



**MARYLAND**  
*Association of*  
**COUNTIES**

***Budgets, Tax Rates, & Selected Statistics***  
***Fiscal Year 2019***





**FISCAL YEAR 2019  
REPORT OF COUNTY  
BUDGETS, TAX RATES  
&  
SELECTED STATISTICS**

PREPARED BY THE  
MARYLAND ASSOCIATION OF COUNTIES  
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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.

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

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## **Foreword**

The data contained in this publication largely reflects the input received by MACo from county budget and finance officers, through a survey conducted in August of 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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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.*

<sup>1</sup>Includes Fire and Rescue Tax Revenues

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2018**

## Section 2 - Population Data

**Table 2.1** displays the estimated population of the state as of July 1, 2019 by geographic region and political subdivision. Montgomery County continues to be the most populous of the 24 subdivisions, followed by Prince George's County, Baltimore County and Baltimore City, respectively. Kent County remains the least populated Maryland county.

**Table 2.2** records the estimated population density of each subdivision as of July 1, 2019. Baltimore City is the most densely populated subdivision with 7,428 persons per square mile, followed by Montgomery County with 2,199 persons per square mile. Garrett County, with 45 persons per square mile, remains the least densely populated county.

**TABLE 2.1**  
ESTIMATED POPULATION & POPULATION GROWTH  
JULY 1, 2018 to JULY 1, 2019

Region & Subdivision	Population July 1, 2018	Population July 1, 2019	Total Change	Percent Change	2019 % of Total	Rank
<b>NORTHWESTERN AREA</b>	<b>507,347</b>	<b>511,244</b>	<b>3,897</b>	<b>0.77%</b>	<b>8.37%</b>	
Allegany	71,067	70,541	(526)	-0.74%	1.15%	<b>16</b>
Frederick	255,882	259,712	3,830	1.50%	4.25%	<b>7</b>
Garrett	29,117	29,005	(112)	-0.38%	0.47%	<b>22</b>
Washington	151,281	151,986	705	0.47%	2.49%	<b>11</b>
<b>BALTIMORE-METRO AREA</b>	<b>2,765,398</b>	<b>2,772,444</b>	<b>7,046</b>	<b>0.25%</b>	<b>45.39%</b>	
Anne Arundel	577,580	581,980	4,400	0.76%	9.53%	<b>5</b>
Baltimore City	606,679	601,644	(5,035)	-0.83%	9.85%	<b>4</b>
Baltimore County	833,743	835,065	1,322	0.16%	13.67%	<b>3</b>
Carroll	168,301	168,790	489	0.29%	2.76%	<b>9</b>
Harford	253,689	255,182	1,493	0.59%	4.18%	<b>8</b>
Howard	325,406	329,783	4,377	1.35%	5.40%	<b>6</b>
<b>NATIONAL CAPITAL AREA</b>	<b>1,984,069</b>	<b>1,996,611</b>	<b>12,542</b>	<b>0.63%</b>	<b>32.69%</b>	
Montgomery	1,069,176	1,079,558	10,382	0.97%	17.67%	<b>1</b>
Prince George's	914,893	917,053	2,160	0.24%	15.01%	<b>2</b>
<b>SOUTHERN AREA</b>	<b>367,277</b>	<b>370,703</b>	<b>3,426</b>	<b>0.93%</b>	<b>6.07%</b>	
Calvert	91,884	92,289	405	0.44%	1.51%	<b>15</b>
Charles	161,873	164,045	2,172	1.34%	2.69%	<b>10</b>
St. Mary's	113,520	114,369	849	0.75%	1.87%	<b>12</b>
<b>EASTERN SHORE</b>	<b>455,927</b>	<b>456,972</b>	<b>1,045</b>	<b>0.23%</b>	<b>7.48%</b>	
Caroline	33,478	33,767	289	0.86%	0.55%	<b>20</b>
Cecil	102,821	102,908	87	0.08%	1.68%	<b>14</b>
Dorchester	32,054	31,944	(110)	-0.34%	0.52%	<b>21</b>
Kent	19,152	18,936	(216)	-1.13%	0.31%	<b>24</b>
Queen Anne's	50,299	50,807	508	1.01%	0.83%	<b>18</b>
Somerset	26,010	26,106	96	0.37%	0.43%	<b>23</b>
Talbot	36,988	36,859	(129)	-0.35%	0.60%	<b>19</b>
Wicomico	103,293	103,675	382	0.37%	1.70%	<b>13</b>
Worcester	51,832	51,970	138	0.27%	0.85%	<b>17</b>
<b>TOTAL</b>	<b>6,080,018</b>	<b>6,107,974</b>	<b>27,956</b>	<b>0.46%</b>	<b>100.00%</b>	

Source: Maryland Department of Legislative Services, October 2018

**TABLE 2.2**  
**ESTIMATED POPULATION DENSITY**  
 Population - July 1, 2019

SUBDIVISION	Population July 1, 2019	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	70,541	424	166	16
ANNE ARUNDEL	581,980	415	1,402	4
BALTIMORE CITY	601,644	81	7,428	1
BALTIMORE COUNTY	835,065	598	1,396	5
CALVERT	92,289	213	433	8
CAROLINE	33,767	319	106	20
CARROLL	168,790	447	378	10
CECIL	102,908	346	297	14
CHARLES	164,045	458	358	11
DORCHESTER	31,944	541	59	23
FREDERICK	259,712	660	394	9
GARRETT	29,005	647	45	24
HARFORD	255,182	437	584	7
HOWARD	329,783	251	1,314	6
KENT	18,936	277	68	22
MONTGOMERY	1,079,558	491	2,199	2
PRINCE GEORGE'S	917,053	483	1,899	3
QUEEN ANNE'S	50,807	372	137	18
ST. MARY'S	114,369	357	320	13
SOMERSET	26,106	319	82	21
TALBOT	36,859	268	138	17
WASHINGTON	151,986	458	332	12
WICOMICO	103,675	374	277	15
WORCESTER	51,970	468	111	19

**Source: Maryland Department of Legislative Services, October 2018.**  
**Overview of Maryland Local Governments, Finances and Demographic**  
**Information, January 2018**

## 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 2015 through 2019, the change from FY 2018 to FY 2019, and the average rate of change from FY 2015 to FY 2019.

**Table 3.2** shows a summary of county general fund operating budgets for FY 2017 - 2019.

**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 2019 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 2015 THROUGH FISCAL YEAR 2019**

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Appropriation FY 2018	Approved FY 2019	Change FY 18-19	Avg Annual Chg FY 15-19
ALLEGANY	96,374,418	123,532,530	123,402,592	123,831,724	125,254,204	1.15%	6.77%
ANNE ARUNDEL	1,432,022,032	1,564,925,339	1,636,534,103	1,657,012,500	1,736,552,900	4.80%	4.94%
BALTIMORE CITY <sup>1</sup>	1,893,987,747	1,817,335,845	1,992,458,265	2,207,964,732	2,274,568,237	3.02%	4.68%
BALTIMORE COUNTY	2,855,351,630	2,995,588,455	3,100,115,089	3,158,334,369	3,285,494,203	4.03%	3.57%
CALVERT	255,079,429	269,603,614	279,349,258	359,509,231	380,256,149	5.77%	10.50%
CAROLINE	57,854,319	57,395,368	54,357,658	53,994,816	63,055,237	16.78%	2.18%
CARROLL	353,884,127	353,884,127	392,332,432	400,042,050	411,258,050	2.80%	3.83%
CECIL	187,336,726	193,729,315	195,219,972	202,893,323	208,736,874	2.88%	2.74%
CHARLES	433,041,080	414,039,595	415,043,192	461,502,475	467,661,228	1.33%	1.94%
DORCHESTER	53,746,880	55,706,910	57,813,540	57,555,340	59,333,378	3.09%	2.50%
FREDERICK	610,149,642	627,004,885	757,998,962	757,865,193	780,009,954	2.92%	6.33%
GARRETT	76,310,932	70,903,483	73,872,421	74,875,708	76,710,047	2.45%	0.13%
HARFORD	614,887,353	551,116,460	568,431,474	628,662,683	657,623,875	4.61%	1.69%
HOWARD	1,275,191,491	1,277,893,069	1,368,306,947	1,424,354,515	1,474,736,086	3.54%	3.70%
KENT	40,885,282	43,806,725	43,033,897	46,654,965	46,822,934	0.36%	3.45%
MONTGOMERY <sup>2</sup>	4,643,102,631	4,714,547,514	4,905,031,797	5,092,992,411	5,206,061,718	2.22%	2.90%
PRINCE GEORGE'S <sup>3</sup>	3,308,563,114	3,362,338,502	3,892,406,200	3,692,066,600	3,883,262,900	5.18%	4.09%
QUEEN ANNE'S	122,766,217	130,249,345	133,704,418	144,754,103	145,958,458	0.83%	4.42%
ST. MARY'S	211,564,356	223,784,165	215,704,275	225,196,376	234,737,129	4.24%	2.63%
SOMERSET <sup>4</sup>	35,966,570	36,974,125	35,220,154	38,007,174	49,155,571	29.33%	8.12%
TALBOT <sup>1</sup>	78,661,781	82,971,605	83,234,036	87,045,153	95,691,886	9.93%	5.02%
WASHINGTON	218,214,487	216,871,995	234,025,060	243,175,340	251,495,910	3.42%	3.61%
WICOMICO	126,199,965	124,957,913	133,966,829	144,871,498	150,982,224	4.22%	4.58%
WORCESTER	180,440,791	182,450,109	190,511,177	199,171,553	190,271,253	-4.47%	1.34%
<b>TOTAL</b>	<b>19,161,583,000</b>	<b>19,491,610,993</b>	<b>20,882,073,748</b>	<b>21,482,333,832</b>	<b>22,255,690,405</b>	<b>3.60%</b>	<b>3.81%</b>

<sup>1</sup> Excludes Parking Enterprise, Water and Wastewater, Conduit, and Loan and Guarantee funds

<sup>2</sup> Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)

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

<sup>4</sup> Budgets include capital projects, pay-go transfer

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018 and prior year data**

**TABLE 3.2**  
**TOTAL COUNTY GENERAL FUND OPERATING BUDGETS**  
**FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019**

SUBDIVISION	Actual FY 2017	Appropriation FY 2018	Approved FY 2019	Change FY 18-19
ALLEGANY	86,916,647	86,897,607	90,346,419	3.97%
ANNE ARUNDEL	1,441,631,294	1,518,854,800	1,589,938,300	4.68%
BALTIMORE CITY	1,747,009,711	1,813,500,000	1,857,550,000	2.43%
BALTIMORE COUNTY	2,023,419,262	1,996,757,862	2,056,744,325	3.00%
CALVERT	243,644,897	282,800,538	297,516,132	5.20%
CAROLINE	44,601,874	46,639,301	48,452,712	3.89%
CARROLL	392,332,432	400,042,050	411,258,050	2.80%
CECIL	182,205,707	189,701,473	195,345,861	2.98%
CHARLES	362,633,196	385,189,750	395,306,800	2.63%
DORCHESTER	49,293,367	53,112,063	54,694,789	2.98%
FREDERICK	548,819,850	586,488,405	608,633,166	3.78%
GARRETT	73,872,421	74,875,708	76,710,047	2.45%
HARFORD	512,405,167	548,455,736	571,655,000	4.23%
HOWARD	1,072,219,313	1,098,746,451	1,140,607,821	3.81%
KENT	43,033,897	46,654,965	46,822,934	0.36%
MONTGOMERY	1,163,601,657	1,220,938,817	1,224,862,173	0.32%
PRINCE GEORGE'S	3,118,562,400	3,251,537,400	3,431,966,100	5.55%
QUEEN ANNE'S	128,494,933	134,084,690	138,061,406	2.97%
ST. MARY'S	212,435,221	221,324,105	230,155,443	3.99%
SOMERSET	35,220,154	38,007,174	49,155,571	29.33%
TALBOT	80,345,429	84,177,003	92,038,750	9.34%
WASHINGTON	220,586,293	221,705,060	229,639,310	3.58%
WICOMICO	133,966,829	144,871,498	150,982,224	4.22%
WORCESTER	190,511,177	199,171,553	190,271,253	-4.47%
<b>TOTAL</b>	<b>14,107,763,127</b>	<b>14,644,534,009</b>	<b>15,178,714,586</b>	<b>3.65%</b>

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 3.3**  
**COUNTY OPERATING BUDGETS - GENERAL FUND ONLY**  
**FOR SELECTED CATEGORIES IN FISCAL YEAR 2019**

JURISDICTION	General Government	Public Safety	Public Works	Health	Social Services	Primary & Secondary Education	Community Colleges	Parks Recreation & Culture	Libraries	Conservation of Natural Resources	Community Dev. & Pub. Housing	Economic Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	8,929,329	20,265,301	10,957,664	1,970,988	1,293,840	30,424,308	7,630,550	1,285,223	956,975	317,066	8,000	853,850	2,901,366	28,704	2,543,455	90,346,419
ANNE ARUNDEL	218,674,700	315,085,000	34,158,000	39,362,800	13,612,500	687,140,500	42,387,700	24,141,100	22,201,400	978,000	270,000	2,875,000	141,219,600	47,832,000	-	1,589,938,300
BALTIMORE CITY	200,450,354	822,020,772	210,240,216	41,987,007	13,709,540	278,412,181	1,000,000	42,408,555	25,712,322	4,429,451	38,520,022	71,716,863	84,735,571	-	22,207,146	1,857,550,000
BALTIMORE COUNTY	106,200,541	371,025,519	107,933,443	24,085,815	8,618,492	871,366,401	62,722,563	11,445,727	33,832,602	5,552,541	-	1,357,014	127,674,225	25,946,747	298,982,695	2,056,744,325
CALVERT	24,871,938	37,259,554	13,030,503	2,653,458	-	126,377,666	4,646,943	7,864,092	4,662,018	1,450,746	2,252,778	883,107	20,380,036	14,367,194	36,816,099	297,516,132
CAROLINE	6,766,789	14,784,364	3,633,021	476,881	226,728	14,436,087	1,677,566	992,995	1,213,728	141,988	6,000	108,842	3,510,416	15,600	471,727	48,452,712
CARROLL	66,402,110	47,514,870	14,170,100	4,997,730	1,370,830	194,659,800	10,084,560	1,914,920	10,561,020	948,830	-	4,508,220	37,952,880	2,348,350	11,823,830	411,258,050
CECIL	12,014,908	43,585,061	10,748,316	3,758,398	1,533,524	84,222,441	11,308,128	1,448,022	5,686,417	664,506	-	1,183,748	16,562,218	1,935,644	695,530	195,345,861
CHARLES	37,825,400	106,116,000	7,612,400	3,277,000	3,044,400	181,982,100	9,886,200	8,604,600	4,240,600	666,300	678,400	1,932,000	29,425,800	13,600	-	395,306,800
DORCHESTER	4,602,477	12,365,418	3,432,870	1,133,641	176,614	19,252,162	1,173,687	560,331	533,520	466,341	-	721,848	1,977,628	-	8,296,252	54,694,789
FREDERICK	55,565,136	120,704,448	16,619,267	6,567,493	5,977,954	284,145,549	17,878,027	7,718,847	12,307,213	766,347	698,620	3,800,076	42,000,000	4,689,916	29,194,273	608,633,166
GARRETT	6,356,711	12,124,326	15,989,935	1,967,000	321,700	27,449,974	5,334,000	75,500	1,065,000	227,299	1,313,027	1,666,564	-	302,205	2,516,806	76,710,047
HARFORD	57,321,141	118,263,161	18,014,231	3,775,987	6,970,330	245,815,645	16,811,612	9,682,090	17,472,912	734,799	1,253,520	3,846,122	56,538,121	14,577,293	578,036	571,655,000
HOWARD	55,621,840	138,183,479	81,694,880	11,461,498	678,494	600,053,881	34,985,816	24,965,356	20,937,872	1,538,521	25,158,610	2,783,222	112,223,574	28,320,778	2,000,000	1,140,607,821
KENT	6,319,321	10,730,359	5,291,253	501,514	409,016	17,231,378	497,411	1,664,967	662,196	349,513	-	637,613	1,884,338	215,173	438,882	46,822,934
MONTGOMERY	182,800,411	373,145,226	45,814,082	240,097,744	-	2,444,080,162	265,549,723	-	42,554,538	2,762,901	8,491,597	-	-	-	329,195,674	3,934,492,058
PRINCE GEORGE'S	85,140,200	754,871,100	26,129,900	26,547,000	10,985,600	2,047,732,000	117,785,700	-	31,124,600	4,318,200	4,320,700	9,000,000	125,948,500	-	196,962,600	3,440,966,100
QUEEN ANNES	9,796,331	26,002,701	10,355,365	2,339,103	358,589	56,884,381	2,012,987	4,998,563	1,833,513	655,068	2,988,043	414,357	12,296,698	634,915	6,490,802	138,061,406
ST. MARY'S	26,077,187	46,573,569	10,173,370	2,962,436	4,457,509	106,270,683	4,326,961	4,061,127	2,878,050	638,198	-	1,915,452	11,667,432	43,493	8,109,976	230,155,443
SOMERSET	7,101,726	11,943,134	3,641,401	1,027,125	71,400	13,577,260	368,525	5,541,341	420,396	120,122	-	186,000	2,348,869	2,808,272	-	49,155,571
TALBOT	8,170,904	18,741,532	4,831,116	2,513,300	711,480	43,301,903	1,855,142	883,819	1,338,416	278,426	-	843,229	1,039,837	957,535	6,572,111	92,038,750
WASHINGTON	24,324,760	49,720,260	5,766,030	2,539,270	435,560	98,530,760	10,035,290	3,030,150	3,218,010	723,690	-	711,180	14,315,980	16,488,370	-	229,639,310
WICOMICO	15,647,054	38,539,604	12,406,669	4,078,940	329,043	44,164,012	5,418,476	3,644,271	1,494,295	115,546	-	175,000	15,002,734	498,323	9,468,257	150,982,224
WORCESTER	27,501,239	24,814,214	6,169,470	6,367,429	1,388,860	89,997,275	2,203,762	3,214,451	3,860,228	682,692	180,300	1,749,834	11,628,225	10,104,921	408,353	190,271,253
TOTAL	1,256,472,507	3,534,478,972	678,813,502	436,249,557	76,682,003	8,607,508,509	637,581,329	170,116,047	250,766,841	29,531,061	86,139,617	113,868,941	873,234,048	172,129,033	973,772,504	17,897,344,471

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018



**TABLE 3.4**  
**COUNTY CAPITAL BUDGETS**  
**FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2019**

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	11,200,000	1,215,000		1,125,500	270,000						13,810,500
ANNE ARUNDEL	181,382,710	28,319,000		15,713,000	23,909,000	25,644,000			124,735,000	64,458,000	464,160,710
BALTIMORE CITY	19,000,000	3,000,000		432,489,000	3,850,000	24,694,000	800,000	117,741,000	74,191,000	5,164,000	680,929,000
BALTIMORE COUNTY **		9,553,000		6,628,000	1,000,000	12,725,000		21,836,192	1,988,035	42,501,640	96,231,867
CALVERT	22,365,000	455,200		3,909,300	9,180,000	6,112,000				19,318,000	61,339,500
CAROLINE	1,120,000		4,718,603	3,830,724	2,253,049	1,262,298				789,500	13,974,174
CARROLL	38,785,379	8,475,650	40,000	17,420,493	18,075,000	1,724,670			8,842,850	2,595,000	95,959,042
CECIL	5,598,000	7,899,000	360,000	630,000	1,990,000	1,571,000				155,000	18,203,000
CHARLES	21,280,000	16,958,000	1,442,000	40,859,000	9,536,000	908,000			2,490,000	941,000	94,414,000
DORCHESTER	3,851,494		380,498	1,115,800	1,100,142	213,500		20,795		316,048	6,998,277
FREDERICK	21,535,500	7,414,887		42,003,225	14,610,061	20,427,933		(100,000)	8,110,599	10,055,984	124,058,189
GARRETT	605,352	806,600	129,900	1,122,875	764,440					168,374	3,597,541
HARFORD	50,038,000	6,051,328		26,682,395	3,000,000	14,480,000				41,388,277	141,640,000
HOWARD	65,069,000	16,137,000		53,672,000	1,615,000	10,386,000					146,879,000
KENT	423,000			3,192,000	37,500					20,000	3,672,500
MONTGOMERY	324,280,000	34,789,000	(100,000)	168,204,000	32,653,000	66,012,000	61,000	(32,000)	(58,423,000)	27,983,000	595,427,000
PRINCE GEORGE'S*	172,364,000	31,387,000	5,000,000	159,774,000	50,934,000	116,288,000	30,500,000	16,713,000	16,483,000	368,302,000	967,745,000
QUEEN ANNE'S	3,023,000	2,492,562	1,867,051	4,637,253	1,650,938	1,528,400			130,000	2,650,560	17,979,764
ST. MARY'S	13,358,000		477,000	29,514,578	150,000	6,852,674	282,000		6,983,693	1,085,000	58,702,945
SOMERSET *	3,694,640		481,425	1,158,530	3,900,000	5,133,281				272,861	14,640,737
TALBOT	16,300,000		100,000	400,000	115,000	140,000				713,000	17,768,000
WASHINGTON	19,666,000	2,225,000	860,000	12,326,000	2,764,000	405,000				5,462,000	43,708,000
WICOMICO	17,047,000	25,000	5,189,500	5,105,924	841,291	2,314,000	41,000		200,000	11,030,135	41,793,850
WORCESTER	12,405,516	250,000		450,000	376,487	1,400,000	150,000			1,675,633	16,707,636
<b>TOTAL</b>	<b>1,024,391,591</b>	<b>177,453,227</b>	<b>20,945,977</b>	<b>1,031,963,597</b>	<b>184,574,908</b>	<b>320,221,756</b>	<b>31,834,000</b>	<b>156,178,987</b>	<b>185,731,177</b>	<b>607,045,012</b>	<b>3,740,340,232</b>

\* Biennial process. Prior years do not represent actuals.

\*\* Included in Operating Budget

\*\* Public Works Category Includes Stormwater Management

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 3.5**  
**COUNTY BOND RATINGS**  
**FISCAL YEAR 2019**

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	Aaa	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	Aa1	AAA
ST. MARY'S	AA+	Aa1	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 2018**

## 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 2009 to FY 2019. 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 2015 through 2019. 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 2019 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 \$196 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Prince George’s County, Baltimore County, Anne Arundel County, and Howard County respectively. Somerset County’s assessable base, at \$1.45 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 2015 through 2019.

## Real Property

**Table 4.5** compares each jurisdiction relative to the real property assessable base in Fiscal Year 2019. Specifically, counties are ranked based upon their total FY 2019 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 2015 through 2019. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2018 to FY 2019. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc. Three counties are projecting a decline in property tax revenues from FY 2015.

## 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-two counties offer 100% exemptions for all three categories shown. The two remaining subdivisions do not offer 100% exemption in all categories, but offer exemptions ranging from 0% to 100% 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 2019. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2019.

**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 2015 to FY 2017 are shown, along with estimated yield for FY 2018 and projected yield for FY 2019.

**TABLE 4.1**  
**COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)**  
**FOR FISCAL YEARS 2009 THROUGH 2019**

COUNTY	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
ALLEGANY	0.888	0.983	0.9829	0.982	0.981	0.980	0.979	0.978	0.977	0.976	0.975
ANNE ARUNDEL	0.888	0.876	0.880	0.910	0.941	0.950	0.943	0.923	0.915	0.907	0.902
BALTIMORE CITY	2.268	2.268	2.268	2.268	2.268	2.248	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	0.952	0.952	0.937
CAROLINE	0.870	0.870	0.870	0.870	0.890	0.940	0.960	0.980	0.980	0.980	0.980
CARROLL	1.048	1.048	1.048	1.028	1.018	1.018	1.018	1.018	1.018	1.018	1.018
CECIL	0.96	0.94	0.92	0.940	0.991	0.991	0.9907	0.9907	0.9914	1.041	1.041
CHARLES	0.962	0.962	0.962	1.003	1.057	1.141	1.141	1.141	1.141	1.141	1.141
DORCHESTER	0.90	0.896	0.896	0.976	0.976	0.976	0.976	0.976	0.976	0.974	1.000
FREDERICK	0.94	0.94	0.936	0.936	0.936	1.064	1.060	1.060	1.060	1.060	1.060
GARRETT	1.000	0.990	0.99	0.990	0.990	0.990	0.990	0.990	0.990	0.990	0.990
HARFORD	1.082	1.064	1.042	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	1.022	1.022	1.022	1.022	1.022	1.022	1.022	1.022	1.022
MONTGOMERY	0.903	0.904	0.904	0.9460	0.9910	1.0100	0.9960	0.987	1.026	1.001	0.981
PRINCE GEORGES	0.960	0.960	0.960	0.960	0.960	0.960	0.960	1.000	1.000	1.000	1.000
QUEEN ANNE'S	0.7700	0.7700	0.7671	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.847	0.847
ST. MARY'S	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.852	0.8523	0.848	0.848
SOMERSET	0.92	0.90	0.88	0.884	0.884	0.915	0.915	1.000	1.000	1.000	1.000
TALBOT	0.45	0.432	0.432	0.448	0.491	0.512	0.527	0.536	0.547	0.606	0.606
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	0.814	0.759	0.759	0.769	0.840	0.909	0.9516	0.9516	0.9516	0.940	0.940
WORCESTER	0.70	0.70	0.70	0.700	0.770	0.770	0.770	0.835	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 2018 and prior year data

**TABLE 4.2**  
**COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)**  
**FOR FISCAL YEARS 2015 THROUGH 2019**

COUNTY	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019						
	P.T.R.	C.Y.T.R. %Diff. <sup>1</sup>	P.T.R.	C.Y.T.R. %Diff. <sup>1</sup>	P.T.R.	C.Y.T.R. %Diff. <sup>1</sup>	P.T.R.	C.Y.T.R. %Diff. <sup>1</sup>	P.T.R.	C.Y.T.R. %Diff. <sup>1</sup>					
ALLEGANY <sup>2</sup>	0.9430	0.9732	-3.20%	0.9780	0.9737	0.44%	0.9770	0.9834	-0.66%	0.9760	0.9809	-0.50%	0.9750	0.9702	0.49%
ANNE ARUNDEL <sup>2</sup>	0.9430	0.9280	1.59%	0.9230	0.9270	-0.43%	0.9150	0.9062	0.96%	0.9070	0.8947	1.36%	0.9020	0.8929	1.01%
BALTIMORE CITY	2.2480	2.2030	2.00%	2.2480	2.2100	1.69%	2.2480	2.1893	2.61%	2.2480	2.2311	0.75%	2.2480	2.2336	0.64%
BALTIMORE COUNTY	1.1000	1.0920	0.73%	1.1000	1.0870	1.18%	1.1000	1.0802	1.80%	1.1000	1.0775	2.05%	1.1000	1.0786	1.95%
CALVERT <sup>2</sup>	0.8920	0.9020	-1.12%	0.8920	0.8980	-0.67%	0.9520	0.8884	6.68%	0.9520	0.9453	0.70%	0.9370	0.9433	-0.67%
CAROLINE <sup>2</sup>	0.9600	0.9550	0.52%	0.9800	0.9730	0.71%	0.9800	0.9870	-0.71%	0.9800	0.9827	-0.28%	0.9800	0.9703	0.99%
CARROLL	1.0180	1.0290	-1.08%	1.0180	1.0150	0.29%	1.0180	1.0075	1.03%	1.0180	1.0026	1.51%	1.0180	0.9997	1.80%
CECIL	0.9907	1.0040	-1.34%	0.9907	0.9930	-0.23%	0.9914	0.9914	0.00%	1.0414	0.9828	5.63%	1.0414	1.0299	1.10%
CHARLES <sup>2,3</sup>	1.2050	1.2210	-1.33%	1.2050	1.2090	-0.33%	1.2050	1.1813	1.97%	1.1410	1.1770	-3.16%	1.1410	1.1817	-3.57%
DORCHESTER <sup>2</sup>	0.9760	0.9780	-0.20%	0.9760	0.9830	-0.72%	0.9760	0.9886	-1.29%	0.9740	0.9740	0.00%	1.0000	0.9950	0.50%
FREDERICK <sup>2</sup>	1.0600	1.0600	0.00%	1.0600	1.0450	1.42%	1.0600	1.0362	2.25%	1.0600	1.0359	2.27%	1.0600	0.9196	13.25%
GARRETT <sup>2</sup>	0.9900	1.0710	-8.18%	0.9900	0.9980	-0.81%	0.9900	0.9872	0.28%	0.9900	0.9941	-0.41%	0.9899	0.9899	0.00%
HARFORD <sup>2</sup>	1.0420	1.0480	-0.58%	1.0420	1.0430	-0.10%	1.0420	1.0331	0.85%	1.0420	1.0290	1.25%	1.0420	1.0343	0.74%
HOWARD	1.0140	0.9930	2.07%	1.0140	0.9900	2.37%	1.0140	0.9867	2.70%	1.0140	0.9910	2.27%	1.0140	0.9976	1.62%
KENT	1.0220	1.0260	-0.39%	1.0220	1.0250	-0.29%	1.0220	1.0227	-0.07%	1.0220	1.0247	-0.26%	1.0220	1.0221	-0.01%
MONTGOMERY	0.9960	0.7470	25.00%	0.9870	0.7100	28.06%	1.0260	0.7004	31.73%	1.0012	0.7541	24.68%	0.9814	0.7404	24.56%
PRINCE GEORGE'S <sup>2</sup>	0.9600	0.9500	1.04%	1.0000	0.9490	5.10%	1.0000	0.9857	1.43%	1.0000	0.9780	2.20%	1.0000	0.9731	2.69%
QUEEN ANNE'S	0.8471	0.8530	-0.70%	0.8471	0.8520	-0.58%	0.8471	0.8363	1.27%	0.8471	0.8388	0.98%	0.8471	0.8342	1.52%
ST. MARY'S	0.8570	0.8532	0.44%	0.8523	0.8520	0.04%	0.8523	0.8468	0.65%	0.8478	0.8478	0.00%	0.8478	0.8443	0.41%
SOMERSET	0.9150	0.9630	-5.25%	1.0000	0.9130	8.70%	1.0000	1.013	-1.29%	1.0000	1.0146	-1.46%	1.0000	1.0061	-0.61%
TALBOT <sup>2</sup>	0.5270	0.5250	0.38%	0.5360	0.5340	0.37%	0.5471	0.5344	2.32%	0.6061	0.5424	10.51%	0.6061	0.5738	5.33%
WASHINGTON <sup>2</sup>	0.9480	0.9490	-0.11%	0.9480	0.9520	-0.42%	0.9480	0.9485	-0.05%	0.9480	0.9442	0.40%	0.9480	0.9409	0.75%
WICOMICO	0.9516	0.9380	1.43%	0.9516	0.9550	-0.36%	0.9516	0.9520	-0.04%	0.9398	0.9412	-0.15%	0.9398	0.9241	1.67%
WORCESTER	0.7700	0.7770	-0.91%	0.8350	0.7750	7.19%	0.8350	0.8245	1.26%	0.8350	0.8220	1.56%	0.8350	0.8270	0.96%

<sup>1</sup> The percent that the actual adopted tax rate for the county is above or below its calculated constant yield tax rate.

<sup>2</sup> 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.

<sup>3</sup> Charles County tax rates shown includes a special service area tax (which is not included in Table 4.1)

<sup>4</sup> Montgomery County tax rate shown excludes various special service rates included in the C.Y.T.R. calculation

**TABLE 4.3**  
**ASSESSED VALUE OF REAL AND PERSONAL PROPERTY**  
**(TOTAL ASSESSABLE BASE)**  
**FISCAL YEAR 2019**

SUBDIVISION	FY 2019 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2019 Population <sup>1</sup>
ALLEGANY	3,897,983,255	20	55,258	24	441,032	70,541
ANNE ARUNDEL	84,880,315,292	4	145,848	8	7,323,500	581,980
BALTIMORE CITY	39,573,673,408	6	65,776	21	4,174,326	601,644
BALTIMORE COUNTY	87,362,327,273	3	104,617	16	8,414,989	835,065
CALVERT	12,173,260,000	14	131,904	9	1,265,701	92,289
CAROLINE	2,824,261,317	23	83,641	20	237,697	33,767
CARROLL	22,109,099,601	9	130,986	10	1,937,931	168,790
CECIL	10,631,345,266	15	103,309	17	1,060,950	102,908
CHARLES	18,233,949,396	10	111,152	13	1,902,922	164,045
DORCHESTER	2,861,190,297	22	89,568	18	272,131	31,944
FREDERICK	30,797,504,000	8	118,583	12	3,065,453	259,712
GARRETT	4,596,962,073	19	158,486	4	495,886	29,005
HARFORD	31,087,053,557	7	121,823	11	2,623,992	255,182
HOWARD	51,412,177,000	5	155,897	7	5,082,641	329,783
KENT	2,974,482,156	21	157,082	6	300,978	18,936
MONTGOMERY	196,792,645,471	1	182,290	3	19,625,423	1,079,558
PRINCE GEORGE'S	96,347,072,000	2	105,062	15	9,142,922	917,053
QUEEN ANNE'S	8,018,437,298	17	157,821	5	801,843	50,807
ST. MARY'S	12,651,615,000	13	110,621	14	1,302,530	114,369
SOMERSET	1,451,252,625	24	55,591	23	160,000	26,106
TALBOT	8,999,598,485	16	244,163	2	722,400	36,859
WASHINGTON	13,091,237,000	12	86,134	19	1,245,286	151,986
WICOMICO	6,466,914,000	18	62,377	22	643,725	103,675
WORCESTER	15,905,093,000	11	306,044	1	1,659,663	51,970
TOTAL	\$765,139,448,770		125,269		73,903,921	6,107,975

<sup>1</sup> Population estimates from Department of Legislative Services, October 2018

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 4.4**  
**TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)**  
**FISCAL YEARS 2015-2019**

SUBDIVISION	Actual FY 2015		Actual FY 2016		Actual FY 2017		Projected FY 2018		Estimated FY 2019		Growth FY 2018-19	% Growth FY 2018-19	Avg. Growth FY 2015-19
	Yield		Yield		Yield		Yield		Yield				
ALLEGANY	40,914,360		40,510,413		40,728,935		40,601,259		40,903,459		302,200	0.74%	-0.01%
ANNE ARUNDEL	622,502,000		633,420,000		648,906,000		668,448,500		694,859,000		26,410,500	3.95%	2.79%
BALTIMORE CITY	833,765,000		866,071,018		919,001,595		935,904,311		967,074,800		31,170,489	3.33%	3.78%
BALTIMORE COUNTY	913,555,868		931,484,763		957,583,604		988,239,018		1,018,102,900		29,863,882	3.02%	2.75%
CALVERT	138,653,707		139,595,761		149,122,738		174,436,574		185,201,574		10,765,000	6.17%	7.50%
CAROLINE	24,722,005		24,722,005		28,608,245		28,580,641		28,944,095		363,454	1.27%	4.02%
CARROLL	195,655,410		195,655,410		202,907,956		208,042,360		208,310,369		268,009	0.13%	1.58%
CECIL	102,729,741		106,833,074		106,253,335		113,045,615		116,596,848		3,551,233	3.14%	3.22%
CHARLES	211,430,574		219,585,851		211,683,759		221,341,400		229,284,100		7,942,700	3.59%	2.05%
DORCHESTER	30,373,561		29,821,767		29,406,108		29,354,314		29,626,666		272,352	0.93%	-0.62%
FREDERICK	277,052,382		287,721,932		299,465,497		307,907,338		332,238,006		24,330,668	7.90%	4.65%
GARRETT	45,024,941		45,448,783		45,839,515		48,307,026		48,455,122		148,096	0.31%	1.85%
HARFORD	313,805,236		317,151,299		330,397,757		335,774,023		343,309,602		7,535,579	2.24%	2.27%
HOWARD	486,106,581		502,902,592		515,580,481		528,995,797		550,177,993		21,182,196	4.00%	3.14%
KENT	31,322,364		30,749,181		30,174,409		30,793,869		31,091,362		297,493	0.97%	-0.18%
MONTGOMERY	1,546,444,245		1,582,612,215		1,732,139,000		1,770,152,458		1,808,404,339		38,251,881	2.16%	3.99%
PRINCE GEORGE'S	720,906,997		780,824,502		827,164,565		846,960,600		914,292,200		67,331,600	7.95%	6.12%
QUEEN ANNE'S	65,038,262		65,479,771		67,115,345		67,425,242		69,341,149		1,915,907	2.84%	1.61%
ST. MARY'S	104,543,652		105,273,048		107,137,471		108,280,130		110,428,505		2,148,375	1.98%	1.38%
SOMERSET	14,448,793		16,012,480		15,731,176		15,619,272		15,966,486		347,214	2.22%	2.53%
TALBOT	34,773,848		35,352,872		36,531,210		38,406,400		41,176,250		2,769,850	7.21%	4.32%
WASHINGTON	119,288,355		122,827,801		123,874,276		124,794,710		127,736,580		2,941,870	2.36%	1.73%
WICOMICO	62,651,923		61,964,139		63,150,094		63,188,169		65,278,508		2,090,339	3.31%	1.03%
WORCESTER	118,315,453		128,188,944		131,331,596		134,320,011		137,255,622		2,935,611	2.19%	3.78%
<b>TOTAL YIELD</b>	<b>7,054,025,257</b>		<b>7,270,209,621</b>		<b>7,619,834,667</b>		<b>7,828,919,037</b>		<b>8,114,055,535</b>		<b>285,136,498</b>	<b>3.64%</b>	<b>3.56%</b>

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018 and prior year data**



**TABLE 4.5**  
**ASSESSED VALUE OF REAL PROPERTY**  
**FISCAL YEAR 2019**

SUBDIVISION	Estimated FY 2019	Rank by FY 2019 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2019 <sup>1</sup>
ALLEGANY	3,556,441,255	20	50,417	24	70,541
ANNE ARUNDEL	82,134,895,292	4	141,130	8	581,980
BALTIMORE CITY	37,413,719,408	6	62,186	21	601,644
BALTIMORE COUNTY	83,900,672,727	3	100,472	16	835,065
CALVERT	11,850,760,000	14	128,410	9	92,289
CAROLINE	2,824,198,457	22	83,639	19	33,767
CARROLL	21,480,533,601	9	127,262	10	168,790
CECIL	10,254,799,693	15	99,650	17	102,908
CHARLES	17,642,566,756	10	107,547	14	164,045
DORCHESTER	2,742,311,297	23	85,847	18	31,944
FREDERICK	30,395,775,000	7	117,036	11	259,712
GARRETT	4,344,550,073	19	149,784	7	29,005
HARFORD	29,846,890,787	8	116,963	12	255,182
HOWARD	49,737,660,000	5	150,819	6	329,783
KENT	2,927,665,156	21	154,610	5	18,936
MONTGOMERY	192,599,100,000	1	178,406	3	1,079,558
PRINCE GEORGE'S	92,804,966,000	2	101,199	15	917,053
QUEEN ANNE'S	8,018,437,298	17	157,821	4	50,807
ST. MARY'S	12,345,851,000	13	107,947	13	114,369
SOMERSET	1,349,988,625	24	51,712	23	26,106
TALBOT	8,933,929,485	16	242,381	2	36,859
WASHINGTON	12,470,645,000	12	82,051	20	151,986
WICOMICO	6,078,780,000	18	58,633	22	103,675
WORCESTER	15,533,289,000	11	298,890	1	51,970
TOTAL	741,188,425,910		121,348		6,107,975

<sup>1</sup> Population estimates from Department of Legislative Services, October 2018

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 4.6**  
**REAL PROPERTY ASSESSABLE REVENUE YIELDS**  
**FISCAL YEARS 2015 - 2019**

SUBDIVISION	Actual		Actual FY 2016	Actual FY 2017	Estimated FY 2018	Projected FY 2019	Growth FY 2018-19	% Growth FY 2018-19	Avg. Growth FY 2015-19
	FY 2015	FY 2016							
ALLEGANY	33,126,559	32,640,748	32,721,849	32,633,288	32,923,238	289,950	0.89%	-0.15%	
ANNE ARUNDEL	565,718,000	577,353,000	593,053,032	610,973,859	634,455,333	23,481,474	3.84%	2.91%	
BALTIMORE CITY	729,611,000	760,686,064	815,792,723	827,380,448	856,930,400	29,549,952	3.57%	4.10%	
BALTIMORE COUNTY	827,826,960	842,428,828	865,916,799	894,396,807	922,907,400	28,510,593	3.19%	2.76%	
CALVERT	116,431,603	117,333,826	125,763,273	167,636,574	178,151,574	10,515,000	6.27%	11.22%	
CAROLINE	26,683,678	27,024,305	27,068,246	27,016,474	27,404,095	387,621	1.43%	0.67%	
CARROLL	180,470,007	200,080,035	188,245,627	192,817,360	192,441,199	(376,161)	-0.20%	1.62%	
CECIL	94,282,451	97,124,710	96,950,971	103,041,454	106,793,484	3,752,030	3.64%	3.16%	
CHARLES	185,298,313	189,669,465	195,006,155	203,541,000	211,487,200	7,946,200	3.90%	3.36%	
DORCHESTER	27,543,011	27,035,357	26,489,904	26,456,171	26,726,018	269,847	1.02%	-0.75%	
FREDERICK	270,018,616	279,069,230	289,413,606	300,792,138	324,938,006	24,145,868	8.03%	4.74%	
GARRETT	40,326,157	40,324,459	41,960,827	41,728,968	42,210,749	481,781	1.15%	1.15%	
HARFORD	285,482,613	287,601,688	298,115,362	306,809,023	311,004,602	4,195,579	1.37%	2.16%	
HOWARD	445,076,862	456,771,079	472,109,107	484,859,192	507,469,356	22,610,164	4.66%	3.33%	
KENT	30,363,861	29,672,824	29,058,988	29,667,242	29,895,188	227,946	0.77%	-0.39%	
MONTGOMERY	1,457,523,701	1,496,734,882	1,633,268,339	1,675,993,295	1,705,180,446	29,187,151	1.74%	4.00%	
PRINCE GEORGE'S	653,858,987	704,315,323	740,964,626	770,763,400	825,752,600	54,989,200	7.13%	6.01%	
QUEEN ANNE'S	63,533,022	63,900,966	65,470,132	65,829,273	67,688,149	1,858,876	2.82%	1.60%	
ST. MARY'S	99,208,390	99,680,029	101,841,382	102,155,008	103,947,837	1,792,829	1.76%	1.17%	
SOMERSET	12,681,357	13,709,877	13,659,965	13,493,697	13,434,886	(58,811)	-0.44%	1.45%	
TALBOT	33,996,787	34,546,760	35,916,727	37,606,400	40,351,250	2,744,850	7.30%	4.38%	
WASHINGTON	106,526,518	108,378,572	109,440,600	111,037,170	113,679,470	2,642,300	2.38%	1.64%	
WICOMICO	53,778,796	53,977,268	54,873,832	54,817,341	56,618,178	1,800,837	3.29%	1.29%	
WORCESTER	111,937,943	120,866,501	123,653,865	126,881,497	129,494,213	2,612,716	2.06%	3.71%	
TOTAL YIELD	6,451,305,191	6,660,925,796	6,976,755,937	7,208,327,079	7,461,884,871	253,557,792	3.52%	3.71%	

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

**TABLE 4.7**  
**TAXATION OF PERSONAL PROPERTY<sup>1</sup>**  
 (Expressed As The Percentage Exempt From Local Taxation)  
 Fiscal Year 2019

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, 2018**  
<http://dat.maryland.gov/businesses/Documents/18exempt.pdf>

**TABLE 4.8**  
**ASSESSED VALUE OF PERSONAL PROPERTY**  
**FISCAL YEAR 2019**

SUBDIVISION	Estimated FY 2019	Rank by FY 2019 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2019 <sup>1</sup>
ALLEGANY	351,386,000	14	4,981	6	70,541
ANNE ARUNDEL	2,595,300,000	4	4,459	8	581,980
BALTIMORE CITY	2,432,837,000	5	4,044	10	601,644
BALTIMORE COUNTY	3,252,234,000	2	3,895	11	835,065
CALVERT	302,692,000	16	3,280	18	92,289
CAROLINE	127,102,000	21	3,764	12	33,767
CARROLL	594,659,000	8	3,523	14	168,790
CECIL	584,393,000	9	5,679	3	102,908
CHARLES	523,664,000	11	3,192	19	164,045
DORCHESTER	132,280,000	20	4,141	9	31,944
FREDERICK	413,235,000	12	1,591	24	259,712
GARRETT	220,009,000	18	7,585	1	29,005
HARFORD	1,396,923,000	7	5,474	4	255,182
HOWARD	1,487,804,000	6	4,511	7	329,783
KENT	47,727,000	24	2,520	21	18,936
MONTGOMERY	3,679,642,000	1	3,408	16	1,079,558
PRINCE GEORGE'S	3,069,804,000	3	3,347	17	917,053
QUEEN ANNE'S	85,478,000	22	1,682	23	50,807
ST. MARY'S	291,388,000	17	2,548	20	114,369
SOMERSET	139,210,000	19	5,333	5	26,106
TALBOT	69,044,000	23	1,873	22	36,859
WASHINGTON	545,387,000	10	3,588	13	151,986
WICOMICO	363,900,000	13	3,510	15	103,675
WORCESTER	350,618,000	15	6,747	2	51,970
TOTAL	23,056,716,000		3,775		6,107,975

<sup>1</sup> Population estimates Department of Legislative Services, October 2018

**SOURCE: Assessable base data via Maryland Department of Assessments and taxation, November 2018**

**TABLE 4.9**  
**PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)**  
**FISCAL YEARS 2015 THROUGH 2019**

SUBDIVISION	Actual FY 2015		Actual FY 2016		Actual FY 2017		Estimated FY 2018		Projected FY 2019		Growth 2018-19		Avg. Growth FY 2015-19	
	Yield		Yield		Yield		Yield		Yield				% Growth 2018-19	
ALLEGANY	7,787,801		7,869,665		8,007,086		7,967,971		7,980,221		12,250		0.15%	0.61%
ANNE ARUNDEL	58,205,000		56,067,000		55,852,968		57,474,641		60,403,667		2,929,026		5.10%	0.93%
BALTIMORE CITY	85,728,908		105,384,954		103,208,872		108,523,863		110,144,400		1,620,537		1.49%	6.47%
BALTIMORE COUNTY	85,728,908		89,055,935		91,666,805		93,842,211		95,195,500		1,353,289		1.44%	2.65%
CALVERT <sup>1</sup>	22,222,104		22,261,935		23,359,465		6,800,000		7,050,000		250,000		3.68%	see note
CAROLINE	1,412,969		1,482,848		1,539,999		1,564,167		1,540,000		(24,167)		-1.55%	2.18%
CARROLL	12,935,913		14,346,500		14,662,329		15,225,000		15,869,170		644,170		4.23%	5.24%
CECIL	8,447,290		9,708,364		9,302,364		10,004,161		9,803,364		(200,797)		-2.01%	3.79%
CHARLES	26,132,261		29,916,386		16,677,604		17,800,400		17,796,900		(3,500)		-0.02%	-9.16%
DORCHESTER	2,830,550		2,786,410		2,916,204		2,898,143		2,900,648		2,505		0.09%	0.61%
FREDERICK	7,033,766		8,652,702		10,051,891		7,115,200		7,300,000		184,800		2.60%	0.93%
GARRETT	4,698,784		5,124,324		3,878,688		6,578,058		6,244,373		(333,685)		-5.07%	7.37%
HARFORD	28,322,623		29,549,611		32,282,395		28,965,000		32,305,000		3,340,000		11.53%	3.34%
HOWARD	40,216,008		46,131,513		43,471,374		44,136,605		42,708,637		(1,427,968)		-3.24%	1.51%
KENT	958,503		1,076,357		1,115,421		1,126,627		1,196,174		69,547		6.17%	5.69%
MONTGOMERY	88,920,544		85,877,333		98,870,661		94,159,164		103,223,894		9,064,730		9.63%	3.80%
PRINCE GEORGE'S	67,048,010		70,767,200		86,199,939		76,197,200		88,539,600		12,342,400		16.20%	7.20%
QUEEN ANNE'S	1,505,240		1,578,805		1,645,213		1,595,969		1,653,000		57,031		3.57%	2.37%
ST. MARY'S	5,335,262		5,593,019		5,296,089		6,125,122		6,480,668		355,546		5.80%	4.98%
SOMERSET	1,767,436		2,302,603		2,071,211		2,125,575		2,531,600		406,025		19.10%	9.40%
TALBOT	777,061		806,112		614,483		800,000		825,000		25,000		3.13%	1.51%
WASHINGTON	12,761,837		14,449,229		14,433,676		13,757,540		14,057,110		299,570		2.18%	2.45%
WICOMICO	8,873,127		7,986,871		8,276,262		8,370,828		8,660,330		289,502		3.46%	-0.61%
WORCESTER	6,377,510		7,322,443		7,677,731		7,438,514		7,761,409		322,895		4.34%	5.03%
TOTAL YIELD	596,460,238		626,098,119		643,078,730		620,591,959		652,170,665		31,578,706		5.09%	2.26%

<sup>1</sup> Calvert County entered into a broad payment-in-lieu-of-taxes arrangement, altering the tax base and yields beginning in FY 2018  
 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 2014 through FY 2019. 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 2019**

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

**SOURCE: Maryland Association of Counties/Department  
of Legislative Services, Budget and Tax Rate  
Survey, August 2018**

**TABLE 5.2**  
**PROPERTY TAX PENALTIES AND INTEREST**  
**FISCAL YEAR 2019**

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY	-	-
ANNE ARUNDEL	0.37%	-
BALTIMORE CITY	1%	1%
BALTIMORE COUNTY	-	1%
CALVERT	6%	-
CAROLINE	3%	1%
CARROLL	0.5%	0.67%
CECIL	3%	1%
CHARLES	-	1%
DORCHESTER	-	1%
FREDERICK	-	1%
GARRETT	-	1%
HARFORD	6%	1.5%
HOWARD	-	1.5%
KENT	-	1.5%
MONTGOMERY	-	-
PRINCE GEORGE'S	-	2%
QUEEN ANNE'S	-	1%
ST. MARY'S	3%	1%
SOMERSET	-	-
TALBOT	5/6 of 1%	2/3 of 1%
WASHINGTON	1.0%	-
WICOMICO	0.5%	1%
WORCESTER	-	1%
<b>STATEWIDE TOTAL</b>		

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**



**TABLE 5.3**  
**COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES**  
**FISCAL YEARS 2014 THROUGH 2019**

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
ALLEGANY	7%	7%	7%	4%	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%	4%	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	2%	2%	2%	0%	0%	2%
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, 2018**

[http://dat.maryland.gov/realproperty/Documents/Homestead\\_Percent\\_Caps.pdf](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 2014 through 2019. 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 2015 through 2019. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2018 and 2019 for each subdivision.

**Table 6.3** compares and ranks counties based upon their CY 2016 net taxable income and per capita taxable income. Data from 2016 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 2014 Through 2019

SUBDIVISION	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.56%	2.50%	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	2.73%	2.73%	2.73%	2.73%	2.73%	3.20%
CARROLL <sup>1</sup>	3.04%	3.03%	3.03%	3.03%	3.03%	3.03%
CECIL	2.80%	2.80%	2.80%	2.80%	3.00%	3.00%
CHARLES	3.03%	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%	1.75%	1.75%	1.75%	1.75%

<sup>1</sup> 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 2018**

**TABLE 6.2**  
**ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT**  
**FISCAL YEARS 2015 THROUGH 2019**

SUBDIVISION	Local Income Tax Yields					Change FY 18 to 19		Property Tax Equiv. of Total Income Tax Yield for FY 2019
	FY 2015	FY 2016	FY 2017	Est. FY 2018	Est. FY 2019	Amount	Percent	
ALLEGANY	25,910,575	26,880,919	26,435,017	26,649,213	26,149,213	(500,000)	-1.88%	\$0.59
ANNE ARUNDEL	444,302,777	456,192,055	491,528,416	486,000,000	517,958,000	31,958,000	6.58%	\$0.71
BALTIMORE CITY	308,634,101	345,983,124	334,851,015	350,808,000	353,644,000	2,836,000	0.81%	\$0.85
BALTIMORE COUNTY	696,334,824	709,377,523	697,693,977	697,228,422	773,525,650	76,297,228	10.94%	\$0.92
CALVERT	71,289,228	74,566,392	77,251,931	87,500,000	90,700,000	3,200,000	3.66%	\$0.72
CAROLINE	12,279,932	12,901,392	13,434,120	12,900,000	13,900,000	1,000,000	7.75%	\$0.58
CARROLL	126,688,154	148,005,116	150,118,290	158,510,140	161,002,901	2,492,761	1.57%	\$0.83
CECIL	53,954,296	55,806,618	57,614,306	60,363,860	62,572,542	2,208,682	3.66%	\$0.59
CHARLES	109,709,956	123,429,876	119,349,494	124,210,000	127,940,000	3,730,000	3.00%	\$0.67
DORCHESTER	11,829,991	11,859,405	12,098,963	12,100,000	12,309,054	209,054	1.73%	\$0.45
FREDERICK	195,202,656	203,361,507	202,906,047	206,895,978	217,363,700	10,467,722	5.06%	\$0.71
GARRETT	11,921,943	12,035,921	12,077,241	11,950,000	11,950,000	0	0.00%	\$0.24
HARFORD	193,733,708	207,377,171	212,689,205	219,000,000	226,700,000	7,700,000	3.52%	\$0.86
HOWARD	394,985,296	433,403,645	435,233,271	444,292,184	454,296,394	10,004,180	2.25%	\$0.89
KENT	13,696,595	12,232,681	12,986,434	12,777,728	12,986,400	208,672	1.63%	\$0.43
MONTGOMERY	1,310,821,061	1,433,417,237	1,466,625,994	1,557,887,000	1,585,159,000	27,272,000	1.75%	\$0.81
PRINCE GEORGES	545,291,434	570,655,236	586,032,310	632,685,000	634,619,900	1,934,900	0.31%	\$0.69
QUEEN ANNE'S	44,643,870	47,928,725	48,578,044	49,436,992	51,536,447	2,099,455	4.25%	\$0.64
ST. MARY'S	81,002,813	85,525,116	88,167,869	92,107,299	93,904,332	1,797,033	1.95%	\$0.72
SOMERSET	6,882,133	7,093,148	6,908,675	6,980,000	7,120,648	140,648	2.02%	\$0.45
TALBOT	28,562,934	26,568,636	28,007,970	26,900,000	25,600,000	(1,300,000)	-4.83%	\$0.35
WASHINGTON	73,603,292	75,208,180	78,891,902	82,000,000	84,000,000	2,000,000	2.44%	\$0.67
WICOMICO	46,070,753	48,859,441	50,749,316	49,350,000	52,500,000	3,150,000	6.38%	\$0.82
WORCESTER	13,690,331	17,931,884	22,891,694	22,500,000	23,000,000	500,000	2.22%	\$0.14
<b>TOTAL</b>	<b>4,821,042,653</b>	<b>5,146,600,948</b>	<b>5,233,121,501</b>	<b>5,431,031,816</b>	<b>5,620,438,151</b>	<b>189,406,335</b>	<b>3.49%</b>	

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 6.3**  
**NET AND PER CAPITA TAXABLE INCOME**  
**CALENDAR YEAR 2016**

SUBDIVISION	Estimated Population July 2016 <sup>1</sup>	Total Net Taxable Income <sup>2</sup>	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	70,541	923,837,979	19	13,096	23
ANNE ARUNDEL	581,980	18,216,632,215	3	31,301	3
BALTIMORE CITY	601,644	9,657,703,228	6	16,052	18
BALTIMORE COUNTY	835,065	22,387,189,959	2	26,809	9
CALVERT	92,289	2,570,965,464	13	27,858	7
CAROLINE	33,767	500,712,270	20	14,829	22
CARROLL	168,790	4,865,470,814	9	28,826	6
CECIL	102,908	2,035,509,323	14	19,780	15
CHARLES	164,045	3,706,405,612	10	22,594	13
DORCHESTER	31,944	476,283,027	21	14,910	21
FREDERICK	259,712	7,007,985,479	7	26,984	8
GARRETT	29,005	450,159,077	22	15,520	19
HARFORD	255,182	6,683,757,229	8	26,192	10
HOWARD	329,783	12,446,585,252	5	37,742	2
KENT	18,936	425,389,013	23	22,465	14
MONTGOMERY	1,079,558	43,483,145,210	1	40,279	1
PRINCE GEORGE'S	917,053	16,501,675,552	4	17,994	16
QUEEN ANNE'S	50,807	1,465,396,922	16	28,842	5
ST. MARY'S	114,369	2,768,373,813	11	24,206	11
SOMERSET	26,106	225,789,056	24	8,649	24
TALBOT	36,859	1,132,954,384	18	30,737	4
WASHINGTON	151,986	2,680,126,846	12	17,634	17
WICOMICO	103,675	1,586,575,012	15	15,303	20
WORCESTER	51,970	1,215,306,788	17	23,385	12
TOTAL IN STATE	6,107,975	163,413,929,524		26,754	
OUT OF STATE		6,307,000,073			
TOTAL		\$169,720,929,597			

<sup>1</sup> Maryland Department of Legislative Services, October 2018

<sup>2</sup> Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2016"

## 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 \$6.00 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 2015 through FY 2019. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2018 and a projected FY 2019. 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 2015 through 2019 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 2015 THROUGH 2019**

*Recordation Tax rates shown are per \$500 of consideration*

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Projected FY 2019	Change In Yield 18-19	
						Amount	Percent
ALLEGANY	\$3.50 1,031,559	\$3.50 1,334,689	\$3.50 1,527,249	\$3.50 1,250,000	\$3.50 1,400,000	150,000	12.00%
ANNE ARUNDEL	\$3.50 42,870,526	\$3.50 50,006,124	\$3.50 50,959,008	\$3.50 48,000,000	\$3.50 50,000,000	2,000,000	4.17%
BALTIMORE CITY	\$5.00 34,111,424	\$5.00 44,273,451	\$5.00 42,241,474	\$5.00 33,641,294	\$5.00 37,365,700	3,724,406	11.07%
BALTIMORE COUNTY	\$2.50 28,446,146	\$2.50 36,662,374	\$2.50 35,955,020	\$2.50 34,391,229	\$2.50 34,340,000	(51,229)	-0.15%
CALVERT	\$5.00 6,308,065	\$5.00 7,551,986	\$5.00 9,112,106	\$5.00 6,800,000	\$5.00 6,936,000	136,000	2.00%
CAROLINE	\$5.00 1,662,328	\$5.00 1,601,962	\$5.00 1,704,858	\$5.00 1,600,000	\$5.00 1,800,000	200,000	12.50%
CARROLL	\$5.00 11,888,637	\$5.00 14,093,918	\$5.00 14,187,637	\$5.00 14,500,000	\$5.00 14,900,000	400,000	2.76%
CECIL	\$4.10 5,204,845	\$4.10 5,302,873	\$4.10 4,818,084	\$4.10 5,300,000	\$4.10 5,424,200	124,200	2.34%
CHARLES	\$5.00 16,918,007	\$5.00 15,406,637	\$5.00 15,836,572	\$5.00 11,490,000	\$5.00 12,761,000	1,271,000	11.06%
DORCHESTER	\$5.00 1,262,253	\$5.00 1,703,916	\$5.00 2,210,651	\$5.00 2,300,000	\$5.00 1,914,632	(385,368)	-16.76%
FREDERICK	\$6.00 25,906,397	\$6.00 30,746,161	\$6.00 36,210,495	\$6.00 19,393,977	\$6.00 20,557,616	1,163,639	6.00%
GARRETT	\$3.50 1,807,149	\$3.50 1,694,504	\$3.50 2,010,198	\$3.50 1,600,000	\$3.50 1,750,000	150,000	9.38%
HARFORD	\$3.30 13,048,109	\$3.30 13,830,775	\$3.30 13,736,943	\$3.30 12,450,000	\$3.30 14,933,700	2,483,700	19.95%
HOWARD	\$2.50 21,239,512	\$2.50 23,894,206	\$2.50 24,818,520	\$2.50 24,170,434	\$2.50 22,968,000	(1,202,434)	-4.97%
KENT	\$3.30 999,378	\$3.30 1,034,950	\$3.30 1,066,489	\$3.30 1,110,000	\$3.30 1,025,000	(85,000)	-7.66%
MONTGOMERY	\$3.45 98,826,280	\$3.45 100,796,043	\$3.45 149,037,616	\$3.45 148,250,000	\$3.45 141,091,000	(7,159,000)	-4.83%
PRINCE GEORGE'S	\$2.75 34,105,769	\$2.75 44,455,892	\$2.75 46,617,973	\$2.75 43,398,200	\$2.75 52,643,800	9,245,600	21.30%
QUEEN ANNE'S	\$4.95 5,071,011	\$4.95 5,244,614	\$4.95 5,486,064	\$4.95 5,017,700	\$4.95 5,527,551	509,851	10.16%
ST. MARY'S	\$4.00 5,494,821	\$4.00 5,986,863	\$4.00 6,198,552	\$4.00 5,700,000	\$4.00 6,300,000	600,000	10.53%
SOMERSET	\$3.30 401,765	\$3.30 409,543	\$3.30 598,417	\$3.30 460,000	\$3.30 500,000	40,000	8.70%
TALBOT	\$6.00 5,887,703	\$6.00 6,216,903	\$6.00 6,980,355	\$6.00 5,250,000	\$6.00 5,500,000	250,000	4.76%
WASHINGTON	\$3.80 6,078,677	\$3.80 6,539,448	\$3.80 6,305,265	\$3.80 6,000,000	\$3.80 6,500,000	500,000	8.33%
WICOMICO	\$3.50 2,860,521	\$3.50 3,402,652	\$3.50 3,478,001	\$3.50 3,402,705	\$3.50 3,478,000	75,295	2.21%
WORCESTER	\$3.30 5,437,913	\$3.30 6,449,513	\$3.30 7,250,500	\$3.30 5,750,000	\$3.30 6,500,000	750,000	13.04%
TOTAL YIELD	376,868,794	376,868,794	488,348,047	441,225,539	456,116,199	14,890,660	3.37%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018

**TABLE 7.2**  
**TRANSFER TAX RATES AND YIELDS**  
**FISCAL YEARS 2015 THROUGH 2019**

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Projected FY 2019	Change in Yield 18-19	
						Amount	Percent
ALLEGANY	0.50% 387,898	0.50% 540,054	0.50% 628,188	0.50% 450,000	0.50% 475,000	25,000	5.56%
ANNE ARUNDEL	1.00% 46,827,107	1.00% 55,662,467	1.00% 58,436,909	1.00% 52,000,000	1.00% 52,000,000	0	0.00%
BALTIMORE CITY	1.50% 36,801,230	1.50% 47,642,901	1.50% 48,179,234	1.50% 34,059,048	1.50% 39,379,300	5,320,252	15.62%
BALTIMORE COUNTY <sup>1</sup>	1.50% 63,024,975	1.50% 74,965,977	1.50% 76,293,908	1.50% 75,186,751	1.50% 72,720,000	(2,466,751)	-3.28%
CALVERT	-	-	-	-	-	-	-
CAROLINE	0.50% 534,257	0.50% 539,198	0.50% 599,344	0.50% 1,024,582	0.50% 912,176	(112,406)	-10.97%
CARROLL	-	-	-	-	-	-	-
CECIL	\$10/deed 27,836	\$10/deed 1,664,346	\$10/deed 1,540,036	0.50% 1,550,000	0.50% 1,674,200	124,200	8.01%
CHARLES	-	0.50% 5,481,599	0.50% 6,982,932	0.50% 5,060,000	0.50% 5,678,000	618,000	12.21%
DORCHESTER	0.75% 703,685	0.75% 922,853	0.75% 1,193,644	0.75% 752,960	0.75% 881,519	128,559	17.07%
FREDERICK	-	-	-	-	-	-	-
GARRETT	1.00% 1,469,684	1.00% 1,727,741	1.00% 2,164,135	1.00% 1,450,000	1.00% 1,750,000	300,000	20.69%
HARFORD	1.00% 14,911,664	1.00% 14,827,512	1.00% 15,762,182	1.00% 16,000,000	1.00% 17,200,000	1,200,000	7.50%
HOWARD	1.00% 30,964,190	1.00% 31,570,488	1.00% 32,015,788	1.00% 28,800,000	1.00% 28,000,000	(800,000)	-2.78%
KENT	0.50% 559,650	0.50% 625,983	0.50% 645,483	0.50% 685,000	0.50% 630,000	(55,000)	-8.03%
MONTGOMERY	0.25 - 6% 92,408,172	0.25 - 6% 96,296,217	0.25 - 6% 118,000,203	0.25 - 6% 114,280,000	0.25 - 6% 109,540,000	(4,740,000)	-4.15%
PRINCE GEORGE'S	1.40% 83,103,276	1.40% 107,785,252	1.40% 113,345,607	1.40% 108,193,600	1.40% 126,719,600	18,526,000	17.12%
QUEEN ANNE'S	0.50% 1,837,363	0.50% 1,923,016	0.50% 2,051,755	0.50% 1,976,427	0.50% 2,252,880	276,453	13.99%
ST. MARY'S	1.00% 5,573,007	1.00% 5,954,659	1.00% 5,954,272	1.00% 5,900,773	1.00% 5,172,244	(728,529)	-12.35%
SOMERSET	-	-	-	-	-	-	-
TALBOT	1.00% 3,505,646	1.00% 3,741,415	1.00% 4,460,772	1.00% 3,300,000	1.00% 3,600,000	300,000	9.09%
WASHINGTON	0.50% 2,399,022	0.50% 2,648,969	0.50% 2,321,470	0.50% 2,500,000	0.50% 2,400,000	(100,000)	-4.00%
WICOMICO	-	-	-	-	-	-	-
WORCESTER	0.50% 3,278,524	0.50% 4,158,215	0.50% 4,271,320	0.50% 3,500,000	0.50% 3,750,000	250,000	7.14%
TOTAL YIELD	388,317,186	388,317,186	487,864,250	451,609,141	469,056,919	17,447,778	3.86%

<sup>1</sup> The first \$22,000 of consideration in residential sales is exempt from transfer tax.

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**



## 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 one counties employ a single rate, ranging from 1% in Calvert County to 10% in Anne Arundel, Baltimore City, 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 2015 through 2019.

### 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 2018 and FY 2019 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 2018 and FY 2019. 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 22 counties and 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 2015 through 2019. 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. Seventeen 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 2018 and estimated FY 2019 revenue yields.

**TABLE 8.1**  
**ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS**  
**FISCAL YEAR 2015 - 2019**

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Projected FY 2019	% Chg. 2018-19
ALLEGANY	7.5% 320,462	7.5% 167,171	7.5% 167,171	7.5% 250,000	7.5% 250,000	0.0%
ANNE ARUNDEL	10.0% 8,404,163	10.0% 8,357,604	10.0% 8,357,604	10.0% 7,256,000	10.0% 6,035,200	-16.8%
BALTIMORE CITY	10.0% 8,235,793	10.0% 8,235,793	10.0% 9,050,608	10% 8,008,856	10.0% 8,583,800	7.2%
BALTIMORE COUNTY	10.0% 5,485,855	10.0% 6,569,407	10.0% 6,569,407	10.0% 6,532,801	10.0% 6,500,000	-0.5%
CALVERT	1.0% 17,598	1.0% 26,181	1.0% 26,181	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 360,543	10.0% 353,587	10.0% 353,587	10.0% 320,870	10.0% 352,000	9.7%
CECIL	6.0% 125,507	6.0% 117,343	6.0% 103,472	6.0% 108,000	6.0% 135,000	25.0%
CHARLES	10.0% 753,104	10.0% 681,792	10.0% 892,398	10.0% 737,000	10.0% 860,000	16.7%
DORCHESTER	0.5% 435	0.5% 284	0.5% 5,082	5.0% 500	5.0% 500	0.0%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	4.5% 751,904	4.5% 732,671	4.5% 862,063	6.0% 875,000	6.0% 875,000	0.0%
HARFORD	5% 532,158	5% 537,485	5% 554,310	5% 530,000	5% 550,000	3.8%
HOWARD	7.5% 2,200,000	7.5% 2,200,000	7.5% 2,915,333	7.5% 2,500,000	7.5% 2,500,000	0.0%
KENT	4.5% 7,868	4.5% 16,227	4.5% 17,867	4.5% 16,000	4.5% 18,000	12.5%
MONTGOMERY	7.0% 2,762,405	7.0% 3,247,808	7.0% 4,189,326	7.0% 3,700,000	7.0% 4,230,000	14.3%
PRINCE GEORGE'S	10% 12,996,148	8% 13,515,562	8% 15,002,686	10% 16,530,700	10% 17,468,100	5.7%
QUEEN ANNE'S	5.0% 155,336	5.0% 155,336	5.0% 169,679	5.0% 170,000	5.0% 170,000	0.0%
ST. MARY'S	2.0% 79,935	2.0% 129,371	2.0% 148,321	2.0% 130,000	2.0% 150,000	15.4%
SOMERSET	4.0% 16,803	4.0% 17,833	4.0% 15,052	4.0% 17,000	4.0% 15,000	-11.8%
TALBOT	5.0% 36,065	5.0% 23,406	5.0% 18,777	5.0% 20,000	5.0% 16,000	-20.0%
WASHINGTON	3-5% 281,568	3-5% 274,939	3-5% 265,722	3-5% 280,000	3-5% 255,000	-8.9%
WICOMICO	6.0% 183,292	6.0% 168,149	6.0% 177,480	6.0% 168,000	6.0% 168,000	0.0%
WORCESTER	3.0% 481,275	3.0% 524,750	3.0% 544,237	3.0% 500,000	3.0% 500,000	0.0%
TOTAL YIELD	44,188,217	0 46,052,699	0 50,406,363	48,680,727	49,661,600	2.0%

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 8.2**  
**CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES**  
**FISCAL YEARS 2018 - 2019**

SUBDIVISION	FRANCHISE FEE	FY 2018 YIELD	FY 2019 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	435,000	440,000	2	Y
ANNE ARUNDEL	5% of Gross	11,000,000	11,500,000	3	Y
BALTIMORE CITY	5%	7,871,400	8,052,900	1	Y
BALTIMORE COUNTY	5%	17,185,675	17,500,000	2	Y
CALVERT	5%	1,250,000	1,250,000	1	Y
CAROLINE	5%	164,000	190,000	2	Y
CARROLL	5%	1,700,000	1,827,000	1	Y
CECIL	5%	979,112	995,044	3	Y
CHARLES	5%	2,975,400	3,057,700	2	Y
DORCHESTER	0%	-	-	2	N
FREDERICK	0%	-	-	1	Y
GARRETT	0%	-	-	3	N
HARFORD	3%	2,350,000	2,450,000	3	Y
HOWARD	5%	5,750,000	5,752,138	3	Y
KENT	3% & 5%	38,500	38,500	0	N
MONTGOMERY	5%	17,867,623	17,867,623	3	Y
PRINCE GEORGE'S	5%	12,651,000	13,575,400	2	Y
QUEEN ANNE'S	5%	470,000	481,992	1	Y
ST. MARY'S	5%	1,050,000	1,050,000	2	Y
SOMERSET	3%	133,000	150,000	2	Y
TALBOT	5%	156,500	164,657	2	Y
WASHINGTON	0%	-	-	0	N
WICOMICO	5%	850,000	900,000	2	Y
WORCESTER	0%	-	-	0	N
TOTAL YIELD		84,877,210	87,242,954		

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 8.3**  
**PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES**  
**FISCAL YEARS 2018 - 2019**

SUBDIVISION	PEG FEE	FY 2018 Yield	FY 2019 Yield	Number of Companies	County Franchise
ALLEGANY	0%	-	-	1	Y
ANNE ARUNDEL	1% of Gross	1,800,000	1,800,000	3	Y
BALTIMORE CITY	1%	861,000	880,803	1	Y
BALTIMORE COUNTY	0%	-	-	0	N
CALVERT	0%	-	-	0	N
CAROLINE	0%	-	-	0	N
CARROLL	0%	-	-	0	N
CECIL	0%	-	-	0	N
CHARLES	1%	579,900	593,000	2	Y
DORCHESTER	0%	-	-	0	N
FREDERICK	0%	-	-	0	N
GARRETT	0%	-	-	0	N
HARFORD	0%	-	-	0	N
HOWARD	.20/sub/month	220,000	220,000	3	Y
KENT	0%	-	-	0	N
MONTGOMERY	Varies by Provider	10,831,501	10,657,296	3	Y
PRINCE GEORGE'S**	3%	7,000,000	7,400,000	2	Y
QUEEN ANNE'S	0.73%	52,590	52,560	1	Y
ST. MARY'S	0%	-	-	0	N
SOMERSET	0%	-	-	0	N
TALBOT	0%	-	-	2	N
WASHINGTON	0%	-	-	0	N
WICOMICO	0.8%	-	-	1	Y
WORCESTER	0%	-	-	0	N
TOTAL YIELD		21,344,991	21,603,659		

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 8.4**  
**HOTEL/MOTEL ROOM TAXES**  
**FISCAL YEARS 2018-2019**

SUBDIVISION	Rate	FY 17 Actual	FY 18 Estimated	FY 19 Projected
ALLEGANY	8%	1,092,324	1,150,000	1,150,000
ANNE ARUNDEL	7%	13,942,004	14,493,000	13,947,000
BALTIMORE CITY	9.5%	34,580,331	33,726,000	34,926,100
BALTIMORE COUNTY	8%	10,593,152	10,560,000	10,762,000
CALVERT	5%	803,327	750,000	750,000
CAROLINE	5%	0	0	0
CARROLL	5%	276,114	327,150	417,570
CECIL	6%	108,500	108,000	204,000
CHARLES	5%	1,324,307	1,214,000	1,324,000
DORCHESTER	5%	345,160	350,000	347,000
FREDERICK	5%	2,088,629	2,346,000	2,346,000
GARRETT	6%	2,578,690	2,350,000	2,400,000
HARFORD	6%	2,387,309	2,350,000	2,350,000
HOWARD	7%	5,549,671	5,350,000	5,350,000
KENT	5%	81,474	84,000	84,000
MONTGOMERY	7%	21,462,751	21,938,000	22,236,000
PRINCE GEORGE'S	7%	9,971,743	11,737,800	11,300,000
QUEEN ANNE'S	5%	599,868	535,000	614,865
ST. MARY'S	5%	1,146,862	950,000	1,151,000
SOMERSET	5%	61,473	65,000	61,000
TALBOT	4%	1,340,266	1,200,000	1,250,000
WASHINGTON	6%	2,353,302	2,100,000	2,100,000
WICOMICO	6%	1,307,327	1,041,000	1,298,125
WORCESTER	4.5%	16,398,656	14,615,419	1,060,000
<b>County Total</b>		130,393,239	<b>\$129,340,369</b>	<b>\$117,428,660</b>

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 8.5**  
**TRAILER PARK TAXES AND ESTIMATED YIELDS**  
**FISCAL YEARS 2015 THROUGH 2019**

SUBDIVISION	Actual FY 2015	Actual FY 2016	Actual FY 2017	Estimated FY 2018	Projected FY 2019	% Change FY18 - 19
ALLEGANY	15% 67,000	15% 72,000	15% 72,000	15% 72,000	15% 72,000	0.0%
ANNE ARUNDEL	7.5% 910,000	7.5% 909,000	7.5% 909,000	0.0% 453,000	0.0% 0	-100.0%
BALTIMORE CITY	-	-	-	-	-	-
BALTIMORE COUNTY <sup>1</sup>	7% 541,093	7% 520,548	7% 520,548	7% 589,610	7% 600,000	1.8%
CALVERT	20% 120,000	20% 120,000	20% 120,000	20% 120,000	20% 120,000	0.0%
CAROLINE	\$15 63,993	\$15 107,000	\$15 107,000	\$15 70,000	\$15 70,000	0.0%
CARROLL	\$10 61,800	\$10 60,000	\$10 60,000	\$10 60,000	\$10 60,000	0.0%
CECIL	\$20 415,000	\$20 425,000	\$20 425,000	\$20 445,000	\$20 430,000	-3.4%
CHARLES	\$15 46,980	\$15 44,340	\$15 47,000	\$15/mo 44,300	\$15/mo 44,300	0.0%
DORCHESTER	15% 84,733	15% 75,000	15% 75,000	15% 252,000	15% 230,000	-8.7%
FREDERICK	-	-	-	-	-	-
GARRETT	15% 36,449	15% 36,000	15% 36,000	15% 37,000	15% 37,000	0.0%
HARFORD	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo 205,000	\$10/mo 210,000	2.4%
HOWARD <sup>z</sup>	10% 609,002	10% 628,400	10% 628,400	10% 633,180	10% 633,180	0.0%
KENT	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-
PRINCE GEORGE'S	\$5 27,471	\$5 41,145	\$5 35,000	\$5 35,000	\$5 42,000	20.0%
QUEEN ANNE'S	-	-	-	-	-	-
ST. MARY'S	10% 296,976	10% 301,388	10% 290,000	10% 300,000	10% 310,000	3.3%
SOMERSET	-	-	-	-	-	-
TALBOT	\$50/qtr. 62,161	\$50/qtr. 57,000	\$50/qtr 57,000	\$50/qtr 60,000	\$50/qtr 55,000	-8.3%
WASHINGTON	15% 470,000	15% 470,000	15% 470,000	15% 525,000	15% 550,000	4.8%
WICOMICO	15% 340,000	15% 342,986	15% 342,986	15% 340,000	15% 360,000	5.9%
WORCESTER	15% 155,647	15% 100,000	15% 100,000	15% 100,000	15% 100,000	0.0%
<b>TOTAL YIELD</b>	<b>4,518,805</b>	<b>4,520,307</b>	<b>4,505,434</b>	<b>4,341,090</b>	<b>3,923,480</b>	<b>-9.6%</b>

<sup>1</sup> Trailer park tax \$25 per month maximum

<sup>z</sup> The stated 10% on the first \$3,600, then 5% of the amount of annual rent charge over \$3,600.

**TABLE 8.6**  
**LOCAL SALES AND SERVICE TAXES**  
**(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)**  
**FISCAL YEARS 2018 - 2019**

**Part I - Telephone Taxes**

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Anne Arundel	Residential	8% sales tax	5,900,000	5,800,000
Baltimore City	Centrex	\$0.04-\$4.00 per line	34,063,000	34,500,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	8,775,672	8,700,000
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	47,294,564	52,504,000
Prince George's	Residential, non-residential, wireless	9% sales tax	31,051,400	27,834,700

Total Yield

127,084,636

129,338,700

**Part II - Energy Taxes**

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 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/gallon	included below	included below
	Liquefied Petroleum	\$0.02/gallon	included below	included below
	Coal (bituminous/anthracite)	\$2-\$4/ton	included below	included below
	Misc. Energies Combined		50,000	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	880,000	820,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,050,000	5,017,000
	<i>Anne Arundel County Subtotal</i>		5,980,000	5,887,000
Baltimore City	Steam - commercial	0.000772 per pound	1,189,400	1,126,100
	Steam - non-profit	0.001590 per pound	included above	included above
	Liquefied petroleum - residential	0.048830 per gallon	90,000	90,000
	Liquefied petroleum - non-profit	0.134053 per gallon	included above	included above
	Natural gas - commercial	0.110524 per therm	8,308,487	8,590,983
	Natural gas - residential	0.032484 per therm	4,323,513	4,470,517
	Natural gas - non-profit	0.087799 per therm	included above	included above
	Fuel oil - commercial	0.126317 per gallon	91,209	72,967
	Fuel oil - residential	0.045590 per gallon	158,791	127,033
	Fuel oil - non-profit	0.109021 per gallon	included above	included above
	Electricity - commercial	0.008547 per kWh	22,501,501	22,368,415
	Electricity - residential	0.002737 per kWh	5,144,814	5,114,385
	Electricity - non-profit	0.005993 per kWh	included above	included above
	<i>Baltimore City Subtotal</i>		41,807,715	41,960,400
Baltimore County <sup>1</sup>	Electricity (non-residential only)	0.00530/kwh	13,947,887	13,808,400
Garrett	Natural Gas	5.5% whsl mkt value	600	750
	Coal	.3/ton	65,000	70,000
	<i>Garrett County Subtotal</i>		65,600	70,750

Continued on next page



**TABLE 8.6 (continued)**

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.03679 per pound		
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	23,844,380	27,600,000
	Natural Gas (non-residential)	.17026 per therm	893,760	1,070,000
	Electricity (residential)	.01106 per kwh	101,351,370	102,500,000
	Electricity (non-residential)	.01978 per kwh	17,274,938	21,300,000
	Fuel Oil (residential)	\$0.13637-\$0.15090	677,111	1,090,000
	Fuel Oil (non-residential)	\$0.24399-\$0.26999	291,873	323,000
	<i>Montgomery County Subtotal</i>		144,333,432	153,883,000
Prince George's	Natural Gas (residential and non)	\$0.0894949/therm	9,800,000	12,453,200
	Fuel Oil (residential and non)	\$.2000849/gal	1,700,000	1,421,100
	Electricity (residential and non)	\$.009908/kwh	58,022,300	57,732,300
	Liquified Petroleum	\$.212657/gal	850,000	749,700
	<i>Prince George's County Subtotal</i>		70,372,300	72,356,300
St. Mary's	Fuel Oil	1.25%	138,530	138,530
	Liquefied Petroleum	1.25%	55,994	55,994
	Electricity	1.25%	778,090	778,090
	Natural Gas	1.25%	27,386	27,386
	<i>St. Mary's County Subtotal</i>		1,000,000	1,000,000

Total Yield	277,606,934	289,065,850
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**Part III - Parking Lot/Boat Slip Taxes**

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,750,000	5,989,000
Baltimore City	Parking Lots	20% gross receipts	1,234,975	1,234,975
Somerset	Boat Slips	\$125/qtr	70,000	60,000
Talbot	Boat Slips	\$450-550 per year	60,000	64,000
Wicomico	Boat Slips	Prices vary w/size-location	108,000	112,000

Total Yield	7,222,975	7,459,975
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**Part IV - Miscellaneous Sales and Service Taxes**

COUNTY	Unit Taxed	FY 2019 Tax Rate	FY 18 Yield	FY 19 Yield
Baltimore City <sup>2</sup>	Beverages - per container	\$0.05	4,998,000	4,998,000
Montgomery	Bag Tax - per bag	\$0.01	48,884,572	50,450,000
Worcester	Food Tax	.5% collected, 5% County Administration Revenue	1,157,895	75,000

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

<sup>2</sup> 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 2018**

## 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 9 counties currently levying these fees or taxes. Fiscal Year 2018 and 2019 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 2018 and 2019 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 2018 and FY 2019.

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 2018 - 2019**

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2018	Impact Fee FY 2019	All Impact Fees FY 2018	FY 2019 est.
ALLEGANY	None	None	-	-
ANNE ARUNDEL	\$12,963	\$13,390	\$16,300,000	\$21,350,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	None	None	-	-
CAROLINE	None	None	-	-
CARROLL	\$533	\$533	\$162,512	\$146,261
CECIL	None	None	-	-
CHARLES	None	None	-	-
DORCHESTER <sup>1</sup>	None	None	-	-
FREDERICK	\$15,515	\$15,515	\$14,272,120	\$15,900,834
GARRETT	None	None	-	-
HARFORD	\$11,400	\$11,400	\$2,500,000	\$3,000,000
HOWARD	None	None	-	-
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	\$65,800,000	\$52,595,000
PRINCE GEORGE'S <sup>2</sup>	\$35,345	\$36,219	\$35,760,700	\$36,619,000
QUEEN ANNE'S	\$5.26 / sq ft	\$5.48 / sq ft	\$1,400,000	\$1,400,000
ST. MARY'S	\$5,500	\$18,840	\$1,470,000	\$1,620,000
SOMERSET	None	None	-	-
TALBOT	\$23,830	\$24,640	\$208,385	\$215,458
WASHINGTON	None	None	-	-
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
<b>TOTAL YIELD</b>			<b>\$137,873,717</b>	<b>\$132,846,553</b>

1 Dorchester excise taxes have been suspended for two years

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

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018**

**TABLE 9.2**  
**EMERGENCY "911" FEES & SYSTEM INFORMATION**  
**FISCAL YEARS 2018 - 2019**

SUBDIVISION	Monthly Fees			FY 18 Local Revenue (Act.)	FY 2019 Local Revenues (Estimated)			Type of System
	Local	State	Total		Monthly Bills	Pre-Paid	Total	
ALLEGANY	\$0.75	\$0.25	\$1.00	354,914	342,296	46,942	389,238	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,209,831	3,810,518	518,542	4,329,060	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,521,109	3,398,408	426,230	3,824,638	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	6,097,861	5,511,123	769,199	6,280,322	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	613,922	577,040	77,302	654,342	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	171,472	154,481	21,497	175,978	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,093,833	1,014,414	136,560	1,150,974	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	598,977	535,158	75,042	610,200	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,156,786	926,659	140,885	1,067,544	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	177,687	159,401	22,282	181,683	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,635,628	1,370,557	202,507	1,573,064	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	180,941	171,343	23,799	195,142	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,767,665	1,473,964	218,176	1,692,140	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,376,556	1,942,188	291,482	2,233,670	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	127,628	114,521	16,025	130,546	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,697,550	6,620,489	932,497	7,552,986	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,842,096	5,901,506	836,000	6,737,506	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	315,637	287,227	39,109	326,336	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	604,427	543,118	75,778	618,896	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	102,037	95,600	13,068	108,668	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	260,769	237,486	32,912	270,398	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	832,831	747,236	104,877	852,113	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	545,784	539,087	68,786	607,873	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	432,652	383,089	53,593	436,682	ENHANCED
<b>TOTAL LOCAL 911 FEE REVENUE</b>				<b>\$41,718,590</b>	<b>\$36,856,909</b>	<b>\$5,143,091</b>	<b>\$42,000,000</b>	

Source: Emergency Number Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, August 2018

Note: Prepaid wireless devices pay a one-time charge of \$0.15 to the State, \$0.45 to the county of purchase.

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2018	FY 2019
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$272,000	\$272,000
ANNE ARUNDEL	Commercial Tipping Fee	normal loads \$75/ton		
	Tire surcharge	\$7/tire or \$170.60/ton		
	Trash Collection Fee	\$298 Annual	\$51,695,300	\$52,997,700
BALTIMORE CITY	General Tipping Fee	\$60/ton		
	Recycling Charge	Varies		
	Solid waste Surcharge fee	\$7.50/ton	\$7,000,000	\$7,294,300
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	\$12,921,618	\$11,167,000
CALVERT	Residential Tipping Fee	\$72.49/ton		
	Commercial Tipping Fee	\$80.54/ton		
	Tire Tipping Fee	\$178/ton		
	Landfill Fee	\$129/ton		
	Impact fee - Commercial per sq ft	\$.11/ sq ft		
	Impact fee - Residential	\$350/sq ft	\$11,870,324	\$12,119,321
CAROLINE	Residential Tipping Fee	\$115/ton	\$70,000	\$70,000
CARROLL	Tipping Fee	\$64/\$80/ton		
	Trash Collection Fee	\$2,300		
	Recycling Charge	\$106,470		
	Mulch > 3 Cubic Yards	\$2/cubic yard		
	Tire surcharge	\$150/ton	\$6,305,500	\$7,160,070
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	\$7,300,260	\$7,559,460
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/ton		
	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		
			\$12,596,800	\$12,828,100
DORCHESTER	Tipping Fee	\$62/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Freon Unit Surcharge	\$15/unit	\$2,564,844	\$2,735,437
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Rubble Tipping Fee	\$85/ton	\$24,396,000	\$23,196,000
GARRETT	Residential Tipping Fee	\$50/yr \$50/bag, \$45/ton		
	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	\$1,295,000	\$1,305,000
HARFORD	Tipping Fee	\$72/ton		
	Recycling Charge	\$5 - \$7	8,841,100	9,842,700

Continued on next page

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

SUBDIVISION	DESCRIPTION	RATE	FY 2018	FY 2019
HOWARD <sup>1</sup>	Commercial Tipping Fee Tire Surcharge	per ton/varies by substance \$130 - \$190/ton	\$22,614,000	\$22,615,500
KENT	Residential Tipping Fee	\$3/truck load	\$80,000	\$80,000
MONTGOMERY	Residential/Commercial Tipping Fee All Yard Trim Tipping Fee Recycling-Recycling, Refuse, Leaf Collection - Single-famil Refuse Collection Charge Leaf Vacuuming - multi family Base Systems Benefit Charge - nonresidential	\$56/ton \$46>500 lbs per load \$205.11 - \$385.04 \$70 \$16.06-\$19.92 \$119.23-\$1073.02	\$101,102,700	\$98,426,659
PRINCE GEORGE'S	Residential Recycling Charge Residential/Commercial Tipping Fee Residential Trash Collection Fee Environmental Surcharge Tire Surcharge	\$25-35.84/unit \$43/ton \$236.55/ton \$16/ton \$240/ton	\$89,898,400	\$102,618,300
QUEEN ANNE'S	Residential Tipping Fee Rubble trash/Leaves, brush tipping fees Tire Surcharge Freon Unit Surcharge	\$45/15 trips \$45/15 trips tickets tickets	\$450,000	\$400,000
ST. MARY'S	Residential Tipping Fee Environmental Surcharge Tire Surcharge Commercial	\$10/pickup \$72/property \$158/ton \$65/ton	3,738,000	\$4,699,903
SOMERSET	Residential Tipping Fee Tire surcharge Solid waste removal at Smith Island Commercial Tipping Fee	\$60/year \$66/ton	\$1,278,000	\$1,360,500
TALBOT	General Tipping Fees	-	-	-
WASHINGTON	Residential Tipping Fee Commercial Tipping Fee Leaves/brush Tipping Fee Tire surcharge Refrigerator/freezer/freon surcharge Recycling Permit Fee Yard Debris Rubble Landfill Fee	\$130/yr \$55/ton \$75/ton \$3 each or \$162/ton \$5/unit \$36/yr \$25/yr \$45/ton	\$6,200,660	\$6,541,120
WICOMICO	Tipping Fee Leaves/brush tipping fee Freon Surcharge Residential Permit Programs Tire surcharge	\$60/ton \$60/ton Bid-out-semi \$60/year \$20 flat fee/\$2 off rim/\$5 on rim	\$7,578,122	\$7,225,000
WORCESTER	Tipping Fee Tire surcharge Rubble tipping fee Leaves/brush tipping fee	\$70/ton \$2-\$10/tire,\$175-\$600/ton \$80/ton \$80/ton	\$3,450,000	\$3,250,000
TOTAL YIELD			\$377,213,128	\$388,604,000

<sup>1</sup> Collects fees in difference manner, revenue is reflected

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2018

