.46%
WICOMICO	60,969,775	61,053,654	62,651,923	61,964,139	62,672,852	708,713	1.14%	0.69%
WORCESTER	125,537,462	119,731,743	118,315,453	128,249,108	131,043,330	2,794,222	2.18%	1.08%
TOTAL YIELD	6,952,679,968	6,944,933,909	7,054,025,257	7,276,184,526	7,532,939,240	256,754,715	3.53%	2.02%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016 and prior year data

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2017

SUBDIVISION	Estimated FY 2017	Rank by FY 2017 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2017 ¹
ALLEGANY	3,523,330,938	20	49,233	24	71,565
ANNE ARUNDEL	76,134,665,000	4	133,007	8	572,411
BALTIMORE CITY	34,332,076,073	6	55,459	22	619,055
BALTIMORE COUNTY	78,284,479,364	3	93,387	16	838,277
CALVERT	11,410,600,000	14	125,674	9	90,795
CAROLINE	2,809,884,085	22	86,087	18	32,640
CARROLL	20,616,323,071	9	122,986	10	167,631
CECIL	9,862,640,508	15	95,884	15	102,860
CHARLES	16,406,675,123	10	103,042	14	159,223
DORCHESTER	2,758,019,622	23	85,767	19	32,157
FREDERICK	27,874,618,000	8	111,883	12	249,140
GARRETT	4,274,868,909	19	146,943	6	29,092
HARFORD	29,054,539,127	7	115,709	11	251,101
HOWARD	46,894,183,000	5	145,207	7	322,948
KENT	2,905,085,225	21	147,115	5	19,747
MONTGOMERY	179,259,900,000	1	169,014	3	1,060,621
PRINCE GEORGE'S	81,828,910,000	2	88,590	17	923,684
QUEEN ANNE'S	7,575,180,106	17	153,839	4	49,241
ST. MARY'S	11,980,387,000	13	105,620	13	113,429
SOMERSET	1,358,137,855	24	52,478	23	25,880
TALBOT	8,882,171,346	16	237,924	2	37,332
WASHINGTON	12,148,082,000	12	81,047	20	149,889
WICOMICO	5,769,099,000	18	55,692	21	103,589
WORCESTER	14,809,727,000	11	287,512	1	51,510
TOTAL	690,753,582,352		113,726		6,073,817

¹ Population estimates from Department of Legislative Services, October 2016

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2013 - 2017

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Growth FY 2016-17	% Growth FY 2016-17	Avg. Growth FY 2013-17
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017			
ALLEGANY	32,924,807	32,996,420	33,126,559	32,640,748	32,721,849	81,101	0.25%	-0.15%
ANNE ARUNDEL	524,770,000	544,973,340	565,718,000	577,353,000	593,053,032	15,700,032	2.72%	3.11%
BALTIMORE CITY	754,741,990	743,300,936	729,611,000	789,041,759	800,650,937	11,609,178	1.47%	1.49%
BALTIMORE COUNTY	857,759,980	831,315,742	827,826,960	843,245,000	860,828,273	17,583,273	2.09%	0.09%
CALVERT	120,442,137	97,838,782	116,431,603	117,818,954	125,418,574	7,599,620	6.45%	1.02%
CAROLINE	23,922,641	26,519,549	26,683,678	26,574,728	26,930,714	355,986	1.34%	3.01%
CARROLL	186,405,000	182,719,497	180,470,007	183,957,030	187,368,470	3,411,440	1.85%	0.13%
CECIL	96,357,257	93,679,348	94,282,451	93,663,454	97,778,218	4,114,764	4.39%	0.37%
CHARLES	177,122,218	185,724,868	185,298,313	189,379,600	196,616,800	7,237,200	3.82%	2.64%
DORCHESTER	28,927,681	27,561,590	27,543,011	26,719,219	27,079,672	360,453	1.35%	-1.64%
FREDERICK	265,545,631	211,268,407	270,018,616	275,617,938	286,076,012	10,458,074	3.79%	1.88%
GARRETT	43,242,486	43,357,199	40,326,157	40,324,459	40,840,652	516,193	1.28%	-1.42%
HARFORD	286,749,911	284,413,965	285,482,613	289,385,394	292,385,416	3,000,022	1.04%	0.49%
HOWARD	408,590,515	418,462,497	445,076,862	456,933,912	475,681,888	18,747,976	4.10%	3.87%
KENT	30,834,875	30,363,861	30,363,861	29,757,642	29,689,971	(67,671)	-0.23%	-0.94%
MONTGOMERY	1,405,573,438	1,446,961,419	1,457,523,701	1,496,734,882	1,644,051,724	147,316,842	9.84%	4.00%
PRINCE GEORGE'S	630,338,500	634,519,093	653,858,987	699,572,400	715,981,700	16,409,300	2.35%	3.24%
QUEEN ANNE'S	64,094,471	63,337,331	63,533,022	65,147,926	64,640,523	(507,403)	-0.78%	0.21%
ST. MARY'S	95,409,114	97,792,914	99,208,390	98,762,296	100,965,933	2,203,637	2.23%	1.43%
SOMERSET	12,989,236	12,872,151	12,681,357	13,664,955	13,571,379	(93,576)	-0.68%	1.10%
TALBOT	32,120,053	33,026,089	33,996,787	34,240,000	35,419,400	1,179,400	3.44%	2.47%
WASHINGTON	110,455,066	107,976,719	106,526,518	106,977,350	108,354,710	1,377,360	1.29%	-0.48%
WICOMICO	51,809,068	52,946,879	53,778,796	53,977,268	54,546,917	569,649	1.06%	1.30%
WORCESTER	119,580,068	113,689,543	111,937,943	121,170,541	123,794,820	2,624,279	2.17%	0.87%
TOTAL YIELD	6,360,706,143	6,317,618,140	6,451,305,191	6,662,660,455	6,934,447,584	271,787,130	4.08%	2.18%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2017

SUBDIVISION	Commercial Inventory	Manufacturing and R&D	
		Inventory	Machinery
ALLEGANY	100	100	100
ANNE ARUNDEL	100	100	100
BALTIMORE CITY	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	100	100	100
FREDERICK	100	100	100
GARRETT	100	100	100
HARFORD	100	100	100
HOWARD	100	100	100
KENT	100	100	100
MONTGOMERY	100	100	100
PRINCE GEORGE'S	100	100	100
QUEEN ANNE'S	100	100	100
ST. MARY'S	100	100	100
SOMERSET	100	100	-
TALBOT	100	100	100
WASHINGTON	100	100	100
WICOMICO	93	100	100
WORCESTER	100	100	-

Source: Department of Assessments and Taxation, July 1, 2016 -
<http://dat.maryland.gov/businesses/Documents/16exempt.pdf>

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2017

SUBDIVISION	Estimated FY 2017	Rank by FY 2017 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2017 ¹
ALLEGANY	341,542,000	16	4,772	6	71,565
ANNE ARUNDEL	2,514,301,000	4	4,392	7	572,411
BALTIMORE CITY	1,335,579,000	6	2,157	20	619,055
BALTIMORE COUNTY	3,431,562,836	2	4,094	9	838,277
CALVERT	975,000,000	8	10,738	1	90,795
CAROLINE	58,333,333	23	1,787	24	32,640
CARROLL	594,202,000	10	3,545	13	167,631
CECIL	393,767,150	12	3,828	11	102,860
CHARLES	912,336,817	9	5,730	4	159,223
DORCHESTER	111,730,000	20	3,475	15	32,157
FREDERICK	352,667,000	14	1,416	23	249,140
GARRETT	266,035,000	18	9,145	2	29,092
HARFORD	1,086,966,252	7	4,329	8	251,101
HOWARD	1,680,969,000	5	5,205	5	322,948
KENT	35,185,988	24	1,782	21	19,747
MONTGOMERY	3,802,800,000	1	3,585	12	1,060,621
PRINCE GEORGE'S	2,864,208,000	3	3,101	17	923,684
QUEEN ANNE'S	117,654,140	19	2,389	19	49,241
ST. MARY'S	274,319,000	17	2,418	18	113,429
SOMERSET	89,200,026	21	3,447	16	25,880
TALBOT	62,022,000	22	1,661	22	37,332
WASHINGTON	576,151,000	11	3,844	10	149,889
WICOMICO	366,355,000	13	3,537	14	103,589
WORCESTER	347,234,000	15	6,741	3	51,510
TOTAL	22,590,120,543		3,719		6,073,817

¹ Population estimates Department of Legislative Services, October 2016

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2013 THROUGH 2017

SUBDIVISION	Actual FY 2013 Yield	Actual FY 2014 Yield	Actual FY 2015 Yield	Estimated FY 2016 Yield	Projected FY 2017 Yield	Growth 2016-17	% Growth 2016-17	Avg. Growth FY 2013-17
ALLEGANY	7,768,209	7,768,209	7,787,801	7,869,665	8,007,086	137,421	1.75%	0.76%
ANNE ARUNDEL	58,205,000	58,205,000	58,205,000	56,067,000	55,852,968	(214,032)	-0.38%	-1.03%
BALTIMORE CITY	103,979,228	104,448,233	104,154,000	106,116,000	64,699,063	(41,416,937)	-39.03%	-11.18%
BALTIMORE COUNTY	85,296,277	83,666,533	85,728,908	87,228,219	95,767,905	8,539,686	9.79%	2.94%
CALVERT	21,296,396	41,462,394	22,222,104	21,620,000	21,870,000	250,000	1.16%	0.67%
CAROLINE	1,211,901	1,393,831	1,412,969	10,771,156	10,681,159	(89,997)	-0.84%	72.30%
CARROLL	13,033,254	12,935,913	12,935,913	12,682,430	13,016,900	334,470	2.64%	-0.03%
CECIL	7,784,525	8,962,949	8,447,290	8,883,766	9,754,134	870,368	9.80%	5.80%
CHARLES	27,744,900	27,633,293	26,132,261	27,522,800	27,414,100	(108,700)	-0.39%	-0.30%
DORCHESTER	2,981,584	2,707,275	2,830,550	2,602,650	2,726,212	123,562	4.75%	-2.21%
FREDERICK	6,513,900	7,108,027	7,033,766	7,044,800	7,115,200	70,400	1.00%	2.23%
GARRETT	4,759,452	4,759,452	4,698,784	5,124,324	6,449,520	1,325,196	25.86%	7.89%
HARFORD	26,307,400	27,045,608	28,322,623	26,794,289	27,635,500	841,211	3.14%	1.24%
HOWARD	40,216,008	40,216,008	40,216,008	40,883,676	44,613,000	3,729,324	9.12%	2.63%
KENT	884,643	958,503	958,503	916,862	899,002	(17,860)	-1.95%	0.40%
MONTGOMERY	77,847,963	90,737,626	88,920,544	85,877,333	94,617,276	8,739,942	10.18%	5.00%
PRINCE GEORGES	71,172,114	70,534,773	67,048,010	70,767,200	72,063,800	1,296,600	1.83%	0.31%
QUEEN ANNE'S	1,459,609	1,364,291	1,505,240	1,578,805	1,504,775	(74,030)	-4.69%	0.76%
ST. MARY'S	5,400,562	5,221,154	5,335,262	6,319,696	5,845,052	(474,644)	-7.51%	2.00%
SOMERSET	1,542,496	1,547,623	1,767,436	1,798,300	2,230,000	431,700	24.01%	9.65%
TALBOT	647,836	679,754	777,061	750,000	780,000	30,000	4.00%	4.75%
WASHINGTON	13,154,665	13,472,902	12,761,837	12,497,840	12,986,000	488,160	3.91%	-0.32%
WICOMICO	9,160,707	8,106,775	8,873,127	7,986,871	8,125,935	139,064	1.74%	-2.95%
WORCESTER	5,957,394	6,042,200	6,377,510	7,078,567	7,248,510	169,943	2.40%	5.03%
TOTAL YIELD	586,927,480	618,911,796	596,460,238	608,820,587	593,888,894	(14,931,693)	-2.45%	0.30%

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016 and prior year data

Section 5 - Property Tax Administration

Table 5.1 identifies subdivisions offering discounts for property tax payments received before the statewide due date in September.

Eleven 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 1%, 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.

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 2012 through FY 2017. 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
FISCAL YEAR 2017

SUBDIVISION	Amount of Discount		
	July	August	Sept.
ALLEGANY	1%	1%	-
ANNE ARUNDEL	-	-	-
BALTIMORE CITY	0.5%	-	-
BALTIMORE COUNTY	1%	0.5%	-
CALVERT	-	-	-
CAROLINE	-	-	-
CARROLL	1%	0.5%	-
CECIL	-	-	-
CHARLES	-	-	-
DORCHESTER	-	-	-
FREDERICK	1%	0.5%	-
GARRETT ²	0.5%	-	-
HARFORD	1%	0.5%	-
HOWARD ³	0.5%	-	-
KENT	-	-	-
MONTGOMERY	-	-	-
PRINCE GEORGE'S	-	-	-
QUEEN ANNE'S	-	-	-
ST. MARY'S	-	-	-
SOMERSET	-	-	-
TALBOT	1%	-	-
WASHINGTON	0.5%	-	-
WICOMICO	1%	1%	-
WORCESTER	0.5%	-	-
STATEWIDE TOTAL			

²Discount only applies to online Echeck payment types.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2017

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY	-	-
ANNE ARUNDEL	-	1%
BALTIMORE CITY	3%	-
BALTIMORE COUNTY	-	1%
CALVERT	-	-
CAROLINE	3%	1%
CARROLL	0.5%	0.67%
CECIL	3%	1%
CHARLES	-	1%
DORCHESTER		1%
FREDERICK	-	1%
GARRETT	-	1%
HARFORD	6.0%	1.5%
HOWARD ¹	see note 1	1.5%
KENT	-	1.5%
MONTGOMERY	1% (month)	0.67%
PRINCE GEORGE'S	0.0%	1.667%
QUEEN ANNE'S		1%
ST. MARY'S	3%	1%
SOMERSET	-	-
TALBOT	5/6 of 1%	0.67%
WASHINGTON	-	1%
WICOMICO	0.5%	1%
WORCESTER	-	1%
STATEWIDE TOTAL		

¹ The penalty is 0.67% per month between October 1 and December 30, and 1.50% per month thereafter.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2012 THROUGH 2017

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
ALLEGANY	7%	7%	7%	7%	7%	4%
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	5%	5%	5%	5%	5%	5%
CARROLL	5%	5%	5%	5%	5%	5%
CECIL	8%	8%	8%	8%	8%	4%
CHARLES	7%	7%	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	5%	5%	5%	5%	5%	5%
HOWARD	5%	5%	5%	5%	5%	5%
KENT	5%	5%	5%	5%	5%	5%
MONTGOMERY	10%	10%	10%	10%	10%	10%
PRINCE GEORGE'S	1%	4%	2%	2%	2%	0%
QUEEN ANNE'S	0%	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	5%	5%	5%	5%	5%	5%
WICOMICO	10%	5%	5%	5%	5%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2016

http://dat.maryland.gov/realproperty/Documents/Homestead_Percent_Caps.pdf

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 2012 through 2017. 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 2013 through 2017. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2016 and 2017 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2014 net taxable income and per capita taxable income. Data from 2014 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 2012 Through 2017

SUBDIVISION	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.49%	2.56%	2.56%	2.56%	2.50%	2.50%
BALTIMORE CITY	3.20%	3.20%	3.20%	3.20%	3.20%	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%	3.00%
CAROLINE	2.63%	2.63%	2.73%	2.73%	2.73%	2.73%
CARROLL ¹	3.05%	3.05%	3.04%	3.03%	3.03%	3.03%
CECIL	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CHARLES	2.90%	2.90%	3.03%	3.03%	3.03%	3.03%
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%	3.20%	3.20%	3.20%	3.20%	3.20%
QUEEN ANNE'S	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
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%	2.40%	2.40%	2.40%	2.40%	2.40%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
WICOMICO	3.10%	3.20%	3.20%	3.20%	3.20%	3.20%
WORCESTER	1.25%	1.25%	1.25%	1.25%	1.75%	1.75%

¹ Calendar Year 2015 Income Tax Rate was lowered from 3.04% effective January 1, 2015

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2013 THROUGH 2017

SUBDIVISION	Local Income Tax Yields					Change FY 16 to 17		Property Tax Equiv. of Total Income Tax Yield for FY 2017
	FY 2013	FY 2014	FY 2015	Est. FY 2016	Est. FY 2017	Amount	Percent	
ALLEGANY	24,249,252	24,112,733	25,910,575	24,859,683	27,149,213	2,289,530	9.21%	\$0.62
ANNE ARUNDEL	407,582,398	435,870,098	444,302,777	450,560,000	463,000,000	12,440,000	2.76%	\$0.69
BALTIMORE CITY	278,469,250	284,437,489	308,634,101	293,109,000	317,656,198	24,547,198	8.37%	\$0.82
BALTIMORE COUNTY	624,060,806	667,924,145	696,334,824	713,149,282	739,104,822	25,955,540	3.64%	\$0.94
CALVERT	64,127,088	66,768,748	71,289,228	74,550,000	80,000,000	5,450,000	7.31%	\$0.58
CAROLINE	11,103,027	11,461,356	12,279,932	11,800,000	12,450,000	650,000	5.51%	\$0.50
CARROLL	127,555,768	131,533,099	126,688,154	143,410,440	152,106,065	8,695,625	6.06%	\$0.83
CECIL	50,421,108	50,800,381	53,954,296	53,900,000	56,439,257	2,539,257	4.71%	\$0.55
CHARLES	99,440,598	99,513,353	109,709,956	112,564,300	120,591,000	8,026,700	7.13%	\$0.65
DORCHESTER	9,692,631	12,258,240	11,829,991	11,966,549	12,520,637	554,088	4.63%	\$0.45
FREDERICK	176,068,392	174,145,880	195,202,656	192,924,600	205,212,335	12,287,735	6.37%	\$0.76
GARRETT	11,206,954	10,992,150	11,921,943	10,821,000	11,950,000	1,129,000	10.43%	\$0.24
HARFORD	183,317,187	190,046,278	193,733,708	203,407,621	213,000,000	9,592,379	4.72%	\$0.81
HOWARD	374,358,092	392,660,792	394,985,296	407,366,530	430,586,155	23,219,625	5.70%	\$0.85
KENT	11,047,174	13,696,595	13,696,595	11,250,000	13,000,000	1,750,000	15.56%	\$0.44
MONTGOMERY	1,317,533,090	1,376,763,653	1,310,821,061	1,433,417,237	1,487,580,000	54,162,763	3.78%	\$0.81
PRINCE GEORGE'S	526,961,004	513,959,197	545,291,434	550,900,300	591,492,100	40,591,800	7.37%	\$0.75
QUEEN ANNE'S	39,438,906	40,326,921	44,643,870	44,767,650	46,448,552	1,680,902	3.75%	\$0.61
ST. MARY'S	76,746,270	77,384,719	81,002,813	86,700,000	89,028,917	2,328,917	2.69%	\$0.71
SOMERSET	6,123,153	6,296,565	6,882,133	6,150,000	6,800,000	650,000	10.57%	\$0.43
TALBOT	23,140,754	27,108,102	28,562,934	28,000,000	26,100,000	(1,900,000)	-6.79%	\$0.41
WASHINGTON	65,763,209	68,864,506	73,603,292	74,910,000	77,500,000	2,590,000	3.46%	\$0.66
WICOMICO	41,027,904	43,553,322	46,070,753	41,496,963	46,022,556	4,525,593	10.91%	\$0.76
WORCESTER	12,676,852	13,673,793	13,690,331	14,900,000	18,300,000	3,400,000	22.82%	\$0.12
TOTAL	4,562,110,868	4,734,152,115	4,821,042,653	4,996,881,155	5,244,037,807	247,156,652	4.95%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2014

SUBDIVISION	Estimated Population July 2014 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	72,952	920,842,129	19	12,623	23
ANNE ARUNDEL	560,133	16,394,337,249	3	29,269	4
BALTIMORE CITY	622,793	9,150,563,712	6	14,693	19
BALTIMORE COUNTY	826,925	22,310,073,220	2	26,980	5
CALVERT	90,613	2,397,027,211	13	26,453	9
CAROLINE	32,538	458,233,548	20	14,083	21
CARROLL	167,830	4,510,203,892	9	26,874	6
CECIL	102,383	1,921,940,211	14	18,772	15
CHARLES	154,747	3,575,708,082	10	23,107	12
DORCHESTER	32,578	451,661,240	21	13,864	22
FREDERICK	243,675	6,448,924,233	7	26,465	8
GARRETT	29,679	444,994,015	22	14,994	18
HARFORD	250,105	6,201,794,555	8	24,797	10
HOWARD	309,284	11,824,512,998	5	38,232	2
KENT	19,820	442,011,688	23	22,301	13
MONTGOMERY	1,030,447	40,868,459,662	1	39,661	1
PRINCE GEORGE'S	904,430	15,622,567,246	4	17,273	16
QUEEN ANNE'S	48,804	1,299,718,683	16	26,631	7
ST. MARY'S	110,382	2,583,124,189	11	23,402	11
SOMERSET	25,859	217,802,551	24	8,423	24
TALBOT	37,643	1,135,662,569	17	30,169	3
WASHINGTON	149,573	2,569,550,178	12	17,179	17
WICOMICO	101,539	1,464,542,409	15	14,423	20
WORCESTER	51,675	1,072,579,791	18	20,756	14
TOTAL IN STATE	5,976,407	154,286,835,261		25,816	
OUT OF STATE		5,039,641,218			
TOTAL		\$159,326,476,479			

¹ Maryland Department of Legislative Services, October 2016

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2014"

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 and Howard Counties impose the lowest recordation tax rate of \$2.50. The highest rate imposed is \$6.60 in Harford, followed by \$6.00 in Frederick and Talbot Counties, followed by Baltimore City, Calvert, Caroline, Carroll, Charles, and Dorchester Counties at \$5.00.

Table 7.1 lists the recordation tax rates each subdivision levied for the period FY 2013 through FY 2017. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2016 and a projected FY 2017. 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 2013 through 2017 by subdivision.

Nineteen 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 2013 THROUGH 2017

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual FY 2013	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Projected FY 2017	Change In Yield 16-17	
						Amount	Percent
ALLEGANY	\$3.50 500,767	\$3.50 1,643,304	\$3.50 1,031,559	\$3.50 1,250,000	\$3.50 1,100,000	(150,000)	-12.00%
ANNE ARUNDEL	\$3.50 42,040,038	\$3.50 38,552,477	\$3.50 42,870,526	\$3.50 40,000,000	\$3.50 47,000,000	7,000,000	17.50%
BALTIMORE CITY	\$5.00 28,424,774	\$5.00 37,777,174	\$5.00 34,111,424	\$5.00 29,054,000	\$5.00 35,634,000	6,580,000	22.65%
BALTIMORE COUNTY	\$2.50 30,578,527	\$2.50 26,429,148	\$2.50 28,446,146	\$2.50 35,000,000	\$2.50 36,500,000	1,500,000	4.29%
CALVERT	\$5.00 5,909,376	\$5.00 6,170,922	\$5.00 6,308,065	\$5.00 6,300,000	\$5.00 6,426,000	126,000	2.00%
CAROLINE	\$5.00 1,301,909	\$5.00 1,104,166	\$5.00 1,662,328	\$5.00 1,200,000	\$5.00 1,400,000	200,000	16.67%
CARROLL	\$5.00 10,021,395	\$5.00 10,576,850	\$5.00 11,888,637	\$5.00 12,600,000	\$5.00 13,500,000	900,000	7.14%
CECIL	\$4.10 5,535,807	\$4.10 4,617,831	\$4.10 5,204,845	\$4.10 5,000,000	\$4.10 5,000,000	0	0.00%
CHARLES	\$5.00 11,104,089	\$5.00 11,094,837	\$5.00 16,918,007	\$5.00 11,300,000	\$5.00 11,300,000	0	0.00%
DORCHESTER	\$5.00 1,434,291	\$5.00 1,222,975	\$5.00 1,262,253	\$5.00 1,600,000	\$5.00 1,600,000	0	0.00%
FREDERICK	\$6.00 24,339,679	\$6.00 24,174,915	\$6.00 25,906,397	\$6.00 24,397,097	\$6.00 28,556,714	4,159,617	17.05%
GARRETT	\$3.50 2,386,470	\$3.50 1,694,481	\$3.50 1,807,149	\$3.50 1,500,000	\$3.50 1,500,000	0	0.00%
HARFORD	\$3.30 10,699,395	\$3.30 10,607,920	\$3.30 13,048,109	\$6.60 10,500,000	\$6.60 12,450,000	1,950,000	18.57%
HOWARD	\$2.50 21,837,593	\$2.50 18,978,128	\$2.50 21,239,512	\$2.50 21,002,213	\$2.50 23,175,000	2,172,787	10.35%
KENT	\$3.30 962,237	\$3.30 999,378	\$3.30 999,378	\$3.30 1,040,000	\$3.30 1,178,700	138,700	13.34%
MONTGOMERY	\$3.45 104,597,908	\$3.45 94,367,721	\$3.45 98,826,280	\$3.45 100,796,043	\$3.45 142,712,779	41,916,736	41.59%
PRINCE GEORGE'S	\$2.75 30,641,413	\$2.75 30,944,735	\$2.75 34,105,769	\$2.75 36,950,100	\$2.75 45,272,700	8,322,600	22.52%
QUEEN ANNE'S	\$4.95 4,635,790	\$4.95 4,446,657	\$4.95 5,071,011	\$4.95 5,032,550	\$4.95 4,618,755	(413,795)	-8.22%
ST. MARY'S	\$4.00 5,688,996	\$4.00 5,488,287	\$4.00 5,494,821	\$4.00 5,700,000	\$4.00 5,500,000	(200,000)	-3.51%
SOMERSET	\$3.30 441,941	\$3.30 457,646	\$3.30 401,765	\$3.30 460,000	\$3.30 410,000	(50,000)	-10.87%
TALBOT	\$6.00 5,493,728	\$6.00 4,943,298	\$6.00 5,887,703	\$6.00 5,200,000	\$6.00 5,250,000	50,000	0.96%
WASHINGTON	\$3.80 5,213,999	\$3.80 4,657,341	\$3.80 6,078,677	\$3.80 5,800,000	\$3.80 5,800,000	0	0.00%
WICOMICO	\$3.50 2,502,251	\$3.50 2,634,927	\$3.50 2,860,521	\$3.50 2,912,805	\$3.50 3,012,805	100,000	3.43%
WORCESTER	\$3.30 6,648,660	\$3.30 5,142,527	\$3.30 5,437,913	\$3.30 5,500,000	\$3.30 5,500,000	0	0.00%
TOTAL YIELD	362,941,033	348,727,645	376,868,794	370,094,808	444,397,453	74,302,645	20.08%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 7.2
TRANSFER TAX RATES AND YIELDS¹
FISCAL YEARS 2013 THROUGH 2017

SUBDIVISION	Actual FY 2013	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Projected FY 2017	Change in Yield 16-17	
						Amount	Percent
ALLEGANY	0.50% 300,696	0.50% 478,515	0.50% 387,898	0.50% 425,000	0.50% 400,000	(25,000)	-5.88%
ANNE ARUNDEL	1.00% 42,040,038	1.00% 38,982,623	1.00% 46,827,107	1.00% 40,000,000	1.00% 48,000,000	8,000,000	20.00%
BALTIMORE CITY	1.50% 27,506,213	1.50% 36,767,342	1.50% 36,801,230	1.50% 28,499,000	1.50% 28,916,321	417,321	1.46%
BALTIMORE COUNTY ²	1.50% 52,962,566	1.50% 53,627,948	1.50% 63,024,975	1.50% 71,000,000	1.50% 73,000,000	2,000,000	2.82%
CALVERT	-	-	-	-	-	-	-
CAROLINE	0.50% 377,400	0.50% 344,652	0.50% 534,257	0.50% 250,000	0.50% 599,344	349,344	139.74%
CARROLL	-	-	-	-	-	-	-
CECIL	\$10/deed 23,946	\$10/deed 25,009	\$10/deed 27,836	\$10/deed 1,254,878	0.50% 1,545,390	290,512	23.15%
CHARLES ⁴	-	-	-	0.50% 4,683,200.00	0.50% 5,000,000	316,800	6.76%
DORCHESTER	0.75% 619,002	0.75% 634,992	0.75% 703,685	75.00% 600,000	75.00% 693,375	93,375	15.56%
FREDERICK	-	-	-	-	-	-	-
GARRETT	1.00% 1,424,217	1.00% 1,488,304	1.00% 1,469,684	1.00% 1,400,000	1.00% 1,400,000	0	0.00%
HARFORD	1.00% 10,854,827	1.00% 11,646,255	1.00% 14,911,664	1%/\$1,000 12,800,000	1%/\$1,000 15,000,000	2,200,000	17.19%
HOWARD	1.00% 25,253,440	1.00% 26,907,783	1.00% 30,964,190	1.00% 28,000,000	1.00% 28,000,000	0	0.00%
KENT	0.50% 451,355	0.50% 559,650	0.50% 559,650	0.50% 531,000	0.50% 708,343	177,343	33.40%
MONTGOMERY	0.25 - 6% 84,391,394	0.25 - 6% 91,220,828	0.25 - 6% 92,408,172	0.25 - 6% 96,296,217	0.25 - 6% 108,769,677	12,473,460	12.95%
PRINCE GEORGE'S	1.40% 69,475,489	1.40% 73,462,773	1.40% 83,103,276	1.40% 86,087,400	1.40% 105,525,500	19,438,100	22.58%
QUEEN ANNE'S	0.50% 1,351,065	0.50% 1,461,174	0.50% 1,837,363	0.50% 1,769,370	0.50% 1,965,000	195,630	11.06%
ST. MARY'S	1.00% 4,268,826	1.00% 5,016,978	1.00% 5,573,007	1.00% 4,250,000	1.00% 5,300,000	1,050,000	24.71%
SOMERSET	-	-	-	-	-	-	-
TALBOT	1.00% 3,024,512	1.00% 3,341,976	1.00% 3,505,646	1.00% 3,200,000	1.00% 3,300,000	100,000	3.13%
WASHINGTON	0.50% 1,484,247	0.50% 1,593,811	0.50% 2,399,022	0.50% 1,500,000	0.50% 1,851,000	351,000	23.40%
WICOMICO	-	-	-	-	-	-	-
WORCESTER	0.50% 2,912,623	0.50% 3,165,274	0.50% 3,278,524	0.50% 3,000,000	0.50% 3,250,000	250,000	8.33%
TOTAL YIELD	328,721,856	350,725,887	388,317,186	380,862,865	428,223,950	47,361,085	12.44%

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

⁴ Charles County instituted tax beginning in FY 2016

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

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 Amusement Tax

Admissions and Amusement taxes are levied on numerous activities and items in every subdivision with the exception of Caroline and Frederick Counties. 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 1% in Calvert County to 10% in Anne Arundel, Baltimore County, Carroll, Charles and Prince George's Counties.

In some instances, the Admissions and Amusement 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 2013 through 2017.

Cable Television and Public, Education, and Government Access 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 2016 and FY 2017 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.

Table 8.3 shows the public, education, and government (PEG) access channel fees for FY 2016 and FY 2017. PEG fees are used by local governments to provide access to government services and discussions, community events, and educational programming.

Hotel/Motel Taxes

Table 8.4 details county taxes on hotel and motel accommodations. Hotel/motel taxes (levied in 24 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 8.5 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2013 through 2017. The county authority for taxation of trailer parks is in Section 20-501 of the Local Government Article of the Annotated Code of Maryland, which was recodified in 2013 from the former Article 24.

Prior to this, the provisions of Section 12C of Article 81, enacted in 1963, authorized local governments 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 8.5 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. Eighteen 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 8.6 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2016 and estimated FY 2017 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2013 - 2017

SUBDIVISION	Actual FY 2013	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Projected FY 2017	% Chg. 2016-17
ALLEGANY	7.5% 250,167	7.5% 164,229	7.5% 320,462	7.5% 220,000	7.5% 250,000	13.6%
ANNE ARUNDEL	10.0% 8,800,000	10.0% 8,680,092	10.0% 8,404,163	10.0% 8,980,000	10.0% 8,837,000	-1.6%
BALTIMORE CITY	10.0% 8,750,000	10.0% 7,460,404	10.0% 8,235,793	5.0%-10.0% 7,690,000	5.0%-10.0% 8,465,000	10.1%
BALTIMORE COUNTY	10.0% 5,302,949	10.0% 5,535,939	10.0% 5,485,855	10.0% 5,531,923	10.0% 4,998,896	-9.6%
CALVERT	1.0% 29,720	1.0% 14,776	1.0% 17,598	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 296,932	10.0% 267,637	10.0% 360,543	10.0% 304,200	10.0% 311,500	2.4%
CECIL	6.0% 130,424	6.0% 125,242	6.0% 125,507	6.0% 135,000	6.0% 135,000	0.0%
CHARLES	10.0% 796,989	10.0% 757,375	10.0% 753,104	10.0% 797,200	10.0% 737,000	-7.6%
DORCHESTER	0.5% 445	0.5% 398	0.5% 435	0.5% 500	0.5% 500	0.0%
FREDERICK	0.5 - 5% 525,352	- -	- -	- -	- -	- -
GARRETT	4.5% 686,667	4.5% 735,612	4.5% 751,904	6.0% 890,000	6.0% 890,000	0.0%
HARFORD	5% 533,606	5% 544,792	5% 532,158	5% 545,000	5% 530,000	-2.8%
HOWARD	7.5% 2,136,732	7.5% 2,200,000	7.5% 2,200,000	7.5% 2,700,000	7.5% 2,123,657	-21.3%
KENT	4.5% 10,404	4.5% 7,868	4.5% 7,868	4.5% 9,500	4.5% 10,480	10.3%
MONTGOMERY	7.0% 3,178,502	7.0% 2,983,891	7.0% 2,762,405	7.0% 3,247,808	7.0% 3,065,887	-5.6%
PRINCE GEORGE'S	10% 13,415,947	10% 12,345,348	10% 12,996,148	10% 14,245,800	10% 16,838,000	18.2%
QUEEN ANNE'S	5.0% 160,516	5.0% 155,336	5.0% 155,336	5.0% 160,000	5.0% 158,100	-1.2%
ST. MARY'S	2.0% 84,269	2.0% 205,855	2.0% 79,935	2.0% 85,000	2.0% 110,000	29.4%
SOMERSET	4.0% 16,292	4.0% 20,666	4.0% 16,803	4.0% 22,000	4.0% 16,000	-27.3%
TALBOT	5.0% 47,184	5.0% 45,531	5.0% 36,065	5.0% 40,000	5.0% 30,000	-25.0%
WASHINGTON	3-5% 308,149	3-5% 291,605	3-5% 281,568	3-5% 300,000	3-5% 300,000	0.0%
WICOMICO	6.0% 157,103	6.0% 106,051	6.0% 183,292	6.0% 100,000	6.0% 100,000	0.0%
WORCESTER	3.0% 481,880	3.0% 466,636	3.0% 481,275	3.0% 560,000	3.0% 500,000	-10.7%
TOTAL YIELD	46,100,229	43,115,283	44,188,217	46,593,931	48,437,020	4.0%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2016 - 2017

SUBDIVISION	FRANCHISE FEE	FY 2016 YIELD	FY 2017 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	420,000	420,000	2	Y
ANNE ARUNDEL	5%	11,000,000	11,300,000	3	Y
BALTIMORE CITY	5%	6,500,000	6,617,000	1	Y
BALTIMORE COUNTY	5%	16,700,000	17,000,000	2	Y
CALVERT	5%	1,300,000	1,250,000	1	Y
CAROLINE	5%	174,729	160,000	1	Y
CARROLL	5%	1,500,910	1,561,090	1	Y
CECIL	5%	834,000	941,020	3	Y
CHARLES	5%	2,743,200	2,868,600	2	Y
DORCHESTER	N/A	N/A	N/A	0	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	3%	2,541,000	2,650,000	3	Y
HOWARD	5%	5,100,000	5,100,000	3	Y
KENT	3% & 5%	25,000	27,000	2	Y
MONTGOMERY	5%	17,281,070	17,281,070	3	Y
PRINCE GEORGE'S	5%	12,256,000	12,651,000	2	Y
QUEEN ANNE'S	5%	453,574	450,000	1	Y
ST. MARY'S	5%	975,000	1,000,000	2	Y
SOMERSET	3%	102,004	106,000	0	0
TALBOT	5%	115,000	120,800	2	Y
WASHINGTON	N/A	N/A	N/A	0	N
WICOMICO	5%	808,658	808,658	2	Y
WORCESTER	N/A	N/A	N/A	0	N
TOTAL YIELD		80,830,145	82,312,238		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2016 - 2017

SUBDIVISION	PEG FEE	FY 2016 Yield	FY 2017 Yield	Number of Companies	County Franchise
ALLEGANY	N/A	N/A	N/A	N/A	N
ANNE ARUNDEL	1% of Gross	1,800,000	1,800,000	3	Y
BALTIMORE CITY	N/A	N/A	N/A	N/A	N
BALTIMORE COUNTY	N/A	N/A	N/A	N/A	N
CALVERT	N/A	N/A	N/A	N/A	N
CAROLINE	N/A	N/A	N/A	N/A	N
CARROLL	N/A	N/A	N/A	N/A	N
CECIL	N/A	N/A	N/A	N/A	N
CHARLES	1%	548,400	568,500	2	Y
DORCHESTER	N/A	N/A	N/A	N/A	N
FREDERICK	N/A	N/A	N/A	0	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	N/A	N/A	N/A	N/A	N
HOWARD	.20/subscriber/mo.	220,000	220,000	3	Y
KENT	N/A	N/A	N/A	N/A	N
MONTGOMERY	Varies by Provider	10,408,242	10,636,443	3	Y
PRINCE GEORGE'S**	3%	5,700,000	6,500,000	2	Y
QUEEN ANNE'S	N/A	N/A	N/A	N/A	N/A
ST. MARY'S	N/A	N/A	N/A	N/A	N/A
SOMERSET	N/A	N/A	N/A	N/A	N/A
TALBOT	0%	-	-	2	N
WASHINGTON	N/A	N/A	N/A	N/A	N
WICOMICO	N/A	N/A	N/A	N/A	N
WORCESTER	N/A	N/A	N/A	N/A	N/A
TOTAL YIELD		18,676,642	19,724,943		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2016-2017

SUBDIVISION	Rate	FY 15 Actual	FY 16 Estimated	FY 17 Projected
ALLEGANY	8%	978,088	1,024,345	1,024,345
ANNE ARUNDEL	7%	13,830,709	14,532,000	14,712,000
BALTIMORE CITY	9.5%	32,093,089	27,451,063	28,419,912
BALTIMORE COUNTY	8%	9,619,401	10,026,305	10,242,652
CALVERT	5%	718,807	800,000	750,000
CAROLINE	5%	-	-	-
CARROLL	5%	284,387	351,200	315,830
CECIL	3%	97,123	91,536	100,136
CHARLES	5%	1,026,772	949,000	1,027,000
DORCHESTER	500%	300,000	315,000	315,000
FREDERICK	3%	1,333,667	1,331,506	1,331,506
GARRETT	6%	2,384,690	2,100,000	2,300,000
HARFORD	6%	740,827	2,000,000	2,025,000
HOWARD	7%	4,976,000	5,534,805	5,534,805
KENT	5%	123,089	124,000	129,000
MONTGOMERY	7%	19,007,650	20,339,825	20,637,350
PRINCE GEORGE'S	7%	5,895,774	7,989,500	9,600,200
QUEEN ANNE'S	5%	480,752	520,000	530,000
ST. MARY'S	5%	769,679	725,000	775,000
SOMERSET	5%	69,671	55,000	55,000
TALBOT	4%	1,215,271	1,200,000	1,200,000
WASHINGTON	6%	2,048,632	2,100,000	2,100,000
WICOMICO	6%	928,849	1,151,600	966,000
WORCESTER	4.5%	14,707,093	13,015,083	13,112,583
County Total		\$ 113,630,020	\$113,726,768	\$117,203,319

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2013 THROUGH 2017

SUBDIVISION	Actual FY 2013	Actual FY 2014	Actual FY 2015	Estimated FY 2016	Projected FY 2017	% Change FY16 - 17
ALLEGANY	15% 67,000	15% 67,000	15% 67,000	15% 72,000	15% 72,000	0.0%
ANNE ARUNDEL ¹	7.5% 910,000	7.5% 910,000	7.5% 910,000	7.5% 909,000	7.5% 907,000	-0.2%
BALTIMORE CITY	-	-	-	-	-	-
BALTIMORE COUNTY ²	7% 518,163	7% 566,831	7% 541,093	7% 520,548	7% 601,553	15.6%
CALVERT	20% 113,000	20% 120,000	20% 120,000	20% 120,000	20% 120,000	0.0%
CAROLINE	\$15 74,528	\$15 66,535	\$15 63,993	\$15 107,000	\$15 60,000	-43.9%
CARROLL	\$10 61,295	\$10 84,825	\$10 61,800	\$10 60,000	\$10 60,000	0.0%
CECIL	\$20 435,163	\$20 415,000	\$20 415,000	\$20 425,000	\$20 435,000	2.4%
CHARLES	\$15 47,900	\$15 46,400	\$15 46,700	\$15 47,000	\$15 47,000	0.0%
DORCHESTER	15% 71,956	15% 61,620	15% 84,733	15% 75,000	15% 131,000	74.7%
FREDERICK ⁴	-	-	-	-	-	-
GARRETT	15% 39,027	15% 36,694	15% 36,449	15% 36,000	15% 36,000	0.0%
HARFORD	\$10/mo. 220,000	\$10/mo. 217,000	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo. 210,500	0.0%
HOWARD ³	10% 600,000	10% 580,000	10% 609,002	10% 628,400	10% 630,000	0.3%
KENT	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-
PRINCE GEORGE'S	\$5 32,175	\$5 34,005	\$5 35,000	\$5 35,000	\$5 35,000	0.0%
QUEEN ANNE'S	-	-	-	-	-	-
ST. MARY'S	10% 293,860	10% 291,321	10% 296,976	10% 290,000	10% 295,000	1.7%
SOMERSET	-	-	-	-	-	-
TALBOT	\$50/qtr. 64,799	\$50/qtr. 56,615	\$50/qtr. 62,161	\$50/qtr. 57,000	\$50/qtr. 50,000	-12.3%
WASHINGTON	15% 461,753	15% 470,000	15% 470,000	15% 470,000	15% 500,000	6.4%
WICOMICO	15% 342,387	15% 374,166	15% 340,000	15% 342,986	15% 340,000	-0.9%
WORCESTER	15% 123,695	15% 123,066	15% 155,647	15% 100,000	15% 100,000	0.0%
TOTAL YIELD	4,655,635	4,521,078	4,526,054	4,505,434	4,630,053	2.766%

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.

⁴ Trailer Park tax reduced to \$0 in FY 2013

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2016 - 2017

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2017 Tax Rate	FY 16 Yield	FY 17 Yield
Anne Arundel	Residential	8% sales tax	6,200,000	6,100,000
Baltimore City	Residential, non-residential, wireless	\$0.04-\$4.00 per line	34,105,337	34,070,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	9,200,000	9,256,090
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	49,959,017	50,309,014
Prince George's	Residential, non-residential, wireless	9% sales tax	33,307,700	32,289,700

Total Yield

132,772,054

132,024,804

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2017 Tax Rate	FY 16 Yield	FY 17 Yield
Allegany	Coal Tax	.3 per ton mined	100,000	100,000
Anne Arundel	Steam	\$160/million lbs	included below	included below
	Fuel Oil (non-residential only)	\$0.020/\$0.008/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		70,000	70,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	900,000	900,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,200,000	5,200,000
	Anne Arundel County Subtotal		6,170,000	6,170,000
Baltimore City	Steam - commercial	0.002571 per pound	1,234,976	1,278,000
	Steam - nonprofit	0.001521 per pound	included above	included above
	Liquefied petroleum - commercial	0.147431 per gallon	81,777	88,000
	Liquefied petroleum - residential	0.046699 per gallon	included above	included above
	Natural gas - commercial	0.105700 per therm	4,887,517	4,418,375
	Natural gas - residential	0.031066 per therm	4,670,341	3,807,506
	Natural gas - nonprofit	0.083967 per therm	included comm.	included comm.
	Fuel oil - commercial	0.120804 per gallon	380,391	388,000
	Fuel oil - residential	0.043600 per gallon	380,391	388,000
	Fuel oil - nonprofit	0.104262 per gallon	included comm.	included comm.
	Electricity - commercial	0.008174 per kWh	11,868,728	15,698,838
	Electricity - residential	0.002617 per kWh	8,672,340	4,786,005
	Electricity - nonprofit	0.005732 per kWh	<u>included comm.</u>	<u>included comm.</u>
	<i>Baltimore City Subtotal</i>		32,176,462	30,852,724
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	14,979,184	15,000,000
Garrett	Natural Gas	5.5% whsl mkt value	1,500	1,500
	Coal	.3/ton	<u>100,000</u>	<u>125,000</u>
	<i>Garrett County Subtotal</i>		101,500	126,500

Continued on next page

TABLE 8.6 (continued)

COUNTY	Unit Taxed	FY 2017 Tax Rate	FY 16 Yield	FY 17 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.03679 per pound	186,552	201,883
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	22,472,867	22,508,280
	Natural Gas (non-residential)	.17026 per therm	26,281,250	26,653,730
	Electricity (residential)	.01106 per kwh	49,771,078	50,178,065
	Electricity (non-residential)	.01978 per kwh	100,118,572	102,106,206
	Fuel Oil (residential)	\$0.13637-\$0.15090	1,126,457	1,051,847
	Fuel Oil (non-residential)	\$0.24399-\$0.26999	<u>675,639</u>	<u>665,594</u>
	<i>Montgomery County Subtotal</i>		200,632,415	203,365,605
Prince George's	Natural Gas (residential and non)	\$0.05919/therm	50,365,300	59,174,200
	Fuel Oil (residential and non)	\$.212812/gal	1,920,300	2,248,000
	Electricity (residential and non)	\$.009366/kwh	50,365,300	59,174,200
	Propane	\$.419655/gal	<u>575,800</u>	<u>738,800</u>
		<i>Prince George's County Subtotal</i>		103,226,700
St. Mary's	Fuel Oil	1.25%	180,089	180,089
	Liquefied Petroleum	1.25%	72,791	72,791
	Electricity	1.25%	1,011,518	1,011,518
	Natural Gas	1.25%	<u>35,602</u>	<u>35,602</u>
		<i>St. Mary's County Subtotal</i>		1,300,000

Total Yield	358,686,261	378,250,029
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2017 Tax Rate	FY 16 Yield	FY 17 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,800,000	5,900,000
Baltimore City	Parking Lots	20% gross receipts	1,234,975	1,234,975
Somerset	Boat Slips	\$125/qtr	73,150	73,000
Talbot	Boat Slips	\$450-550 per year	60,000	60,000
Wicomico	Boat Slips	Prices vary w/size-location	108,000	108,000

Total Yield	7,276,125	7,375,975
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2017 Tax Rate	FY 16 Yield	FY 17 Yield
Baltimore City ²	Beverages - per container	\$0.05	4,998,000	4,998,000
Montgomery	Bag Tax - per bag	\$0.04	2,400,000	2,280,000
Worcester	Food Tax	.5% collected: pay 95% ocean city, 5% county	1,050,000	1,050,000

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

² No longer a GF revenue source, being allocated to the Public School Construction and Renovation Fund

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

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 7 counties currently levying these fees or taxes. Fiscal Year 2016 and 2017 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 2016 and 2017 are also reported. The chart also includes revenue collected through a new fee placed on pre-paid services. This is further explained on the next page.

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 \$0.10 to \$0.25, and enabled counties to adjust their local charge to a new maximum of \$0.75.

In 2013, Maryland enacted legislation (Chapter 313) to extend a sixty-cent (\$0.60) fee to purchases of pre-paid wireless service. These new revenues are being distributed in the same manner as the existing fees: 75% to counties for costs associated with maintenance and operations of local systems, and 25% to the enhancement fund.

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 2016 and FY 2017.

Each county and Baltimore City provide 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 2016 - 2017

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2016	Impact Fee FY 2017	All Impact Fees FY 2016	FY 2017
ALLEGANY	None	None	-	-
ANNE ARUNDEL	\$12,275	\$12,473	\$11,729,800	\$14,850,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	None	None	-	-
CAROLINE	None	None	-	-
CARROLL	\$533	\$533	\$450,000	\$160,670
CECIL	None	None	-	-
CHARLES	\$14,095	\$16,206	\$14,965,201	\$10,773,970
DORCHESTER ¹	None	None	-	-
FREDERICK	\$14,843	\$14,881	\$10,820,416	\$11,395,086
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	\$1,425,000	\$1,425,000
HOWARD	None	None	-	-
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	\$54,474,000	\$41,569,000
PRINCE GEORGE'S ²	\$15,458	\$15,628	\$30,400,000	\$30,664,200
QUEEN ANNE'S	\$4.84 sq ft	\$4.96 sq ft	\$1,640,900	\$1,770,900
ST. MARY'S	\$4,500	\$4,500	\$1,450,000	\$1,450,000
SOMERSET	None	None	-	-
TALBOT	\$6,019	\$6,199	\$244,000	\$244,000
WASHINGTON	None	None	-	-
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
TOTAL YIELD			\$127,599,317	\$114,302,826

1 Dorchester excise taxes have been suspended for two years

2 Higher rate outside of Beltway, lower rate inside of development tier

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2016 - 2017

SUBDIVISION	Monthly Fees			FY 16 Local Revenue (Act.)	FY 17 Local REVENUE (Est.)	FY 17 Local Pre-Paid (Est.)	Type of System
	Local	State	Total				
ALLEGANY	\$0.75	\$0.25	\$1.00	379,743	346,165	43,073	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,114,342	3,878,816	450,244	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,385,990	3,444,537	380,101	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	6,113,877	5,603,666	676,656	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	613,101	586,719	67,623	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	174,524	156,395	19,583	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,083,508	1,031,499	119,475	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	601,623	543,731	66,469	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,101,013	948,363	119,181	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	180,170	161,475	20,208	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,590,565	1,397,169	175,895	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	190,881	173,533	21,609	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,726,803	1,503,036	189,104	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,274,486	1,984,091	249,579	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	130,198	115,958	14,588	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,327,905	6,754,606	798,381	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,486,654	6,037,209	700,297	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	315,518	291,012	35,324	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	613,598	550,116	68,780	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	106,889	96,603	12,065	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	270,595	239,770	30,628	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	817,905	756,798	95,315	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	547,410	547,797	60,076	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	422,630	389,668	47,014	ENHANCED
PRE-PAID REVENUE ¹	\$0.45	\$0.15	\$0.60	0	\$0	4,461,268	
TOTAL LOCAL 911 FEE REVENUE				\$40,569,928	\$37,538,732	\$4,461,268	

Source: Emergency Number Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, August 2016

**TABLE 9.3
SOLID WASTE, RECYCLING AND TIPPING FEES**

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2016	FY 2017
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$240,000	\$272,500
ANNE ARUNDEL	Commercial Tipping Fee	normal loads \$75/ton Large/unusual loads \$200/ton		
	Tire surcharge	\$7/tire or \$170.60/ton		
	Trash Collection Fee	\$298 Annual	\$51,046,600	\$50,756,800
BALTIMORE CITY	General Tipping Fee	\$60/ton		
	Recycling Charge	Varies		
		1,278,000	\$10,317,149	\$11,600,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton		
CALVERT	Residential Tipping Fee	70.72		
	Commercial Tipping Fee	78.57		
	Tire Tipping Fee	178		
	Landfill Fee	123		
	Impact fee - Commercial per sq ft	0.11		
	Impact fee - Residential	350	\$9,464,891	\$9,861,503
CAROLINE	Residential Tipping Fee	100	\$69,575	\$70,000
CARROLL	Tipping Fee	\$64/\$80/ton		
	Trash Collection Fee	\$2,300		
	Recycling Charge	\$120,000		
	Mulch > 3 Cubic Yards	\$2/cubic yard		
	Tire surcharge	\$150/ton	\$6,195,320	\$6,202,300
CECIL	Tipping Fee	\$79/ton		
	Tipping Fee Rubble/Trash	\$79/ton		
	Tippine Fee Leaves/Brush	25/ton		
	Recycling Charge	Market Rate		
	Tire surcharge, Recovery Charge	\$40	\$6,913,551	\$7,352,481
CHARLES	Environmental Surcharge	\$99		
	Tires Off Rim	\$2-\$25 per tire/\$200 per ton		
	Tires on Rim	\$5-\$62 per tire		
	Tag a Bag	\$2.25		
	Leaves/brush tipping fee (commercial)	\$75/ton		
	Commercial generators-shredders/fill dirt	\$15		
	Commercial generators-contaminated soil	\$75		
	Scrap Metal Commercial Generators	\$10		
	Tipping Fee (All)	\$75	\$9,961,100	\$10,973,400
DORCHESTER	Tipping Fee	\$60/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Freon Unit Surcharge	\$15/unit		
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Rubble Tipping Fee	\$85/ton	\$24,052,603	\$24,528,250
GARRETT	Residential Tipping Fee	\$50/yr \$.50/bag		
	Commercial Tipping Fee	\$45/ton		
	Rubble/trash/leaves/brush tipping fee	\$45/ton		
	Trash Collection fee	\$75/ton		
	Tires	\$3 - 100/tire		
	Tires - truck	\$250/ton		
	Freon Unit Surcharge	\$10/unit	\$1,305,800	\$1,290,000
HARFORD	Tipping Fee	\$72/Ton		
	Tire Surcharge	\$5 - \$7	\$11,841,000	\$8,639,800

Continued on next page

TABLE 9.3 (continued)
SOLID WASTE, RECYCLING AND TIPPING FEES

SUBDIVISION	DESCRIPTION	RATE	FY 2016	FY 2017
HOWARD ¹	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$27,195,891	\$27,352,431
KENT	Residential Tipping Fee	\$3/truck load	\$80,000	\$80,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$56/ton		
	All Yard Trim Tipping Fee	\$46>500 lbs per load		
	Recycling-Recycling, Refuse, Leaf Collection - Single-family	\$205.11 - \$373.10		
	Refuse Collection Charge	\$70		
	Leaf Vacuuming - multi family	\$16.06-\$19.92		
	Base Systems Benefit Charge - nonresidential	\$119.23-\$1073.02	\$96,328,723	\$99,715,628
PRINCE GEORGE'S	Residential Recycling Charge	\$32.25-\$59.73/unit		
	Residential/Commercial Tipping Fee	\$43/ton		
	Residential Trash Collection Fee	\$236.55/ton		
	Environmental Surcharge	\$16/ton		
	Tire Surcharge	\$240/ton	\$21.51/unit	\$21.51/unit
			\$87,927,300	\$87,217,000
QUEEN ANNE'S	Residential Tipping Fee	\$45/15 trips		
	Rubble trash/Leaves, brush tipping fees	\$45/15 trips		
	Tire Surcharge	tickets		
	Freon Unit Surcharge	tickets	\$409,821	\$450,000
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$72/property		
	Tire Surcharge	\$158/ton		
	Commercial	\$65/ton	\$2,990,000	\$3,474,999
SOMERSET	Residential Tipping Fee	\$56/year		
	Tire surcharge			
	Solid waste removal at Smith Island			
	Commercial Tipping Fee	\$64/ton	\$1,169,300	\$1,204,700
TALBOT	General Tipping Fees	-	-	-
WASHINGTON	Residential Tipping Fee	\$130/yr for car/truck		
	Commercial Tipping Fee	\$52/ton		
	Leaves/brush Tipping Fee	\$75/ton		
	Tire surcharge	\$3 each or \$162/ton		
	Refrigerator/freezer/freon surcharge	\$5/unit		
	Recycling Permit Fee	\$36/yr		
	Yard Debris	\$15/yr		
	Rubble Landfill Fee	\$45/ton	\$5,075,830	\$5,722,160
WICOMICO	Tipping Fee	\$60/ton		
	Leaves/brush tipping fee	\$60/ton		
	Freon Surcharge	Bid-out-semi		
	Residential Permit Programs	\$60/year		
	Tire surcharge	\$20 flat fee/\$2 on rim/\$5 off rim	\$5,725,000	\$6,482,502
WORCESTER	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire,\$175-\$600/ton		
	Rubble tipping fee	\$80/ton		
	Leaves/brush tipping fee	\$80/ton	\$3,700,000	\$3,700,000
TOTAL YIELD			\$362,009,454	\$360,744,154

¹ Collects fees in difference manner, revenue is reflected

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2016

