

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 2018. Throughout the document, data is presented for years up to and including Fiscal Year 2019. Please note that in every case, the data presented for Fiscal Year 2019 is estimated data, based on the best projections at the time of the survey.

FY 2018 figures are the working appropriation at the time the local jurisdiction approved its FY 2019 budget. Actuals will be collected in the FY 2020 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2016 are actual past year data.

Section 1 - Overview and Summary Data

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

Table 1.1 shows each county's FY 2019 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 2019 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 2019 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY18	CY19				
Allegany	1.0870	3.05%	3.05%	\$3.50	0.5%	8%	7.5%
Anne Arundel	0.9020	2.50%	2.50%	\$3.50	1.0%	7%	10%
Baltimore City	2.2480	3.20%	3.20%	\$5.00	1.5%	9.5%	10%
Baltimore County	1.1000	2.83%	2.83%	\$2.50	1.5%	8%	10%
Calvert	0.9370	3.00%	3.00%	\$5.00	-	5%	1%
Caroline	0.9800	2.73%	3.20%	\$5.00	0.5%	5%	-
Carroll	1.0180	3.03%	3.03%	\$5.00	-	5%	10%
Cecil	1.0414	3.00%	3.00%	\$4.10	0.5%	6%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	0.5%	5%	10%
Dorchester	1.0000	2.62%	2.62%	\$5.00	0.75%	5%	5%
Frederick	1.0600	2.96%	2.96%	\$6.00	-	5%	-
Garrett	0.9899	2.65%	2.65%	\$3.50	1.0%	6%	6%
Harford	1.0420	3.06%	3.06%	\$3.30	1.0%	6%	5%
Howard	1.0140	3.20%	3.20%	\$2.50	1.0%	7%	7.5%
Kent	1.0220	2.85%	2.85%	\$3.30	0.5%	5%	4.5%
Montgomery	0.9814	3.20%	3.20%	\$3.45	0.25%-6.00%	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	3.20%	3.20%	\$3.30	-	5%	4%
Talbot	0.6061	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%

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

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

For more complete explanations and notes on data presented here, please see the corresponding sections of the full report.

TABLE 1.2
FY 2019 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	42,818,643	26,149,213	1,875,000	1,150,000
Anne Arundel	694,859,000	517,958,000	102,000,000	13,947,000
Baltimore City	851,162,800	353,644,000	76,745,000	34,926,100
Baltimore County	978,298,099	773,525,650	107,060,000	10,762,000
Calvert	184,793,847	90,700,000	6,936,000	750,000
Caroline	25,719,095	13,900,000	2,712,176	0
Carroll	212,754,383	161,002,901	14,900,000	417,570
Cecil	116,392,848	62,572,542	7,098,400	204,000
Charles ¹	227,961,900	127,940,000	18,439,000	1,324,000
Dorchester	30,006,836	12,309,054	2,796,151	347,000
Frederick ¹	316,793,888	217,363,700	20,557,616	2,346,000
Garrett	48,455,122	11,950,000	3,500,000	2,400,000
Harford	305,725,000	226,700,000	32,133,700	2,350,000
Howard ¹	700,835,322	454,296,364	50,968,000	5,350,000
Kent	30,940,168	12,986,400	1,655,000	84,000
Montgomery	1,808,404,339	1,585,159,000	250,631,000	22,236,000
Prince George's	961,581,800	634,619,900	179,363,400	11,300,000
Queen Anne's	69,379,149	51,536,447	7,780,431	614,865
St. Mary's	110,428,505	93,904,332	11,472,244	1,151,000
Somerset	15,966,486	7,120,648	500,000	61,000
Talbot	41,176,250	25,600,000	9,100,000	1,250,000
Washington	127,736,580	84,000,000	8,900,000	2,100,000
Wicomico	65,278,508	52,500,000	3,478,000	1,298,125
Worcester	135,571,175	23,000,000	10,250,000	1,060,000
Statewide Total	8,103,039,743	5,620,438,151	930,851,118	117,428,660

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 2018