



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2018



**FISCAL YEAR 2018
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 Eilenberg 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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MACo will make available any updates or corrections to the information in this publication via its website. On our web site, go to Publications and select the "Budget and Tax Rate Survey" tab.

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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 2017. Throughout the document, data is presented for years up to and including Fiscal Year 2018. Please note that in every case, the data presented for Fiscal Year 2018 is estimated data, based on the best projections at the time of the survey.

FY 2017 figures are the working appropriation at the time the local jurisdiction approved its FY 2018 budget. Actuals will be collected in the FY 2019 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2017 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 2018 rates for property taxes, income taxes, recordation taxes, transfer taxes, hotel/motel taxes, and admissions and amusements taxes.

Table 1.2 shows each county's FY 2018 revenue yield from its primary revenue sources—property taxes, income taxes, recordation and transfer taxes, and hotel/motel taxes.

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

TABLE 1.1
FY 2018 COUNTY TAX RATES IN BRIEF

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

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

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

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

TABLE 1.2
FY 2018 COUNTY TAX REVENUES IN BRIEF

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

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

¹Includes Fire and Rescue Tax Revenues

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

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2018 by geographic region and political subdivision.

Table 2.2 records the estimated population density of each subdivision as of July 1, 2018.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2017 to JULY 1, 2018

Region & Subdivision	Population July 1, 2017	Population July 1, 2018	Total Change	Percent Change	2018 % of Total	Rank
NORTHWESTERN AREA	501,802	504,111	2,309	0.46%	8.31%	
Allegany	71,709	71,285	(424)	-0.59%	1.18%	16
Frederick	249,810	252,018	2,208	0.88%	4.16%	8
Garrett	29,366	29,298	(68)	-0.23%	0.48%	22
Washington	150,917	151,510	593	0.39%	2.50%	11
BALTIMORE-METRO AREA	2,756,129	2,762,666	6,537	0.24%	45.56%	
Anne Arundel	572,808	577,267	4,459	0.78%	9.52%	5
Baltimore City	608,988	603,592	(5,396)	-0.89%	9.95%	4
Baltimore County	833,040	835,101	2,061	0.25%	13.77%	3
Carroll	167,675	167,687	12	0.01%	2.77%	9
Harford	251,857	252,647	790	0.31%	4.17%	7
Howard	321,761	326,373	4,612	1.43%	5.38%	6
NATIONAL CAPITAL AREA	1,962,840	1,973,994	11,154	0.57%	32.55%	
Montgomery	1,051,840	1,059,905	8,065	0.77%	17.48%	1
Prince George's	911,000	914,090	3,090	0.34%	15.07%	2
SOUTHERN AREA	364,830	368,097	3,267	0.90%	6.07%	
Calvert	91,792	92,301	508	0.55%	1.52%	15
Charles	159,472	161,230	1,757	1.10%	2.66%	10
St. Mary's	113,565	114,567	1,001	0.88%	1.89%	12
EASTERN SHORE	454,424	455,258	834	0.18%	7.51%	
Caroline	33,062	33,267	205	0.62%	0.55%	20
Cecil	102,815	103,028	212	0.21%	1.70%	14
Dorchester	32,131	32,002	(128)	-0.40%	0.53%	21
Kent	19,694	19,659	(35)	-0.18%	0.32%	24
Queen Anne's	48,995	49,067	72	0.15%	0.81%	18
Somerset	26,055	26,185	130	0.50%	0.43%	23
Talbot	37,043	36,824	(219)	-0.59%	0.61%	19
Wicomico	103,135	103,691	555	0.54%	1.71%	13
Worcester	51,493	51,535	41	0.08%	0.85%	17
TOTAL	6,040,026	6,064,127	24,101	0.40%	100.00%	

Source: Maryland Department of Legislative Services, October 2017

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2018

SUBDIVISION	Population July 1, 2018	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	71,285	424	168	16
ANNE ARUNDEL	577,267	415	1,391	5
BALTIMORE CITY	603,592	81	7,452	1
BALTIMORE COUNTY	835,101	598	1,396	4
CALVERT	92,301	213	433	8
CAROLINE	33,267	319	104	20
CARROLL	167,687	447	375	10
CECIL	103,028	346	298	14
CHARLES	161,230	458	352	11
DORCHESTER	32,002	541	59	23
FREDERICK	252,018	660	382	9
GARRETT	29,298	647	45	24
HARFORD	252,647	437	578	7
HOWARD	326,373	251	1,300	6
KENT	19,659	277	71	22
MONTGOMERY	1,059,905	491	2,159	2
PRINCE GEORGE'S	914,090	483	1,893	3
QUEEN ANNE'S	49,067	372	132	18
ST. MARY'S	114,567	357	321	13
SOMERSET	26,185	319	82	21
TALBOT	36,824	268	137	17
WASHINGTON	151,510	458	331	12
WICOMICO	103,691	374	277	15
WORCESTER	51,535	468	110	19

Source: Maryland Department of Legislative Services, October 2017.

**Overview of Maryland Local Governments, Finances and Demographic Information,
 January 2017**

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 2014 through 2018, the change from FY 2017 to FY 2018, and the average rate of change from FY 2014 to FY 2018.

Table 3.2 shows a summary of county general fund operating budgets for FY 2016 - 2018.

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 2018 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 2014 THROUGH FISCAL YEAR 2018

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Appropriation FY 2017	Approved FY 2018	Change FY 17-18	Avg Annual Chg FY 14-18
ALLEGANY	104,800,767	96,374,418	123,532,530	121,642,071	123,831,724	1.80%	4.26%
ANNE ARUNDEL	1,340,088,541	1,432,022,032	1,564,925,339	1,587,606,200	1,657,516,400	4.40%	5.46%
BALTIMORE CITY ¹	1,922,855,741	1,893,987,747	1,817,335,845	2,116,897,725	2,202,871,901	4.06%	3.46%
BALTIMORE COUNTY	2,719,333,834	2,855,351,630	2,995,588,455	3,174,917,856	3,150,020,808	-0.78%	3.74%
CALVERT	283,564,708	255,079,429	269,603,614	298,778,743	359,509,231	20.33%	6.11%
CAROLINE	47,221,827	57,854,319	57,395,368	55,290,102	53,564,187	-3.12%	3.20%
CARROLL	353,884,127	353,884,127	353,884,127	388,407,000	400,042,050	3.00%	3.11%
CECIL	203,426,217	187,336,726	193,729,315	196,291,484	202,893,323	3.36%	-0.07%
CHARLES	386,059,626	433,041,080	414,039,595	445,042,526	451,306,658	1.41%	3.98%
DORCHESTER	51,567,755	53,746,880	55,706,910	53,927,775	54,325,246	0.74%	1.31%
FREDERICK	601,881,085	610,149,642	627,004,885	647,148,522	617,134,271	-4.64%	0.63%
GARRETT	72,435,540	76,310,932	70,903,483	73,570,747	74,875,708	1.77%	0.83%
HARFORD	549,676,709	614,887,353	551,116,460	592,960,210	622,645,000	5.01%	3.17%
HOWARD	1,277,484,059	1,275,191,491	1,277,893,069	1,368,306,947	1,424,354,515	4.10%	2.76%
KENT	40,885,282	40,885,282	43,806,725	45,050,496	46,654,965	3.56%	3.36%
MONTGOMERY ²	4,502,245,912	4,643,102,631	4,714,547,514	4,953,670,608	5,092,992,411	2.81%	3.13%
PRINCE GEORGE'S ³	3,025,242,390	3,207,087,793	3,362,338,502	3,532,477,600	3,692,066,600	4.52%	5.11%
QUEEN ANNE'S	122,209,603	122,766,217	130,249,345	137,029,396	141,351,511	4.52%	5.11%
ST. MARY'S	216,210,424	211,564,356	223,784,165	225,846,081	225,196,376	-0.29%	1.02%
SOMERSET ⁴	34,399,781	35,966,570	36,974,125	37,184,474	38,007,174	2.21%	2.52%
TALBOT ¹	82,422,361	78,661,781	82,971,605	82,362,400	86,326,150	4.81%	1.16%
WASHINGTON	214,305,738	218,214,487	216,871,995	231,339,710	243,175,340	5.12%	3.21%
WICOMICO	138,162,289	126,199,965	124,957,913	135,173,079	142,980,998	5.78%	0.86%
WORCESTER	171,491,780	180,440,791	182,450,109	189,128,036	199,171,553	5.31%	3.81%
TOTAL	18,497,142,442	19,161,583,000	19,491,610,993	20,690,049,788	21,302,814,100	2.96%	3.59%

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 2017 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2018

SUBDIVISION	Actual FY 2016	Appropriation FY 2017	Approved FY 2018	Change FY 17-18
ALLEGANY	90,359,718	86,262,478	86,897,607	0.74%
ANNE ARUNDEL	1,372,598,170	1,447,804,100	1,518,854,800	4.91%
BALTIMORE CITY	1,719,969,076	1,747,281,452	1,813,500,000	3.79%
BALTIMORE COUNTY	1,951,071,572	2,029,465,368	1,993,257,862	-1.78%
CALVERT	237,838,456	246,774,973	282,800,538	14.60%
CAROLINE	44,869,437	44,874,913	46,103,672	2.74%
CARROLL	353,884,127	388,407,000	400,042,050	3.00%
CECIL	178,973,180	182,959,458	189,701,473	3.68%
CHARLES	355,523,784	371,735,380	385,570,300	3.72%
DORCHESTER	50,389,062	52,762,588	53,112,063	0.66%
FREDERICK	505,951,324	561,422,869	581,964,259	3.66%
GARRETT	70,903,483	73,570,747	74,875,708	1.77%
HARFORD	503,423,982	527,106,383	543,100,000	3.03%
HOWARD	1,010,199,810	1,060,647,001	1,098,746,451	3.59%
KENT	43,806,725	45,050,496	46,654,965	3.56%
MONTGOMERY	1,162,019,666	1,177,146,628	1,220,938,817	3.72%
PRINCE GEORGE'S	2,996,849,634	3,116,934,200	3,251,537,400	4.32%
QUEEN ANNE'S	123,903,131	129,700,366	133,800,975	3.16%
ST. MARY'S	220,662,067	222,167,023	221,324,105	-0.38%
SOMERSET	36,974,125	37,184,474	38,007,174	2.21%
TALBOT	79,210,907	79,350,000	83,458,000	5.18%
WASHINGTON	206,032,783	211,757,650	221,705,060	4.70%
WICOMICO	124,957,913	135,173,079	142,980,998	5.78%
WORCESTER	182,197,479	189,128,036	199,171,553	5.31%
TOTAL	13,566,092,548	14,164,666,662	14,628,105,830	3.27%

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

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2018

JURISDICTION	General Government	Public Safety	Public Works	Health	Social Services	Secondary Education	Community Colleges	Recreation & Culture	Libraries	Natural Resources	Dev. & Pub. Housing	Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	8,730,383	17,958,697	10,751,242	1,954,088	1,302,777	30,424,308	7,630,550	752,634	956,975	274,878	8,000	698,761	2,935,594	28,704	2,490,016	86,897,607
ANNE ARUNDEL	201,852,800	299,993,400	33,826,100	38,210,700	13,249,400	678,639,500	40,287,700	23,682,300	20,541,500	974,800	270,000	2,862,100	133,764,500			1,488,154,800
BALTIMORE CITY	192,728,023	780,699,875	209,748,750	42,043,717	10,927,491	287,237,835	1,000,000	41,435,246	24,942,789	4,880,476	34,965,195	50,350,743	112,418,270		20,121,590	1,813,500,000
BALTIMORE COUNTY	102,542,838	357,593,408	115,578,933	24,560,219	8,536,963	843,101,384	57,104,795	11,217,038	33,370,743	5,620,217		1,300,724	123,289,686	25,814,102	283,626,812	1,993,257,862
CALVERT	19,447,867	34,219,499	26,218,644			125,061,735	4,542,192				2,190,471	898,285	17,821,812	4,216,773	48,183,260	282,800,538
CAROLINE	5,549,028	14,153,679	3,537,758	449,748	217,228	14,204,725	1,625,341	966,682	1,176,153	139,104	6,000	108,842	3,579,656	15,600	374,128	46,103,672
CARROLL	65,135,210	42,347,750	13,676,707	4,836,840	1,343,700	188,593,150	9,403,070	1,889,100	10,267,890	937,720		3,234,710	39,631,328	2,771,795	15,973,080	400,042,050
CECIL	11,571,582	41,586,763	11,588,000	3,610,911	1,434,690	82,972,441	10,954,552	1,119,507	5,442,217	637,349		1,141,424	15,051,305	1,906,155	684,577	189,701,473
CHARLES	45,815,700	101,860,100	7,549,400	3,262,600	3,056,700	175,484,000	9,886,200	7,103,500	4,196,100	663,700	651,000	2,737,300	23,304,000			385,570,300
DORCHESTER	4,685,423	11,970,487	3,486,557	1,133,641	178,614	19,120,529	1,176,616	509,945	533,520	324,077		649,965	2,553,121		6,789,568	53,112,063
FREDERICK	55,896,283	117,178,153	26,423,118	6,897,594	6,384,613	272,756,736	17,475,822	7,419,708	11,404,689	4,913,887	682,989	6,290,393	40,533,525	4,580,157	3,126,592	581,964,259
GARRETT	5,928,502	11,243,087	15,970,995	1,919,000	316,700	27,314,472	5,284,000	75,500	990,000	222,809	1,375,710	1,654,898		302,205	2,277,830	74,875,708
HARFORD	53,781,103	110,854,601	17,114,715	3,728,318	6,605,201	238,715,645	16,411,612	9,339,147	17,100,985	728,455	1,404,853	3,646,319	53,510,675	9,605,335	553,036	543,100,000
HOWARD	54,563,211	134,812,893	79,861,186	10,185,531	673,896	572,871,655	33,965,130	24,493,454	20,309,381	1,462,579	23,836,334	2,728,649	102,254,042	34,728,510	2,000,000	1,098,746,451
KENT	6,321,677	10,590,391	5,407,566	480,829	373,666	17,890,480	482,783	1,843,848	642,389	342,615		681,518	1,093,577	3,576	500,050	46,654,965
MONTGOMERY	183,402,025	369,239,245	49,809,920	234,084,840		2,368,655,562	262,759,376		42,437,576	2,907,343	8,527,813				330,530,055	3,852,353,755
PRINCE GEORGE'S	76,445,300	708,408,800	24,112,400	25,572,200	9,790,000	1,975,443,500	114,939,200		30,057,800	4,168,500	5,712,800	5,700,100	120,139,500		151,047,300	3,251,537,400
QUEEN ANNE'S	10,023,729	24,940,901	10,327,815	2,281,707	353,003	55,495,261	1,881,950	4,867,180	1,750,190	529,466	2,905,554	328,062	11,147,274	532,221	6,436,662	133,800,975
ST. MARY'S	25,408,524	43,839,256	9,629,770	2,930,933	4,121,445	104,380,609	4,272,365	3,913,743	2,800,572	610,476		2,207,848	11,255,230	44,916	5,908,418	221,324,105
SOMERSET	6,544,654	7,835,018	3,777,569	1,022,835	81,400	11,697,963	419,550	600,622	420,396	115,453		180,000	2,578,467	2,733,247		38,007,174
TALBOT	7,745,842	17,255,418	4,696,680	2,528,300	652,042	41,274,294	1,903,323	838,691	1,265,723	276,435		809,876	1,037,849	957,535	2,215,992	83,458,000
WASHINGTON	22,653,010	45,806,260	5,742,760	2,339,270	424,390	97,053,410	9,743,000	2,849,650	3,125,330	691,840		743,680	15,204,570	15,327,890		221,705,060
WICOMICO	15,832,476	36,314,538	11,644,708	3,847,437	315,663	43,605,002	5,167,961	2,516,749	1,480,295	106,655		149,100	13,957,769	821,014	7,221,631	142,980,998
WORCESTER	26,298,790	24,374,146	5,304,359	6,179,871	1,540,802	86,912,776	2,145,342	2,277,881	3,605,900	679,666	236,900	1,705,944	12,318,270	25,185,952	404,954	199,171,553
TOTAL	1,208,903,980	3,365,076,365	705,785,652	424,061,129	71,880,384	8,358,906,972	620,462,430	149,712,125	238,819,113	32,208,500	82,773,619	90,809,241	859,380,020	129,575,687	890,465,551	17,228,820,768

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

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2018

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	11,425,000	1,294,500		597,500	450,000						13,767,000
ANNE ARUNDEL	185,659,000	23,258,000		17,311,000	11,488,000	32,503,000			99,470,000	10,888,000	380,577,000
BALTIMORE CITY	17,000,000	34,278,000	2,850,000	958,259,000	6,975,000	22,471,000		80,793,000		6,610,000	1,129,236,000
BALTIMORE COUNTY ^{1,4}	115,984,974	22,704,587		88,375,000	1,000,000	10,467,711			24,671,909	43,878,361	307,082,542
CALVERT	29,145,000			1,530,000	8,592,000	2,421,700				13,002,600	54,691,300
CAROLINE	500,000		273,743	3,163,332	988,800	799,551				855,536	6,580,962
CARROLL	24,203,900	824,000	330,000	17,272,405	4,298,000	3,146,430			9,219,500	13,997,200	73,291,435
CECIL	6,024,000	1,276,000	1,203,000	2,755,000	5,265,000	1,290,000				250,000	18,063,000
CHARLES	52,635,000	4,246,000	2,999,000	82,255,000	493,000	1,614,000			2,415,000	799,000	147,456,000
DORCHESTER	11,899,354		250,000	795,800	10,447,600	79,000	25,000	53,800		758,750	24,309,304
FREDERICK	85,991,383	5,877,994	608,697	29,222,047	4,254,800	1,958,324	792,800	275,000	8,411,951	12,486,760	149,879,756
GARRETT	1,534,500	88,000	138,414	632,000	30,000			1,471,000		151,000	4,044,914
HARFORD	49,183,000			27,865,572	1,350,000	8,319,000				28,201,915	114,919,487
HOWARD	65,266,000	23,250,000		124,328,000	2,050,000	8,385,000				154,455,000	377,734,000
KENT	279,500	851,000		1,509,450	75,000	24,300				20,000	2,759,250
MONTGOMERY	412,366,000	36,728,000		202,974,000	17,006,000	75,218,000	2,037,000	1,240,000	39,641,000	55,576,000	842,786,000
PRINCE GEORGE'S ⁴	166,580,000	111,577,000		228,021,000	77,722,000	64,438,000	9,750,000	60,500,000	4,157,000	117,879,000	840,624,000
QUEEN ANNE'S	4,613,000	2,088,918	9,358,440	4,154,000	1,334,759	600,000			55,000	1,082,561	23,286,678
ST. MARY'S	7,296,000	19,781,667	300,000	12,939,991	2,999,500	1,698,931		450,000	5,115,202		50,581,291
SOMERSET ³	1,955,343		84,095	527,508	255,189	215,368				1,020,142	4,057,645
TALBOT	3,276,000			1,600,000						200,000	5,076,000
WASHINGTON	4,645,000	2,290,000	1,381,000	15,664,000	3,936,000	224,000				12,321,000	40,461,000
WICOMICO	21,756,000	235,000	850,000	6,435,000	1,427,492	2,387,000	215,000		200,000	9,010,500	42,515,992
WORCESTER	2,386,770	3,340,287	546,468	1,834,086	3,734,630	390,000	926,488			2,412,877	15,571,606
TOTAL	1,281,604,724	293,988,953	21,172,857	1,830,020,691	166,172,770	238,650,315	13,746,288	144,782,800	193,356,562	485,856,202	4,669,352,162

¹ Biennial process. Prior years do not represent actuals.

³ Included in Operating Budget

⁴ Public Works Category Includes Stormwater Management

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

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2018

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	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	AAA
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 2017**

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 2018. Specifically, counties are ranked based upon their total FY 2018 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 2014 through 2018. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2017 to FY 2018. "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 2014.

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 2018. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2018.

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 2014 to FY 2016 are shown, along with estimated yield for FY 2017 and projected yield for FY 2018.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2008 THROUGH 2018

COUNTY	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
ALLEGANY	0.983	0.983	0.983	0.9829	0.982	0.981	0.980	0.979	0.978	0.977	0.977
ANNE ARUNDEL	0.891	0.888	0.876	0.880	0.910	0.941	0.950	0.943	0.923	0.915	0.907
BALTIMORE CITY	2.268	2.268	2.268	2.268	2.268	2.268	2.248	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	0.952	0.952
CAROLINE	0.870	0.870	0.870	0.870	0.870	0.890	0.940	0.960	0.980	0.980	0.980
CARROLL	1.048	1.048	1.048	1.048	1.028	1.018	1.018	1.018	1.018	1.018	1.018
CECIL	0.960	0.96	0.94	0.92	0.940	0.991	0.991	0.9907	0.9907	0.9914	1.0414
CHARLES	0.962	0.962	0.962	0.962	1.003	1.057	1.141	1.141	1.141	1.141	1.141
DORCHESTER	0.896	0.90	0.896	0.896	0.976	0.976	0.976	0.976	0.976	0.976	0.974
FREDERICK	0.936	0.94	0.94	0.936	0.936	0.936	1.064	1.060	1.060	1.060	1.060
GARRETT	1.000	1.000	0.990	0.99	0.990	0.990	0.990	0.990	0.990	0.990	0.990
HARFORD	1.082	1.082	1.064	1.042	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	1.022	1.022	1.022	1.022	1.022	1.022	1.022	1.022
MONTGOMERY	0.903	0.903	0.904	0.904	0.9460	0.9910	1.0100	0.9960	0.987	1.026	1.001
PRINCE GEORGE'S	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	1.000	1.000	1.000
QUEEN ANNE'S	0.7700	0.7700	0.7700	0.7671	0.8471	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	0.852	0.8523	0.8478
SOMERSET	0.940	0.92	0.90	0.88	0.884	0.884	0.915	0.915	1.000	1.000	1.000
TALBOT	0.475	0.45	0.432	0.432	0.448	0.491	0.512	0.527	0.536	0.547	0.5708
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	0.881	0.814	0.759	0.759	0.769	0.840	0.909	0.9516	0.9516	0.9516	0.9398
WORCESTER	0.70	0.70	0.70	0.70	0.700	0.770	0.770	0.770	0.835	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 2017 and prior year data

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2014 THROUGH 2018

COUNTY	FY 2014			FY 2015			FY 2016			FY 2017			FY 2018		
	P.T.R.	C.Y.T.R.	%Diff. ¹												
ALLEGANY ²	0.9800	0.997	-1.77%	0.9790	0.973	0.59%	0.9780	0.9737	0.44%	0.9770	0.9834	-0.66%	0.9770	0.9834	-0.66%
ANNE ARUNDEL ²	0.9500	0.943	0.74%	0.9430	0.928	1.59%	0.9230	0.927	-0.43%	0.9150	0.9062	0.96%	0.9070	0.9062	0.09%
BALTIMORE CITY	2.2480	2.275	-1.20%	2.2480	2.203	2.00%	2.2480	2.210	1.69%	2.2480	2.1893	2.61%	2.2480	2.1893	2.61%
BALTIMORE COUNTY	1.1000	1.107	-0.62%	1.1000	1.092	0.73%	1.1000	1.087	1.18%	1.1000	1.0802	1.80%	1.1000	1.0802	1.80%
CALVERT ²	0.8920	0.932	-4.48%	0.8920	0.902	-1.12%	0.8920	0.898	-0.67%	0.9520	0.8884	6.68%	0.9520	0.8884	6.68%
CAROLINE ²	0.9400	0.926	1.49%	0.9600	0.955	0.52%	0.9800	0.973	0.71%	0.9800	0.9870	-0.71%	0.9800	0.9870	-0.71%
CARROLL	1.0180	1.036	-1.77%	1.0180	1.029	-1.08%	1.0180	1.015	0.29%	1.0180	1.0075	1.03%	1.0180	1.0075	1.03%
CECIL	0.9907	1.031	-4.07%	0.9907	1.004	-1.34%	0.9907	0.993	-0.23%	0.9914	0.9914	0.00%	1.0414	0.9914	4.80%
CHARLES ^{2, 3}	1.2050	1.168	3.07%	1.2050	1.221	-1.33%	1.2050	1.209	-0.33%	1.2050	1.1813	1.97%	1.2050	1.1813	1.97%
DORCHESTER	0.9760	1.008	-3.28%	0.9760	0.978	-0.20%	0.9760	0.983	-0.72%	0.9760	0.9886	-1.29%	0.9740	0.9886	-1.50%
FREDERICK	1.0640	0.952	10.53%	1.0600	1.060	0.00%	1.0600	1.045	1.42%	1.0600	1.0362	2.25%	1.0600	1.0362	2.25%
GARRETT ²	0.9900	0.993	-0.30%	0.9900	1.071	-8.18%	0.9900	0.9980	-0.81%	0.9900	0.9872	0.28%	0.9900	0.9872	0.28%
HARFORD ²	1.0420	1.066	-2.30%	1.0420	1.048	-0.58%	1.0420	1.043	-0.10%	1.0420	1.0331	0.85%	1.0420	1.0331	0.85%
HOWARD	1.0140	1.002	1.18%	1.0140	0.993	2.07%	1.0140	0.990	2.37%	1.0140	0.9867	2.70%	1.0140	0.9867	2.70%
KENT	1.0220	1.026	-0.39%	1.0220	1.026	-0.39%	1.0220	1.025	-0.29%	1.0220	1.0227	-0.07%	1.0220	1.0227	-0.07%
MONTGOMERY	1.0100	0.726	28.12%	0.9960	0.747	25.00%	0.9870	0.710	28.06%	1.0260	0.7004	31.73%	1.0013	0.7004	30.05%
PRINCE GEORGE'S ²	0.9600	0.976	-1.70%	0.9600	0.950	1.04%	1.0000	0.949	5.10%	1.0000	0.9857	1.43%	1.0000	0.9857	1.43%
QUEEN ANNE'S	0.8471	0.869	-2.59%	0.8471	0.853	-0.70%	0.8471	0.852	-0.58%	0.8471	0.8363	1.27%	0.8471	0.8363	1.27%
ST. MARY'S	0.8570	0.8526	0.47%	0.8570	0.8532	0.47%	0.8523	0.8523	0.00%	0.8523	0.8468	0.65%	0.8478	0.8478	0.12%
SOMERSET	0.9150	0.910	0.55%	0.9150	0.963	-5.25%	1.0000	0.913	8.70%	1.0000	1.013	-1.29%	1.0000	1.0129	-1.29%
TALBOT ²	0.5120	0.500	2.34%	0.5270	0.525	0.38%	0.5360	0.534	0.37%	0.5471	0.5344	2.32%	0.5708	0.5344	6.38%
WASHINGTON	0.9480	0.985	-3.90%	0.9480	0.949	-0.11%	0.9480	0.952	-0.42%	0.9480	0.9485	-0.05%	0.9480	0.9485	-0.05%
WICOMICO	0.9086	0.893	1.72%	0.9516	0.938	1.43%	0.9516	0.955	-0.36%	0.9516	0.9520	-0.04%	0.9398	0.9520	-1.30%
WORCESTER	0.7700	0.7969	-3.51%	0.7700	0.7768	-0.91%	0.8350	0.7755	7.19%	0.8350	0.8245	1.26%	0.8350	0.8220	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 2018

SUBDIVISION	FY 2018 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	7/1/2018 Population
ALLEGANY	3,876,312,569	20	54,378	24	438,864	71,285
ANNE ARUNDEL	81,557,304,000	4	141,282	8	7,000,500	577,267
BALTIMORE CITY	53,612,070,386	5	88,822	19	4,015,530	603,592
BALTIMORE COUNTY	84,532,597,854	3	101,224	15	8,162,429	835,101
CALVERT	11,989,343,000	14	129,894	9	1,244,084	92,301
CAROLINE	2,809,884,085	23	84,464	21	247,194	33,267
CARROLL	21,583,117,916	9	128,711	10	1,886,498	167,687
CECIL	10,278,770,732	15	99,767	16	1,026,710	103,028
CHARLES	17,567,087,984	10	108,957	13	1,836,860	161,230
DORCHESTER	2,876,366,296	22	89,880	18	280,496	32,002
FREDERICK	29,344,320,000	8	116,437	12	2,837,808	252,018
GARRETT	4,581,625,582	19	156,383	5	495,814	29,298
HARFORD	31,107,799,089	7	123,127	11	2,713,637	252,647
HOWARD	47,641,613,000	6	145,973	7	5,195,644	326,373
KENT	2,948,206,248	21	149,967	6	297,862	19,659
MONTGOMERY	189,532,912,000	1	178,821	3	18,953,291	1,059,905
PRINCE GEORGE'S	90,768,250,000	2	99,299	17	8,469,606	914,090
QUEEN ANNE'S	7,743,143,883	17	157,806	4	769,565	49,067
ST. MARY'S	12,463,176,000	13	108,785	14	1,277,289	114,567
SOMERSET	1,435,192,702	24	54,810	23	156,000	26,185
TALBOT	8,947,749,043	16	242,984	2	716,931	36,824
WASHINGTON	12,839,374,000	12	84,743	20	1,216,164	151,510
WICOMICO	6,300,949,000	18	60,767	22	615,034	103,691
WORCESTER	15,584,224,921	11	302,404	1	1,624,272	51,535
TOTAL	\$751,921,390,289		123,995		71,478,082	6,064,127

¹ Population estimates from Department of Legislative Services, October 2017

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

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2014-2018

SUBDIVISION	Actual FY 2014 Yield	Actual FY 2015 Yield	Actual FY 2016 Yield	Projected FY 2017 Yield	Estimated FY 2018 Yield	Growth FY 2017-18	% Growth FY 2017-18	Avg. Growth FY 2014-18
ALLEGANY	40,764,629	40,914,360	40,510,413	40,728,935	40,601,259	(127,676)	-0.31%	-0.10%
ANNE ARUNDEL	603,178,340	622,502,000	633,420,000	648,906,000	668,448,500	19,542,500	3.01%	2.60%
BALTIMORE CITY	847,749,169	833,765,000	866,071,018	907,828,937	935,904,311	28,075,374	3.09%	2.50%
BALTIMORE COUNTY	914,982,275	913,555,868	931,484,763	959,146,165	983,294,322	24,148,157	2.52%	1.82%
CALVERT	139,301,176	138,653,707	139,595,761	147,116,574	174,436,574	27,320,000	18.57%	5.78%
CAROLINE	27,913,380	24,722,005	24,722,005	37,345,884	37,611,873	265,989	0.71%	7.74%
CARROLL	195,655,410	195,655,410	195,655,410	193,375,520	196,973,930	3,598,410	1.86%	0.17%
CECIL	102,642,297	102,729,741	106,833,074	107,532,352	113,045,615	5,513,263	5.13%	2.44%
CHARLES	213,358,161	211,430,574	219,585,851	212,527,850	221,341,400	8,813,550	4.15%	0.92%
DORCHESTER	30,268,865	30,373,561	29,821,767	29,374,553	29,362,516	(12,037)	-0.04%	-0.76%
FREDERICK	218,376,434	277,052,382	287,721,932	296,757,512	307,922,836	11,165,324	3.76%	8.97%
GARRETT	48,116,651	45,024,941	45,448,783	47,290,172	48,307,026	1,016,854	2.15%	0.10%
HARFORD	311,459,573	313,805,236	317,151,299	320,712,579	330,556,573	9,843,994	3.07%	1.50%
HOWARD	459,015,949	486,106,581	502,902,592	515,580,481	528,995,797	13,415,316	2.60%	3.61%
KENT	31,322,364	31,322,364	30,749,181	30,725,602	30,793,869	68,267	0.22%	-0.42%
MONTGOMERY	1,537,699,046	1,546,444,245	1,582,612,215	1,738,668,999	1,769,572,135	30,903,136	1.78%	3.57%
PRINCE GEORGE'S	705,053,866	720,906,997	780,824,502	788,045,500	846,960,600	58,915,100	7.48%	4.69%
QUEEN ANNE'S	64,701,622	65,038,262	65,479,771	67,485,656	67,425,242	(60,414)	-0.09%	1.04%
ST. MARY'S	103,014,068	104,543,652	105,273,048	106,810,985	108,280,130	1,469,145	1.38%	1.25%
SOMERSET	14,419,774	14,448,793	16,012,480	15,711,379	15,619,272	(92,107)	-0.59%	2.02%
TALBOT	33,705,843	34,773,848	35,352,872	36,199,400	38,483,900	2,284,500	6.31%	3.37%
WASHINGTON	121,449,621	119,288,355	122,827,801	121,304,710	124,794,710	3,490,000	2.88%	0.68%
WICOMICO	61,053,654	62,651,923	61,964,139	62,672,852	63,188,169	515,317	0.82%	0.86%
WORCESTER	119,731,743	118,315,453	128,188,944	131,043,330	134,320,011	3,276,681	2.50%	2.92%
TOTAL YIELD	6,944,933,909	7,054,025,257	7,086,637,474	7,562,891,927	7,816,240,570	253,348,643	3.35%	3.00%

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

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2018

SUBDIVISION	Estimated FY 2018	Rank by FY 2018 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2018 ¹
ALLEGANY	3,534,770,569	20	49,587	24	71,285
ANNE ARUNDEL	78,948,039,000	4	136,762	8	577,267
BALTIMORE CITY	51,681,040,795	5	85,622	19	603,592
BALTIMORE COUNTY	81,294,067,818	2	97,346	15	835,101
CALVERT	11,688,343,000	14	126,633	9	92,301
CAROLINE	2,809,884,085	22	84,464	20	33,267
CARROLL	20,991,642,916	9	125,184	10	167,687
CECIL	9,894,512,579	15	96,037	16	103,028
CHARLES	16,976,518,522	10	105,294	14	161,230
DORCHESTER	2,756,896,296	23	86,147	18	32,002
FREDERICK	29,344,320,000	8	116,437	12	252,018
GARRETT	4,315,771,582	19	147,308	7	29,298
HARFORD	29,970,524,002	7	118,626	11	252,647
HOWARD	48,974,930,000	6	150,058	5	326,373
KENT	2,904,111,248	21	147,724	6	19,659
MONTGOMERY	185,671,400,000	1	175,177	3	1,059,905
PRINCE GEORGE'S	79,607,000,600	3	87,089	17	914,090
QUEEN ANNE'S	7,743,143,883	17	157,806	4	49,067
ST. MARY'S	12,174,187,000	13	106,263	13	114,567
SOMERSET	1,350,169,702	24	51,563	23	26,185
TALBOT	8,885,358,043	16	241,289	2	36,824
WASHINGTON	12,240,847,000	12	80,792	21	151,510
WICOMICO	5,919,707,000	18	57,090	22	103,691
WORCESTER	15,227,888,921	11	295,489	1	51,535
TOTAL	724,905,074,561				6,064,127

¹ Population estimates from Department of Legislative Services, October 2017

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

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2014 - 2018

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Growth FY 2017-18	% Growth FY 2017-18	Avg. Growth FY 2014-18
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018			
ALLEGANY	32,996,420	33,126,559	32,640,748	32,721,849	32,633,288	(88,561)	-0.27%	-0.28%
ANNE ARUNDEL	544,973,340	565,718,000	577,353,000	593,053,032	610,973,859	17,920,827	3.02%	2.90%
BALTIMORE CITY	743,300,936	729,611,000	760,686,064	800,650,937	827,380,448	26,729,511	3.34%	2.72%
BALTIMORE COUNTY	831,315,742	827,826,960	842,428,828	866,282,500	894,234,746	27,952,246	3.23%	1.84%
CALVERT	97,838,782	116,431,603	117,333,826	125,246,574	127,536,574	2,290,000	1.83%	6.85%
CAROLINE	26,519,549	26,683,678	27,024,305	26,948,022	26,930,714	(17,308)	-0.06%	0.39%
CARROLL	182,719,497	180,470,007	200,080,035	188,223,604	192,496,839	4,273,235	2.27%	1.31%
CECIL	93,679,348	94,282,451	97,124,710	97,778,218	103,041,454	5,263,236	5.38%	2.41%
CHARLES	185,724,868	185,298,313	189,669,465	195,359,580	203,541,000	8,181,420	4.19%	2.32%
DORCHESTER	27,561,590	27,543,011	27,035,357	26,458,349	26,447,448	(10,901)	-0.04%	-1.03%
FREDERICK	211,268,407	270,018,616	279,069,230	289,642,312	300,807,636	11,165,324	3.85%	9.24%
GARRETT	43,357,199	40,326,157	40,324,459	40,840,652	41,728,968	888,316	2.18%	-0.95%
HARFORD	284,413,965	285,482,613	287,601,688	292,872,079	301,796,573	8,924,494	3.05%	1.49%
HOWARD	418,462,497	445,076,862	456,771,079	472,109,107	484,859,192	12,750,085	2.70%	3.75%
KENT	30,363,861	30,363,861	29,672,824	29,668,598	29,667,242	(1,356)	0.00%	-0.58%
MONTGOMERY	1,446,961,419	1,457,523,701	1,496,734,882	1,644,051,724	1,675,412,972	31,361,248	1.91%	3.73%
PRINCE GEORGE'S	634,519,093	653,858,987	704,315,323	715,981,700	770,763,400	54,781,700	7.65%	4.98%
QUEEN ANNE'S	63,337,331	63,533,022	63,900,966	65,840,443	65,829,273	(11,170)	-0.02%	0.97%
ST. MARY'S	97,792,914	99,208,390	99,680,029	100,965,933	102,155,008	1,189,075	1.18%	1.10%
SOMERSET	12,872,151	12,681,357	13,709,877	13,481,379	13,493,697	12,318	0.09%	1.19%
TALBOT	33,026,089	33,996,787	34,546,760	35,419,400	37,683,900	2,264,500	6.39%	3.35%
WASHINGTON	107,976,719	106,526,518	108,378,572	108,354,710	111,037,170	2,682,460	2.48%	0.70%
WICOMICO	52,946,879	53,778,796	53,977,268	54,546,917	54,817,341	270,424	0.50%	0.87%
WORCESTER	113,689,543	111,937,943	120,866,501	123,794,820	126,881,497	3,086,677	2.49%	2.78%
TOTAL YIELD	6,317,618,140	6,451,305,191	6,660,925,796	6,940,292,439	7,162,150,239	221,857,800	3.20%	3.19%

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

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2018

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	100	100	100
WORCESTER	100	100	-

Source: Department of Assessments and Taxation, July 1, 2017 -

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2018

SUBDIVISION	Estimated FY 2018	Rank by FY 2018 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2018 ¹
ALLEGANY	341,542,000	15	4,791	3	71,285
ANNE ARUNDEL	2,609,265,000	4	4,520	4	577,267
BALTIMORE CITY	1,931,029,591	5	3,199	18	603,592
BALTIMORE COUNTY	3,238,530,036	2	3,878	8	835,101
CALVERT	301,000,000	16	3,261	16	92,301
CAROLINE	62,860,000	21	1,890	21	33,267
CARROLL	591,475,000	9	3,527	15	167,687
CECIL	384,258,152	11	3,730	10	103,028
CHARLES	590,569,462	10	3,663	12	161,230
DORCHESTER	119,470,000	19	3,733	9	32,002
FREDERICK	380,579,000	13	1,510	23	252,018
GARRETT	265,854,000	18	9,074	1	29,298
HARFORD	1,137,275,087	7	4,501	5	252,647
HOWARD	1,333,317,000	6	4,085	6	326,373
KENT	44,095,000	23	2,243	20	19,659
MONTGOMERY	3,861,512,000	1	3,643	13	1,059,905
PRINCE GEORGE'S	3,235,043,000	3	3,539	14	914,090
QUEEN ANNE'S	0	24	0	24	49,067
ST. MARY'S	288,989,000	17	2,522	19	114,567
SOMERSET	85,023,000	20	3,247	17	26,185
TALBOT	62,391,000	22	1,694	22	36,824
WASHINGTON	598,527,000	8	3,950	7	151,510
WICOMICO	381,242,000	12	3,677	11	103,691
WORCESTER	356,336,000	14	6,915	2	51,535
TOTAL	22,200,182,328		3,661		6,064,127

¹ Population estimates Department of Legislative Services, October 2017 updated RJC

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

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2014 THROUGH 2018

SUBDIVISION	Actual FY 2014 Yield	Actual FY 2015 Yield	Actual FY 2016 Yield	Estimated FY 2017 Yield	Projected FY 2018 Yield	Growth 2017-18	% Growth 2017-18	Avg. Growth FY 2014-18
ALLEGANY	7,768,209	7,787,801	7,869,665	8,007,086	7,967,971	(39,115)	-0.49%	0.64%
ANNE ARUNDEL	58,205,000	58,205,000	56,067,000	55,852,968	57,474,641	1,621,673	2.90%	-0.32%
BALTIMORE CITY	104,448,233	104,154,000	105,384,954	107,178,000	108,523,863	1,345,863	1.26%	0.96%
BALTIMORE COUNT'	83,666,533	85,728,908	89,055,935	92,863,665	89,059,576	(3,804,089)	-4.10%	1.57%
CALVERT	41,462,394	22,222,104	22,261,935	21,870,000	46,900,000	25,030,000	114.45%	3.13%
CAROLINE	1,393,831	1,412,969	1,482,848	10,397,862	10,681,159	283,297	2.72%	66.38%
CARROLL	12,935,913	12,935,913	14,346,500	12,682,430	13,016,900	334,470	2.64%	0.16%
CECIL	8,962,949	8,447,290	9,708,364	9,754,134	10,004,161	250,027	2.56%	2.79%
CHARLES	27,633,293	26,132,261	29,916,386	17,168,270	17,800,400	632,130	3.68%	-10.41%
DORCHESTER	2,707,275	2,830,550	2,786,410	2,916,204	2,915,068	(1,136)	-0.04%	1.87%
FREDERICK	7,108,027	7,033,766	8,652,702	7,115,200	7,115,200	0	0.00%	0.03%
GARRETT	4,759,452	4,698,784	5,124,324	6,449,520	6,578,058	128,538	1.99%	8.43%
HARFORD	27,045,608	28,322,623	29,549,611	27,840,500	28,760,000	919,500	3.30%	1.55%
HOWARD	40,216,008	40,216,008	46,131,513	43,471,374	44,136,605	665,231	1.53%	2.35%
KENT	958,503	958,503	1,076,357	1,057,004	1,126,627	69,623	6.59%	4.12%
MONTGOMERY	90,737,626	88,920,544	85,877,333	94,617,276	94,159,164	(458,112)	-0.48%	0.93%
PRINCE GEORGE'S	70,534,773	67,048,010	70,767,200	72,063,800	76,197,200	4,133,400	5.74%	1.95%
QUEEN ANNE'S	1,364,291	1,505,240	1,578,805	1,645,213	1,595,969	(49,244)	-2.99%	4.00%
ST. MARY'S	5,221,154	5,335,262	5,593,019	5,845,052	6,125,122	280,070	4.79%	4.07%
SOMERSET	1,547,623	1,767,436	2,302,603	2,230,000	2,125,575	(104,425)	-4.68%	8.26%
TALBOT	679,754	777,061	806,112	780,000	800,000	20,000	2.56%	4.16%
WASHINGTON	13,472,902	12,761,837	14,449,229	12,950,000	13,757,540	807,540	6.24%	0.52%
WICOMICO	8,106,775	8,873,127	7,986,871	8,125,935	5,140,570	(2,985,365)	-36.74%	-10.76%
WORCESTER	6,042,200	6,377,510	7,322,443	7,248,510	7,438,514	190,004	2.62%	5.34%
TOTAL YIELD	618,911,796	596,460,238	616,369,060	621,957,799	651,158,056	29,200,257	4.69%	1.28%

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 2017 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 2013 through FY 2018. 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 2018

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%	-	-

²Discount only applies to online Echeck payment types.

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

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2018

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY	-	-
ANNE ARUNDEL ¹	-	See note
BALTIMORE CITY	1%	-
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 ²	See note	1.5%
KENT	-	1.5%
MONTGOMERY	1.0%	0.67%
PRINCE GEORGE'S ³	See note	1.667%
QUEEN ANNE'S	-	1%
ST. MARY'S	3%	1%
SOMERSET	-	-
TALBOT	0.83%	0.67%
WASHINGTON	1.0%	-
WICOMICO	0.5%	1%
WORCESTER ³	-	1%, See note

Note 1 FY2018 Semi-Annual Payment charge is 0.22%. 1% interest starts in January thereafter.

Note 2 The penalty is 0.67% per month between October 1 and December 30, and 1.50% per month

Note 3 1% interest starts October 1

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

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2013 THROUGH 2018

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
ALLEGANY	7%	7%	7%	7%	4%	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%	4%	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	4%	2%	2%	2%	0%	0%
QUEEN ANNE'S	5%	5%	5%	5%	5%	5%
ST. MARY'S	5%	5%	5%	5%	5%	5%
SOMERSET	10%	10%	10%	10%	10%	10%
TALBOT	0%	0%	0%	0%	0%	0%
WASHINGTON	5%	5%	5%	5%	5%	5%
WICOMICO	5%	5%	5%	5%	5%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2017

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 2013 through 2018. 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 2014 through 2018. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2017 and 2018 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2015 net taxable income and per capita taxable income. Data from 2015 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 2013 Through 2018

SUBDIVISION	CY 2013	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.56%	2.56%	2.50%	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%	3.00%	3.00%
CAROLINE	2.63%	2.73%	2.73%	2.73%	2.73%	3.20%
CARROLL ¹	3.05%	3.04%	3.03%	3.03%	3.03%	3.03%
CECIL	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CHARLES	2.90%	3.03%	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%	3.20%	3.20%
TALBOT	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
WICOMICO	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
WORCESTER	1.25%	1.25%	1.25%	1.75%	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 2017

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2014 THROUGH 2018

SUBDIVISION	Local Income Tax Yields					Change FY 17 to 18		Property Tax Equiv. of Total Income Tax Yield for FY 2018
	FY 2014	FY 2015	FY 2016	Est. FY 2017	Est. FY 2018	Amount	Percent	
ALLEGANY	24,112,733	25,910,575	26,880,919	27,149,213	26,649,213	(500,000)	-1.84%	\$0.61
ANNE ARUNDEL	435,870,098	444,302,777	456,192,055	463,000,000	486,000,000	23,000,000	4.97%	\$0.69
BALTIMORE CITY	284,437,489	308,634,101	345,983,124	317,656,198	350,808,000	33,151,802	10.44%	\$0.87
BALTIMORE COUNTY	667,924,145	696,334,824	709,377,523	700,648,986	731,670,286	31,021,300	4.43%	\$0.90
CALVERT	66,768,748	71,289,228	74,566,392	80,000,000	87,500,000	7,500,000	9.38%	\$0.70
CAROLINE	11,461,356	12,279,932	12,901,392	12,450,000	12,900,000	450,000	3.61%	\$0.52
CARROLL	131,533,099	126,688,154	148,005,116	152,106,065	158,510,140	6,404,075	4.21%	\$0.84
CECIL	50,800,381	53,954,296	55,806,618	56,439,257	60,363,860	3,924,603	6.95%	\$0.59
CHARLES	99,513,353	109,709,956	123,429,876	120,591,000	124,210,000	3,619,000	3.00%	\$0.68
DORCHESTER	12,258,240	11,829,991	11,859,405	12,520,637	12,100,000	(420,637)	-3.36%	\$0.43
FREDERICK	174,145,880	195,202,656	203,361,507	205,212,335	206,895,978	1,683,643	0.82%	\$0.73
GARRETT	10,992,150	11,921,943	12,035,921	11,950,000	11,950,000	0	0.00%	\$0.24
HARFORD	190,046,278	193,733,708	207,377,171	213,000,000	219,000,000	6,000,000	2.82%	\$0.81
HOWARD	392,660,792	394,985,296	433,403,645	430,586,155	444,292,184	13,706,029	3.18%	\$0.86
KENT	13,696,595	13,696,595	12,232,681	12,386,099	12,777,728	391,629	3.16%	\$0.43
MONTGOMERY	1,376,763,653	1,310,821,061	1,433,417,237	1,487,580,000	1,557,887,237	70,307,237	4.73%	\$0.82
PRINCE GEORGE'S	513,959,197	545,291,434	570,655,236	591,492,100	632,685,000	41,192,900	6.96%	\$0.75
QUEEN ANNE'S	40,326,921	44,643,870	47,928,725	46,448,552	49,436,992	2,988,440	6.43%	\$0.64
ST. MARY'S	77,384,719	81,002,813	85,525,116	89,028,917	92,107,299	3,078,382	3.46%	\$0.72
SOMERSET	6,296,565	6,882,133	7,093,148	6,800,000	6,980,000	180,000	2.65%	\$0.45
TALBOT	27,108,102	28,562,934	26,568,636	26,100,000	26,900,000	800,000	3.07%	\$0.38
WASHINGTON	68,864,506	73,603,292	75,208,180	77,500,000	82,000,000	4,500,000	5.81%	\$0.67
WICOMICO	43,553,322	46,070,753	48,859,441	46,022,556	49,350,000	3,327,444	7.23%	\$0.80
WORCESTER	13,673,793	13,690,331	17,931,884	18,300,000	22,500,000	4,200,000	22.95%	\$0.14
TOTAL	4,734,152,115	4,821,042,653	5,146,600,948	5,204,968,070	5,465,473,917	260,505,847	5.00%	

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

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2015

SUBDIVISION	Estimated Population July 2015 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	72,528	927,880,341	19	12,793	23
ANNE ARUNDEL	564,195	17,332,326,744	3	30,720	4
BALTIMORE CITY	621,849	9,285,343,745	6	14,932	20
BALTIMORE COUNTY	831,128	22,384,299,538	2	26,932	9
CALVERT	90,595	2,509,186,114	13	27,697	7
CAROLINE	32,579	478,064,252	20	14,674	21
CARROLL	167,627	4,725,310,527	9	28,189	5
CECIL	102,382	1,981,521,700	14	19,354	15
CHARLES	156,118	3,584,462,427	10	22,960	13
DORCHESTER	32,384	461,853,444	21	14,262	22
FREDERICK	245,322	6,729,824,746	7	27,433	8
GARRETT	29,460	457,427,916	22	15,527	18
HARFORD	250,290	6,482,318,288	8	25,899	10
HOWARD	313,414	12,279,074,554	5	39,178	2
KENT	19,787	435,021,222	23	21,985	14
MONTGOMERY	1,040,116	42,311,573,366	1	40,680	1
PRINCE GEORGE'S	909,535	16,226,319,499	4	17,840	16
QUEEN ANNE'S	48,904	1,364,875,459	16	27,909	6
ST. MARY'S	111,413	2,705,578,955	11	24,284	11
SOMERSET	25,768	221,141,922	24	8,582	24
TALBOT	37,512	1,169,805,337	18	31,185	3
WASHINGTON	149,585	2,651,705,738	12	17,727	17
WICOMICO	102,370	1,549,193,889	15	15,133	19
WORCESTER	51,540	1,249,149,607	17	24,237	12
TOTAL IN STATE	6,006,401	159,503,259,330		26,556	
OUT OF STATE		5,825,192,366			
TOTAL		\$165,328,451,696			

¹ July 2015 Population data from Maryland Department of Legislative Services 2017 Overview of Maryland Local Governments-Finances and Demographic Information, page 13

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2015," page 8 "Net Taxable Income"

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

TABLE 7.1
RECORDATION TAX RATES AND YIELDS
FISCAL YEARS 2014 THROUGH 2018

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Projected FY 2018	Change In Yield 17-18	
						Amount	Percent
ALLEGANY	\$3.50 1,643,304	\$3.50 1,031,559	\$3.50 1,334,689	\$3.50 1,100,000	\$3.50 1,250,000	150,000	13.64%
ANNE ARUNDEL	\$3.50 38,552,477	\$3.50 42,870,526	\$3.50 50,006,124	\$3.50 47,000,000	\$3.50 48,000,000	1,000,000	2.13%
BALTIMORE CITY	\$5.00 37,777,174	\$5.00 34,111,424	\$5.00 34,111,424	\$5.00 29,054,000	\$5.00 35,634,000	6,580,000	22.65%
BALTIMORE COUNTY	\$2.50 26,429,148	\$2.50 28,446,146	\$2.50 36,662,374	\$2.50 36,000,000	\$2.50 34,000,000	(2,000,000)	-5.56%
CALVERT	\$5.00 6,170,922	\$5.00 6,308,065	\$5.00 7,551,986	\$5.00 6,438,433	\$5.00 6,800,000	361,567	5.62%
CAROLINE	\$5.00 1,104,166	\$5.00 1,662,328	\$5.00 1,601,962	\$5.00 1,400,000	\$5.00 1,600,000	200,000	14.29%
CARROLL	\$5.00 10,576,850	\$5.00 11,888,637	\$5.00 14,093,918	\$5.00 13,500,000	\$5.00 14,500,000	1,000,000	7.41%
CECIL	\$4.10 4,617,831	\$4.10 5,204,845	\$4.10 5,302,873	\$4.10 5,000,000	\$4.10 5,300,000	300,000	6.00%
CHARLES	\$5.00 11,094,837	\$5.00 16,918,007	\$5.00 15,406,637	\$5.00 11,300,000	\$5.00 11,490,000	190,000	1.68%
DORCHESTER	\$5.00 1,222,975	\$5.00 1,262,253	\$5.00 1,703,916	\$5.00 1,600,000	\$5.00 2,300,000	700,000	43.75%
FREDERICK	\$6.00 24,174,915	\$6.00 25,906,397	\$6.00 30,746,161	\$6.00 28,056,546	\$6.00 34,147,007	6,090,461	21.71%
GARRETT	\$3.50 1,694,481	\$3.50 1,807,149	\$3.50 1,694,504	\$3.50 1,500,000	\$3.50 1,600,000	100,000	6.67%
HARFORD	\$3.30 10,607,920	\$3.30 13,048,109	\$3.30 13,830,775	\$6.60 12,030,000	\$6.60 12,450,000	420,000	3.49%
HOWARD	\$2.50 18,978,128	\$2.50 21,239,512	\$2.50 23,894,206	\$2.50 23,175,000	\$2.50 24,170,434	995,434	4.30%
KENT	\$3.30 999,378	\$3.30 999,378	\$3.30 1,034,950	\$3.30 943,492	\$3.30 1,110,000	166,508	17.65%
MONTGOMERY	\$3.45 94,367,721	\$3.45 98,826,280	\$3.45 100,796,043	\$3.45 142,712,779	\$3.45 148,249,784	5,537,005	3.88%
PRINCE GEORGE'S	\$2.75 30,944,735	\$2.75 34,105,769	\$2.75 44,455,892	\$2.75 45,272,700	\$2.75 43,398,200	(1,874,500)	-4.14%
QUEEN ANNE'S	\$4.95 4,446,657	\$4.95 5,071,011	\$4.95 5,244,614	\$4.95 4,618,755	\$4.95 5,017,700	398,945	8.64%
ST. MARY'S	\$4.00 5,488,287	\$4.00 5,494,821	\$4.00 5,986,863	\$4.00 5,500,000	\$4.00 5,700,000	200,000	3.64%
SOMERSET	\$3.30 457,646	\$3.30 401,765	\$3.30 409,543	\$3.30 410,000	\$3.30 460,000	50,000	12.20%
TALBOT	\$6.00 4,943,298	\$6.00 5,887,703	\$6.00 6,216,903	\$6.00 5,250,000	\$6.00 5,250,000	0	0.00%
WASHINGTON	\$3.80 4,657,341	\$3.80 6,078,677	\$3.80 6,539,448	\$3.80 5,800,000	\$3.80 6,000,000	200,000	3.45%
WICOMICO	\$3.50 2,634,927	\$3.50 2,860,521	\$3.50 3,402,652	\$3.50 3,012,805	\$3.50 3,402,705	389,900	12.94%
WORCESTER	\$3.30 5,142,527	\$3.30 5,437,913	\$3.30 6,449,513	\$3.30 5,500,000	\$3.30 5,750,000	250,000	4.55%
TOTAL YIELD	348,727,645	376,868,794	418,477,971	436,174,510	457,579,830	21,405,319	4.91%

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

TABLE 7.2
TRANSFER TAX RATES AND YIELDS¹
FISCAL YEARS 2014 THROUGH 2018

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Projected FY 2018	Change in Yield 17-18	
						Amount	Percent
ALLEGANY	0.50% 478,515	0.50% 387,898	0.50% 540,054	0.50% 400,000	0.50% 450,000	50,000	12.50%
ANNE ARUNDEL	1.00% 38,982,623	1.00% 46,827,107	1.00% 55,662,467	1.00% 48,000,000	1.00% 52,000,000	4,000,000	8.33%
BALTIMORE CITY	1.50% 36,767,342	1.50% 36,801,230	1.50% 36,801,230	1.50% 28,499,000	1.50% 28,916,321	417,321	1.46%
BALTIMORE COUNTY ²	1.50% 53,627,948	1.50% 63,024,975	1.50% 74,965,977	1.50% 75,000,000	1.50% 72,000,000	(3,000,000)	-4.00%
CALVERT	-	-	-	-	-	-	-
CAROLINE	0.50% 344,652	0.50% 534,257	0.50% 539,198	0.50% 599,344	0.50% 1,024,582	425,238	70.95%
CARROLL	-	-	-	-	-	-	-
CECIL	\$10/deed 25,009	\$10/deed 27,836	\$10/deed 1,664,346	0.50% 1,545,390	0.50% 1,550,000	4,610	0.30%
CHARLES ⁴	-	-	0.50% 5,481,599	0.50% 5,000,000	0.50% 5,060,000	60,000	1.20%
DORCHESTER	0.75% 634,992	0.75% 703,685	0.75% 922,853	0.75% 693,375	0.75% 752,960	59,585	8.59%
FREDERICK	-	-	-	-	-	-	-
GARRETT	1.00% 1,488,304	1.00% 1,469,684	1.00% 1,727,741	1.00% 1,400,000	1.00% 1,450,000	50,000	3.57%
HARFORD	1.00% 11,646,255	1.00% 14,911,664	1.00% 14,827,512	1%/\$1,000 15,000,000	1%/\$1,000 16,000,000	1,000,000	6.67%
HOWARD	1.00% 26,907,783	1.00% 30,964,190	1.00% 31,570,488	1.00% 28,000,000	1.00% 28,800,000	800,000	2.86%
KENT	0.50% 559,650	0.50% 559,650	0.50% 625,983	0.50% 588,720	0.50% 685,000	96,280	16.35%
MONTGOMERY	0.25 - 6% 91,220,828	0.25 - 6% 92,408,172	0.25 - 6% 96,296,217	0.25 - 6% 108,769,677	0.25 - 6% 114,620,000	5,850,323	5.38%
PRINCE GEORGE'S	1.40% 73,462,773	1.40% 83,103,276	1.40% 107,785,252	1.40% 105,525,500	1.40% 108,193,600	2,668,100	2.53%
QUEEN ANNE'S	0.50% 1,461,174	0.50% 1,837,363	0.50% 1,923,016	0.50% 1,925,000	0.50% 1,936,427	11,427	0.59%
ST. MARY'S	1.00% 5,016,978	1.00% 5,573,007	1.00% 5,954,659	1.00% 5,300,000	1.00% 5,900,773	600,773	11.34%
SOMERSET	-	-	-	-	-	-	-
TALBOT	1.00% 3,341,976	1.00% 3,505,646	1.00% 3,741,415	1.00% 3,300,000	1.00% 3,300,000	0	0.00%
WASHINGTON	0.50% 1,593,811	0.50% 2,399,022	0.50% 2,648,969	0.50% 1,851,000	0.50% 2,500,000	649,000	35.06%
WICOMICO	-	-	-	-	-	-	-
WORCESTER	0.50% 3,165,274	0.50% 3,278,524	0.50% 4,158,215	0.50% 3,250,000	0.50% 3,500,000	250,000	7.69%
TOTAL YIELD	350,725,887	388,317,186	442,355,592	429,647,006	443,579,663	13,932,657	3.24%

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 2017

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 2014 through 2018.

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 2017 and FY 2018 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 2017 and FY 2018. 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 2014 through 2018. 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 2017 and estimated FY 2018 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2014 - 2018

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Projected FY 2018	% Chg. 2017-18
ALLEGANY	7.5% 164,229	7.5% 320,462	7.5% 167,171	7.5% 250,000	7.5% 250,000	0.0%
ANNE ARUNDEL	10.0% 8,680,092	10.0% 8,404,163	10.0% 8,698,383	10.0% 8,837,000	10.0% 8,357,604	-5.4%
BALTIMORE CITY	10.0% 7,460,404	10.0% 8,235,793	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% 5,535,939	10.0% 5,485,855	10.0% 5,804,277	10.0% 5,215,414	10.0% 6,150,630	17.9%
CALVERT	1.0% 14,776	1.0% 17,598	1.0% 17,456	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 267,637	10.0% 360,543	10.0% 391,064	10.0% 311,500	10.0% 320,870	3.0%
CECIL	6.0% 125,242	6.0% 125,507	6.0% 117,343	6.0% 135,000	6.0% 135,000	0.0%
CHARLES	10.0% 757,375	10.0% 753,104	10.0% 681,792	10.0% 737,000	10.0% 737,000	0.0%
DORCHESTER	0.5% 398	0.5% 435	0.5% 284	5.0% 500	5.0% 500	0.0%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	4.5% 735,612	4.5% 751,904	4.5% 732,671	6.0% 890,000	6.0% 875,000	-1.7%
HARFORD	5% 544,792	5% 532,158	5% 537,485	5% 530,000	5% 530,000	0.0%
HOWARD	7.5% 2,200,000	7.5% 2,200,000	7.5% 2,200,000	7.5% 2,123,657	7.5% 2,500,000	17.7%
KENT	4.5% 7,868	4.5% 7,868	4.5% 16,227	4.5% 20,700	4.5% 16,000	-22.7%
MONTGOMERY	7.0% 2,983,891	7.0% 2,762,405	7.0% 3,247,808	7.0% 3,065,887	7.0% 3,289,760	7.3%
PRINCE GEORGE'S	10% 12,345,348	10% 12,996,148	10% 13,515,562	10% 16,838,000	10% 16,530,700	-1.8%
QUEEN ANNE'S	5.0% 155,336	5.0% 155,336	5.0% 155,336	5.0% 158,100	5.0% 170,000	7.5%
ST. MARY'S	2.0% 205,855	2.0% 79,935	2.0% 129,371	2.0% 110,000	2.0% 130,000	18.2%
SOMERSET	4.0% 20,666	4.0% 16,803	4.0% 17,833	4.0% 16,000	4.0% 17,000	6.3%
TALBOT	5.0% 45,531	5.0% 36,065	5.0% 23,406	5.0% 30,000	5.0% 20,000	-33.3%
WASHINGTON	3-5% 291,605	3-5% 281,568	3-5% 274,939	3-5% 300,000	3-5% 280,000	-6.7%
WICOMICO	6.0% 106,051	6.0% 183,292	6.0% 168,149	6.0% 100,000	6.0% 168,000	68.0%
WORCESTER	3.0% 466,636	3.0% 481,275	3.0% 524,750	3.0% 500,000	3.0% 500,000	0.0%
TOTAL YIELD	43,115,283	44,188,217	45,657,100	47,888,758	49,473,064	3.3%

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

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2017 - 2018

SUBDIVISION	FRANCHISE FEE	FY 2017 YIELD	FY 2018 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	420,000	435,000	2	Y
ANNE ARUNDEL	5%	11,300,000	11,000,000	3	Y
BALTIMORE CITY	5%	6,500,000	6,617,000	1	Y
BALTIMORE COUNTY	5%	17,000,000	17,500,000	2	Y
CALVERT	5%	1,250,000	1,250,000	1	Y
CAROLINE	5%	188,217	164,000	2	Y
CARROLL	5%	1,561,090	1,700,000	1	Y
CECIL	5%	941,020	979,112	3	Y
CHARLES	5%	2,868,600	2,975,400	2	Y
DORCHESTER	N/A	N/A	N/A	2	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	3%	2,650,000	2,350,000	3	Y
HOWARD	5%	5,627,261	5,750,000	3	Y
KENT	3% & 5%	34,477	38,500	0	0
MONTGOMERY	5% Gross	17,281,070	17,281,070	3	Y
PRINCE GEORGE'S	5%	12,651,000	12,941,900	2	Y
QUEEN ANNE'S	5%	505,948	470,000	1	Y
ST. MARY'S	5%	1,000,000	1,050,000	2	Y
SOMERSET	3%	134,548	133,000	0	0
TALBOT	5%	120,800	156,500	2	Y
WASHINGTON	N/A	N/A	N/A	0	N
WICOMICO	5%	808,658	850,000	2	Y
WORCESTER	N/A	N/A	N/A	0	N
TOTAL YIELD		82,842,689	83,641,482		

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

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2017 - 2018

SUBDIVISION	PEG FEE	FY 2017 Yield	FY 2018 Yield	Number of Companies	County Franchise
ALLEGANY	1% of Gross	1,800,000	1,800,000	3	N
ANNE ARUNDEL					Y
BALTIMORE CITY					N
BALTIMORE COUNTY					N
CALVERT	25% of Gross	8,200	8,000	2	N
CAROLINE					Y
CARROLL					N
CECIL					N
CHARLES	1%	744,600	579,900	2	Y
DORCHESTER					N
FREDERICK					N
GARRETT					N
HARFORD	.20/sub/month	220,000	220,000	3	N
HOWARD					Y
KENT	Varies by Provider	10,636,443	10,636,443	3	N
MONTGOMERY					Y
PRINCE GEORGE'S	3%	6,500,000	7,000,000	2	Y
QUEEN ANNE'S					
ST. MARY'S					
SOMERSET					
TALBOT	0%	-	-	2	N
WASHINGTON					N
WICOMICO					N
WORCESTER					N
TOTAL YIELD		19,909,243	20,244,343		

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

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2017-2018

SUBDIVISION	Rate	FY 16 Actual	FY 17 Estimated	FY 18 Projected
ALLEGANY	8%	1,126,074	1,024,345	1,150,000
ANNE ARUNDEL	7%	14,082,272	14,712,000	13,222,328
BALTIMORE CITY	9.5%	32,093,089	27,451,063	28,419,912
BALTIMORE COUNTY	8%	10,321,698	10,600,000	10,812,000
CALVERT	5%	719,467	750,000	750,000
CAROLINE	5%	0	0	0
CARROLL	5%	214,246	315,830	327,150
CECIL	6%	118,106	100,136	108,000
CHARLES	5%	1,190,544	1,027,000	1,214,000
DORCHESTER	5%	333,901	315,000	350,000
FREDERICK	5%	1,407,856	1,331,506	2,346,000
GARRETT	6%	2,404,619	2,300,000	2,350,000
HARFORD	6%	2,359,201	2,025,000	2,350,000
HOWARD	7%	5,255,864	5,534,805	5,549,671
KENT	5%	78,963	86,424	84,000
MONTGOMERY	7%	20,339,825	20,637,350	21,938,020
PRINCE GEORGE'S	7%	9,073,043	9,600,200	11,737,800
QUEEN ANNE'S	5%	559,555	530,000	535,000
ST. MARY'S	5%	958,383	775,000	950,000
SOMERSET	5%	67,950	55,000	65,000
TALBOT	4%	1,295,768	1,200,000	1,200,000
WASHINGTON	6%	2,050,800	2,100,000	2,100,000
WICOMICO	6%	1,001,441	966,000	1,041,000
WORCESTER	4.5%	15,564,805	13,112,583	14,615,419
County Total		\$ 122,617,470	\$116,549,242	\$123,215,300

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

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2014 THROUGH 2018

SUBDIVISION	Actual FY 2014	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Projected FY 2018	% Change FY17 - 18
ALLEGANY	15% 67,000	15% 67,000	15% 72,000	15% 72,000	15% 72,000	0.0%
ANNE ARUNDEL ¹	7.5% 910,000	7.5% 910,000	7.5% 909,000	7.5% 907,000	7.5% 453,000	-50.1%
BALTIMORE CITY	- -	- -	- -	- -	- -	- -
BALTIMORE COUNTY ²	7% 566,831	7% 541,093	7% 520,548	7% 603,000	7% 600,000	-0.5%
CALVERT	20% 120,000	20% 120,000	20% 120,000	20% 120,000	20% 120,000	0.0%
CAROLINE	\$15 66,535	\$15 63,993	\$15 107,000	\$15 107,000	\$15 60,000	-43.9%
CARROLL	\$10 84,825	\$10 61,800	\$10 60,000	\$10 60,000	\$10 60,000	0.0%
CECIL	\$20 415,000	\$20 415,000	\$20 425,000	\$20 435,000	\$20 445,000	2.3%
CHARLES	\$15 46,950	\$15 46,980	\$15 44,340	\$15 47,000	\$15 44,300	-5.7%
DORCHESTER	15% 61,620	15% 84,733	15% 75,000	15% 536,582	15% 252,000	-53.0%
FREDERICK ⁴	- -	- -	- -	- -	- -	- -
GARRETT	15% 36,694	15% 36,449	15% 36,000	15% 42,000	15% 37,000	-11.9%
HARFORD	\$10/mo. 217,000	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo. 205,000	-2.6%
HOWARD ³	10% 580,000	10% 609,002	10% 628,400	10% 627,328	10% 633,180	0.9%
KENT	- -	- -	- -	- -	- -	- -
MONTGOMERY	- -	- -	- -	- -	- -	- -
PRINCE GEORGE'S	\$5 40,950	\$5 27,471	\$5 41,145	\$5 35,000	\$5 35,000	0.0%
QUEEN ANNE'S	- -	- -	- -	- -	- -	- -
ST. MARY'S	10% 291,321	10% 296,976	10% 301,388	10% 295,000	10% 300,000	1.7%
SOMERSET	- -	- -	- -	- -	- -	- -
TALBOT	\$50/qtr. 56,615	\$50/qtr. 62,161	\$50/qtr. 57,000	\$50/qtr. 50,000	\$50/qtr. 60,000	20.0%
WASHINGTON	15% 470,000	15% 470,000	15% 470,000	15% 500,000	15% 525,000	5.0%
WICOMICO	15% 374,166	15% 340,000	15% 342,986	15% 340,000	15% 340,000	0.0%
WORCESTER	15% 123,066	15% 155,647	15% 100,000	15% 100,000	15% 100,000	0.0%
TOTAL YIELD	4,528,573	4,518,805	4,508,919	5,087,410	4,341,480	-14.662%

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,

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2017 - 2018

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Anne Arundel	Residential	8% sales tax	6,100,000	5,900,000
Baltimore City	Residential, non-residential, wireless	\$0.04-\$4.00 per line	34,424,617	34,063,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	8,839,949	9,028,826
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	50,309,014	52,503,689
Prince George's	Residential, non-residential, wireless	9% sales tax	32,289,700	31,051,400

Total Yield

131,963,280

132,546,915

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 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	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	900,000	880,000
	Electricity (non-residential only)	\$0.0025/\$0.0020/kwh	5,200,000	5,050,000
	<i>Anne Arundel County Subtotal</i>		6,170,000	5,980,000
Baltimore City	Steam - commercial	0.002571 per pound	993,102	1,189,400
	Steam - nonprofit	0.001521 per pound	included above	included above
	Liquefied petroleum - commercial	0.147431 per gallon	124,639	90,000
	Liquefied petroleum - residential	0.046699 per gallon	included above	included above
	Natural gas - commercial	0.105700 per therm	8,890,283	8,868,495
	Natural gas - residential	0.031066 per therm	3,688,727	4,139,016
	Natural gas - nonprofit	0.083967 per therm	included comm.	included comm.
	Fuel oil - commercial	0.120804 per gallon	-	-
	Fuel oil - residential	0.043600 per gallon	229,787	250,000
	Fuel oil - nonprofit	0.104262 per gallon	included comm.	included comm.
	Electricity - commercial	0.008174 per kWh	21,813,484	21,425,995
	Electricity - residential	0.002617 per kWh	4,686,343	5,206,632
	Electricity - nonprofit	0.005732 per kWh	included comm.	included comm.
	<i>Baltimore City Subtotal</i>		40,426,365	41,169,538
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	14,398,433	13,941,726
Garrett	Natural Gas	5.5% whsl mkt value	1,500	1,500
	Coal	.3/ton	75,000	65,000
	<i>Garrett County Subtotal</i>		76,500	66,500

Continued on next page

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.03679 per pound	201,883	201,883
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	22,508,280	22,508,280
	Natural Gas (non-residential)	.17026 per therm	26,653,730	27,000,000
	Electricity (residential)	.01106 per kwh	50,802,601	50,799,190
	Electricity (non-residential)	.01978 per kwh	102,106,206	102,106,206
	Fuel Oil (residential)	\$0.13637-\$0.15090	1,051,847	1,051,847
	Fuel Oil (non-residential)	\$0.24399-\$0.26999	665,594	665,594
	<i>Montgomery County Subtotal</i>		203,990,141	204,333,000
Prince George's	Natural Gas (residential and non)	\$0.057534/therm	59,174,200	58,022,300
	Fuel Oil (residential and non)	\$.178664/gal	2,248,000	1,700,000
	Electricity (residential and non)	\$.009908/kwh	59,174,200	58,022,300
	Propane	\$.152840/gal	575,800	850,000
		<i>Prince George's County Subtotal</i>		121,172,200
St. Mary's	Fuel Oil	1.25%	180,089	138,530
	Liquefied Petroleum	1.25%	72,791	55,994
	Electricity	1.25%	1,011,518	778,090
	Natural Gas	1.25%	35,602	27,386
		<i>St. Mary's County Subtotal</i>		1,300,000

Total Yield	387,633,639	385,185,364
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,900,000	5,750,000
Baltimore City	Parking Lots	20% gross receipts	30,978,510	30,978,500
Somerset	Boat Slips	\$125/qtr	59,400	70,000
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	37,105,910	36,966,500
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2018 Tax Rate	FY 17 Yield	FY 18 Yield
Baltimore City ²	Beverages - per container	\$0.05	12,000,000	12,000,000
Montgomery	Bag Tax - per bag	\$0.04	2,280,000	2,471,921
Worcester	Food Tax	.5% collected from Ocean City resort area only; 95% to Ocean City; 5% county	1,050,000	1,157,895

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 2017

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 2017 and 2018 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 2017 and 2018 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 2017 and FY 2018.

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 2017 - 2018

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2017	Impact Fee FY 2018	All Impact Fees FY 2017	All Impact Fees FY 2018
ALLEGANY	None	None	-	-
ANNE ARUNDEL	\$7,886	\$8,196	\$14,850,000	\$16,300,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	None	None	-	-
CAROLINE	None	None	-	-
CARROLL	\$533	\$533	\$160,670	\$80,466
CECIL	None	None	-	-
CHARLES	\$16,206	\$15,229	\$7,287,115	\$7,746,468
DORCHESTER ¹	None	None	-	-
FREDERICK	\$14,113	\$14,747	\$11,395,086	\$13,393,656
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	\$41,569,000	\$65,800,000
PRINCE GEORGE'S ²	\$15,628	\$15,972	\$1,600,000	\$1,600,000
QUEEN ANNE'S	\$4.84 sq ft	\$4.96 sq ft	\$1,770,000	\$1,770,000
ST. MARY'S	\$4,500	\$5,500	\$1,470,000	\$1,470,000
SOMERSET	None	None	-	-
TALBOT ³	\$6,199	\$6,416	\$244,000	\$318,000
WASHINGTON	None	None	-	-
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
TOTAL YIELD			\$81,770,871	\$109,903,590

1 Dorchester excise taxes have been suspended for two years

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

3 In-town single family fees listed above, out of town single family was \$7176 for FY2017 and \$7427 for FY2018 (approved)

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2017 -2018

SUBDIVISION	Monthly Fees			FY 17 Local Revenue (Act.)	FY 18 Local REVENUE (Est.)	FY 18 Local Pre-Paid (Est.)	Type of System
	Local	State	Total				
ALLEGANY	\$0.75	\$0.25	\$1.00	375,073	345,296	43,942	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,143,172	3,852,973	476,087	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,405,594	3,432,832	391,806	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	6,145,935	5,572,861	707,461	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	617,647	583,398.00	70,944	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	171,763	155,783	20,195	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,091,118	1,025,597	125,377	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	599,586	540,584	69,616	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,125,675	940,141	127,403	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	178,032	160,835	20,848	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,618,042	1,389,013	184,051	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	190,157	173,054	22,088	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,743,236	1,492,325	199,815	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,328,955	1,970,480	263,190	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	128,040	115,480	15,066	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,450,689	6,705,045	847,941	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,679,678	5,986,912	750,597	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	312,481	289,826	36,510	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	605,470	547,894	71,002	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	104,412	96,299	12,369	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	262,966	239,086	31,312	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	837,973	757,470	94,643	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	549,606	544,530	63,343	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	428,211	387,778	48,904	ENHANCED
PRE-PAID REVENUE	\$0.45	\$0.15	\$0.60	0	\$0	0	
TOTAL LOCAL 911 FEE REVENUE				\$41,093,514	\$37,305,492	\$4,694,508	
TOTAL FY 2018 ESTIMATED REVENUE					\$ 42,000,000		

Source: Emergency Number Systems Board

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2017	FY 2018
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$272,500	\$272,000
ANNE ARUNDEL	Commercial Tipping Fee	normal loads \$75/ton Large/unusual loads \$200/ton		
	Tire surcharge Trash Collection Fee	\$7/tire or \$170.60/ton \$298 Annual	50,756,800	51,695,300
BALTIMORE CITY	General Tipping Fee	\$60/ton		
	Recycling Charge	Varies		
	Solid Waste Surcharge Fee	\$7.50 per ton	8,000,000	7,000,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	11,000,000	12,500,000
CALVERT	Residential Tipping Fee	70.72		
	Commercial Tipping Fee	79.42		
	Tire Tipping Fee	178		
	Landfill Fee	123		
	Impact fee - Commercial per sq ft	0.11		
	Impact fee - Residential	350	\$9,979,503	\$11,870,324
CAROLINE	Residential Tipping Fee	100	\$65,945	\$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	\$6,202,300	\$6,305,500
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	\$7,352,481	\$7,300,260
CHARLES	Environmental Surcharge	\$101		
	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/ton		
	Commercial generators-contaminated soil	\$75/ton		
	Scrap Metal Commercial Generators	\$10/ton		
	Tipping Fee (All)	\$75/ton		
			\$10,973,400	\$12,636,800
DORCHESTER	Tipping Fee	\$60/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Freon Unit Surcharge	\$15/unit		
		\$3,126,229	\$2,564,844	
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Rubble Tipping Fee	\$85/ton	\$24,528,250	\$24,396,000
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	\$1,290,000	\$1,295,000
HARFORD	Tipping Fee	\$72/Ton		
	Tire Surcharge	\$5 - \$7		
		\$8,639,800	\$8,841,100	

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

SUBDIVISION	DESCRIPTION	RATE	FY 2017	FY 2018
HOWARD ¹	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$22,454,150	\$22,614,000
KENT	Residential Tipping Fee	\$3/truck load	\$80,000	\$80,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$60/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	\$99,715,628	\$99,715,628
PRINCE GEORGE'S	Residential Recycling Charge	\$35.73-\$59.73/unit		
	Residential/Commercial Tipping Fee	\$43/ton		
	Residential Trash Collection Fee	\$236.55/ton		
	Environmental Surcharge	\$16/ton		
	Tire Surcharge	\$240/ton		
			\$97,625,100	\$98,526,500
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	\$459,513	\$450,000
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$72/property		
	Tire Surcharge	\$158/ton		
	Commercial	\$65/ton	\$3,474,999	\$3,738,000
SOMERSET	Residential Tipping Fee	\$56/year		
	Tire surcharge			
	Solid waste removal at Smith Island			
	Commercial Tipping Fee	\$64/ton	\$1,204,700	\$1,278,000
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	\$5,722,160	\$6,200,660
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	\$7,886,995	\$7,225,000
WORCESTER	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire,\$175-\$600/ton		
	Rubble tipping fee	\$80/ton		
	Leaves/brush tipping fee	\$80/ton	\$3,904,000	\$3,803,500
TOTAL YIELD			\$378,512,153	\$384,072,916

¹ Collects fees in difference manner, revenue is reflected

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

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