



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2013



**FISCAL YEAR 2013
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS**

PREPARED BY
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Acknowledgments

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MACo would also like to thank the staff of the Department of Legislative Services (DLS). In the past, DLS and MACo have each conducted a survey concerning local tax rates, tax differentials and rebates, and various other county budget data. With this survey, 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. Andrea Mansfield served as project coordinator.

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

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

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Foreword

The data contained in this publication largely reflects the input received by MACo from county budget and finance officers, through a survey conducted in August of 2012. Throughout the document, data is presented for years up to and including Fiscal Year 2013. Please note that in every case, the data presented for Fiscal Year 2013 is estimated data, based on the best projections at the time of the survey. FY 2012 figures are the working appropriation at the time the local jurisdiction approved its FY 2013 budget. Actuals will be collected in the FY 2014 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2012 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 2013 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 2013 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 2013 County Tax Rates in Brief

	Property Tax Rates (non- municipal)	Income Tax Rates		Recor- dation Tax	Trans- fer Tax	Hotel/ Motel Tax	Adm & Amuse ments
		CY12	CY13				
Allegany	0.9810	3.05%	3.05%	\$3.50	0.5%	8%	7.5%
Anne Arundel	0.9410	2.49%	2.56%	\$3.50	1.0%	7%	10%
Baltimore City	2.2680	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	0.8920	2.80%	2.80%	\$5.00	-	5%	1%
Caroline	0.8900	2.63%	2.63%	\$5.00	0.5%	5%	-
Carroll	1.0180	3.05%	3.05%	\$5.00	-	5%	10%
Cecil	0.9907	2.80%	2.80%	\$4.10	\$10/deed	3%	6%
Charles	1.0570	2.90%	2.90%	\$5.00	-	5%	10%
Dorchester	0.9760	2.62%	2.62%	\$5.00	0.75%	5%	0.5%
Frederick ¹	0.9360	2.96%	2.96%	\$6.00	-	3%	5%/1.5%
Garrett	0.9900	2.65%	2.65%	\$3.50	1.0%	6%	4.5%
Harford	1.042	3.06%	3.06%	\$3.30	1%	-	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	0.9910	3.20%	3.20%	\$3.45	0.25%-6%	7%	7%
Prince George's	0.9600	3.20%	3.20%	\$2.75	1.4%	5%	10%
Queen Anne's	0.8471	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8570	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	0.8837	3.15%	3.15%	\$3.30	-	5%	4%
Talbot	0.4910	2.25%	2.40%	\$6.00	1.0%	4%	5%
Washington	0.9480	2.80%	2.80%	\$3.80	0.5%	6%	3-5 %
Wicomico	0.8404	3.10%	3.20%	\$3.50	-	6%	6%
Worcester	0.7700	1.25%	1.25%	\$3.30	0.5%	4.5%	3%

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

¹ Admission/Amusement tax rate will be reduced to 0% effective 2/1/2013

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey
August 2012**

Table 1.2 - FY 2013 County Tax Revenues in Brief

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	40,825,674	23,820,000	1,325,000	925,000
Anne Arundel	585,442,000	389,400,000	60,000,000	14,200,000
Baltimore City	816,639,642	253,183,270	42,170,000	26,573,000
Baltimore County	850,131,607	561,371,932	65,519,336	8,507,153
Calvert	140,550,264	64,800,000	5,500,000	810,000
Caroline	23,973,000	10,600,000	1,465,397	28,000
Carroll	198,520,000	125,400,000	8,000,000	265,000
Cecil	103,014,603	48,644,519	4,523,500	67,000
Charles	206,683,700	98,113,000	10,500,000	1,000,000
Dorchester	30,725,976	9,227,702	2,253,501	250,000
Frederick	259,266,472	171,226,300	38,627,362	1,075,000
Garrett	46,711,998	10,100,000	3,100,000	1,900,000
Harford	289,498,152	175,068,772	17,354,000	-
Howard	527,378,634	339,929,120	39,000,000	4,200,000
Kent	30,175,475	9,045,000	1,202,368	101,000
Montgomery	1,462,239,356	1,263,585,546	167,771,593	19,051,600
Prince George's	695,790,600	495,055,100	86,779,500	5,373,700
Queen Anne's	64,075,329	32,428,329	2,731,752	420,000
St. Mary's	100,459,241	76,000,000	8,800,000	850,000
Somerset	14,228,925	6,069,000	440,000	55,000
Talbot	32,023,000	21,635,000	6,615,000	975,000
Washington	122,583,110	62,476,000	4,950,000	1,700,000
Wicomico	60,006,246	40,472,224	2,249,756	1,005,084
Worcester	121,320,767	11,200,000	8,500,000	11,250,000
Statewide Total	6,822,263,771	4,298,850,814	589,378,065	100,581,537

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2012

Section 2 - Population Data

Table 2.1 displays the estimated population of the State as of July 1, 2013 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, 2013. Baltimore City is the most densely populated subdivision with 7,622 persons per square mile, followed by Montgomery County with 2,076 persons per square mile. Garrett County, with 46 persons per square mile, remains the least densely populated county.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2012 to JULY 1, 2013

Region & Subdivision	Population July 1, 2012	Population July 1, 2013	Total Change	Percent Change	2013 % of Total	Rank
NORTHWESTERN						
AREA	481,360	495,355	13,995	2.91%	8.37%	
Allegany	72,455	73,964	1,509	2.08%	1.25%	16
Frederick	232,949	241,943	8,994	3.86%	4.09%	8
Garrett	29,302	30,003	701	2.39%	0.51%	22
Washington	146,654	149,445	2,791	1.90%	2.53%	11
BALTIMORE-						
METRO AREA	2,665,221	2,709,382	44,161	1.66%	45.81%	
Anne Arundel	531,189	554,875	23,686	4.46%	9.38%	5
Baltimore City	633,152	617,365	(15,787)	-2.49%	10.44%	4
Baltimore County	794,301	817,954	23,653	2.98%	13.83%	3
Carroll	170,650	167,370	(3,280)	-1.92%	2.83%	9
Harford	244,462	249,108	4,646	1.90%	4.21%	7
Howard	291,467	302,710	11,243	3.86%	5.12%	6
NATIONAL						
CAPITAL AREA	1,853,668	1,902,528	48,860	2.64%	32.16%	
Montgomery	1,007,727	1,019,141	11,414	1.13%	17.23%	1
Prince George's	845,941	883,387	37,446	4.43%	14.93%	2
SOUTHERN AREA						
AREA	344,093	354,255	10,162	2.95%	5.99%	
Calvert	90,773	89,948	(825)	-0.91%	1.52%	15
Charles	145,910	153,268	7,358	5.04%	2.59%	10
St. Mary's	107,410	111,039	3,629	3.38%	1.88%	12
EASTERN SHORE						
AREA	443,226	453,512	10,286	2.32%	7.67%	
Caroline	33,604	32,811	(793)	-2.36%	0.55%	21
Cecil	101,440	102,671	1,231	1.21%	1.74%	13
Dorchester	32,168	32,616	448	1.39%	0.55%	20
Kent	20,362	20,204	(158)	-0.78%	0.34%	24
Queen Anne's	48,944	49,333	389	0.79%	0.83%	18
Somerset	26,104	26,030	(74)	-0.28%	0.44%	23
Talbot	36,531	38,319	1,788	4.89%	0.65%	19
Wicomico	95,279	99,914	4,635	4.86%	1.69%	14
Worcester	48,794	51,614	2,820	5.78%	0.87%	17
TOTAL	5,787,568	5,915,032	127,464	2.20%	100.00%	

Source: Maryland Department of Legislative Services, October 2012

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2013

SUBDIVISION	Population July 1, 2013	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	73,964	424	174	16
ANNE ARUNDEL	554,875	415	1,337	5
BALTIMORE CITY	617,365	81	7,622	1
BALTIMORE COUNTY	817,954	598	1,368	4
CALVERT	89,948	213	422	8
CAROLINE	32,811	319	103	20
CARROLL	167,370	447	374	9
CECIL	102,671	346	297	14
CHARLES	153,268	458	335	11
DORCHESTER	32,616	541	60	23
FREDERICK	241,943	660	367	10
GARRETT	30,003	647	46	24
HARFORD	249,108	437	570	7
HOWARD	302,710	251	1,206	6
KENT	20,204	277	73	22
MONTGOMERY	1,019,141	491	2,076	2
PRINCE GEORGE'S	883,387	483	1,829	3
QUEEN ANNE'S	49,333	372	133	18
ST. MARY'S	111,039	357	311	13
SOMERSET	26,030	319	82	21
TALBOT	38,319	268	143	17
WASHINGTON	149,445	458	326	12
WICOMICO	99,914	374	267	15
WORCESTER	51,614	468	110	19

Source: Maryland Department of Legislative Services, October 2012; Overview of Maryland Local Governments, Finances and Demographic Information, January 2012

Section 3 - County Budget Data

Each year's publication of the 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 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 2009 through 2013, the change from FY 2012 to FY 2013, and average rate of change from FY 2009 to FY 2013.

It should again be noted that the figures in Table 3.1 are only comparable across jurisdictions in general terms, as the functions and funds contained within operating budgets vary significantly among 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 3.2 shows a summary of county general fund operating budgets for FY 2011 - 2013.

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

Table 3.4 provides a summary of each county's FY 2013 capital budgets. General areas of capital spending are shown for comparison.

Table 3.5 details the bond ratings granted 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 2009 THROUGH FISCAL YEAR 2013

SUBDIVISION	Actual FY 2009	Actual FY 2010	Actual FY 2011	Appropriation FY 2012	Approved FY 2013	Change FY 12-13	Avg Annual Chg FY 09-13
ALLEGANY	97,244,832	96,363,652	100,942,970	104,257,352	98,851,219	-5.19%	0.41%
ANNE ARUNDEL	1,889,994,600	1,796,083,500	1,215,286,907	1,243,203,200	1,291,400,800	3.88%	-9.08%
BALTIMORE CITY ¹	1,854,226,889	2,007,809,826	1,820,334,287	1,923,851,618	1,905,355,813	-0.96%	0.68%
BALTIMORE COUNTY	2,479,782,636	2,509,546,742	2,510,865,795	2,641,681,830	2,692,558,103	1.93%	2.08%
CALVERT	280,130,938	260,350,444	304,063,859	282,472,825	260,090,585	-7.92%	-1.84%
CAROLINE	55,138,117	53,203,280	50,098,241	62,057,600	52,346,970	-15.65%	-1.29%
CARROLL	374,555,468	451,924,227	426,714,567	445,229,397	452,282,078	1.58%	4.83%
CECIL	198,556,985	162,981,369	161,630,020	163,233,252	166,748,807	2.15%	-4.27%
CHARLES	398,416,239	384,931,086	368,029,622	371,604,139	355,363,194	-4.37%	-2.82%
DORCHESTER	55,678,729	50,803,460	49,610,971	49,789,535	49,723,818	-0.13%	-2.79%
FREDERICK	833,354,252	831,765,649	839,673,699	848,729,358	862,840,748	1.66%	0.87%
GARRETT	68,629,440	68,444,601	67,938,695	70,452,702	72,465,485	2.86%	1.37%
HARFORD	539,792,500	520,966,435	491,947,011	577,853,633	564,736,735	-2.27%	1.14%
HOWARD	1,003,815,458	974,062,127	1,052,531,356	1,169,068,071	1,196,222,777	2.32%	4.48%
KENT	54,506,727	52,703,434	50,216,502	40,350,235	41,651,802	3.23%	-6.50%
MONTGOMERY ²	4,342,173,776	4,033,479,891	3,941,855,580	4,045,603,427	4,282,034,540	5.84%	-0.35%
PRINCE GEORGE'S ³	3,030,297,600	2,985,125,600	2,948,724,400	3,033,763,400	3,074,986,800	1.36%	0.37%
QUEEN ANNE'S	126,298,910	129,272,041	131,943,310	120,919,762	114,394,530	-5.40%	-2.44%
ST. MARY'S	193,581,464	183,620,228	184,069,419	194,833,372	214,279,495	9.98%	2.57%
SOMERSET ⁴	41,429,386	34,987,375	36,216,689	36,237,422	35,935,678	-0.83%	-3.49%
TALBOT ¹	79,189,695	70,263,772	70,566,222	65,945,000	69,651,600	5.62%	-3.16%
WASHINGTON	219,533,470	217,209,239	206,496,485	211,398,200	212,002,290	0.29%	-0.87%
WICOMICO	173,427,946	126,373,698	122,280,056	114,301,031	121,623,311	6.41%	-8.49%
WORCESTER	185,963,625	175,197,083	163,205,811	163,541,144	165,904,256	1.44%	-2.81%
TOTAL	18,575,719,682	18,177,468,759	17,315,242,474	17,980,377,505	18,353,451,434	2.07%	-0.30%

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

² Excludes operating budget for WSSC

³ Excludes operating budget for bi-county agencies MNCPPC and WSSC

⁴ Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2011 THROUGH FISCAL YEAR 2013

SUBDIVISION	Actual FY 2011	Appropriation FY 2012	Approved FY 2013	Change FY 12-13
ALLEGANY	82,379,862	81,937,957	81,386,772	-0.67%
ANNE ARUNDEL	1,161,865,409	1,181,224,200	1,230,753,400	4.19%
BALTIMORE CITY ¹	1,369,561,317	1,407,868,024	1,548,441,245	9.98%
BALTIMORE COUNTY	1,578,184,620	1,603,784,784	1,648,479,154	2.79%
CALVERT	210,255,375	231,181,169	222,008,738	-3.97%
CAROLINE	44,331,740	41,632,732	42,529,726	2.15%
CARROLL	334,514,877	350,250,000	361,745,000	3.28%
CECIL	158,068,853	160,464,133	162,321,138	1.16%
CHARLES	314,670,278	304,837,410	317,637,600	4.20%
DORCHESTER	48,954,418	48,695,374	48,571,401	-0.25%
FREDERICK	403,596,485	425,889,581	443,125,666	4.05%
GARRETT	71,296,970	70,452,702	72,465,485	2.86%
HARFORD	448,789,606	511,153,373	502,082,892	-1.77%
HOWARD	817,786,706	870,818,157	898,809,542	3.21%
KENT	50,216,502	40,350,235	41,651,802	3.23%
MONTGOMERY	848,487,392	903,237,220	1,009,467,726	11.76%
PRINCE GEORGE'S	2,584,207,196	2,650,676,800	2,677,274,200	1.00%
QUEEN ANNE'S	108,708,572	106,757,109	107,991,500	1.16%
ST. MARY'S	182,266,390	192,483,034	211,678,778	9.97%
SOMERSET ²	36,216,689	36,237,422	35,935,678	-0.83%
TALBOT	70,566,222	65,945,000	69,651,600	5.62%
WASHINGTON	197,536,030	196,253,350	196,312,520	0.03%
WICOMICO	108,708,611	107,730,888	116,762,531	8.38%
WORCESTER	163,365,626	163,541,144	165,904,256	1.44%
TOTAL	11,394,535,746	11,753,401,798	12,212,988,350	3.91%

¹ Starting in Fiscal 2013, Motor Vehicle Fund merged into the General Fund

² Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2013

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	Intergovernmental	Misc. Expenditures	Total - General Funds
ALLEGANY	7,952,929	14,803,589	9,505,145	1,790,719	1,272,038	29,421,710	7,425,000	707,910	905,000	244,438	58,000	1,257,412	3,778,505	597,117	1,667,260	81,386,772
ANNE ARUNDEL ¹	135,400,900	254,438,300	35,382,400	31,340,600	12,109,800			20,533,800		290,800	270,000	2,579,300	110,792,800	627,614,700		1,230,753,400
BALTIMORE CITY	187,805,201	636,637,899	166,558,587	29,560,689	6,105,812	244,242,223	1,000,000	38,112,156	23,101,296	356,952	32,636,603	40,005,914	130,700,249		11,617,664	1,548,441,245
BALTIMORE COUNTY	82,543,545	325,994,148	94,442,981	19,234,048	6,279,646	718,248,079	44,931,777	17,011,715	33,925,349	4,952,413	63,890,282	1,345,282	77,906,934	22,644,268	135,128,687	1,648,479,154
CALVERT	16,891,774	26,765,839	8,771,947	2,777,240	1,324,997	110,284,424	3,906,429	6,864,377	3,605,971	400,298	2,562,390	1,242,445	16,468,882	20,141,725		222,008,738
CAROLINE	3,824,708	11,977,427	3,501,067	71,845	131,362			811,919		299,274	6,000	242,850	3,620,130	16,183,096	1,860,048	42,529,726
CARROLL	49,277,188	39,405,431	10,881,785	4,311,970	1,197,540	170,275,280	6,933,000	2,294,190	8,789,190	856,090		3,441,369	39,947,619	2,805,960	21,328,388	361,745,000
CECIL	13,332,016	34,328,477	9,494,146	2,553,761	2,575,955	69,618,561	8,070,536	991,317	4,283,817	593,574		943,398	14,828,078	697,502	10,000	162,321,138
CHARLES	29,714,300	80,867,000	6,379,500	3,092,900	2,374,530	47,700		5,195,600		597,400	899,900	1,801,370	19,805,000	166,862,400		317,637,600
DORCHESTER	3,765,613	10,351,873	3,344,480	1,133,641	131,614	17,963,318	1,291,818	468,380	513,000	372,999		464,492	4,115,730		4,654,443	48,571,401
FREDERICK	44,161,653	55,775,969	13,434,848	5,351,398	4,953,491			7,741,104		611,845	422,456	2,043,821	34,707,836	266,618,943	7,302,302	443,125,666
GARRETT	6,636,147	8,970,085	16,629,169		281,700			59,000		186,500		4,828,380		33,668,908	1,205,596	72,465,485
HARFORD	43,493,577	98,469,552	14,900,965	4,028,318	8,734,838	219,821,368	14,961,612	9,747,344	15,634,624	612,468	460,065	2,484,704	50,378,196	18,355,261		502,082,892
HOWARD	42,713,263	102,645,573	55,963,107	9,746,443	24,296,567	482,384,818	27,093,286	15,290,660	16,961,218	2,677,980		1,829,661	90,070,081	1,700,000	25,436,885	898,809,542
KENT	5,011,353	8,300,467	3,549,851	407,715	281,359	17,354,430	572,100	1,297,552	542,000	321,227		340,995	3,208,817	132,470	331,466	41,651,802
MONTGOMERY ²	135,009,304	339,971,438	41,128,342	181,733,135					31,362,801	1,510,982	4,468,267	9,197,933		265,085,524		1,009,467,726
PRINCE GEORGES	59,766,500	544,124,200	12,366,900	22,171,400	6,163,700	1,664,442,000	102,576,100		25,451,400	9,744,100	3,153,400	4,675,800	80,187,600	142,451,100		2,677,274,200
QUEEN ANNE'S	9,028,340	20,896,724	9,778,774	1,799,587	1,387,615	43,754,524	1,728,777	536,818	1,278,293	570,338	441,308	398,584	10,446,618	728,686	5,216,514	107,991,500
ST. MARY'S	21,245,614	38,626,333	9,561,688	6,413,744	3,787,530	87,895,298	3,781,289	3,649,694	2,404,204	411,762	1,100,679	1,454,462	12,519,113	49,615	18,777,753	211,678,778
SOMERSET	7,459,732	6,766,104	2,933,277	934,271	34,118	9,763,324	373,925	316,330	1,063,776	101,576		195,000	2,319,978	16,425	3,657,842	35,935,678
TALBOT	5,382,775	11,114,192	3,410,832	2,044,924	443,251	38,448,496	1,448,850	285,058	874,989	226,559			62,950	749,035	5,159,689	69,651,600
WASHINGTON	19,570,380	36,137,080	3,070,810	2,339,270	1,728,760	92,952,490	8,865,010	2,818,310	2,737,830	518,480		819,910	14,013,780	10,740,410		196,312,520
WICOMICO	9,208,939	24,374,076	4,156,114	3,181,970	300,250	39,173,593	3,120,880	2,267,730	1,052,569	83,210		131,933	14,101,053	788,809	12,171,916	114,113,042
WORCESTER	15,469,492	27,411,605	4,055,079	385,800	1,195,119	74,108,038	1,386,480	1,909,398	2,962,963	205,155	238,800	1,615,983	10,225,409	24,334,935	400,000	165,904,256
TOTAL	954,665,243	2,759,153,381	543,201,794	336,405,388	87,091,592	4,130,199,674	239,466,869	138,910,362	177,450,290	26,746,420	110,608,150	83,340,998	744,205,358	1,176,933,279	701,960,063	12,210,338,861

¹ Primary/Secondary Education, Community Colleges, and Libraries are reported under Intergovernmental

² Includes the Washington Suburban Sanitary Commission

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2013

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY		96,000		607,400							703,400
ANNE ARUNDEL	123,730,016	7,338,000		154,231,705	11,232,500	1,731,000			7,446,500	15,141,500	320,851,221
BALTIMORE CITY	16,744,000	2,000,000		642,409,000		7,673,000		24,540,000		71,721,000	765,087,000
BALTIMORE COUNTY ¹	26,076,312	3,016,932		21,372,775		5,135,098		1,514,663	6,166,142	6,562,252	69,844,174
CALVERT	5,945,430			6,891,977	627,602	1,213,181				307,195	14,985,385
CAROLINE	445,000	44,800	112,097	634,072	1,076,000	731,729				1,590,236	4,633,934
CARROLL	23,375,944	95,000		12,401,000	3,488,000	818,560			19,950,470	2,060,942	62,189,916
CECIL	2,645,000	7,556,000		1,635,000	100,000	890,919				500,000	13,326,919
CHARLES	22,571,000	15,684,000	101,000	33,162,000	481,000	252,000		329,000	100,000	417,000	73,097,000
DORCHESTER			74,698	225,000	113,600					60,000	473,298
FREDERICK	10,270,500	2,450,000		14,293,315	5,750,850	5,960,400				2,815,954	41,541,019
GARRETT		25,000	79,500	460,000						412,000	976,500
HARFORD	16,106,131	12,069,675		23,204,465	23,500,000	9,157,000				31,103,301	115,140,572
HOWARD	77,490,000	24,535,000		13,436,000	11,500,000	13,670,000			11,173,000	30,327,000	182,131,000
KENT											
MONTGOMERY ²	147,082,000	50,188,000	4,598,000	133,742,000	(11,039,000)	42,687,000	(1,124,000)	2,883,000	29,688,000	64,417,000	463,122,000
PRINCE GEORGE'S	119,943,000	18,082,000		93,707,000	38,477,000	32,815,000	1,250,000	12,000,000	85,531,000	55,818,000	457,623,000
QUEEN ANNE'S	1,077,800		476,523	759,000	343,432	255,000				1,310,000	4,221,755
ST. MARY'S	8,551,000	1,857,000	580,000	8,772,875		3,344,540		75,000	1,799,638	7,500,000	32,480,053
SOMERSET ³	658,000	600,000		990,987	12,500	8,000				1,461,025	3,730,512
TALBOT				400,000			100,000				
WASHINGTON	3,769,000	266,600	400,000	19,282,500	316,000	606,780				2,235,000	2,735,000
WICOMICO	12,873,700	150,000	69,579	774,000	694,832	223,000	101,702			312,676	15,199,489
WORCESTER	2,514,730		33,900	2,558,054	130,000	1,003,611	240,250			668,070	7,148,615
TOTAL	621,868,563	146,054,007	6,525,297	1,185,950,125	86,804,316	128,175,818	567,952	41,341,663	161,854,750	298,113,551	2,677,256,042

¹ Biennial process may distort annual contributions to capital program

² Excludes the Washington Suburban Sanitary Commission

³ Included in Operating Budget

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2013

COUNTY	S&P	MOODY'S	FITCH	PURCHASES BOND INSURANCE
ALLEGANY	A	A1	-	Yes
ANNE ARUNDEL	AAA	Aa1	Not used	-
BALTIMORE CITY	AA-	Aa2	N/A	-
BALTIMORE COUNTY	AAA	Aaa	AAA	-
CALVERT	AAA	Aa1	AAA	-
CAROLINE	A	A3	-	Yes
CARROLL	AA+	Aa1	AAA	-
CECIL	AA	Aa2	N/A	-
CHARLES	AA	Aa1	AAA	-
DORCHESTER	A	A2	-	-
FREDERICK	AA+	Aa1	AAA	-
GARRETT	A	A1	-	Yes
HARFORD	AA+	Aaa	AAA	-
HOWARD	AAA	Aaa	AAA	-
KENT	-	-	-	Yes
MONTGOMERY	AAA	Aaa	AAA	-
PRINCE GEORGE'S	AAA	Aaa	AAA	Yes
QUEEN ANNE'S	-	Aa2	AA+	-
ST. MARY'S	AA	Aa2	AA+	-
SOMERSET	-	-	-	-
TALBOT	-	Aa2	AAA	-
WASHINGTON	AA	Aa2	AA	-
WICOMICO	AA-/stable	Aa3	AA-/stable	-
WORCESTER	-	Aa2	AA	-

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

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 2003 to FY 2013. 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 2009 through 2013. 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 2013 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 assessable base shown is the total of that amount.

Technically, real property assessments have been altered by recent legislation passed by the General Assembly. 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 assessments before and after this change.

Montgomery County, with a \$160.9 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Baltimore County, Prince George's County, Anne Arundel County, Baltimore City, and Howard County respectively. Somerset County's assessable base, at \$1.52 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 2009 through 2013.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2013. Specifically, counties are ranked based upon their total FY 2013 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, Baltimore, and Prince George's 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 2009 through 2013. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2012 to FY 2013. Net indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc.

Personal Property

In accordance with legislation enacted during the 1967 Session of the General Assembly, the political subdivisions are permitted to exempt personal property from property taxation, either partially or completely.

Table 4.7 lists the current exempt status for three categories of personal property by subdivision. Not shown is the treatment of furniture, fixtures and equipment. Previous versions of this publication detailed the county exemptions for farm implements and livestock—but both are exempted in every jurisdiction by current state law. Twenty one counties offer 100% exemptions for all three categories shown. In addition, five counties (Frederick, Garrett, Kent, Queen Anne's, and Talbot) levy no personal property tax. The three remaining subdivisions do not offer 100% exemption in all categories, but offer exemptions ranging from 0% to 65% 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 2013. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2013.

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 2009 to FY 2012 are shown, along with estimated yields for FY 2013.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2003 THROUGH 2013

COUNTY	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
ALLEGANY	0.98	1.00	1.00	1.00	0.983	0.983	0.9829	0.983	0.9829	0.9820	0.981
ANNE ARUNDEL	0.95	0.96	0.94	0.93	0.918	0.891	0.888	0.876	0.880	0.910	0.941
BALTIMORE CITY	2.33	2.33	2.33	2.31	2.288	2.268	2.268	2.268	2.268	2.268	2.268
BALTIMORE COUNTY	1.115	1.115	1.115	1.115	1.100	1.100	1.100	1.100	1.100	1.100	1.100
CALVERT	0.89	0.89	0.89	0.89	0.892	0.892	0.892	0.892	0.892	0.892	0.892
CAROLINE	0.95	0.95	0.95	0.91	0.870	0.870	0.870	0.870	0.870	0.870	0.890
CARROLL	1.05	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.028	1.018
CECIL	0.98	0.98	0.98	0.98	0.960	0.960	0.960	0.940	0.915	0.940	0.991
CHARLES	0.952	0.952	0.962	0.962	0.962	0.962	0.962	0.962	0.962	1.003	1.057
DORCHESTER	0.88	0.93	0.93	0.92	0.896	0.896	0.896	0.896	0.896	0.976	0.976
FREDERICK	1.00	1.00	1.00	1.00	0.936	0.936	0.936	0.936	0.936	0.936	0.936
GARRETT	1.036	1.036	1.036	1.00	1.000	1.000	1.000	0.990	0.990	0.990	0.990
HARFORD	1.092	1.092	1.092	1.082	1.082	1.082	1.082	1.064	1.042	1.042	1.042
HOWARD	1.04	1.04	1.04	1.04	1.014	1.014	1.014	1.014	1.014	1.014	1.014
KENT	1.01	1.01	1.01	0.99	0.972	0.972	0.972	0.972	1.022	1.022	1.022
MONTGOMERY	0.910	0.914	0.902	0.856	0.8120	0.8120	0.8180	0.9040	0.904	0.946	0.991
PRINCE GEORGE'S	0.96	0.96	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960
QUEEN ANNE'S	0.98	0.98	0.93	0.87	0.800	0.770	0.770	0.770	0.767	0.847	0.847
ST. MARY'S	0.908	0.908	0.878	0.872	0.857	0.857	0.857	0.857	0.857	0.857	0.857
SOMERSET	1.01	1.01	1.01	0.99	0.940	0.940	0.920	0.900	0.884	0.884	0.884
TALBOT	0.55	0.55	0.54	0.52	0.500	0.475	0.449	0.432	0.432	0.448	0.491
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	1.05	1.04	1.03	0.99	0.942	0.881	0.814	0.759	0.759	0.769	0.840
WORCESTER	0.73	0.73	0.73	0.73	0.700	0.700	0.700	0.700	0.700	0.700	0.770

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 2012 and prior year data

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2009 THROUGH 2013

COUNTY	FY 2009		FY 2010		FY 2011		FY 2012		FY 2013		
	P.T.R.	C.Y.T.R. %Diff. 1									
ALLEGANY ²	0.9829	0.897	0.9829	0.915	0.9829	0.9418	0.9820	0.9652	0.9810	0.9766	0.45%
ANNE ARUNDEL ²	0.888	0.839	0.876	0.861	0.880	0.861	0.910	0.905	0.941	0.9219	2.03%
BALTIMORE CITY	2.268	2.079	2.268	2.093	2.268	2.093	2.268	2.255	2.268	2.3172	-2.17%
BALTIMORE COUNTY	1.100	1.034	1.100	1.046	1.100	1.046	1.100	1.094	1.100	1.1012	-0.11%
CALVERT ²	0.892	0.803	0.892	0.825	0.892	0.825	0.892	0.911	0.892	0.9528	-6.82%
CAROLINE ²	0.870	0.807	0.870	0.816	0.870	0.853	0.870	0.877	0.890	0.8917	-0.19%
CARROLL	1.048	0.965	1.048	0.978	1.048	0.978	1.028	1.051	1.018	1.0578	-3.91%
CECIL	0.960	0.873	0.940	0.897	0.915	0.897	0.940	0.945	0.991	0.9957	-0.50%
CHARLES ^{2,3}	1.026	0.941	1.026	0.966	1.026	0.966	1.067	1.066	1.121	1.1171	0.35%
DORCHESTER	0.896	0.823	0.896	0.843	0.896	0.843	0.976	0.888	0.976	0.992	-1.64%
FREDERICK	0.936	0.866	0.936	1.005	0.936	0.886	0.936	0.966	0.936	0.9663	-3.24%
GARRETT ²	1.000	0.918	0.990	0.946	0.990	0.9433	0.990	0.9874	0.990	1.0331	-4.35%
HARFORD ²	1.082	0.986	1.064	0.998	1.042	1.042	1.042	1.060	1.042	1.0658	-2.28%
HOWARD	1.014	0.952	1.014	1.096	1.014	0.967	1.014	1.023	1.014	1.0124	0.16%
KENT	0.972	0.952	0.972	0.908	1.022	0.908	1.022	1.031	1.022	1.0364	-1.41%
MONTGOMERY	0.8180	0.952	0.9040	0.869	0.9040	0.628	0.946	0.724	0.991	0.7436	24.96%
PRINCE GEORGE'S ²	0.960	0.888	0.960	1.235	0.960	0.899	0.960	1.010	0.960	1.0006	-4.23%
QUEEN ANNE'S	0.770	0.715	0.770	0.724	0.767	0.724	0.847	0.779	0.847	0.862	-1.76%
ST. MARY'S	0.857	0.782	0.857	0.798	0.857	0.8192	0.857	0.8607	0.857	0.8608	-0.44%
SOMERSET	0.920	0.831	0.900	0.874	0.884	0.884	0.884	0.911	0.8837	0.975	-10.33%
TALBOT ²	0.449	0.437	0.432	0.422	0.432	0.422	0.448	0.449	0.491	0.4604	6.23%
WASHINGTON	0.948	0.878	0.948	0.892	0.948	0.953	0.948	0.936	0.948	0.9732	-2.66%
WICOMICO	0.814	0.798	0.759	0.758	0.759	0.758	0.769	0.798	0.840	0.8239	1.96%
WORCESTER	0.700	0.619	0.700	0.738	0.700	0.738	0.700	0.712	0.770	0.7723	-0.30%

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

2 - These counties levy a separate county tax rate adjusted by a "municipal tax rate differential" that applies to just property located within a particular municipality.

A separate county Constant Yield Tax Rate is calculated.

3 - Charles County tax rate shown does include a special service area tax (which is not included in Table 4.1)

TABLE 4.3
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2013

SUBDIVISION	FY 2013 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2013 Population ¹
ALLEGANY	3,884,710,484	20	52,522	24	438,881	73,964
ANNE ARUNDEL	73,231,206,000	4	131,978	9	6,444,000	554,875
BALTIMORE CITY	48,007,141,184	5	77,761	21	3,387,127	617,365
BALTIMORE COUNTY	81,047,529,109	2	99,086	15	7,371,775	817,954
CALVERT	12,646,131,447	13	140,594	8	1,405,208	89,948
CAROLINE	2,663,290,733	23	81,171	20	258,685	32,811
CARROLL	20,957,938,051	9	125,219	10	1,825,000	167,370
CECIL	9,940,133,000	16	96,815	16	994,013	102,671
CHARLES	16,936,671,000	10	110,504	12	1,589,261	153,268
DORCHESTER	2,990,115,271	22	91,676	17	283,681	32,616
FREDERICK	25,895,520,000	8	107,031	13	2,451,736	241,943
GARRETT	4,790,416,748	19	159,665	3	487,838	30,003
HARFORD	29,490,553,020	7	118,385	11	2,693,366	249,108
HOWARD	43,957,925,973	6	145,215	7	4,635,238	302,710
KENT	3,065,770,451	21	151,741	6	291,509	20,204
MONTGOMERY	160,957,907,000	1	157,935	4	16,095,791	1,019,141
PRINCE GEORGE'S	79,422,095,000	3	89,906	18	2,899,128	883,387
QUEEN ANNE'S	7,622,841,696	17	154,518	5	756,408	49,333
ST. MARY'S	11,518,866,000	14	103,737	14	1,172,219	111,039
SOMERSET	1,523,660,966	24	58,535	23	152,000	26,030
TALBOT	9,862,696,395	15	257,384	2	648,228	38,319
WASHINGTON	12,892,705,000	12	86,271	19	1,198,730	149,445
WICOMICO	6,656,518,290	18	66,622	22	717,179	99,914
WORCESTER	15,842,104,000	11	306,934	1	1,576,355	51,614
TOTAL	\$685,804,446,818		115,943		59,773,356	5,915,032

¹ - Population Estimates From MD Department of Legislative Services, October 2012

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2009-2013

SUBDIVISION	ACTUAL FY 2009 YIELD	ACTUAL FY 2010 YIELD	ACTUAL FY 2011 YIELD	ACTUAL FY 2012 YIELD	ESTIMATED FY 2013 YIELD	GROWTH FY 2012-13	%GROWTH FY 2012-13	AVG GROWTH FY 2009-13
ALLEGANY	37,442,879	42,031,704	41,993,168	41,307,399	40,825,674	(481,725)	-1.17%	2.19%
ANNE ARUNDEL	513,534,000	527,479,000	551,618,000	562,317,000	583,677,000	21,360,000	3.80%	3.25%
BALTIMORE CITY	681,316,000	737,077,000	913,117,952	900,387,925	866,099,642	(34,288,283)	-3.81%	6.18%
BALTIMORE COUNTY	951,062,233	1,034,401,901	1,032,173,290	979,727,355	941,791,638	(37,935,717)	-3.87%	-0.24%
CALVERT	122,918,020	133,981,114	152,529,165	147,559,643	140,697,306	(6,862,337)	-4.65%	3.44%
CAROLINE	21,039,582	22,823,504	23,892,084	23,873,000	23,973,000	100,000	0.42%	3.32%
CARROLL	189,095,183	204,973,872	208,296,512	204,596,100	198,520,000	(6,076,100)	-2.97%	1.22%
CECIL	93,081,444	99,046,471	101,811,471	101,326,773	103,014,603	1,687,830	1.67%	2.57%
CHARLES	206,919,569	215,465,781	206,928,042	206,555,300	206,683,700	128,400	0.06%	-0.03%
DORCHESTER	27,033,934	32,990,615	31,906,470	33,051,632	31,819,720	(1,231,912)	-3.73%	4.16%
FREDERICK	285,021,139	302,226,301	281,623,186	255,789,692	235,996,427	(19,793,265)	-7.74%	-4.61%
GARRETT	41,277,596	43,729,337	43,330,658	47,598,017	46,711,998	(886,019)	-1.86%	3.14%
HARFORD	292,171,808	270,451,635	306,533,441	293,128,769	289,498,152	(3,630,617)	-1.24%	-0.23%
HOWARD	402,503,729	425,829,531	437,598,105	442,547,736	449,257,013	6,709,277	1.52%	2.79%
KENT	28,757,797	31,259,422	38,108,811	32,547,923	31,846,352	(701,571)	-2.16%	2.58%
MONTGOMERY	1,374,984,360	1,412,580,074	1,420,865,241	1,448,896,867	1,462,239,356	13,342,489	0.92%	1.55%
PRINCE GEORGE'S	670,176,578	717,492,010	726,867,670	712,105,000	695,790,600	-16,314,400	-2.29%	0.94%
QUEEN ANNE'S	55,080,139	59,242,742	59,832,384	65,752,256	65,315,329	(436,927)	-0.66%	4.35%
ST. MARY'S	87,266,566	94,282,545	99,665,180	99,515,305	100,459,241	943,936	0.95%	3.58%
SOMERSET	15,746,779	16,529,520	16,353,398	15,736,336	14,313,925	(1,422,411)	-9.04%	-2.36%
TALBOT	27,455,977	28,353,045	29,175,039	30,115,000	32,623,000	2,508,000	8.33%	4.41%
WASHINGTON	120,195,520	129,459,615	125,759,939	125,140,480	122,583,110	(2,557,370)	-2.04%	0.49%
WICOMICO	60,505,255	60,211,126	60,530,124	#REF!	60,006,246	#REF!	#REF!	-0.21%
WORCESTER	133,201,611	126,952,587	130,012,598	126,981,912	125,661,901	(1,320,011)	-1.04%	-1.45%
TOTAL YIELD	6,437,787,697	6,768,870,452	7,040,521,928	#REF!	6,869,404,933	#REF!	#REF!	1.64%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012 and prior year data

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2013

SUBDIVISION	ESTIMATED FY 2013	RANK BY FY 2013 BASE	PER CAPITA BASE	PER CAPITA RANK	Population JULY 1, 2013 ¹
ALLEGANY	3,548,648,864	20	47,978	24	73,964
ANNE ARUNDEL	70,643,928,000	4	127,315	9	554,875
BALTIMORE CITY	46,267,917,198	5	74,944	21	617,365
BALTIMORE COUNTY	78,000,934,091	2	95,361	15	817,954
CALVERT	11,708,831,447	13	130,173	8	89,948
CAROLINE	2,610,845,193	23	79,572	20	32,811
CARROLL	20,420,224,051	9	122,006	10	167,370
CECIL	9,622,251,000	16	93,719	16	102,671
CHARLES	15,990,110,000	10	104,328	13	153,268
DORCHESTER	2,872,956,271	22	88,084	17	32,616
FREDERICK	25,604,653,000	8	105,829	12	241,943
GARRETT	4,647,283,748	19	154,894	3	30,003
HARFORD	28,517,561,948	7	114,479	11	249,108
HOWARD	42,361,623,173	6	139,941	7	302,710
KENT	3,031,146,451	21	150,027	6	20,204
MONTGOMERY	157,062,000,000	1	154,112	4	1,019,141
PRINCE GEORGE'S	76,473,499,000	3	86,569	18	883,387
QUEEN ANNE'S	7,564,080,886	17	153,327	5	49,333
ST. MARY'S	11,261,460,000	14	101,419	14	111,039
SOMERSET	1,452,042,966	24	55,783	23	26,030
TALBOT	9,804,096,395	15	255,855	2	38,319
WASHINGTON	12,351,588,000	12	82,650	19	149,445
WICOMICO	6,169,962,290	18	61,753	22	99,914
WORCESTER	15,532,629,000	11	300,938	1	51,614
TOTAL	663,520,272,972		112,175		5,915,032

¹ Population estimates from MD Dept. of Legislative Services, October 2012

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2009 - 2013

SUBDIVISION	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	GROWTH FY 2012-13	%GROWTH FY 2012-13	AVE.GROWTH FY 2009-13
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2013				
ALLEGANY ¹	28,941,913	31,534,472	33,065,327	33,367,215	32,924,807	(442,408)			-1.33%	3.28%
ANNE ARUNDEL	457,376,000	472,111,000	493,175,000	504,988,000	524,770,000	19,782,000			3.92%	3.50%
BALTIMORE CITY ¹	590,517,647	640,202,095	814,868,078	803,569,000	767,485,642	(36,083,358)			-4.49%	6.77%
BALTIMORE COUNTY ¹	867,620,594	948,583,930	949,081,269	895,622,812	858,010,275	(37,612,537)			-4.20%	-0.28%
CALVERT	99,032,362	122,765,663	132,478,318	127,193,195	119,897,306	(7,295,889)			-5.74%	4.90%
CAROLINE	19,889,387	21,688,374	22,796,743	22,733,000	22,833,000	100,000			0.44%	3.51%
CARROLL	174,850,769	190,927,105	194,478,672	190,696,100	184,605,000	(6,091,100)			-3.19%	1.37%
CECIL	85,454,950	91,552,139	93,608,978	94,239,754	95,195,688	955,934			1.01%	2.74%
CHARLES	181,117,401	194,044,298	183,011,955	178,606,200	178,155,900	(450,300)			-0.25%	-0.41%
DORCHESTER	24,060,362	30,025,669	29,851,231	30,088,330	28,961,040	(1,127,290)			-3.75%	4.74%
FREDERICK	277,996,348	295,275,366	274,753,304	248,986,692	229,482,527	(19,504,165)			-7.83%	-4.68%
GARRETT	38,566,870	40,930,729	40,526,058	43,678,494	43,242,486	(436,008)			-1.00%	2.90%
HARFORD	266,524,872	248,124,501	281,949,550	269,017,269	264,987,152	(4,030,117)			-1.50%	-0.14%
HOWARD	363,563,651	386,089,286	396,964,582	402,537,835	409,340,737	6,802,902			1.69%	3.01%
KENT	27,862,864	30,712,088	37,202,232	31,630,525	30,961,709	(668,816)			-2.11%	2.67%
MONTGOMERY	1,288,491,365	1,342,444,472	1,339,132,412	1,357,587,674	1,368,622,301	11,034,627			0.81%	1.52%
PRINCE GEORGE'S	601,734,985	654,439,062	662,714,334	647,114,200	629,900,500	(17,213,700)			-2.66%	1.15%
QUEEN ANNE'S	53,842,995	57,967,128	58,704,646	64,512,256	64,075,329	(436,927)			-0.68%	4.45%
ST. MARY'S	81,211,204	88,619,785	94,164,728	93,923,469	94,945,604	1,022,135			1.09%	3.98%
SOMERSET	14,218,012	14,865,787	14,783,196	14,168,741	12,731,704	(1,437,037)			-10.14%	-2.72%
TALBOT	26,898,002	27,801,093	28,599,021	29,500,000	32,023,000	2,523,000			8.55%	4.46%
WASHINGTON	106,449,520	115,539,880	112,692,882	111,560,210	109,781,770	(1,778,440)			-1.59%	0.77%
WICOMICO	51,396,306	54,952,996	52,679,302	50,460,900	51,333,704	872,804			1.73%	-0.03%
WORCESTER	127,477,083	121,366,637	124,755,225	121,476,166	119,704,507	(1,771,659)			-1.46%	-1.56%
TOTAL YIELD	5,855,095,462	6,222,563,555	6,466,037,043	6,367,258,037	6,273,971,688	(93,286,349)			-1.47%	1.74%

¹ These amounts do not include tax exempt property.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY ¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2013

SUBDIVISION	COMMERCIAL INVENTORY	MANUFACTURING and R&D	MACHINERY
		INVENTORY	
ALLEGANY	100	100	100
ANNE ARUNDEL ²	100	100	100
BALTIMORE ³	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 ⁴	100	100	100
FREDERICK ⁵	100	100	100
GARRETT ⁵	100	100	100
HARFORD	100	100	100
HOWARD	100	100	100
KENT ⁵	100	100	100
MONTGOMERY	100	100	100
PRINCE GEORGE'S ³	100	100	100
QUEEN ANNE'S ⁵	100	100	100
ST. MARY'S	100	100	100
SOMERSET	100	100	-
TALBOT ⁵	100	100	100
WASHINGTON	100	100	100
WICOMICO	65	100	-
WORCESTER	100	100	-

¹ State law has exempted all farm implements and livestock, therefore they are no longer presented here.

² Exemption for machinery includes laundries

³ Exemption for machinery includes dairies & laundries.

⁴ All other personal property 50% exempt; being phased out @10% per year.

⁵ All other personal property is 100% exempt.

Source: Department of Assessments and Taxation, July 26, 2012

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2013

SUBDIVISION	ESTIMATED FY 2013	RANK BY FY 2012 BASE	PER CAPITA BASE	PER CAPITA RANK	Population JULY 1, 2013 ¹
ALLEGANY	336,061,620	13	4,544	8	73,964
ANNE ARUNDEL	2,587,278,000	4	4,663	7	554,875
BALTIMORE CITY	1,739,223,986	5	2,817	17	617,365
BALTIMORE COUNTY	3,046,595,018	2	3,725	11	817,954
CALVERT	937,300,000	9	10,420	1	89,948
CAROLINE	52,445,540	23	1,598	21	32,811
CARROLL	537,714,000	11	3,213	15	167,370
CECIL	317,882,000	14	3,096	16	102,671
CHARLES	946,561,000	8	6,176	2	153,268
DORCHESTER	117,159,000	19	3,592	13	32,616
FREDERICK	290,867,000	16	1,202	23	241,943
GARRETT	143,133,000	18	4,771	6	30,003
HARFORD	972,991,072	7	3,906	9	249,108
HOWARD	1,596,302,800	6	5,273	4	302,710
KENT	34,624,000	24	1,714	20	20,204
MONTGOMERY	3,895,907,000	1	3,823	10	1,019,141
PRINCE GEORGE'S	2,948,596,000	3	3,338	14	883,387
QUEEN ANNE'S	58,760,810	21	1,191	24	49,333
ST. MARY'S	257,406,000	17	2,318	19	111,039
SOMERSET	71,618,000	20	2,751	18	26,030
TALBOT	58,600,000	22	1,529	22	38,319
WASHINGTON	541,117,000	10	3,621	12	149,445
WICOMICO	486,556,000	12	4,870	5	99,914
WORCESTER	309,475,000	15	5,996	3	51,614
TOTAL	22,284,173,846		3,767		5,915,032

¹ Population Estimates MD Dept. of Legislative Services, October 2012

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2009 THROUGH 2013

SUBDIVISION	ACTUAL FY 2009		ACTUAL FY 2010		ACTUAL FY 2011		ESTIMATED FY 2012 YIELD		ESTIMATED FY 2013 YIELD		GROWTH 2012-13		%GROWTH 2012-13		AVE. GROWTH FY 2009-13	
	YIELD		YIELD		YIELD		2012 YIELD		2013 YIELD		2012-13		2012-13			
ALLEGANY	8,500,966	10,496,232	8,927,841	7,940,184	7,900,867	(39,317)	7,900,867		7,900,867		(39,317)		-0.50%			-1.81%
ANNE ARUNDEL	56,158,000	55,368,000	58,443,000	57,329,000	58,907,000	1,578,000	58,907,000		58,907,000		1,578,000		2.75%			1.20%
BALTIMORE CITY	96,239,000	96,875,000	98,249,874	96,818,925	98,614,000	1,795,075	98,614,000		98,614,000		1,795,075		1.85%			0.61%
BALTIMORE COUNTY	83,441,639	83,039,709	83,092,021	84,104,543	83,781,363	(323,180)	83,781,363		83,781,363		(323,180)		-0.38%			0.10%
CALVERT	23,885,658	11,215,451	20,050,847	20,366,448	20,800,000	433,552	20,800,000		20,800,000		433,552		2.13%			-3.40%
CAROLINE	1,150,195	1,135,130	1,095,341	1,140,000	1,140,000	0	1,140,000		1,140,000		0		0.00%			-0.22%
CARROLL	14,244,414	14,046,767	13,817,840	13,900,000	13,915,000	15,000	13,915,000		13,915,000		15,000		0.11%			-0.58%
CECIL	7,626,494	7,494,332	8,202,493	7,087,019	7,818,915	731,896	7,818,915		7,818,915		731,896		10.33%			0.62%
CHARLES	25,802,167	21,421,484	23,916,086	27,949,100	28,527,800	578,700	28,527,800		28,527,800		578,700		2.07%			2.54%
DORCHESTER	2,973,572	2,964,945	2,055,239	2,963,302	2,858,680	(104,622)	2,858,680		2,858,680		(104,622)		-3.53%			-0.98%
FREDERICK ¹	7,024,791	6,950,935	6,869,882	6,803,000	6,513,900	(289,100)	6,513,900		6,513,900		(289,100)		-4.25%			-1.87%
GARRETT	2,710,726	2,798,608	2,814,246	3,919,523	3,469,512	(450,011)	3,469,512		3,469,512		(450,011)		-11.48%			6.36%
HARFORD	25,646,936	22,326,864	24,583,891	24,111,500	24,511,000	399,500	24,511,000		24,511,000		399,500		1.66%			-1.13%
HOWARD	38,940,078	40,086,225	40,633,523	40,009,901	39,916,276	(93,625)	39,916,276		39,916,276		(93,625)		-0.23%			0.62%
KENT ¹	894,932	547,334	906,579	917,398	884,643	(32,755)	884,643		884,643		(32,755)		-3.57%			-0.29%
MONTGOMERY	86,492,995	89,188,915	84,732,829	91,309,193	93,617,055	2,307,862	93,617,055		93,617,055		2,307,862		2.53%			2.00%
PRINCE GEORGE'S	68,441,600	63,052,900	64,153,300	64,990,800	65,890,100	899,300	65,890,100		65,890,100		899,300		1.38%			-0.95%
QUEEN ANNE'S ¹	1,237,144	1,237,004	1,127,738	1,240,000	1,240,000	0	1,240,000		1,240,000		0		0.00%			0.06%
ST. MARY'S	6,055,362	5,662,760	5,500,452	5,591,836	5,513,637	(78,199)	5,513,637		5,513,637		(78,199)		-1.40%			-2.32%
SOMERSET	1,528,767	1,663,733	1,570,202	1,567,595	1,582,221	14,626	1,582,221		1,582,221		14,626		0.93%			0.86%
TALBOT ¹	557,975	500,000	576,018	615,000	600,000	(15,000)	600,000		600,000		(15,000)		-2.44%			1.83%
WASHINGTON	13,746,000	13,919,735	13,067,057	13,580,270	12,801,340	(778,930)	12,801,340		12,801,340		(778,930)		-5.74%			-1.76%
WICOMICO	9,108,949	8,516,440	7,850,822	8,007,446	8,672,542	665,096	8,672,542		8,672,542		665,096		8.31%			-1.22%
WORCESTER	5,724,528	5,585,950	5,257,373	5,505,746	5,957,394	451,648	5,957,394		5,957,394		451,648		8.20%			1.00%
TOTAL YIELD	580,213,165	558,596,184	569,718,033	580,047,331	588,034,702	7,987,371	588,034,702		588,034,702		7,987,371		1.38%			0.34%

¹ Only includes utility operating property; Personal property tax is not assessed on business personal property

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 2012 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.

Twelve 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 2%, 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 2008 through FY 2013. 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 2013

SUBDIVISION	AMT. OF DISCOUNT		
	JULY	AUG	SEPT
ALLEGANY	1%	1%	-
ANNE ARUNDEL	-	-	-
BALTIMORE CITY	0.5%	-	-
BALTIMORE COUNTY	1%	0.5%	-
CALVERT	-	-	-
CAROLINE	-	-	-
CARROLL	1%	0.5%	-
CECIL	2%	-	-
CHARLES	-	-	-
DORCHESTER	-	-	-
FREDERICK	1%	0.5%	-
GARRETT	1%	-	-
HARFORD	1%	0.5%	-
HOWARD	0.5%	-	-
KENT	-	-	-
MONTGOMERY	-	-	-
PRINCE GEORGE'S	-	-	-
QUEEN ANNE'S	-	-	-
ST. MARY'S	-	-	-
SOMERSET	-	-	-
TALBOT	1%	-	-
WASHINGTON	0.5%	-	-
WICOMICO	1%	1%	-
WORCESTER	0.5%	-	-
STATEWIDE TOTAL			

**SOURCE: Maryland Association of Counties/Department
of Legislative Services, Budget and Tax Rate Survey,
August 2012**

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2013

SUBDIVISION	LATE PAYMENT PENALTY	MONTHLY INTEREST
ALLEGANY	-	1.5% month
ANNE ARUNDEL	-	1%
BALTIMORE CITY	1%	1%
BALTIMORE COUNTY	-	1%
CALVERT		1%
CAROLINE	3%	1%
CARROLL	0.5%	0.67%
CECIL	3%	1%
CHARLES	-	1%
DORCHESTER	1%	1% per month
FREDERICK	-	1% per month
GARRETT	-	1% per month
HARFORD	6.0%	1.5%
HOWARD ¹	see note 1	1.5%
KENT	-	1.5% per month
MONTGOMERY	1% per month	2/3%per month
PRINCE GEORGE'S	-	1.67%
QUEEN ANNE'S	1% per month	-
ST. MARY'S	3%	1%
SOMERSET	-	1%
TALBOT	5/6 of 1%	2/3 of 1%
WASHINGTON	-	1% per month
WICOMICO	0.5%	1%
WORCESTER	-	1% per month
STATEWIDE TOTAL		

¹ The penalty is 2/3 of 1% per month between October 1 and December 30, and 1.50% per month thereafter.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2008 THROUGH 2013

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
ALLEGANY	10%	10%	10%	7%	7%	7%
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	7%	7%	7%	7%	5%	5%
CECIL	8%	8%	8%	8%	8%	8%
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	10%	9%	9%	5%	5%	5%
HOWARD	5%	5%	5%	5%	5%	5%
KENT	5%	5%	5%	5%	5%	5%
MONTGOMERY	10%	10%	10%	10%	10%	10%
PRINCE GEORGE'S	4%	3%	5%	0%	1%	4%
QUEEN ANNE'S	5%	5%	5%	5%	0%	5%
ST. MARY'S	5%	5%	5%	5%	5%	5%
SOMERSET	10%	10%	10%	10%	10%	10%
TALBOT	0%	0%	0%	0%	0%	0%
WASHINGTON	5%	5%	5%	5%	5%	5%
WICOMICO	10%	10%	10%	10%	10%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2012

http://www.dat.state.md.us/sdatweb/homestead_percent.html

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 2008 through 2013. 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 2009 through 2013. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2012 and 2013 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2010 net taxable income and per capita taxable income. Data from 2010 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 2008 Through 2013

SUBDIVISION	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.56%	2.56%	2.56%	2.49%	2.56%
BALTIMORE CITY	3.05%	3.05%	3.05%	3.20%	3.20%	3.20%
BALTIMORE COUNTY	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
CALVERT	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CAROLINE	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
CARROLL	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
CECIL	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CHARLES	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
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	3.10%	3.20%	3.20%	3.20%	3.20%	3.20%
QUEEN ANNE'S	2.85%	2.85%	2.85%	2.85%	3.20%	3.20%
ST. MARY'S	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
SOMERSET	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
TALBOT	2.25%	2.25%	2.25%	2.25%	2.25%	2.40%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
WICOMICO	3.10%	3.10%	3.10%	3.10%	3.10%	3.20%
WORCESTER	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2009 THROUGH 2013

SUBDIVISION	LOCAL INCOME TAX YIELDS						Change FY 12 to 13		Property Tax Equiv. of Total Income Tax Yield for FY 2013
	FY 2009	FY 2010	FY 2011	EST. FY 2012	EST. FY 2013	Amount	Percent		
	ALLEGANY	25,429,319	23,824,268	24,248,781	23,000,000	23,820,000	820,000	3.57%	
ANNE ARUNDEL	372,441,155	353,417,000	363,798,661	366,588,200	389,400,000	22,811,800	6.22%	\$0.60	
BALTIMORE CITY	262,901,249	222,375,717	243,955,011	243,612,000	253,183,270	9,571,270	3.93%	\$0.75	
BALTIMORE COUNTY	621,284,318	495,665,906	514,714,431	579,475,131	561,371,932	(18,103,199)	-3.12%	\$0.76	
CALVERT	58,370,205	56,136,128	62,668,488	64,750,000	64,800,000	50,000	0.08%	\$0.46	
CAROLINE	10,850,761	10,020,333	10,627,738	10,300,000	10,600,000	300,000	2.91%	\$0.41	
CARROLL	112,763,103	108,385,444	116,171,871	118,800,000	125,400,000	6,600,000	5.56%	\$0.69	
CECIL	48,851,186	46,816,208	46,835,947	44,836,172	48,644,519	3,808,347	8.49%	\$0.49	
CHARLES	82,314,487	86,513,316	92,049,627	89,266,200	98,113,000	8,846,800	9.91%	\$0.62	
DORCHESTER	12,561,789	8,636,162	9,799,801	8,600,000	9,227,702	627,702	7.30%	\$0.33	
FREDERICK	158,356,951	146,332,338	157,826,635	155,843,000	171,226,300	15,383,300	9.87%	\$0.70	
GARRETT	10,423,109	9,867,543	10,137,038	9,300,000	10,100,000	800,000	8.60%	\$0.21	
HARFORD	161,364,855	154,181,039	166,483,042	161,600,000	175,068,772	13,468,772	8.33%	\$0.65	
HOWARD	317,213,178	294,042,538	315,353,675	340,000,000	339,929,120	(70,880)	-0.02%	\$0.73	
KENT	12,100,769	9,306,233	8,200,260	8,040,000	9,045,000	1,005,000	12.50%	\$0.31	
MONTGOMERY	1,291,716,935	1,042,106,679	1,039,234,850	1,117,243,000	1,263,585,546	146,342,546	13.10%	\$0.79	
PRINCE GEORGE'S ¹	435,409,700	428,141,810	454,342,600	485,231,700	495,055,100	9,823,400	2.02%	\$1.71	
QUEEN ANNE'S	35,988,334	29,647,125	29,527,496	31,100,000	32,428,329	1,328,329	4.27%	\$0.43	
ST. MARY'S	61,471,674	65,115,901	71,984,221	65,500,000	76,000,000	10,500,000	16.03%	\$0.65	
SOMERSET	6,676,022	6,222,301	6,295,530	6,027,684	6,069,000	41,316	0.69%	\$0.40	
TALBOT	31,635,555	19,260,503	18,551,894	19,000,000	21,635,000	2,635,000	13.87%	\$0.33	
WASHINGTON	63,033,878	57,025,046	59,279,436	59,800,000	62,476,000	2,676,000	4.47%	\$0.52	
WICOMICO	41,198,096	37,206,314	39,186,250	41,845,360	40,472,224	(1,373,136)	-3.28%	\$0.56	
WORCESTER	13,062,134	10,921,118	10,459,699	9,200,000	11,200,000	2,000,000	21.74%	\$0.07	
TOTAL	4,247,418,762	3,721,166,970	3,871,732,982	4,058,958,447	4,298,850,814	239,892,367	5.91%		

¹ Prince George's numbers include disparity grant.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2010

SUBDIVISION	ESTIMATED POPULATION JULY 2010 ¹	TOTAL NET TAXABLE INCOME ²	RANK	PER CAPITA NET TAXABLE INCOME	RANK
ALLEGANY	72,599	853,305,437	19	11,754	23
ANNE ARUNDEL	524,834	13,625,411,460	3	25,961	4
BALTIMORE CITY	634,725	7,467,933,579	6	11,766	22
BALTIMORE COUNTY	791,637	17,881,894,299	2	22,589	7
CALVERT	89,959	2,058,133,830	13	22,879	6
CAROLINE	33,490	407,328,571	20	12,163	21
CARROLL	170,243	3,699,705,615	9	21,732	9
CECIL	100,986	1,652,071,679	14	16,359	15
CHARLES	144,012	2,960,443,829	10	20,557	12
DORCHESTER	32,078	397,945,007	21	12,406	20
FREDERICK	230,250	5,379,266,522	7	23,363	5
GARRETT	29,437	384,686,741	22	13,068	19
HARFORD	243,121	5,211,316,589	8	21,435	10
HOWARD	286,112	9,442,191,637	5	33,002	2
KENT	20,281	336,217,548	23	16,578	14
MONTGOMERY	988,521	34,040,992,827	1	34,436	1
PRINCE GEORGE'S	839,212	13,543,857,382	4	16,139	16
QUEEN ANNE'S	48,463	1,069,568,975	16	22,070	8
ST. MARY'S	105,007	2,207,425,070	11	21,022	11
SOMERSET	26,089	199,285,818	24	7,639	24
TALBOT	36,351	966,801,287	17	26,596	3
WASHINGTON	146,171	2,203,921,097	12	15,078	17
WICOMICO	94,806	1,296,763,909	15	13,678	18
WORCESTER	48,890	902,488,197	18	18,460	13
TOTAL IN STATE	5,737,274	128,188,956,905		22,343	
OUT OF STATE		7,687,333,025			
TOTAL		\$135,876,289,930			

¹ Maryland Department of Legislative Services, September 2011

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2010"

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 2009 through FY 2013. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2013. 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 2009 through 2013 by subdivision.

Eighteen 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 2008 THROUGH 2013

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	CHG IN YIELD 12-13	
						AMT	PCT
ALLEGANY	\$3.25 1,242,338	\$3.25 1,235,868	\$3.25 1,150,655	\$3.50 1,070,079	\$3.50 975,000	(95,079)	-8.89%
ANNE ARUNDEL	\$3.50 28,419,042	\$3.50 28,976,000	\$3.50 28,416,385	\$3.50 33,000,000	\$3.50 30,000,000	(3,000,000)	-9.09%
BALTIMORE CITY	\$5.00 22,706,426	\$5.00 20,942,368	\$5.00 19,425,608	\$5.00 20,545,000	\$5.00 20,197,000	(348,000)	-1.69%
BALTIMORE COUNTY	\$2.50 18,000,000	\$2.50 20,027,562	\$2.50 18,344,026	\$2.50 21,168,152	\$2.50 21,519,336	351,184	1.66%
CALVERT	\$5.00 5,799,985	\$5.00 5,690,348	\$5.00 5,330,746	\$5.00 5,500,000	\$5.00 5,500,000	0	0.00%
CAROLINE	\$3.30 1,236,559	\$5.00 1,236,554	\$5.00 1,200,000	\$5.00 1,200,000	\$5.00 1,100,000	(100,000)	-8.33%
CARROLL	\$5.00 9,248,039	\$5.00 9,224,371	\$5.00 7,717,490	\$5.00 8,000,000	\$5.00 8,000,000	0	0.00%
CECIL	\$4.10 4,580,956	\$4.10 4,382,564	\$4.10 3,984,394	\$4.10 4,000,000	\$4.10 4,500,000	500,000	12.50%
CHARLES	\$5.00 9,947,801	\$5.00 9,500,396	\$5.00 9,446,893	\$5.00 10,000,000	\$5.00 10,500,000	500,000	5.00%
DORCHESTER	\$5.00 1,967,178	\$5.00 1,921,225	\$5.00 1,669,213	\$5.00 1,849,386	\$5.00 1,534,386	(315,000)	-17.03%
FREDERICK	\$6.00 10,415,103	\$6.00 10,686,142	\$6.00 18,578,790	\$6.00 19,280,280	\$6.00 38,627,362	19,347,082	100.35%
GARRETT	\$3.50 2,335,811	\$3.50 2,037,153	\$3.50 2,475,847	\$3.50 2,200,000	\$3.50 1,900,000	(300,000)	-13.64%
HARFORD	\$3.30 9,434,605	\$3.30 10,236,128	\$3.30 9,906,952	\$3.30 10,200,000	\$3.30 7,754,000	(2,446,000)	-23.98%
HOWARD	\$2.50 12,991,383	\$2.50 15,267,362	\$2.50 14,599,474	\$2.50 16,000,000	\$2.50 17,000,000	1,000,000	6.25%
KENT	\$3.30 1,038,301	\$3.30 968,716	\$3.30 836,035	\$3.30 700,000	\$3.30 847,368	147,368	21.05%
MONTGOMERY	\$3.45 60,660,424	\$3.45 61,182,682	\$3.45 72,040,593	\$3.45 82,229,759	\$3.45 87,121,593	4,891,834	5.95%
PRINCE GEORGE'S	\$2.50 25,716,800	\$2.50 27,029,000	\$2.50 25,016,000	\$2.50 22,774,600	\$2.75 25,090,700	2,316,100	10.17%
QUEEN ANNE'S	\$4.95 2,930,197	\$4.95 2,489,560	\$4.95 3,609,751	\$4.95 2,650,000	\$4.95 2,331,752	(318,248)	-12.01%
ST. MARY'S	\$4.00 5,260,423	\$4.00 4,974,956	\$4.00 4,858,028	\$4.00 5,000,000	\$4.00 4,900,000	(100,000)	-2.00%
SOMERSET	\$3.30 552,785	\$3.30 556,498	\$3.30 413,091	\$3.30 400,000	\$3.30 440,000	40,000	10.00%
TALBOT	\$3.30 3,016,205	\$3.30 2,934,335	\$3.30 2,853,663	\$6.00 5,650,000	\$6.00 4,365,000	(1,285,000)	-22.74%
WASHINGTON	\$3.80 4,683,063	\$3.80 3,933,626	\$3.80 4,108,107	\$3.80 4,550,000	\$3.80 4,550,000	0	0.00%
WICOMICO	\$3.50 2,845,744	\$3.50 2,590,719	\$3.50 2,171,210	\$3.50 2,230,158	\$3.50 2,249,756	19,598	0.88%
WORCESTER	\$3.30 5,962,649	\$3.30 3,254,790	\$3.30 5,987,911	\$3.30 5,750,000	\$3.30 5,750,000	0	0.00%
TOTAL YIELD	250,991,817	251,278,924	264,140,862	285,947,414	306,753,253	20,805,839	7.28%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

**TABLE 7.2
TRANSFER TAX RATES AND YIELDS ¹
FISCAL YEARS 2009 THROUGH 2013**

SUBDIVISION	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	CHG IN YIELD, 12-13	
						AMOUNT	PERCENT
ALLEGANY	0.50% 425,465	0.50% 441,940	0.50% 475,984	0.50% 395,000	0.50% 350,000	(45,000)	-11.39%
ANNE ARUNDEL	1.00% 27,391,962	1.00% 30,752,000	1.00% 29,584,062	1.00% 32,000,000	1.00% 30,000,000	(2,000,000)	-6.25%
BALTIMORE CITY	1.50% 23,388,980	1.50% 26,022,596	1.50% 21,844,845	1.50% 23,687,000	1.50% 21,973,000	(1,714,000)	-7.24%
BALTIMORE COUNTY ²	1.50% 36,000,000	1.50% 41,005,835	1.50% 35,669,961	1.50% 43,531,045	1.50% 44,000,000	468,955	1.08%
CALVERT	- -	- -	- -	- -	- -	- -	- -
CAROLINE	0.50% 326,455	0.50% 373,983	0.50% 376,210	0.50% 283,609	0.50% 365,397	81,788	28.84%
CARROLL	- -	- -	- -	- -	- -	- -	- -
CECIL	\$10/deed 22,383	\$10/deed 23,509	\$10/deed 23,629	\$10/deed 20,530	\$10/deed 23,500	2,970	14.47%
CHARLES	- -	- -	- -	- -	- -	- -	- -
DORCHESTER	0.75% 862,195	0.75% 977,338	0.75% 805,494	0.75% 760,084	0.75% 719,115	(40,969)	-5.39%
FREDERICK	- -	- -	- -	- -	- -	- -	- -
GARRETT	1.00% 1,395,679	1.00% 1,194,788	1.00% 1,371,460	1.00% 1,200,000	1.00% 1,200,000	0	0.00%
HARFORD	1.00% 9,146,528	1.00% 11,098,307	1.00% 11,241,950	1% 11,200,000	1% 9,600,000	(1,600,000)	-14.29%
HOWARD ³	1.00% 18,370,976	1.00% 18,348,856	1.00% 21,319,656	1.00% 22,327,512	1.00% 22,000,000	(327,512)	-1.47%
KENT	0.50% 449,736	0.50% 481,441	0.50% 398,271	0.50% 335,000	0.50% 355,000	20,000	5.97%
MONTGOMERY	0.25% to 6% 64,771,739	0.25% to 6% 77,029,256	0.25 - 6% 2,212,696	0.25%-6% 83,340,000	0.25%-6% 80,650,000	(2,690,000)	-3.23%
PRINCE GEORGE'S	1.40% 66,992,500	1.40% 68,767,400	1.40% 65,629,400	1.40% 62,294,400	1.40% 61,688,800	(605,600)	-0.97%
QUEEN ANNE'S	0.50% 49,647	0.50% 93,002	0.50% 158,897	0.50% 400,000	0.50% 400,000	0	0.00%
ST. MARY'S	1.00% 4,389,061	1.00% 4,483,543	1.00% 4,099,463	1.00% 3,900,000	1.00% 3,900,000	0	0.00%
SOMERSET	- -	- -	- -	- -	- -	- -	- -
TALBOT	1.00% 2,958,214	1.00% 2,848,707	1.00% 2,829,367	1.00% 3,200,000	1.00% 2,250,000	(950,000)	-29.69%
WASHINGTON	0.50% 1,617,340	0.50% 1,417,424	0.50% 1,504,362	0.50% 1,200,000	0.50% 400,000	(800,000)	-66.67%
WICOMICO	- -	- -	- -	- -	- -	- -	- -
WORCESTER	0.50% 2,843,502	0.50% 3,254,790	0.50% 3,194,074	0.50% 2,750,000	0.50% 2,750,000	0	0.00%
TOTAL YIELD	255,047,123	282,316,256	202,739,781	292,824,180	282,624,812	(10,199,368)	-3.48%

¹ Local rates are in addition to the State Transfer Tax of 0.5%.

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

³ In Howard County all transfer tax revenues are dedicated funds.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

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 Amusements Tax

Admissions and Amusement taxes are levied on numerous activities and items in every subdivision with the exception of Caroline County. 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 amusements 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 2008 through 2013.

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 2012 and FY 2013 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 2012 and FY 2013. 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 23 counties, including Baltimore City) are in addition to the State's 6% Sales and Use Tax. Many counties have arrangements with municipalities to remit to the municipal government all or part of hotel/motel tax revenues generated on facilities within the municipality.

Trailer Park Taxes

Table 8.5 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2008 through 2013. The county authority for taxation of trailer parks is in Section 9-401 of Article 24 of the Annotated Code of Maryland, which was recodified in 1989 from the former Article 81.

In accordance with the provisions of Section 12C of Article 81, enacted in 1963, local governments are authorized to tax the rental, leasing, or use of any space, facilities, accommodations in, or service rendered by, mobile home courts or parks. The land on which the improvements are located is taxed in the same manner as all real property.

Under a 1978 amendment to Section 12C of Article 81, the county may not tax spaces used by "recreational vehicles or temporary camping shelters" so long as they are rented to the same individual for less than 30 days. In 1989, Section 9-401 of Article 24 was amended to enable county governments to impose the local tax on "recreational vehicles and camping shelters," regardless of the period of occupancy. If a county exercises its authority under that provision, then the overall trailer park rate may not exceed 3% of the amounts subject to the tax.

The tax rates shown in Table 8.5 will continue to be charged on the rental of "permanent" mobile home spaces or on spaces rented to the same person for more than 30 days. Eighteen subdivisions are presently imposing the tax on trailer parks. The tax rate is either a flat charge per space over a certain time period (anywhere from \$5/month to \$20/month) or a percentage of the rent charged (ranging from 7% to 20%).

Other Sales and Service Taxes

Many counties and Baltimore City presently impose a tax on additional sales and services. Among these subdivisions, the items most commonly taxed locally include telephone, energy utilities or fuels, parking lots, and boat slips. In most instances, the local rates imposed are a percentage of the item's selling price or rental price.

Table 8.6 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2012 and estimated FY 2013 revenue yields.

**TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2008 - 2013**

SUBDIVISION							% CHG 2012-13
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	
ALLEGANY	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	157,974	161,612	149,995	217,605	150,000	200,000	33.3%
ANNE ARUNDEL ¹	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	7,734,653	7,928,349	7,519,000	8,662,488	8,750,000	8,800,000	0.6%
BALTIMORE CITY ²	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	9,775,307	9,432,565	7,475,230	8,184,509	8,350,000	7,950,000	-4.8%
BALTIMORE COUNTY	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	8,072,662	7,194,055	5,954,953	5,603,618	6,267,548	6,021,879	-3.9%
CALVERT	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
	23,377	30,212	25,009	25,803	30,000	30,000	0.0%
CAROLINE	-	-	-	-	-	-	-
CARROLL	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	386,184	335,125	246,184	379,990	275,000	300,000	9.1%
CECIL	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	177,496	163,059	136,126	133,561	140,000	115,000	-17.9%
CHARLES	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	821,653	928,659	804,476	671,499	911,000	850,000	-6.7%
DORCHESTER	0.5%	0.5%	0.5%	0.5%	0.5%	5.0%	
	3,038	5,171	1,704	1,179	2,500	1,000	-60.0%
FREDERICK ³	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	
	834,477	827,599	836,230	821,594	800,000	816,000	2.0%
GARRETT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	657,270	658,550	657,011	722,948	700,000	700,000	0.0%
HARFORD	1-10%	2-10%	2-10%	0	5%	5%	
	503,188	538,693	576,966	498,906	600,000	600,000	0.0%
HOWARD ⁴	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	2,039,890	2,121,909	2,234,919	2,137,962	2,200,000	2,200,000	0.0%
KENT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	20,981	17,505	13,864	13,891	12,000	12,000	0.0%
MONTGOMERY	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
	2,201,957	2,169,201	1,907,599	2,043,000	2,581,000	2,501,000	-3.1%
PRINCE GEORGE'S	10%	10%	10%	10%	10%	10%	
	12,190,674	10,193,629	11,988,473	11,183,420	10,437,000	10,645,700	2.0%
QUEEN ANNE'S	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	167,425	176,691	156,552	188,715	225,000	175,000	-22.2%
ST. MARY'S	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
	112,802	101,437	84,636	72,649	100,000	80,000	-20.0%
SOMERSET	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
	26,524	38,029	23,758	22,956	24,000	24,000	0.0%
TALBOT	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	67,106	51,251	44,895	43,484	50,000	45,000	-10.0%
WASHINGTON	3-5%	3-5%	3-5%	3-5%	3 - 5 %	3-5 %	
	441,705	387,200	369,953	324,210	360,000	325,000	-9.7%
WICOMICO ⁵	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	208,355	145,570	259,811	177,900	84,459	150,000	77.6%
WORCESTER	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
	597,615	606,615	637,463	559,213	560,000	560,000	0.0%
TOTAL YIELD	47,222,313	44,212,686	42,104,808	42,691,100	43,609,507	43,101,579	-1.2%

¹ 7.5% rate applies to bingo and movies.

² 5% rate applies to movie theaters on National Register of Historic Places and single screen theaters that rent or lease film through commercial distribution.

³ Rate will drop to 0% effective 2/1/2013

⁴ Admissions and Amusement Tax is 7.5% on gross receipts derived from admission charges except for live performances, golf course fees and concerts where the rate is 5%. Golf rate effective FY08

⁵ Admissions and Amusements for FY 2010 includes a one-time \$139,052 catch-up from the State of MD for taxes from prior years.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2012 - 2013

SUBDIVISION	FRANCHISE FEE	FY 2012 YIELD	FY 2013 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	350,000	350,000	2	Y
ANNE ARUNDEL	5%	8,500,000	9,100,000	3	Y
BALTIMORE CITY	5%	5,600,000	5,900,000	1	Y
BALTIMORE COUNTY	5%	13,372,746	13,655,284	2	Y
CALVERT	5%	1,192,011	1,170,000	1	Y
CAROLINE	5%	136,000	136,000	2	Y
CARROLL	5%	1,200,000	1,250,000	1	Y
CECIL	5%	338,910	343,000	3	Y
CHARLES	5%	1,710,900	1,975,000	2	Y
DORCHESTER	-	-	-	-	N
FREDERICK	-	-	-	1	N
GARRETT	-	-	-	3	N
HARFORD	3%	1,400,000	1,468,400	3	Y
HOWARD	5%	4,467,940	4,800,000	3	Y
KENT	3% & 5%	20,000	20,000	2	Y
MONTGOMERY	5%	15,106,188	15,985,851	3	Y
PRINCE GEORGE'S	5%	10,440,800	9,600,000	2	Y
QUEEN ANNE'S	5%	320,000	330,000	1	Y
ST. MARY'S	5%	800,000	880,000	2	Y
SOMERSET	3%	97,341	95,000	2	Y
TALBOT	0%	-	-	2	Y
WASHINGTON	0%	-	-	0	N
WICOMICO	5%	820,000	820,000	2	Y
WORCESTER	0%	-	-	0	N
TOTAL YIELD		65,872,836	67,878,535		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2012 - 2013

SUBDIVISION	PEG FEE	FY 2012 YIELD	FY 2013 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	N/A	N/A	N/A	N/A	N
ANNE ARUNDEL	1%	1,700,000	1,800,000	3	Y
BALTIMORE CITY	N/A	N/A	N/A	N/A	N
BALTIMORE COUNTY	N/A	N/A	N/A	N/A	N
CALVERT	N/A	N/A	N/A	N/A	N
CAROLINE	N/A	N/A	N/A	N/A	N
CARROLL	N/A	N/A	N/A	N/A	N
CECIL	N/A	N/A	N/A	N/A	N
CHARLES	1%	335,000	364,800	2	Y
DORCHESTER	N/A	N/A	N/A	N/A	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	N/A	N/A	N/A	N/A	N
HOWARD	.20/subscriber/mo.	100,000	100,000	3	Y
KENT	N/A	N/A	N/A	N/A	N
MONTGOMERY	See below	7,195,120	7,656,572	3	Y
PRINCE GEORGE'S	3%	5,674,337	5,700,000	2	Y
QUEEN ANNE'S	N/A	N/A	N/A	N/A	N/A
ST. MARY'S	N/A	N/A	N/A	N/A	N/A
SOMERSET	N/A	N/A	N/A	N/A	N/A
TALBOT	2%	27,408	27,000	2	Y
WASHINGTON	N/A	N/A	N/A	N/A	N
WICOMICO	N/A	N/A	N/A	N/A	N
WORCESTER	N/A	N/A	N/A	N/A	N/A
TOTAL YIELD		15,031,865	15,648,372		

RCN and Verizon - 3% of gross revenues; Comcast - Capital Equipment: \$200,000 per yr adjusted for CPI
 Operating Costs: \$1.5 million per year adjusted for CPI

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2012-2013

SUBDIVISION	RATE	FY 12 Revenue	FY 13 Revenue
ALLEGANY	8%	620,000	925,000
ANNE ARUNDEL	7%	13,800,000	14,200,000
BALTIMORE CITY	9.5%	25,617,000	26,573,000
BALTIMORE COUNTY	8%	8,421,261	8,507,153
CALVERT	5%	715,000	810,000
CAROLINE	5%	28,000	28,000
CARROLL	5%	263,000	265,000
CECIL	3%	84,000	67,000
CHARLES	5%	997,100	1,000,000
DORCHESTER	5%	250,000	250,000
FREDERICK	3%	1,038,000	1,075,000
GARRETT	6%	1,400,000	1,900,000
HARFORD	-	-	-
HOWARD	7%	4,200,000	4,200,000
KENT	5%	101,000	101,000
MONTGOMERY	7%	19,968,000	19,051,600
PRINCE GEORGE'S	5%	5,373,700	5,373,700
QUEEN ANNE'S	5%	420,000	420,000
ST. MARY'S	5%	750,000	850,000
SOMERSET	5%	50,000	55,000
TALBOT	4%	975,000	975,000
WASHINGTON	6%	1,500,000	1,700,000
WICOMICO ¹	6%	1,039,997	1,005,084
WORCESTER	4.5%	11,250,000	11,250,000
County Total		\$98,861,058	\$100,581,537

¹ Wicomico County - moved to an enterprise fund beginning FY2005 - not in General Fund

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2008 THROUGH 2013

SUBDIVISION							% CHG
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY12 - 13
ALLEGANY	15%	15%	15%	15%	15%	15%	
	61,814	72,880	64,421	65,000	70,000	67,000	-4.3%
ANNE ARUNDEL ¹	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	941,202	941,432	940,514	940,000	940,000	910,000	-3.2%
BALTIMORE CITY	-	-	-	-	-	-	
BALTIMORE COUNTY ²	7%	7%	7%	7%	7%	7%	
	542,719	535,414	550,000	538,450	500,000	516,131	3.2%
CALVERT	20%	20%	20%	20%	20%	20%	
	148,115	119,546	114,013	120,000	115,791	113,000	-2.4%
CAROLINE	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	
	88,505	82,754	85,000	76,410	82,000	80,000	-2.4%
CARROLL	\$10	\$10	\$10	\$10	\$10	\$10	
	62,898	55,146	57,610	60,000	60,000	60,000	0.0%
CECIL	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	
	425,529	450,958	430,974	425,993	405,612	410,000	1.1%
CHARLES	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	
	46,050	46,605	46,090	46,600	47,900	47,900	0.0%
DORCHESTER	15%	15%	15%	15%	15%	15%	
	36,875	30,609	37,468	67,773	86,097	25,000	-71.0%
FREDERICK	15%	15%	15%	15%	15%	0%	
	84,346	99,580	99,291	84,700	86,400	0	-100.0%
GARRETT	15%	15%	15%	15%	15%	15%	
	60,078	44,760	38,755	40,795	38,000	38,000	0.0%
HARFORD	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	
	220,590	220,235	220,965	217,420	216,100	220,000	1.8%
HOWARD ³	10%	10%	10%	10%	10%	10%	
	572,277	577,657	577,132	600,000	600,000	600,000	0.0%
KENT	-	-	-	-	-	-	
	-	-	-	-	-	-	
MONTGOMERY	-	-	-	-	-	-	
	-	-	-	-	-	-	
PRINCE GEORGE'S	\$5/mo.	\$5/month	\$5/month	\$5/month	\$5/month	\$5/month	
	33,786	40,000	36,936	29,369	34,005	35,000	2.9%
QUEEN ANNE'S	-	-	-	-	-	-	
	-	-	-	-	-	-	
ST. MARY'S	10%	10%	10%	10%	10%	10%	
	225,171	247,293	258,911	250,000	250,000	250,000	0.0%
SOMERSET	-	-	-	-	-	-	
	-	-	-	-	-	-	
TALBOT	\$50/qr.	\$50/qr.	\$50/qr.	\$50/qr.	\$50/qr.	\$50/qr.	
	64,044	65,189	64,865	63,000	63,000	63,000	0.0%
WASHINGTON	15%	15%	15%	15%	15%	15%	
	410,685	436,342	446,056	459,335	475,065	440,000	-7.4%
WICOMICO	15%	15%	15%	15%	15%	15%	
	309,384	387,304	335,754	354,000	364,540	350,000	-4.0%
WORCESTER	18%	18%	18%	18%	15%	15%	
	181,203	154,788	89,341	158,681	100,000	100,000	0.0%
TOTAL YIELD	4,515,271	4,608,492	4,494,097	4,597,526	4,534,510	4,325,031	-4.620%

¹ Trailer park tax \$25 per month maximum

² Monthly tax per pad capped at \$20

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2012 - 2013

Part I - Telephone Taxes

County	Unit Taxed	FY 2013 Tax Rate	FY 12 Yield	FY 13 Yield
Anne Arundel	Residential	8% sales tax	5,800,000	5,900,000
Baltimore City	Residential, non-residential, and wireless	\$4.00 per line	34,300,000	34,347,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	9,800,000	9,800,000
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	46,469,779	48,749,000
Prince George's	Residential, non-residential, and wireless	8% sales tax	37,060,400	37,080,600

Total Yield	133,430,179	135,876,600
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Part II - Energy Taxes

County	Unit Taxed	FY 2013 Tax Rate	FY 12 Yield	FY 13 Yield
Allegany	Coal Tax	.30 per ton mined	110,000	110,000
Anne Arundel	Steam	\$160/million lbs	included below	included below
	Fuel Oil (non-residential only)	\$0.02/gallon	included below	included below
	Liquefied Petroleum	\$0.015/gallon	included below	included below
	Coal (bituminous/anthracite)	\$2-\$4/ton	included below	included below
	Misc. Energies Combined		50,000	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	700,000	780,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,100,000	5,200,000
	Anne Arundel County Subtotal		5,850,000	6,030,000
Baltimore City	Steam - commercial	0.002399 per pound	1,100,000	1,360,000
	Steam - residential	0.000689 per pound	included above	included above
	Liquefied petroleum - commercial	0.137555 per gallon	70,000	73,000
	Liquefied petroleum - residential	0.043571 per gallon	included above	included above
	Natural gas - commercial	0.098619 per therm	6,791,120	7,993,019
	Natural gas - residential	0.028985 per therm	3,330,519	3,919,981
	Fuel oil - commercial	0.112711 per gallon	152,134	157,061
	Fuel oil - residential	0.040679 per gallon	372,866	384,939
	Electricity - commercial	0.007626 per kWh	19,796,591	20,544,716
	Electricity - residential	0.002442 per kWh	<u>4,409,641</u>	<u>4,576,284</u>
	<i>Baltimore City Subtotal</i>		36,022,870	39,009,000
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	15,900,000	16,000,000
Garrett	Natural Gas	5.5% whsl mkt value	1,800	1,500
	Coal	.3/ton	<u>220,000</u>	<u>170,000</u>
	<i>Garrett County Subtotal</i>		221,800	171,500

County	Unit Taxed	FY 2013 Tax Rate	FY 12 Yield	FY 13 Yield
Montgomery	Liquefied Petroleum (residential)	.02335 per pound	283,683	371,418
	Liquefied Petroleum (non-residential)	.025757063 per pound	included above	included above
	Natural Gas (residential)	.10802 per therm	19,628,594	23,859,536
	Natural Gas (non-residential)	.18285 per therm	24,030,204	26,218,945
	Electricity (residential)	.01225 per kwh	59,259,760	59,236,905
	Electricity (non-residential)	.02124 per kwh	120,532,123	119,657,782
	Fuel Oil (residential)	various rates/gal	1,213,705	1,294,198
	Fuel Oil (non-residential)	various rates/gal	<u>1,196,270</u>	<u>1,050,628</u>
	<i>Montgomery County Subtotal</i>		226,144,339	231,689,412
Prince George's	Natural Gas (residential and non)	\$.059719/therm	12,001,600	13,147,300
	Fuel Oil (residential and non)	\$.233019/gal	1,094,300	1,198,700
	Electricity (residential and non)	\$.006489/kwh	47,245,400	51,755,700
	Propane, Other Misc Fuels	\$.276350/gal	<u>392,400</u>	<u>429,900</u>
	<i>Prince George's County Subtotal</i>		60,733,700	66,531,600
St. Mary's	Fuel Oil	1.25% / gallon	193,943	193,943
	Liquefied Petroleum	1.25% / lb.	78,387	78,387
	Electricity	1.25% / kwh	1,089,328	1,089,328
	Natural Gas	1.25% / sales	<u>38,342</u>	<u>38,342</u>
	<i>St. Mary's County Subtotal</i>		1,400,000	1,400,000

Total Yield	346,382,709	360,941,512
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Part III - Parking Lot/

Boat Slip Taxes

County	Unit Taxed	FY 2013 Tax Rate	FY 12 Yield	FY 13 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,800,000	5,500,000
Baltimore City	Parking Lots	20%	25,641,000	26,391,000
Queen Anne's	Boat Slips	\$600/yr slip, \$35/yr landing	342,020	343,200
Somerset	Boat Slips	\$100/qtr	35,811	31,000
Talbot	Boat Slips	\$450-550 per year	67,500	67,500
Wicomico	Boat Slips	Prices vary w/size-location	119,422	137,049

Total Yield	32,005,753	32,469,749
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Part IV - Miscellaneous Sales and Service Taxes

County	Unit Taxed	FY 2008 Tax Rate	FY07 Yield	FY 08 Yield
Worcester ⁶	Food Tax	1%	2,041,504	2,015,000

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

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 16 counties currently levying these fees or taxes. Fiscal Year 2012 and 2013 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 sub division, as well as the type of system provided. The estimated revenue generated in each county by the fees in Fiscal Years 2012 and 2013 are also reported.

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 10 to 25 cents, and enabled counties to adjust their local charge to a new maximum of 75 cents.

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 2012 and FY 2013.

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 2012 - 2013

SUBDIVISION	SINGLE DWELLING IMPACT FEE	SINGLE DWELLING IMPACT FEE	TOTAL YIELD	
	FY 2012	FY 2013	FY 2012	FY 2013
ALLEGANY	None	None	-	-
ANNE ARUNDEL	9,958	\$11,295	7,450,000	8,266,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	\$12,950	\$12,950	2,592,315	2,457,121
CAROLINE ¹	\$850 to \$1500	\$850 to \$1500	46,208	60,000
CARROLL	\$6,836	\$6,836	1,180,000	1,600,000
CECIL	None	None	-	-
CHARLES	\$12,361	\$12,828	6,152,851	7,346,756
DORCHESTER	\$3,555	\$3,555	78,210	0
FREDERICK	\$15,185	\$15,185	6,906,532	7,189,516
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	3,500,000	1,750,000
HOWARD	\$1.04/sq & \$1.19/sf	\$1.08/sf & \$1.21/sf	10,003,078	13,918,966
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	22,814,795	14,942,000
PRINCE GEORGE'S ²	\$21,615 / \$10,877	\$22,112 / \$11,127	26,831,151	19,500,000
QUEEN ANNE'S	\$4.36 sq ft	\$4.50 sq ft	1,124,471	912,400
ST. MARY'S	4,500	4,500	2,298,000	2,249,500
SOMERSET	None	None	-	-
TALBOT ³	\$5,460 / \$6.321	\$5,572 / \$6,451	224,000	224,000
WASHINGTON	\$3 per sq ft	\$3 per sq ft	979,400	979,400
WICOMICO	5,231	5,231	341,251	250,388
WORCESTER	None	None	-	-
TOTAL YIELD			\$92,522,262	\$81,646,047

¹ - Caroline County has two dedicated components: education \$5,000; agricultural land preservation \$100-750

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

³ - Rate for single family dwelling outside incorporated areas of towns; rate is lower in the towns.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2012 - 2013

SUBDIVISION	MONTHLY FEES:			FY 12 LOCAL REVENUE (ACT)	FY 13 LOCAL REVENUE (EST)	TYPE OF SYSTEM
	LOCAL	STATE	TOTAL			
ALLEGANY	\$0.75	\$0.25	\$1.00	496,740	495,000	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	3,864,840	4,100,000	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	5,144,900	5,850,000	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	4,544,914	4,805,000	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	582,155	630,000	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	185,642	210,000	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,030,268	1,210,000	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	598,054	630,000	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	991,949	1,020,000	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	199,502	220,000	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,478,360	1,650,000	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	263,724	265,000	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,585,654	1,630,000	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,146,957	2,125,000	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	131,315	145,000	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	6,751,703	7,600,000	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	5,928,725	6,400,000	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	306,637	340,000	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	606,920	625,000	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	119,173	130,000	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	260,221	330,000	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	903,532	950,000	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	550,095	630,000	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	436,692	510,000	ENHANCED
TOTAL LOCAL 911 FEE REVENUE				\$39,108,668	\$42,500,000	

Source: Emergency Numbers Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, November 2012

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2012	FY 2013
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	230,000	225,000
ANNE ARUNDEL ¹	Commercial Tipping Fee	normal loads \$75/ton Large/unusual loads \$200/ton		
	Tire surcharge	\$7/tire or \$170.60/ton		
	Trash Collection Fee	\$298/year	51,173,100	50,300,300
BALTIMORE CITY	Commercial Tipping Fee	\$60/ton		
	Solid Waste Surcharge	\$7.50/ton	8,540,000	8,653,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	2,090,000	2,371,160
CALVERT	Residential Tipping Fee	\$67.23/ton		
	Commercial Tipping Fee	\$74.70/ton		
	Tire Tipping Fee	\$178/ton		
	Residential	\$350/ton		
	Commercial	\$0.11/sq ft		
	Landfill fee	\$115/year	10,275,582	10,559,822
CAROLINE ²	Residential Tipping Fee	100/year	99,700	105,000
CARROLL	Tipping Fee	\$62/\$78/ton		
	Trash Collection Fee	rate per contract		
	Recycling Charge	rate per contract		
	Tire surcharge	\$140/ton	6,140,000	7,530,000
CECIL	Tipping Fee	\$57.20/ton		
	Residential tipping fee	\$5/car		
	Recycling Charge	\$4/ton		
	Refrigerator surcharge	\$10		
	Construction & demolition debris	\$67.20/ton		
	Tire surcharge	\$4 per tire or \$25/load	5,064,292	5,516,000
CHARLES ¹	Environmental Surcharge	75		
	Tire surcharge	\$1-25 per tire		
	Tires on Rim	\$5-\$62 per tire		
	Tag a Bag	\$1.25		
	Leaves/brush tipping fee (commercial)	\$30		
	Commercial generators-shredders/fill dirt	\$15		
	Commercial generators-contaminated soil	\$70		
	Tipping Fee	\$70	8,783,200	8,934,900
DORCHESTER	Tipping Fee	\$55/ton		
	Tire Surcharge	various		
	Scrap metal	\$55/ton		
	Freon Unit Surcharge	\$15/unit		
	Residential sticker	\$65/year	2,292,654	1,925,538
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Tire Surcharge	\$160/ton		
	Rubble Tipping Fee	\$85/ton		
	Mattress/Box Spring Tipping Fee residential	\$76/ton		
	Mattress/Box Spring Tipping Fee non-residential	\$28/each	23,598,116	26,330,150
GARRETT ¹	Residential Tipping Fee	\$50/yr \$50/bag		
	Commercial Tipping Fee	\$45/ton		
	Rubble/trash/leaves/brush tipping fee	\$45/ton		
	Stump tipping fee	\$75/ton		
	Tires	\$3 - 100/tire		
	Tires - truck	\$250/ton		
	Freon Unit Surcharge	\$10/unit	1,091,100	1,458,100
HARFORD ¹	Tipping Fee	\$67/ton		
	Tire surcharge - residential	\$2 to \$4 per vehicle		
	Private Vehicles by Vehicle Type -Cars, Trucks, Trailers	5.00 - 7.00		
	Compost/Mulch	\$10/yd	14,265,727	12,566,100

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

SUBDIVISION	DESCRIPTION	RATE	FY 2012	FY 2013
HOWARD	Commercial Tipping Fee Tire Surcharge	per ton/varies by substance \$130 - \$190/ton	20,756,000	20,708,000
KENT	Residential & Commercial Tipping Fee Freon Unit Surcharge Tire Surcharge	\$60/ton \$10/unit \$2/tire	145,500	145,500
MONTGOMERY	Residential/Commercial Tipping Fee Recycling Fee - Single/multi-family Trash Collection Fee Leaf Vacuuming - multi/single family Base Systems Benefit Charge - multi/single family	\$56/ton \$109.22 - \$0.07 \$66 \$3.83 - \$88.91 \$16.66 - \$57.77	92,177,020	94,645,170
PRINCE GEORGE'S ¹	Residential Recycling Charge Residential/Commercial Tipping Fee Residential Trash Collection Fee Environmental Surcharge Tire Surcharge Residential System Benefit Charge Commercial System Benefit Charge	\$31.41-\$58.16/unit \$43/ton \$234.33/unit \$16/ton \$175/ton \$30.84/unit \$4.52-\$15.83/100 sq. ft.	83,965,022	86,714,486
QUEEN ANNE'S ²	Tipping Fee - Tickets Tire Surcharge Freon Unit Surcharge	\$3 per trip \$3 per trip \$30 per unit	454,000	487,000
ST. MARY'S	Residential Tipping Fee Environmental Surcharge Tire Surcharge Commercial	\$10/pickup \$60 \$158/ton \$65/ton	2,687,449	2,685,700
SOMERSET	Residential Tipping Fee Tire surcharge Solid waste removal at Smith Island Commercial Tipping Fee	\$52/year \$4-12/tire \$52/developed land \$62/ton	1,119,149	1,287,900
TALBOT ²	General Tipping Fees Leaves/brush tipping fee Recycling Fee	\$58/ton \$18.50/ton included above	-	-
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 for car/truck \$52/ton \$63/ton \$3 each or \$162-\$250/ton \$5/unit \$36/yr \$15/yr \$75/ton	6,518,470	6,376,610
WICOMICO	Tipping Fee Leaves/brush tipping fee Freon Surcharge Residential Permit Programs Commercial Yard Waste Asbestos Tire surcharge	\$60/ton \$27.50/ton \$20/unit \$60/year \$28 \$165/ton \$2 on rim/\$5 off rim	5,934,861	6,300,000
WORCESTER	Tipping Fee Tire surcharge Rubble tipping fee Leaves/brush tipping fee	\$70/ton \$2-\$10/tire,\$175-\$600/ton \$80/ton \$70/ton	4,310,500	4,266,000
TOTAL YIELD			351,711,442	360,091,436

¹ Yield data includes other fees and interest.

² Caroline, Queen Anne's and Talbot Counties participate in the Mid-shore Regional Solid Waste Facility.

Maryland Environmental Service runs the landfill and collects the user fees.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2012