



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2020



**FISCAL YEAR 2020
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS**

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

This document was created by the staff of the Maryland Association of Counties in Annapolis, Maryland.

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

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Foreword

The data contained in this publication largely reflects the input received by MACo from county budget and finance officers, through a survey conducted in August of 2019. Throughout the document, data is presented for years up to and including Fiscal Year 2020. Please note that in every case, the data presented for Fiscal Year 2020 is estimated data, based on the best projections at the time of the survey.

FY 2019 figures are the working appropriation at the time the local jurisdiction approved its FY 2020 budget. Actuals will be collected in the FY 2021 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2017 are actual past year data.

Section 1 - Overview and Summary Data

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

Table 1.1 shows each county's FY 2020 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 2020 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 2020 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY19	CY20				
Allegany	1.0870	3.05%	3.05%	\$3.50 per \$500	0.5%	8%	7.5%
Anne Arundel	0.9350	2.50%	2.81%	\$3.50	1.0%	7%	10%
Baltimore City	2.248	3.20	3.20	\$1.00	1.500	9.500	10.000
Baltimore County	1.1000	2.83%	3.20%	\$2.50	1.5%	10%	10%
Calvert	0.9370	3.00%	3.00%	\$5.00	-	5%	1%
Caroline	0.9800	2.73%	3.20%	\$5.00	0.5%	5%-100%	-
Carroll	1.0180	3.03%	3.03%	\$5.00	-	5%	10%
Cecil	1.0414	3.00%	3.00%	\$4.10	0.5%	6%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	0.5%	5%	10%
Dorchester	1.0000	2.62%	3.20%	\$5.00	0.75%	5%	5%
Frederick	1.0600	2.96%	2.96%	\$6.00	-	5%	-
Garrett	1.0560	2.65%	2.65%	\$3.50	1.0%	6%	6%
Harford	1.0420	3.06%	3.06%	\$6.60/\$1,000	1%/\$1,000	6%	5%
Howard	1.0140	3.20%	3.20%	\$2.50	1.0%	7%	7.5%
Kent	1.0220	2.85%	3.20%	\$3.30	0.5%	5%	4.5%
Montgomery	0.9786	3.20%	3.20%	\$4.45-\$6.75	0.25%-6.00%	7%	7%
Prince George's	1.0000	3.20%	3.20%	\$2.75	1.4%	7%	10%
Queen Anne's	0.8471	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8478	3.00%	3.17%	\$4.00	1.0%	5%	2%
Somerset	1.0000	3.20%	3.20%	\$3.30	-	5%	4%
Talbot	0.6372	2.40%	2.40%	\$6.00	600.0%	4%	5%
Washington	0.9480	2.80%	3.20%	\$3.80	0.5%	6%	3-5%
Wicomico	0.9346	3.20%	3.20%	\$3.50	-	6%	6%
Worcester	0.8450	1.75%	2.25%	\$3.30	0.5%	4.5%	3%

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

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

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

TABLE 1.2
FY 2020 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	42,376,195	27,195,182	1,950,000	1,178,750
Anne Arundel	802,846,700	564,999,600	102,000,000	14,264,000
Baltimore City	954,408,000	366,804,000	79,867,000	33,662,625
Baltimore County	1,005,340,307	804,685,745	103,000,000	11,939,000
Calvert	196,586,104	91,659,331	7,600,000	750,000
Caroline	26,349,116	16,170,000	2,500,000	0
Carroll	218,949,095	163,878,720	14,307,500	568,210
Cecil	122,194,340	63,322,542	7,098,400	204,000
Charles ¹	237,487,200	134,337,000	19,225,000	1,174,000
Dorchester	30,637,137	14,168,894	1,914,632	347,000
Frederick ¹	335,212,215	227,145,067	38,766,010	2,346,000
Garrett	51,970,333	11,950,000	3,500,000	3,200,000
Harford	314,310,500	233,501,000	35,300,000	2,280,000
Howard ¹	757,551,028	465,243,628	51,454,000	5,350,000
Kent	31,500,426	13,850,000	1,915,000	82,500
Montgomery	1,836,802,945	1,640,319,299	1,335,949,803	22,632,286
Prince George's	992,994,300	663,740,700	181,157,000	10,423,700
Queen Anne's	70,370,149	55,847,412	7,994,644	626,200
St. Mary's	112,192,561	101,272,567	12,975,189	1,110,000
Somerset	17,151,723	7,450,000	600,000	68,000
Talbot	44,006,750	26,500,000	9,100,000	1,375,000
Washington	129,919,530	87,950,000	8,900,000	2,100,000
Wicomico	66,860,819	52,200,000	3,700,000	1,327,578
Worcester	140,636,835	26,500,000	10,662,000	1,119,000
Statewide Total	8,538,654,308	5,860,690,687	2,041,436,178	118,127,849

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

¹Includes Fire and Rescue Tax Revenues

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2020

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2020 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, 2020. Baltimore City is the most densely populated subdivision with 7,428 persons per square mile, followed by Montgomery County with 2,199 persons per square mile. Garrett County, with 45 persons per square mile, remains the least densely populated county.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2019 to JULY 1, 2020

Region & Subdivision	Population July 1, 2019	Population July 1, 2020	Total Change	Percent Change	2020 % of Total	Rank
NORTHWESTERN AREA	507,347	511,244	3,897	0.77%	8.37%	
Allegany	71,067	70,541	(526)	-0.74%	1.15%	16
Frederick	255,882	259,712	3,830	1.50%	4.25%	7
Garrett	29,117	29,005	(112)	-0.38%	0.47%	22
Washington	151,281	151,986	705	0.47%	2.49%	11
BALTIMORE-METRO AREA	2,765,398	2,772,444	7,046	0.25%	45.39%	
Anne Arundel	577,580	581,980	4,400	0.76%	9.53%	5
Baltimore City	606,679	601,644	(5,035)	-0.83%	9.85%	4
Baltimore County	833,743	835,065	1,322	0.16%	13.67%	3
Carroll	168,301	168,790	489	0.29%	2.76%	9
Harford	253,689	255,182	1,493	0.59%	4.18%	8
Howard	325,406	329,783	4,377	1.35%	5.40%	6
NATIONAL CAPITAL AREA	1,984,069	1,996,611	12,542	0.63%	32.69%	
Montgomery	1,069,176	1,079,558	10,382	0.97%	17.67%	1
Prince George's	914,893	917,053	2,160	0.24%	15.01%	2
SOUTHERN AREA	367,277	370,703	3,426	0.93%	6.07%	
Calvert	91,884	92,289	405	0.44%	1.51%	15
Charles	161,873	164,045	2,172	1.34%	2.69%	10
St. Mary's	113,520	114,369	849	0.75%	1.87%	12
EASTERN SHORE	455,927	456,972	1,045	0.23%	7.48%	
Caroline	33,478	33,767	289	0.86%	0.55%	20
Cecil	102,821	102,908	87	0.08%	1.68%	14
Dorchester	32,054	31,944	(110)	-0.34%	0.52%	21
Kent	19,152	18,936	(216)	-1.13%	0.31%	24
Queen Anne's	50,299	50,807	508	1.01%	0.83%	18
Somerset	26,010	26,106	96	0.37%	0.43%	23
Talbot	36,988	36,859	(129)	-0.35%	0.60%	19
Wicomico	103,293	103,675	382	0.37%	1.70%	13
Worcester	51,832	51,970	138	0.27%	0.85%	17
TOTAL	6,080,018	6,107,974	27,956	0.46%	100.00%	

Source: Maryland Department of Legislative Services, October 2019

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2020

SUBDIVISION	Population July 1, 2020	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	70,541	424	166	16
ANNE ARUNDEL	581,980	415	1,402	4
BALTIMORE CITY	601,644	81	7,428	1
BALTIMORE COUNTY	835,065	598	1,396	5
CALVERT	92,289	213	433	8
CAROLINE	33,767	319	106	20
CARROLL	168,790	447	378	10
CECIL	102,908	346	297	14
CHARLES	164,045	458	358	11
DORCHESTER	31,944	541	59	23
FREDERICK	259,712	660	394	9
GARRETT	29,005	647	45	24
HARFORD	255,182	437	584	7
HOWARD	329,783	251	1,314	6
KENT	18,936	277	68	22
MONTGOMERY	1,079,558	491	2,199	2
PRINCE GEORGE'S	917,053	483	1,899	3
QUEEN ANNE'S	50,807	372	137	18
ST. MARY'S	114,369	357	320	13
SOMERSET	26,106	319	82	21
TALBOT	36,859	268	138	17
WASHINGTON	151,986	458	332	12
WICOMICO	103,675	374	277	15
WORCESTER	51,970	468	111	19

Source: Maryland Department of Legislative Services, October 2019.
Overview of Maryland Local Governments, Finances and Demographic
Information, January 2019

Section 3 - County Budget Data

Each year's publication of *Budgets, Tax Rates, and Selected Statistics* includes budget data received through MACo's annual survey. This data is typically useful in general terms—however, gathering budget data that is comparable across jurisdictions is especially difficult. MACo also recognizes that this publication's relatively rapid availability is both an asset and a liability—the data is timely, but often subject to later adjustment. For the most accurate historic reference, MACo suggests using data available in the Department of Legislative Services' annual publication *Local Government Finances*, which provides audited and re-categorized information presented after each year's books are settled.

Table 3.1 shows the total operating budgets for Fiscal Years 2016 through 2020, the change from FY 2019 to FY 2020, and the average rate of change from FY 2016 to FY 2020.

Table 3.2 shows a summary of county general fund operating budgets for FY 2018 - 2020.

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

It should again be noted that the figures in Table 3.1, 3.2, and 3.3 are only comparable across jurisdictions in general terms, as the functions and funds contained within operating budgets vary significantly across jurisdictions. Generally, in requesting data for this publication, MACo sought to normalize data to the extent possible by excluding enterprise funds and other self-supporting operations. However, with the numerous different county governmental fiscal structures - use of different special funds, dedicated revenues, and varying budgetary structures - completely accurate comparisons are very difficult.

Table 3.4 provides a summary of each county's FY 2020 capital budgets. General areas of capital spending are shown for comparison.

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

Bonds are the mechanisms through which long-term improvements are financed. Bond ratings range from "AAA" for the best quality and smallest investment risk, to "C", for lowest quality and poorest risk—generally, a lower bond rating will require a higher interest rate paid to investors. (Specific classification systems are used by each rating agency, but the letter-grade systems generally follow these norms.) The ratings are assigned based upon the overall "creditworthiness" of the issuer. For county governments, measurements such as size and growth in tax bases are a key factor in determining the bond rating. Prudent fiscal management and planning can also enhance a government's standing.

TABLE 3.1
TOTAL COUNTY OPERATING BUDGETS
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2020

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Appropriation FY 2019	Approved FY 2020	Change FY 19-20	Avg Annual Chg FY 16-20
ALLEGANY	123,532,530	123,402,592	126,347,981	125,254,204	121,079,124	-3.33%	-0.50%
ANNE ARUNDEL	1,564,925,339	1,636,534,103	1,597,795,941	1,700,018,800	1,818,532,700	6.97%	3.83%
BALTIMORE CITY ¹	1,817,335,845	1,992,458,265	2,275,442,252	2,266,900,599	2,371,213,333	4.60%	6.88%
BALTIMORE COUNTY	2,995,588,455	3,100,115,089	3,075,874,460	3,286,804,330	3,425,285,900	4.21%	3.41%
CALVERT	269,603,614	279,349,258	301,206,793	318,569,704	332,403,259	4.34%	5.37%
CAROLINE	57,395,368	54,357,658	51,434,822	63,055,237	70,878,391	12.41%	5.42%
CARROLL	353,884,127	392,332,432	398,389,977	411,258,050	418,809,330	1.84%	4.30%
CECIL	193,729,315	195,219,972	198,688,618	208,736,874	218,778,190	4.81%	3.09%
CHARLES	414,039,595	415,043,192	427,679,236	483,306,660	484,552,652	0.26%	4.01%
DORCHESTER	55,706,910	57,813,540	53,477,735	55,931,503	57,383,971	2.60%	0.74%
FREDERICK	627,004,885	757,998,962	849,954,339	849,641,606	817,316,749	-3.80%	6.85%
GARRETT	70,903,483	73,872,421	76,403,126	76,403,126	78,528,454	2.78%	2.59%
HARFORD	551,116,460	568,431,474	605,177,709	666,070,483	668,882,000	0.42%	4.96%
HOWARD	1,277,893,069	1,368,306,947	1,386,329,251	1,474,736,086	1,553,920,335	5.37%	5.01%
KENT	43,806,725	43,033,897	44,650,010	46,822,934	49,358,382	5.41%	3.03%
MONTGOMERY ²	4,714,547,514	4,905,031,797	4,999,532,510	5,206,061,718	5,370,082,777	3.15%	3.31%
PRINCE GEORGE'S ³	3,362,338,502	3,892,406,200	3,516,774,371	3,883,262,900	4,134,687,600	6.47%	5.31%
QUEEN ANNE'S	130,249,345	133,704,418	141,235,495	148,851,123	152,933,523	2.74%	4.10%
ST. MARY'S	223,784,165	215,704,275	218,719,691	225,196,376	257,895,533	14.52%	3.61%
SOMERSET ⁴	36,974,125	35,220,154	35,568,735	49,155,571	47,862,576	-2.63%	6.67%
TALBOT ¹	82,971,605	83,234,036	86,214,569	95,691,886	94,906,679	-0.82%	3.42%
WASHINGTON	216,871,995	234,025,060	231,663,265	251,495,910	256,840,670	2.13%	4.32%
WICOMICO	124,957,913	133,966,829	147,957,593	164,926,722	163,048,066	-1.14%	6.88%
WORCESTER	182,450,109	190,511,177	198,375,680	190,271,253	201,527,833	5.92%	2.52%
TOTAL	19,161,583,000	20,882,073,748	21,044,894,159	22,248,423,655	23,166,708,027	4.13%	4.86%

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

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

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

⁴ Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2020

SUBDIVISION	Actual FY 2018	Appropriation FY 2019	Approved FY 2020	Change FY 19-20
ALLEGANY	89,389,625	90,346,419	91,788,864	1.60%
ANNE ARUNDEL	1,503,186,390	1,589,938,300	1,696,131,500	6.68%
BALTIMORE CITY	1,817,684,969	1,857,550,000	1,917,250,000	3.21%
BALTIMORE COUNTY	1,960,258,083	2,054,345,832	2,153,680,849	4.84%
CALVERT	283,172,745	297,516,132	312,915,075	5.18%
CAROLINE	47,249,781	48,452,712	53,763,879	10.96%
CARROLL	398,389,977	411,258,050	418,809,330	1.84%
CECIL	186,183,648	195,345,861	202,815,697	3.82%
CHARLES	411,165,075	398,423,880	416,034,500	4.42%
DORCHESTER	52,644,711	54,694,789	56,075,857	2.53%
FREDERICK	568,038,120	615,213,870	637,747,020	3.66%
GARRETT	76,403,126	76,710,047	78,528,454	2.37%
HARFORD	537,080,634	577,019,577	595,390,000	3.18%
HOWARD	1,093,387,539	1,140,607,821	1,163,175,821	1.98%
KENT	44,650,010	46,822,934	49,358,382	5.41%
MONTGOMERY	1,148,037,783	1,224,862,173	1,272,190,434	3.86%
PRINCE GEORGE'S	3,140,982,082	3,431,966,100	3,631,989,800	5.83%
QUEEN ANNE'S	132,995,368	138,185,930	144,373,465	4.48%
ST. MARY'S	215,217,641	230,155,443	253,113,474	9.98%
SOMERSET	35,568,735	49,155,571	47,862,576	-2.63%
TALBOT	83,088,702	92,038,750	92,328,200	0.31%
WASHINGTON	222,524,387	229,639,310	233,782,190	1.80%
WICOMICO	138,433,277	151,187,702	148,441,880	-1.82%
WORCESTER	198,375,680	190,271,253	201,527,833	5.92%
TOTAL	14,384,108,088	15,191,708,456	15,869,075,080	4.46%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2020

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. & Housing	Economic Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	9,457,247	20,738,176	11,196,731	1,994,693	1,265,643	30,734,335	7,706,856	1,355,543	966,545	335,198	8,000	851,444	2,390,603	28,704	2,759,146	91,788,864
ANNE ARUNDEL	146,748,600	339,286,900	0	39,808,700	14,259,500	733,315,800	45,387,700	26,697,200	24,381,800	978,400	3,270,000	3,291,600	147,163,100	136,756,200	-	1,661,345,500
BALTIMORE CITY	328,323,291	635,831,908	89,687,612	42,380,319	13,710,795	287,917,694	1,250,000	48,931,514	26,178,994	4,476,641	40,536,985	51,623,228	101,622,397	-	30,920,061	1,903,390,439
BALTIMORE COUNTY	110,355,471	393,578,802	108,005,330	23,038,372	8,504,849	913,148,582	65,660,429	11,531,526	35,023,677	5,693,712	-	1,489,219	128,079,411	26,696,657	322,843,812	2,153,660,849
CALVERT	26,312,681	41,750,013	14,882,765	2,653,458	-	130,569,034	4,646,943	8,249,825	4,829,433	1,482,535	2,293,363	931,398	20,506,126	18,883,817	34,929,224	312,913,431
CAROLINE	9,820,465	15,948,100	3,703,403	485,508	274,201	15,220,217	1,807,637	1,031,028	1,233,728	147,259	-	108,842	3,533,001	15,600	434,890	53,763,879
CARROLL	78,881,300	44,631,280	12,120,480	5,120,690	1,256,250	199,334,100	10,607,100	1,777,640	9,279,640	927,270	-	3,620,600	36,729,020	2,289,820	12,222,140	418,809,330
CECIL	12,448,916	45,410,839	12,395,489	4,143,365	502,722	86,109,586	11,674,357	2,068,434	6,010,417	697,609	-	1,235,702	16,014,197	3,393,750	710,314	202,815,697
CHARLES	38,868,900	111,793,800	7,998,900	3,283,100	3,180,900	192,074,000	10,380,100	9,172,300	4,382,400	705,200	768,000	2,761,800	30,671,500	13,600	-	416,034,500
DORCHESTER	4,583,838	12,454,687	3,465,262	1,133,641	176,614	20,077,482	1,104,003	595,314	553,520	481,571	-	767,394	4,006,986	-	6,675,545	56,075,857
FREDERICK	54,592,469	129,615,305	16,418,253	6,611,726	6,216,411	295,576,851	18,957,156	9,237,597	11,956,987	2,240,218	703,233	5,081,198	43,680,000	4,981,493	31,878,123	637,747,020
GARRETT	6,517,690	12,523,198	16,656,246	2,013,370	386,237	27,734,931	5,384,000	75,500	1,076,000	233,823	1,457,632	1,797,540	-	302,205	2,370,082	78,528,454
HARFORD	59,119,651	123,977,748	21,438,441	3,815,987	7,184,293	256,465,645	17,147,844	10,684,274	17,804,908	807,883	1,422,696	4,996,955	56,312,950	13,622,421	588,304	595,390,000
HOWARD	56,821,450	142,299,587	84,909,012	11,379,655	652,620	607,200,000	35,843,000	25,017,239	21,451,000	1,588,227	25,900,767	2,830,482	122,134,400	23,148,182	2,000,000	1,163,175,821
KENT	7,026,841	11,142,355	5,547,746	502,199	464,213	18,901,614	511,880	1,787,370	685,526	359,422	-	637,661	1,275,325	103,576	412,654	49,358,382
MONTGOMERY	191,667,774	393,950,288	46,180,768	248,997,249	-	2,514,314,537	265,468,350	-	42,758,986	3,124,145	9,409,480	-	-	-	336,111,724	4,051,973,321
PRINCE GEORGES	85,174,100	796,112,200	27,573,200	26,366,900	11,904,800	2,183,122,900	124,672,400	-	33,203,500	4,663,700	4,690,700	9,000,000	136,594,300	-	186,911,100	3,631,988,800
QUEEN ANNES	10,310,141	27,518,159	10,726,267	2,438,149	174,298	59,491,381	2,061,413	5,519,695	1,889,225	635,672	3,039,875	609,608	13,073,092	638,686	6,247,804	144,373,465
ST. MARY'S	27,308,144	51,232,181	11,132,079	2,963,453	4,487,066	108,677,591	4,767,300	4,408,260	2,964,146	655,783	-	2,069,354	13,645,203	43,487	18,759,427	253,113,474
SOMERSET	7,715,251	8,476,350	3,733,749	1,011,935	71,400	13,704,755	340,775	5,614,466	360,000	123,414	-	140,000	2,616,948	3,953,633	-	47,862,576
TALBOT	8,368,595	19,643,526	4,705,553	2,623,300	901,738	46,188,714	1,864,545	790,895	1,420,965	292,001	-	871,804	1,039,798	1,072,535	2,544,231	92,328,200
WASHINGTON	21,343,640	53,775,600	6,186,880	2,339,270	435,560	100,515,610	10,035,290	3,209,860	3,228,010	784,120	-	719,450	15,185,870	16,045,230	-	233,782,190
WICOMICO	15,318,235	21,631,931	11,313,740	3,663,040	837,430	57,082,286	5,745,662	2,736,981	1,469,295	4,315,028	-	175,000	4,315,028	7,142,136	-	135,745,792
WORCESTER	28,571,940	26,453,447	7,408,538	6,283,479	1,541,268	95,137,706	2,333,092	4,281,464	4,093,135	712,299	221,100	1,799,873	13,215,563	8,996,488	478,541	201,527,833
TOTAL	1,345,656,530	3,679,776,380	537,386,264	445,021,658	78,390,808	8,992,630,351	655,387,832	184,773,925	257,172,653	36,441,130	93,721,831	97,415,152	913,804,818	260,996,084	#####	18,587,514,674

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2020

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	238,000	379,405		2,062,600	2,830,000				182,089,301	18,609,200	5,510,005
ANNE ARUNDEL	161,933,000	51,817,000	0	13,539,600	11,849,000	47,561,018			72,160,000	708,000	487,398,119
BALTIMORE CITY	260,318,547	39,054,393	6,008,000	75,000	464,154,000	15,045,000	32,889,000	10,836,192	15,993,075	490,180,164	610,039,000
BALTIMORE COUNTY **				72,264,000	2,500,000	29,366,510					920,512,881
CALVERT	29,145,000	455,200		3,909,300	9,180,000	6,112,000				19,318,000	68,119,500
CAROLINE	1,100,000		5,202,844	5,745,495	1,262,821	2,120,349				653,175	16,084,684
CARROLL	31,901,720	2,181,000		15,900,500	1,926,000	2,029,970		160,000	8,433,680	3,259,838	65,792,708
CECIL	4,000,000	8,653,000	750,000	1,955,000		4,436,000					19,794,000
CHARLES	53,197,000	16,448,000	5,967,500	64,055,000	10,697,000	1,969,500			3,025,000	949,000	156,308,000
DORCHESTER			299,847	1,132,000	492,100	230,900		55,218		1,422,180	3,632,245
FREDERICK	82,052,781	5,902,000	3,774,395	31,498,254	1,937,382	4,922,371			7,045,399	11,217,388	148,349,970
GARRETT	66,950	62,500	1,207,813	911,649	136,048			2,110,717		209,572	4,705,249
HARFORD	42,861,600	2,768,000		40,940,000	6,000,000	14,270,000				44,381,400	151,221,000
HOWARD	54,615,000	5,312,000		84,978,000	17,498,000	5,226,000				38,703,000	206,332,000
KENT	2,327,000			3,194,732	75,000					440,142	6,036,874
MONTGOMERY	266,682,000	98,664,000		155,303,000	14,257,000	46,863,000	750,000	976,000	(3,254,000)	69,232,000	649,473,000
PRINCE GEORGE'S*	524,624,000	75,637,000	9,318,000	146,324,000	53,364,000	144,360,000	25,572,000	67,795,000	26,612,000	200,833,000	1,274,439,000
QUEEN ANNE'S	2,696,000	4,208,000	532,145	3,012,000	5,636,279	2,043,000				1,651,457	19,778,881
ST. MARY'S	13,577,562		11,954,000	24,443,807	8,446,420	8,738,931	190,950	2,651,650	8,947,473	2,750,000	81,700,793
SOMERSET *	3,614,930		129,504	1,397,886	216,950	5,182,321				797,491	11,339,082
TALBOT	11,000,000	800,000		1,250,000						2,350,000	15,400,000
WASHINGTON	18,153,000	7,904,000	300,000	9,612,000	1,656,000	448,000				18,246,000	56,319,000
WICOMICO	7,291,000	9,000,000		2,965,000	324,381	773,950	110,000			24,767,050	45,231,381
WORCESTER	23,109,013	250,000	50,000	3,445,000	670,000	590,000				1,640,500	29,754,513
TOTAL	1,594,504,103	348,495,498	45,494,048	689,913,823	615,108,381	342,288,820	59,511,950	84,584,777	321,051,928	952,318,557	5,053,271,885

Biennial process. Prior years do not represent actuals.

* Included in Operating Budget

** Public Works Category Includes Stormwater Management

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2020

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

**SOURCE: Maryland Association of Counties/Department of
Legislative Services, Budget and Tax Rate Survey,
August 2019**

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 2010 to FY 2020. 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 2016 through 2020. 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 2020 total assessable base for county tax purposes. “Assessable base” is the total assessed value of all taxable real and personal property in the county. By Maryland State law in place until October 1, 2000, the assessed value of real property was 40% of cash value; the assessed value of personal property is 100% of cash value.

The 2000 “Truth in Taxation” law required full-value assessment of real property, abandoning the previous 40% assessment ratio. Data presented has been adjusted to fairly reflect full-value assessments.

Montgomery County, with a \$202 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Prince George’s County, Baltimore County, Anne Arundel County, and Howard County respectively. Somerset County’s assessable base, at \$1.5 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 2016 through 2020.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2020. Specifically, counties are ranked based upon their total FY 2020 real property assessable base and their per capita base. Amounts representing the per capita real property assessable base in each jurisdiction are included. (see note above regarding the transition to full value assessment of real property).

Montgomery, Prince George's, and Baltimore Counties represent the top three jurisdictions (from largest to smallest) with respect to total real property assessable base. However, for per capita real property assessable base, the top two jurisdictions are Worcester County and Talbot County.

Table 4.6 reflects the net real property tax yields for Fiscal Years 2016 through 2020. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2019 to FY 2020. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc. Three counties are projecting a decline in property tax revenues from FY 2015.

Personal Property

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

Table 4.7 lists the current exempt status for three categories of personal property by subdivision. Not shown is the treatment of furniture, fixtures, and equipment. Previous versions of this publication detailed the county exemptions for farm implements and livestock—but both are exempted in every jurisdiction by current State law. Twenty-two counties offer 100% exemptions for all three categories shown. The two remaining subdivisions do not offer 100% exemption in all categories, but offer exemptions ranging from 0% to 100% for various commercial inventory, manufacturing inventory, and machinery. No county taxes all categories of personal property at full value.

Further, it should be noted that many of the subdivisions grant special exemptions or credits to targeted, new and/or expanding industries, which are not reflected in this analysis.

Table 4.8 compares jurisdictions relative to the personal property assessable base in FY 2020. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2020.

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 2016 to FY 2018 are shown, along with estimated yield for FY 2019 and projected yield for FY 2020.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2010 THROUGH 2020

COUNTY	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
ALLEGANY	0.888	0.983	0.0305	0.982	0.981	0.980	0.979	0.978	0.977	0.975	0.975
ANNE ARUNDEL	0.888	0.876	0.880	0.910	0.941	0.950	0.943	0.923	0.915	0.902	0.935
BALTIMORE CITY	2.268	2.268	2.268	2.268	2.268	2.248	2.248	2.248	2.248	2.248	2.248
BALTIMORE COUNTY	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100
CALVERT	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.952	0.937	0.937
CAROLINE	0.870	0.870	0.870	0.870	0.890	0.940	0.960	0.980	0.980	0.980	0.980
CARROLL	1.048	1.048	1.048	1.028	1.018	1.018	1.018	1.018	1.018	1.018	1.018
CECIL	0.96	0.94	0.92	0.940	0.991	0.991	0.9907	0.9907	0.9914	1.041	1.041
CHARLES	0.962	0.962	0.962	1.003	1.057	1.141	1.141	1.141	1.141	1.141	1.141
DORCHESTER	0.90	0.896	0.896	0.976	0.976	0.976	0.976	0.976	0.976	1.000	1.000
FREDERICK	0.94	0.94	0.936	0.936	0.936	1.064	1.060	1.060	1.060	1.060	1.060
GARRETT	1.000	0.990	0.99	0.990	0.990	0.990	0.990	0.990	0.990	0.990	1.056
HARFORD	1.082	1.064	1.042	1.042	1.042	1.042	1.042	1.042	1.042	1.042	1.042
HOWARD	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014
KENT	0.972	0.972	1.022	1.022	1.022	1.022	1.022	1.022	1.022	1.022	1.022
MONTGOMERY	0.903	0.904	0.904	0.9460	0.9910	1.0100	0.9960	0.987	1.026	0.981	0.979
PRINCE GEORGE'S	0.960	0.960	0.960	0.960	0.960	0.960	0.960	1.000	1.000	1.000	1.000
QUEEN ANNE'S	0.7700	0.7700	0.7671	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.847	0.847
ST. MARY'S	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.852	0.8523	0.848	0.848
SOMERSET	0.92	0.90	0.88	0.884	0.884	0.915	0.915	1.000	1.000	1.000	1.000
TALBOT	0.45	0.432	0.432	0.448	0.491	0.512	0.527	0.536	0.547	0.606	0.637
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	0.814	0.759	0.759	0.769	0.840	0.909	0.9516	0.9516	0.9516	0.940	0.935
WORCESTER	0.70	0.70	0.70	0.700	0.770	0.770	0.770	0.835	0.835	0.835	0.845

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 2019 and prior year data

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2016 THROUGH 2020

COUNTY	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020			
	P.T.R.	C.Y.T.R.	%Diff. ¹	P.T.R.	C.Y.T.R.	%Diff. ¹	P.T.R.	C.Y.T.R.	%Diff. ¹	P.T.R.	C.Y.T.R.	%Diff. ¹
ALLEGANY ²	0.9780	0.9737	3.05%	0.9770	0.9834	-0.66%	0.9760	0.9809	-0.50%	0.9750	0.9809	-0.61%
ANNE ARUNDEL ²	0.9230	0.9270	-0.43%	0.9150	0.9062	0.96%	0.9070	0.8947	1.36%	0.9020	0.8947	0.81%
BALTIMORE CITY	2.2480	2.2100	1.69%	2.2480	2.1893	2.61%	2.2480	2.2311	0.75%	2.248	2.2311	0.75%
BALTIMORE COUNTY	1.1000	1.0870	1.18%	1.1000	1.0802	1.80%	1.1000	1.0775	2.05%	1.1000	1.0775	2.05%
CALVERT ²	0.8920	0.8980	-0.67%	0.9520	0.8884	6.68%	0.9520	0.9453	0.70%	0.9370	0.9453	-0.89%
CAROLINE ²	0.9800	0.9730	0.71%	0.9800	0.9870	-0.71%	0.9800	0.9827	-0.28%	0.9800	0.9827	-0.28%
CARROLL	1.0180	1.0150	0.29%	1.0180	1.0075	1.03%	1.0180	1.0026	1.51%	1.0180	1.0026	1.51%
CECIL	0.9907	0.9930	-0.23%	0.9914	0.9914	0.00%	1.0414	0.9828	5.63%	1.0414	0.9828	5.63%
CHARLES ^{2,3}	1.2050	1.2090	-0.33%	1.2050	1.1813	1.97%	1.1410	1.1770	-3.16%	1.1410	1.1770	-3.16%
DORCHESTER ²	0.9760	0.9830	-0.72%	0.9760	0.9886	-1.29%	0.9740	0.9740	0.00%	1.0000	0.9740	2.60%
FREDERICK ²	1.0600	1.0450	1.42%	1.0600	1.0362	2.25%	1.0600	1.0359	2.27%	1.0600	1.0359	2.27%
GARRETT ²	0.9900	0.9980	-0.81%	0.9900	0.9872	0.28%	0.9900	0.9941	-0.41%	0.9899	0.9941	-0.42%
HARFORD ²	1.0420	1.0430	-0.10%	1.0420	1.0331	0.85%	1.0420	1.0290	1.25%	1.0420	1.0290	1.25%
HOWARD	1.0140	0.9900	2.37%	1.0140	0.9867	2.70%	1.0140	0.9910	2.27%	1.0140	0.9910	2.27%
KENT	1.0220	1.0250	-0.29%	1.0220	1.0227	-0.07%	1.0220	1.0247	-0.26%	1.0220	1.0247	-0.26%
MONTGOMERY	0.9870	0.7100	28.06%	1.0260	0.7004	31.73%	1.0012	0.7541	24.68%	0.9814	0.7541	23.16%
PRINCE GEORGES ²	1.0000	0.9490	5.10%	1.0000	0.9857	1.43%	1.0000	0.9780	2.20%	1.0000	0.9780	2.20%
QUEEN ANNE'S	0.8471	0.8520	-0.58%	0.8471	0.8363	1.27%	0.8471	0.8388	0.98%	0.8471	0.8388	0.98%
ST. MARY'S	0.8523	0.8520	0.04%	0.8523	0.8468	0.65%	0.8478	0.8478	0.00%	0.8478	0.8478	0.00%
SOMERSET	1.0000	0.9130	8.70%	1.0000	1.0129	-1.29%	1.0000	1.015	-1.46%	1.0000	1.0146	-1.46%
TALBOT ²	0.5360	0.5340	0.37%	0.5471	0.5344	2.32%	0.6061	0.5424	10.51%	0.6061	0.5424	10.51%
WASHINGTON ²	0.9480	0.9520	-0.42%	0.9480	0.9485	-0.05%	0.9480	0.9442	0.40%	0.9480	0.9442	0.40%
WICOMICO	0.9516	0.9550	-0.36%	0.9516	0.9520	-0.04%	0.9398	0.9412	-0.15%	0.9398	0.9412	-0.15%
WORCESTER	0.8350	0.7750	7.19%	0.8350	0.8245	1.26%	0.8350	0.8220	1.56%	0.8350	0.8220	1.56%

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

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

A separate county Constant Yield Tax Rate is calculated.

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

TABLE 4.3
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2020

SUBDIVISION	FY 2020 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2020 Population ¹
ALLEGANY	3,908,081,609	20	0	24	440,682	70,541
ANNE ARUNDEL	87,789,864,000	4	150,847	8	7,582,000	581,980
BALTIMORE CITY	41,445,704,945	6	68,887	21	4,389,313	601,644
BALTIMORE COUNTY	90,133,658,018	3	107,936	16	8,682,898	835,065
CALVERT	12,443,837,612	14	134,836	9	1,292,759	92,289
CAROLINE	2,670,102,172	23	79,075	20	243,446	33,767
CARROLL	22,638,537,498	9	134,122	10	2,001,671	168,790
CECIL	10,962,828,692	15	106,530	17	1,092,810	102,908
CHARLES	19,007,815,841	10	115,870	13	1,833,886	164,045
DORCHESTER	2,921,456,585	22	91,455	18	267,093	31,944
FREDERICK	32,379,742,000	8	124,675	12	3,074,180	259,712
GARRETT	4,640,488,349	19	159,987	4	498,132	29,005
HARFORD	32,325,272,555	7	126,675	11	2,739,801	255,182
HOWARD	54,902,277	5	166	7	5,275,431	329,783
KENT	3,010,952,893	21	159,009	6	306,460	18,936
MONTGOMERY	202,061,729,600	1	187,171	3	20,135,982	1,079,558
PRINCE GEORGE'S	100,916,396,000	2	110,044	15	9,456,728	917,053
QUEEN ANNE'S	8,507,676,808	17	167,450	5	803,813	50,807
ST. MARY'S	12,865,607,000	13	112,492	14	1,323,337	114,369
SOMERSET	1,500,607,798	24	57,482	23	161,000	26,106
TALBOT	9,119,151,565	16	247,406	2	732,475	36,859
WASHINGTON	13371479000	12	87,978	19	1,269,374	151,986
WICOMICO	6,590,370,937	18	63,567	22	1,079,189	103,675
WORCESTER	16,310,817,000	11	313,851	1	1,698,519	51,970
TOTAL	\$724,205,601,755		118,567		76,380,979	6,107,975

¹ Population estimates from Department of Legislative Services, October 2019

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2016-2020

SUBDIVISION	Actual FY 2016 Yield	Actual FY 2017 Yield	Actual FY 2018 Yield	Projected FY 2019 Yield	Estimated FY 2020 Yield	Growth FY 2019-20	% Growth FY 2019-20	Avg. Growth FY 2016-20
ALLEGANY	40,510,413	40,728,935	40,698,490	40,903,459	40,588,238	(315,221)	-0.77%	0.05%
ANNE ARUNDEL	633,420,000	648,906,000	668,448,500	694,859,000	747,069,000	52,210,000	7.51%	4.21%
BALTIMORE CITY	866,071,018	919,001,595	973,649,484	967,074,800	1,012,101,000	45,026,200	4.66%	3.97%
BALTIMORE COUNTY	931,484,763	957,583,604	988,596,760	1,018,282,949	1,047,188,643	28,905,694	2.84%	2.97%
CALVERT	139,595,761	149,122,738	174,650,800	185,201,574	197,397,574	12,196,000	6.59%	9.05%
CAROLINE	24,722,005	28,608,245	24,033,106	24,342,133	25,102,258	760,125	3.12%	0.38%
CARROLL	195,655,410	202,907,956	207,858,107	234,541,002	213,754,647	(20,786,355)	-8.86%	2.24%
CECIL	106,833,074	106,253,335	114,092,879	116,596,848	122,398,340	5,801,492	4.98%	3.46%
CHARLES	219,585,851	211,683,759	220,361,893	229,284,100	238,874,200	9,590,100	4.18%	2.13%
DORCHESTER	29,821,767	29,406,108	29,354,314	30,047,156	30,492,486	445,330	1.48%	0.56%
FREDERICK	287,721,932	299,465,497	309,575,020	318,864,111	337,356,087	18,491,976	5.80%	4.06%
GARRETT	45,448,783	45,839,515	51,339,915	48,455,122	51,970,333	3,515,211	7.25%	3.41%
HARFORD	317,151,299	330,397,757	18,412,775	17,291,000	16,050,000	(1,241,000)	-7.18%	-52.57%
HOWARD	502,902,592	515,580,481	548,192,092	563,648,991	581,234,864	17,585,873	3.12%	3.69%
KENT	30,749,181	30,174,409	30,254,186	31,091,362	31,493,036	401,674	1.29%	0.60%
MONTGOMERY	1,582,612,215	1,732,139,000	1,946,528,364	1,954,340,303	2,042,287,939	87,947,637	4.50%	6.58%
PRINCE GEORGE'S	780,824,502	827,164,565	861,474,779	913,932,200	945,672,800	31,740,600	3.47%	4.91%
QUEEN ANNE'S	65,479,771	67,115,345	68,284,353	69,379,149	70,370,149	991,000	1.43%	1.82%
ST. MARY'S	105,273,048	107,137,471	109,091,602	110,428,505	112,192,561	1,764,056	1.60%	1.60%
SOMERSET	16,012,480	15,731,176	15,565,522	15,966,486	17,151,723	1,185,237	7.42%	1.73%
TALBOT	35,352,872	36,531,210	38,574,339	41,176,250	44,006,750	2,830,500	6.87%	5.63%
WASHINGTON	122,827,801	123,874,276	126,240,288	127,736,580	129,919,530	2,182,950	1.71%	1.41%
WICOMICO	61,964,139	63,150,094	63,188,169	65,278,508	67,017,819	1,739,311	2.66%	1.98%
WORCESTER	128,188,944	131,331,596	134,183,844	137,255,622	142,259,958	5,004,336	3.65%	2.64%
TOTAL YIELD	7,270,209,621	7,619,834,667	7,762,649,581	7,955,977,210	8,263,949,935	307,972,726	3.87%	3.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019 and prior year data

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2020

SUBDIVISION	Estimated FY 2020	Rank by FY 2020 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2020 ¹
ALLEGANY	3,575,594,618	20	51,070	24	70,014
ANNE ARUNDEL	85,054,907,000	4	145,043	8	586,410
BALTIMORE CITY	39,063,775,592	6	65,472	21	596,644
BALTIMORE COUNTY	86,756,785,000	3	103,731	16	836,363
CALVERT	12,121,337,612	14	130,768	9	92,694
CAROLINE	2,601,000,172	23	76,368	20	34,059
CARROLL	22,009,533,498	9	130,006	10	169,296
CECIL	10,435,881,506	15	101,328	17	102,991
CHARLES	18,413,864,587	10	110,752	13	166,262
DORCHESTER	2,787,853,585	22	87,571	18	31,835
FREDERICK	31,960,858,000	7	121,227	11	263,645
GARRETT	4,399,840,349	19	152,272	7	28,895
HARFORD	30,981,167,282	8	120,686	12	256,708
HOWARD	53,289,800,000	5	159,452	5	334,206
KENT	2,962,747,893	21	158,290	6	18,717
MONTGOMERY	197,609,600,000	1	181,281	3	1,090,073
PRINCE GEORGE'S	97,651,672,000	2	106,239	15	919,171
QUEEN ANNE'S	8,420,747,137	17	164,049	4	51,331
ST. MARY'S	12,560,965,000	13	109,012	14	115,225
SOMERSET	1,353,364,798	24	51,654	23	26,201
TALBOT	9,049,707,565	16	246,357	2	36,734
WASHINGTON	12,792,219,000	12	83,773	19	152,700
WICOMICO	6,202,236,937	18	59,606	22	104,054
WORCESTER	15,944,363,000	11	305,964	1	52,112
TOTAL	767,999,822,131		125,156		6,136,341

¹ Population estimates from Department of Legislative Services, October 2019

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2016 - 2020

SUBDIVISION	Actual	Actual	Actual	Actual	Estimated	Projected	Growth FY 2019-20	% Growth FY 2019-20	Avg. Growth FY 2016-20
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020				
ALLEGANY	32,640,748	32,721,849	32,651,804	32,923,238	32,872,026	(51,212)	-0.16%	0.18%	
ANNE ARUNDEL	577,353,000	593,053,032	610,973,859	634,455,333	684,717,927	50,262,594	7.92%	4.36%	
BALTIMORE CITY	760,686,064	0	851,624,770	856,930,400	890,129,000	33,198,600	3.87%	4.01%	
BALTIMORE COUNTY	842,428,828	865,916,799	894,221,430	922,907,400	954,324,635	31,417,235	3.40%	3.17%	
CALVERT	117,333,826	125,763,273	167,681,897	178,151,574	190,246,574	12,095,000	6.79%	12.84%	
CAROLINE	27,024,305	27,068,246	24,033,106	24,342,133	25,102,258	760,125	3.12%	-1.83%	
CARROLL	200,080,035	188,245,627	192,778,417	218,671,832	197,606,047	(21,065,785)	-9.63%	-0.31%	
CECIL	97,124,710	96,950,971	103,865,633	106,793,484	108,679,270	1,885,786	1.77%	2.85%	
CHARLES	189,669,465	195,006,155	203,592,449	211,487,200	220,983,800	9,496,600	4.49%	3.89%	
DORCHESTER	27,035,357	26,489,904	26,456,171	26,819,084	27,232,573	413,489	1.54%	0.18%	
FREDERICK	279,069,230	289,413,606	298,966,962	311,564,111	325,863,117	14,299,006	4.59%	3.95%	
GARRETT	40,324,459	41,960,827	42,177,426	42,210,749	45,619,498	3,408,749	8.08%	3.13%	
HARFORD	287,601,688	298,115,362	304,925,065	311,564,576	316,985,143	5,420,567	1.74%	2.46%	
HOWARD	456,771,079	472,109,107	505,192,890	520,946,333	540,358,572	19,412,239	3.73%	4.29%	
KENT	29,672,824	29,058,988	29,144,131	29,895,188	30,261,398	366,210	1.22%	0.49%	
MONTGOMERY	1,496,734,882	1,633,268,339	1,842,221,987	1,855,346,701	1,933,807,546	78,460,845	4.23%	6.61%	
PRINCE GEORGE'S	704,315,323	740,964,626	778,402,667	825,752,600	855,729,600	29,977,000	3.63%	4.99%	
QUEEN ANNE'S	63,900,966	65,470,132	66,655,691	67,726,149	68,770,149	1,044,000	1.54%	1.85%	
ST. MARY'S	99,680,029	101,841,382	102,837,970	103,947,837	105,278,712	1,330,875	1.28%	1.38%	
SOMERSET	13,709,877	13,659,965	13,567,404	13,434,886	13,470,648	35,762	0.27%	-0.44%	
TALBOT	34,546,760	35,916,727	37,695,905	40,351,250	43,106,750	2,755,500	6.83%	5.69%	
WASHINGTON	108,378,572	109,440,600	111,458,323	113,679,470	115,862,420	2,182,950	1.92%	1.68%	
WICOMICO	53,977,268	54,873,832	54,817,341	56,618,178	58,357,489	1,739,311	3.07%	1.97%	
WORCESTER	120,866,501	123,653,865	126,807,945	129,494,213	134,518,618	5,024,405	3.88%	2.71%	
TOTAL YIELD	6,660,925,796	6,160,963,214	7,422,751,243	7,636,013,919	7,919,883,770	283,869,851	3.72%	4.42%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2020

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

Source: Department of Assessments and Taxation, July 1, 2019
<http://dat.maryland.gov/businesses/Documents/18exempt.pdf>

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2020

SUBDIVISION	Estimated FY 2020	Rank by FY 2020 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2020 ¹
ALLEGANY	351,386,000	0.0305	4,981	6	70,541
ANNE ARUNDEL	2,595,300,000	4	4,459	8	581,980
BALTIMORE CITY	2,432,837,000	5	4,044	10	601,644
BALTIMORE COUNTY	3,252,234,000	2	3,895	11	835,065
CALVERT	302,692,000	16	3,280	18	92,289
CAROLINE	127,102,000	21	3,764	12	33,767
CARROLL	594,659,000	8	3,523	14	168,790
CECIL	584,393,000	9	5,679	3	102,908
CHARLES	523,664,000	11	3,192	19	164,045
DORCHESTER	132,280,000	20	4,141	9	31,944
FREDERICK	413,235,000	12	1,591	24	259,712
GARRETT	220,009,000	18	7,585	1	29,005
HARFORD	1,396,923,000	7	5,474	4	255,182
HOWARD	1,487,804,000	6	4,511	7	329,783
KENT	47,727,000	24	2,520	21	18,936
MONTGOMERY	3,679,642,000	1	3,408	16	1,079,558
PRINCE GEORGE'S	3,069,804,000	3	3,347	17	917,053
QUEEN ANNE'S	85,478,000	22	1,682	23	50,807
ST. MARY'S	291,388,000	17	2,548	20	114,369
SOMERSET	139,210,000	19	5,333	5	26,106
TALBOT	69,044,000	23	1,873	22	36,859
WASHINGTON	545,387,000	10	3,588	13	151,986
WICOMICO	363,900,000	13	3,510	15	103,675
WORCESTER	350,618,000	15	6,747	2	51,970
TOTAL	23,056,716,000		3,775		6,107,975

¹ Population estimates Department of Legislative Services, October 2019

SOURCE: Assessable base data via Maryland Department of Assessments and taxation, November 2019

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2016 THROUGH 2020

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Projected FY 2020	Growth 2019-20	% Growth 2019-20	Avg. Growth FY 2016-20
	Yield	Yield	Yield	Yield	Yield			
ALLEGANY	7,869,665	8,007,086	8,046,686	7,980,221	7,716,212	(264,009)	-3.31%	-0.49%
ANNE ARUNDEL	56,067,000	55,852,968	57,474,641	60,403,667	62,351,073	1,947,406	3.22%	2.69%
BALTIMORE CITY	105,384,954	103,208,872	122,024,714	110,144,400	121,972,000	11,827,600	10.74%	3.72%
BALTIMORE COUNTY	89,055,935	91,666,805	94,375,330	95,375,549	92,864,008	(2,511,541)	-2.63%	1.05%
CALVERT ¹	22,261,935	23,359,465	6,968,903	7,050,000	7,151,000	101,000	1.43%	see note
CAROLINE	1,482,848	1,539,999	0	0	0	0	0.00%	-100.00%
CARROLL	14,346,500	14,662,329	15,079,690	15,869,170	16,148,600	279,430	1.76%	3.00%
CECIL	9,708,364	9,302,364	10,227,246	9,803,364	13,719,070	3,915,706	39.94%	9.03%
CHARLES	29,916,386	16,677,604	16,769,444	17,796,900	17,890,400	93,500	0.53%	-12.06%
DORCHESTER	2,786,410	2,916,204	2,898,143	3,228,072	3,259,913	31,841	0.99%	4.00%
FREDERICK	8,652,702	10,051,891	10,608,058	7,300,000	11,492,970	4,192,970	57.44%	7.35%
GARRETT	5,124,324	3,878,688	9,162,489	6,244,373	6,350,835	106,462	1.70%	5.51%
HARFORD	29,549,611	32,282,395	30,309,921	28,405,000	30,307,000	1,902,000	6.70%	0.63%
HOWARD	46,131,513	43,471,374	42,999,202	42,702,658	40,876,292	(1,826,366)	-4.28%	-2.98%
KENT	1,076,357	1,115,421	1,110,055	1,196,174	1,231,638	35,464	2.96%	3.43%
MONTGOMERY	85,877,333	98,870,661	104,306,377	98,993,602	108,480,394	9,486,792	9.58%	6.02%
PRINCE GEORGE'S	70,767,200	86,199,939	83,072,112	88,179,600	89,943,200	1,763,600	2.00%	6.18%
QUEEN ANNE'S	1,578,805	1,645,213	1,628,662	1,653,000	1,600,000	(53,000)	-3.21%	0.33%
ST. MARY'S	5,593,019	5,296,089	6,253,632	6,480,668	6,913,849	433,181	6.68%	5.44%
SOMERSET	2,302,603	2,071,211	1,998,118	2,531,600	3,681,075	1,149,475	45.41%	12.44%
TALBOT	806,112	614,483	878,434	825,000	900,000	75,000	9.09%	2.79%
WASHINGTON	14,449,229	14,433,676	14,781,965	14,057,110	14,057,110	0	0.00%	-0.69%
WICOMICO	7,986,871	8,276,262	8,370,828	8,660,330	8,660,330	0	0.00%	2.04%
WORCESTER	7,322,443	7,677,731	7,375,899	7,761,409	7,741,340	(20,069)	-0.26%	1.40%
TOTAL YIELD	596,460,238	643,078,730	656,720,549	642,641,867	675,308,309	32,666,442	5.08%	3.15%

¹ Calvert County entered into a broad payment-in-lieu-of-taxes arrangement, altering the tax base and yields beginning in FY 2018
 Note: Some data generated by interpolation from county survey data.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019 and prior year data

Section 5 - Property Tax Administration

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

Eleven counties and Baltimore City grant a percentage discount for the payment of property taxes prior to a particular date. The amount of discount ranges from 0.5% to 3%, 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 2015 through FY 2020. 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 2020

SUBDIVISION	Amount of Discount		
	July	August	Sept.
ALLEGANY	0%	1%	3%
ANNE ARUNDEL	-	-	-
BALTIMORE CITY	0.0%	-	-
BALTIMORE COUNTY	0%	1.0%	-
CALVERT	-	-	-
CAROLINE	0%	0%	-
CARROLL	0%	1.0%	-
CECIL	-	-	-
CHARLES	-	-	-
DORCHESTER	-	-	-
FREDERICK	0%	1.0%	-
GARRETT	-	-	-
HARFORD	0%	0.0%	-
HOWARD ³	0.0%	-	-
KENT	-	-	-
MONTGOMERY	-	-	-
PRINCE GEORGE'S	-	-	-
QUEEN ANNE'S	-	-	-
ST. MARY'S	-	-	-
SOMERSET	-	-	-
TALBOT	0%	-	-
WASHINGTON	0%	-	-
WICOMICO	0%	1%	-
WORCESTER	0.0%	-	-
STATEWIDE TOTAL			

**SOURCE: Maryland Association of Counties/Department
of Legislative Services, Budget and Tax Rate
Survey, August 2019**

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2020

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY	-	-
ANNE ARUNDEL	0.00%	-
BALTIMORE CITY	0%	1%
BALTIMORE COUNTY	-	
CALVERT	0%	-
CAROLINE	0%	3%
CARROLL	0.0%	0.50%
CECIL	0%	3%
CHARLES	-	0%
DORCHESTER	-	
FREDERICK	-	0%
GARRETT	-	0%
HARFORD	0%	0.0%
HOWARD	-	
KENT	-	
MONTGOMERY	-	-
PRINCE GEORGE'S	-	N/A
QUEEN ANNE'S	-	3%
ST. MARY'S	0%	3%
SOMERSET	-	-
TALBOT	0.00%	5/6 of 1%
WASHINGTON	0.0%	-
WICOMICO	0.0%	1%
WORCESTER	-	N/A
STATEWIDE TOTAL		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2015 THROUGH 2020

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
ALLEGANY	7%	3%	7%	4%	4%	4%
ANNE ARUNDEL	2%	2%	2%	2%	2%	2%
BALTIMORE CITY	4%	4%	4%	4%	4%	4%
BALTIMORE COUNTY	4%	4%	4%	4%	4%	4%
CALVERT	10%	10%	10%	10%	10%	10%
CAROLINE	5%	5%	5%	5%	5%	5%
CARROLL	5%	5%	5%	5%	5%	5%
CECIL	8%	8%	8%	4%	4%	4%
CHARLES	7%	7%	7%	7%	7%	7%
DORCHESTER	5%	5%	5%	5%	5%	5%
FREDERICK	5%	5%	5%	5%	5%	5%
GARRETT	5%	5%	5%	5%	5%	5%
HARFORD	5%	5%	5%	5%	5%	5%
HOWARD	5%	5%	5%	5%	5%	5%
KENT	5%	5%	5%	5%	5%	5%
MONTGOMERY	10%	10%	10%	10%	10%	10%
PRINCE GEORGE'S	2%	2%	2%	0%	0%	2%
QUEEN ANNE'S	5%	5%	5%	5%	5%	5%
ST. MARY'S	5%	5%	5%	5%	5%	5%
SOMERSET	10%	10%	10%	10%	10%	10%
TALBOT	0%	0%	0%	0%	0%	0%
WASHINGTON	5%	5%	5%	5%	5%	5%
WICOMICO	5%	5%	5%	5%	5%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2018

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

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 2015 through 2020. 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 2016 through 2020. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2019 and 2020 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2018 net taxable income and per capita taxable income. Data from 2018 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 2015 Through 2020

SUBDIVISION	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.50%	2.50%	2.50%	2.50%	2.81%
BALTIMORE CITY	3.20%	3.20%	3.20%	3.20%	3.20	3.20
BALTIMORE COUNTY	2.83%	2.83%	2.83%	2.83%	2.83%	3.20%
CALVERT	2.80%	2.80%	2.80%	3.00%	3.00%	3.00%
CAROLINE	2.73%	2.73%	2.73%	2.73%	2.73/3.2%	3.20%
CARROLL	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
CECIL	2.80%	2.80%	2.80%	3.00%	3.00%	3.00%
CHARLES	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
DORCHESTER	2.62%	2.62%	2.62%	2.62%	2.62%	3.20%
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%	3.20%
MONTGOMERY	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
PRINCE GEORGE'S	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
QUEEN ANNE'S	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
ST. MARY'S	3.00%	3.00%	3.00%	3.00%	3.00%	3.17%
SOMERSET	3.15%	3.15%	3.15%	3.20%	3.20%	3.20%
TALBOT	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	3.20%
WICOMICO	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
WORCESTER	1.25%	1.75%	1.75%	1.75%	1.75%	2.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2016 THROUGH 2020

SUBDIVISION	Local Income Tax Yields					Change FY 19 to 20		Property Tax Equiv. of Total Income Tax Yield for FY 2020
	FY 2016	FY 2017	FY 2018	Est. FY 2019	Est. FY 2020	Amount	Percent	
ALLEGANY	26,880,919	26,435,017	25,797,515	26,149,213	27,195,182	1,045,969	4.00%	\$0.62
ANNE ARUNDEL	456,192,055	491,528,416	508,267,424	517,958,000	564,999,600	47,041,600	9.08%	\$0.75
BALTIMORE CITY	345,983,124	334,851,015	346,796,930	353,644,000	366,804,000	13,160,000	3.72%	\$0.84
BALTIMORE COUNTY	709,377,523	697,693,977	680,281,749	773,525,650	804,685,745	31,160,095	4.03%	\$0.93
CALVERT	74,566,392	77,251,931	83,786,433	90,700,000	91,659,331	959,331	1.06%	\$0.71
CAROLINE	12,901,392	13,434,120	13,870,004	13,900,000	16,170,000	2,270,000	16.33%	\$0.66
CARROLL	148,005,116	150,118,290	153,469,703	161,002,901	163,878,720	2,875,819	1.79%	\$0.82
CECIL	55,806,618	57,614,306	58,909,734	62,572,542	63,322,542	750,000	1.20%	\$0.58
CHARLES	123,429,876	119,349,494	124,654,098	127,940,000	134,337,000	6,397,000	5.00%	\$0.73
DORCHESTER	11,859,405	12,098,963	12,564,574	12,612,176	14,168,894	1,556,718	12.34%	\$0.53
FREDERICK	203,361,507	202,906,047	217,210,924	219,803,105	227,145,067	7,341,962	3.34%	\$0.74
GARRETT	12,035,921	12,077,241	12,490,262	11,950,000	11,950,000	0	0.00%	\$0.24
HARFORD	207,377,171	212,689,205	218,196,227	226,700,000	233,501,000	6,801,000	3.00%	\$0.85
HOWARD	433,403,645	435,233,271	444,453,384	454,296,364	465,243,628	10,947,264	2.41%	\$0.88
KENT	12,232,681	12,986,434	12,736,121	12,986,400	13,850,000	863,600	6.65%	\$0.45
MONTGOMERY	1,433,417,237	1,466,625,994	1,469,251,059	1,542,918,907	1,640,319,299	97,400,392	6.31%	\$0.81
PRINCE GEORGES	570,655,236	586,032,310	598,763,004	634,619,900	663,740,700	29,120,800	4.59%	\$0.70
QUEEN ANNE'S	47,928,725	48,578,044	51,834,189	51,536,447	55,847,412	4,310,965	8.36%	\$0.69
ST. MARYS	85,525,116	88,167,869	90,410,603	93,904,332	101,272,567	7,368,235	7.85%	\$0.77
SOMERSET	7,093,148	6,908,675	7,625,199	7,120,648	7,450,000	329,352	4.63%	\$0.46
TALBOT	26,568,636	28,007,970	25,767,710	25,600,000	26,500,000	900,000	3.52%	\$0.36
WASHINGTON	75,208,180	78,891,902	77,919,871	84,000,000	87,950,000	3,950,000	4.70%	\$0.69
WICOMICO	48,859,441	50,749,316	50,400,906	52,500,000	52,200,000	(300,000)	-0.57%	\$0.48
WORCESTER	17,931,884	22,891,694	22,260,250	23,000,000	26,500,000	3,500,000	15.22%	\$0.16
TOTAL	5,146,600,948	5,233,121,501	5,307,717,872	5,580,940,585	5,860,690,687	279,750,102	5.01%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2018

SUBDIVISION	Estimated Population July 2018 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	70,541	1,005,063,533	19	14,248	23
ANNE ARUNDEL	581,980	20,854,496,522	3	35,834	4
BALTIMORE CITY	601,644	10,912,128,996	6	18,137	19
BALTIMORE COUNTY	835,065	25,407,083,008	2	30,425	9
CALVERT	92,289	2,945,239,028	13	31,913	7
CAROLINE	33,767	578,547,625	20	17,134	20
CARROLL	168,790	5,543,363,286	9	32,842	6
CECIL	102,908	2,285,159,944	14	22,206	15
CHARLES	164,045	4,232,221,112	10	25,799	14
DORCHESTER	31,944	538,147,196	21	16,846	22
FREDERICK	259,712	8,202,980,647	7	31,585	8
GARRETT	29,005	551,246,969	22	19,005	18
HARFORD	255,182	7,655,549,977	8	30,000	10
HOWARD	329,783	14,496,836,737	5	43,959	2
KENT	18,936	500,099,463	23	26,410	13
MONTGOMERY	1,079,558	49,375,804,377	1	45,737	1
PRINCE GEORGE'S	917,053	18,961,752,472	4	20,677	16
QUEEN ANNE'S	50,807	1,715,973,778	16	33,774	5
ST. MARY'S	114,369	3,189,401,656	11	27,887	11
SOMERSET	26,106	246,974,538	24	9,461	24
TALBOT	36,859	1,478,248,845	18	40,105	3
WASHINGTON	151,986	3,034,595,064	12	19,966	17
WICOMICO	103,675	1,758,156,283	15	16,958	21
WORCESTER	51,970	1,387,009,956	17	26,689	12
TOTAL IN STATE	6,107,975	186,856,081,012		30,592	
OUT OF STATE		7,595,803,654			
TOTAL		\$194,451,884,666			

¹ Maryland Department of Legislative Services, October 2019

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2018"

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 2016 through FY 2020. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2019 and a projected FY 2020. 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 2016 through 2020 by subdivision.

Nineteen counties, including Baltimore City, exercise their authority to levy a transfer tax on real property transactions. This is a local levy in addition to the State’s 0.5% transfer tax rate. The local rates are imposed as a percentage of each property transaction’s total value.

TABLE 7.1
RECORDATION TAX RATES AND YIELDS
FISCAL YEARS 2016 THROUGH 2020

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Projected FY 2020	Change In Yield 19-20	
						Amount	Percent
ALLEGANY	\$3.50 1,334,689	\$3.50 0	\$3.50 1,250,000	\$3.50 per \$500 1,400,000	\$3.50 per \$500 1,400,000	0	0.00%
ANNE ARUNDEL	\$3.50 50,006,124	\$3.50 50,959,008	\$3.50 48,000,000	\$3.50 50,000,000	\$3.50 50,000,000	0	0.00%
BALTIMORE CITY	\$5.00 44,273,451	\$5.00 42,241,474	\$5.00 33,641,294	\$1.00 37,365,700	\$1.00 38,955,000	1,589,300	4.25%
BALTIMORE COUNTY	\$2.50 36,662,374	\$2.50 35,955,020	\$2.50 34,391,229	\$2.50 34,340,000	\$2.50 32,500,000	(1,840,000)	-5.36%
CALVERT	\$5.00 7,551,986	\$5.00 9,112,106	\$5.00 6,800,000	\$5.00 6,936,000	\$5.00 7,600,000	664,000	9.57%
CAROLINE	\$5.00 1,601,962	\$5.00 1,704,858	\$5.00 1,600,000	\$5.00 1,800,000	\$5.00 2,000,000	200,000	11.11%
CARROLL	\$5.00 14,093,918	\$5.00 14,187,637	\$5.00 14,500,000	\$5.00 14,900,000	\$5.00 14,307,500	(592,500)	-3.98%
CECIL	\$4.10 5,302,873	\$4.10 4,818,084	\$4.10 5,300,000	\$4.10 5,424,200	\$4.10 5,424,200	0	0.00%
CHARLES	\$5.00 15,406,637	\$5.00 15,836,572	\$5.00 11,490,000	\$5.00 12,761,000	\$5.00 13,305,000	544,000	4.26%
DORCHESTER	\$5.00 1,703,916	\$5.00 2,210,651	\$5.00 2,300,000	\$5.00 1,965,768	\$5.00 1,914,632	(51,136)	-2.60%
FREDERICK	\$6.00 30,746,161	\$6.00 36,210,495	\$6.00 19,393,977	\$6.00 35,241,827	\$6.00 38,766,010	3,524,183	10.00%
GARRETT	\$3.50 1,694,504	\$3.50 2,010,198	\$3.50 1,600,000	\$3.50 1,750,000	\$3.50 1,750,000	0	0.00%
HARFORD	\$3.30 13,830,775	\$3.30 13,736,943	\$3.30 12,450,000	\$6.60/\$1,000 14,933,700	\$6.60/\$1,000 16,000,000	1,066,300	7.14%
HOWARD	\$2.50 23,894,206	\$2.50 24,818,520	\$2.50 24,170,434	\$2.50 22,968,000	\$2.50 21,454,000	(1,514,000)	-6.59%
KENT	\$3.30 1,034,950	\$3.30 1,066,489	\$3.30 1,110,000	\$3.30 1,025,000	\$3.30 1,175,000	150,000	14.63%
MONTGOMERY	\$3.45 100,796,043	\$3.45 149,037,616	\$3.45 148,250,000	\$4.45-\$6.75 71,942,387	\$4.45-\$6.75 72,819,803	877,416	1.22%
PRINCE GEORGE'S	\$2.75 44,455,892	\$2.75 46,617,973	\$2.75 43,398,200	\$2.75 52,643,800	\$2.75 53,170,200	526,400	1.00%
QUEEN ANNE'S	\$4.95 5,244,614	\$4.95 5,486,064	\$4.95 5,017,700	\$4.95 5,527,551	\$4.95 5,731,750	204,199	3.69%
ST. MARY'S	\$4.00 5,986,863	\$4.00 6,198,552	\$4.00 5,700,000	\$4.00 6,300,000	\$4.00 6,700,000	400,000	6.35%
SOMERSET	\$3.30 409,543	\$3.30 598,417	\$3.30 460,000	\$3.30 500,000	\$3.30 600,000	100,000	20.00%
TALBOT	\$6.00 6,216,903	\$6.00 6,980,355	\$6.00 5,250,000	\$6.00 5,500,000	\$6.00 5,500,000	0	0.00%
WASHINGTON	\$3.80 6,539,448	\$3.80 6,305,265	\$3.80 6,000,000	\$3.80 6,500,000	\$3.80 6,500,000	0	0.00%
WICOMICO	\$3.50 3,402,652	\$3.50 3,478,001	\$3.50 3,402,705	\$3.50 3,478,000	\$3.50 3,700,000	222,000	6.38%
WORCESTER	\$3.30 6,449,513	\$3.30 7,250,500	\$3.30 5,750,000	\$3.30 6,500,000	\$3.30 6,662,000	162,000	2.49%
TOTAL YIELD	428,639,998	486,820,798	441,225,539	401,702,933	407,935,095	6,232,162	1.55%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 7.2
TRANSFER TAX RATES AND YIELDS
FISCAL YEARS 2016 THROUGH 2020

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Projected FY 2020	Change in Yield 19-20	
						Amount	Percent
ALLEGANY	0.50% 540,054	0.50% 628,188	0.50% 450,000	0.50% 475,000	0.50% 550,000	75,000	15.79%
ANNE ARUNDEL	1.00% 55,662,467	3.05% 58,436,909	1.00% 52,000,000	1.00% 52,000,000	1.00% 52,000,000	0	0.00%
BALTIMORE CITY	1.50% 47,642,901	1.50% 48,179,234	1.50% 34,059,048	1.500 39,379,300	1.500 40,912,000	1,532,700	3.89%
BALTIMORE COUNTY ¹	1.50% 74,965,977	1.50% 76,293,908	1.50% 75,186,751	1.50% 72,720,000	1.50% 70,500,000	(2,220,000)	-3.05%
CALVERT	-	-	-	-	-	-	-
CAROLINE	0.50% 539,198	0.50% 599,344	0.50% 1,024,582	0.50% 912,176	0.50% 500,000	(412,176)	-45.19%
CARROLL	-	-	-	-	-	-	-
CECIL	\$10/deed 1,664,346	\$10/deed 1,540,036	\$0.01 1,550,000	0.50% 1,674,200	0.50% 1,674,200	0	0.00%
CHARLES	\$0.01 \$5,481,599.43	0.50% 6,982,932	0.50% 5,060,000	0.50% 5,678,000	0.50% 5,920,000	242,000	4.26%
DORCHESTER	0.75% 922,853	0.75% 1,193,644	0.75% 752,960	0.75% 1,108,004	0.75% 0	(1,108,004)	-100.00%
FREDERICK	-	-	-	-	-	-	-
GARRETT	1.00% 1,727,741	1.00% 2,164,135	1.00% 1,450,000	1.00% 1,750,000	1.00% 1,750,000	0	0.00%
HARFORD	1.00% 14,827,512	1.00% 15,762,182	1.00% 16,000,000	1%/\$1,000 17,200,000	1%/\$1,000 19,300,000	2,100,000	12.21%
HOWARD	1.00% 31,570,488	1.00% 32,015,788	1.00% 28,800,000	1.00% 28,800,000	1.00% 30,000,000	1,200,000	4.17%
KENT	0.50% 625,983	0.50% 645,483	0.50% 685,000	0.50% 630,000	0.50% 740,000	110,000	17.46%
MONTGOMERY	0.25 - 6% 96,296,217	0.25 - 6% 118,000,203	0.25 - 6% 114,280,000	0.25 - 6% 124,790,000	0.25 - 6% 1,263,130,000	1,138,340,000	912.20%
PRINCE GEORGE'S	1.40% 107,785,252	1.40% 113,345,607	1.40% 108,193,600	1.40% 126,719,600	1.40% 127,986,800	1,267,200	1.00%
QUEEN ANNE'S	0.50% 1,923,016	0.50% 2,051,755	0.50% 1,976,427	0.50% 2,252,880	0.50% 2,262,894	10,014	0.44%
ST. MARY'S	1.00% 5,954,659	1.00% 5,954,272	1.00% 5,900,773	1.00% 5,172,244	1.00% 6,275,189	1,102,945	21.32%
SOMERSET	-	-	-	-	-	-	-
TALBOT	1.00% 3,741,415	1.00% 4,460,772	1.00% 3,300,000	1% after first \$50 3,600,000	1% after first \$50,000 3,600,000	0	0.00%
WASHINGTON	0.50% 2,648,969	0.50% 2,321,470	0.50% 2,500,000	0.50% 2,400,000	0.50% 2,400,000	0	0.00%
WICOMICO	-	-	-	-	-	-	-
WORCESTER	0.50% 4,158,215	0.50% 4,271,320	0.50% 3,500,000	0.50% 3,750,000	0.50% 4,000,000	250,000	6.67%
TOTAL YIELD	453,197,263	487,864,250	451,609,141	485,333,404	1,627,581,083	1,142,247,679	235.35%

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

Section 8 - Other County Taxes

Counties have varying authority to levy a variety of different taxes in addition to those already detailed. This Section contains a summary of other significant taxes levied by counties in Maryland.

Admissions and Amusement Tax

Admissions and Amusement taxes are levied on numerous activities and items in every subdivision with the exception of Caroline and Frederick Counties. In accordance with legislation enacted during the 1972 Session of the General Assembly, the rates cannot exceed 10%, and administration and collection of the tax is handled by a division of the State Comptroller's Office. Administrative expenses are deducted from the proceeds.

Twenty one counties employ a single rate, ranging from 1% in Calvert County to 10% in Anne Arundel, Baltimore City, Baltimore County, Carroll, Charles, and Prince George's Counties.

In some instances, the Admissions and Amusement tax is levied on items that are also subject to the Maryland Sales and Use tax, which is levied at 6% of sales price. If gross receipts subject to the Admissions and Amusement tax are also subject to the Sales and Use tax, a county or a municipal corporation may not set a rate so that, when combined with the Sales and Use tax, the total tax rate will exceed 11% of the gross receipts.

Table 8.1 lists each subdivision's Admissions and Amusement tax rates and compares the estimated revenues generated by the taxes for Fiscal Years 2016 through 2020.

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 2019 and FY 2020 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 2019 and FY 2020. PEG fees are used by local governments to provide access to government services and discussions, community events, and educational programming.

Hotel/Motel Taxes

Table 8.4 details county taxes on hotel and motel accommodations. Hotel/motel taxes (levied in 22 counties and Baltimore City) are in addition to the State's 6% Sales and Use tax. Many counties have arrangements with municipalities to remit to the municipal government all or part of hotel/motel tax revenues generated on facilities within the municipality.

Trailer Park Taxes

Table 8.5 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2016 through 2020. The county authority for taxation of trailer parks is in Section 20-501 of the Local Government Article of the Annotated Code of Maryland, which was recodified in 2013 from the former Article 24.

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

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

The tax rates shown in Table 8.5 will continue to be charged on the rental of “permanent” mobile home spaces or on spaces rented to the same person for more than 30 days. Fifteen 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 2019 and estimated FY 2020 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2016 - 2020

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Projected FY 2020	% Chg. 2019-20
ALLEGANY	7.5% 167,171	7.5% 167,171	7.5% 250,000	7.5% 250,000	7.5% 250,000	0.0%
ANNE ARUNDEL	3.1% 8,357,604	10.0% 8,357,604	10.0% 7,256,000	10.0% 6,035,200	10.0% 7,330,000	21.5%
BALTIMORE CITY	10.0% 8,235,793	10.0% 9,050,608	10.0% 8,008,856	10.0% 8,583,800	10.0% 8,300,000	-3.3%
BALTIMORE COUNTY	10.0% 6,569,407	10.0% 6,569,407	10.0% 6,532,801	10.0% 6,500,000	10.0% 6,532,500	0.5%
CALVERT	1.0% 26,181	1.0% 26,181	1.0% 30,000	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 353,587	10.0% 353,587	10.0% 320,870	10.0% 350,000	10.0% 350,000	0.0%
CECIL	6.0% 117,343	6.0% 103,472	6.0% 108,000	6.0% 204,000	6.0% 135,000	-33.8%
CHARLES	10.0% 681,792	10.0% 892,398	10.0% 737,000	10.0% 860,000	10.0% 910,000	5.8%
DORCHESTER	0.5% 284	0.5% 5,082	5.0% 500	5.0% 219	5.0% 500	128.3%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	4.5% 732,671	4.5% 862,063	6.0% 875,000	6.0% 875,000	6.0% 900,000	2.9%
HARFORD	5% 537,485	5% 554,310	5% 530,000	5% 550,000	5% 548,000	-0.4%
HOWARD	7.5% 2,200,000	7.5% 2,915,333	7.5% 2,500,000	7.5% 2,500,000	7.5% 2,750,000	10.0%
KENT	4.5% 16,227	4.5% 17,867	4.5% 16,000	4.5% 18,000	4.5% 16,000	-11.1%
MONTGOMERY	7.0% 3,247,808	7.0% 4,189,326	7.0% 3,700,000	7.0% 3,638,210	7.0% 3,904,613	7.3%
PRINCE GEORGE'S	8% 13,515,562	8% 15,002,686	10% 16,530,700	10% 17,468,100	10% 17,468,100	0.0%
QUEEN ANNE'S	5.0% 155,336	5.0% 169,679	5.0% 170,000	5.0% 170,000	5.0% 171,700	1.0%
ST. MARY'S	2.0% 129,371	2.0% 148,321	2.0% 130,000	2.0% 150,000	2.0% 140,000	-6.7%
SOMERSET	4.0% 17,833	4.0% 15,052	4.0% 17,000	4.0% 15,000	4.0% 15,000	0.0%
TALBOT	5.0% 23,406	5.0% 18,777	5.0% 20,000	5.0% 16,000	5.0% 15,000	-6.3%
WASHINGTON	3-5% 274,939	3-5% 265,722	3-5% 280,000	3-5% 255,000	3-5% 255,000	0.0%
WICOMICO	6.0% 168,149	6.0% 177,480	6.0% 168,000	6.0% 168,000	6.0% 159,385	-5.1%
WORCESTER	3.0% 524,750	3.0% 544,237	3.0% 500,000	3.0% 500,000	3.0% 575,000	15.0%
TOTAL YIELD	46,052,699	50,406,363	48,680,727	49,136,529	50,755,798	3.3%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2019 - 2020

SUBDIVISION	FRANCHISE FEE	FY 2019 YIELD	FY 2020 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	440,000	0	2	Y
ANNE ARUNDEL	5% of Gross	11,500,000	9,800,000	3	Y
BALTIMORE CITY	5%	8,052,900	6,715,000	1	Y
BALTIMORE COUNTY	5%	17,500,000	16,000,000	2	Y
CALVERT	5%	1,250,000	1,250,000	1	Y
CAROLINE	0%	185,000	185,000	0	0
CARROLL	5%	1,827,000	1,827,000	1	Y
CECIL	5%	995,044	1,005,704	0	Y
CHARLES	5%	3,057,700	2,900,000	2	Y
DORCHESTER	0%	-	-	2	N
FREDERICK	0%	-	-	1	Y
GARRETT	N/A	N/A	N/A	3	N
HARFORD	3%	2,450,000	2,458,000	3	Y
HOWARD	5%	5,752,138	4,080,000	3	Y
KENT	3% & 5%	38,500	40,000	0	N
MONTGOMERY	5%	16,235,000	16,235,000	3	Y
PRINCE GEORGE'S	5%	13,575,400	13,924,100	2	Y
QUEEN ANNE'S	5%	481,992	500,000	1	Y
ST. MARY'S	5%	1,050,000	1,040,000	2	Y
SOMERSET	3%	150,000	130,000	2	Y
TALBOT	5%	164,657	149,000	2	Y
WASHINGTON	0%	-	-	0	N
WICOMICO	5%	900,000	900,000	0	0
WORCESTER	N	-	-	0	N
TOTAL YIELD		85,605,331	79,138,804		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2019 - 2020

SUBDIVISION	PEG FEE	FY 2019 Yield	FY 2020 Yield	Number of Companies	County Franchise
ALLEGANY	0%	-	0	1	Y
ANNE ARUNDEL	1% of Gross	1,800,000	1,800,000	0	Y
BALTIMORE CITY	1%	980,803	980,803	1	Y
BALTIMORE COUNTY	1%	-	3,150,000	2	Y
CALVERT	40184096%	-	-	1	Y
CAROLINE	0%	-	-	0	0
CARROLL	N/A	N/A	N/A	N/A	N
CECIL	0%	-	-	0	N
CHARLES	1%	593,000	593,000	2	Y
DORCHESTER	0%	-	-	0	N
FREDERICK	0%	-	-	0	N
GARRETT	N/A	N/A	N/A	0	0
HARFORD	N/A	N/A	N/A	None	N
HOWARD	.20/sub/month	220,000	220,000	0	0%
KENT	0%	-	-	0	0
MONTGOMERY	Varies by provider	10,657,296	9,780,000	0	0
PRINCE GEORGE'S**	0%	0	0	Y	(enter Y or N)
QUEEN ANNE'S	0.00%	52,560	52,560	1	N
ST. MARY'S	none	none	none	n	n
SOMERSET	0%	-	-	0	0
TALBOT	0%	-	-	2	N
WASHINGTON	0%	-	-	0	N
WICOMICO	0.8%	-	-	0	0
WORCESTER	N	-	-	0	N
TOTAL YIELD		14,303,659	16,576,363		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2019-2020

SUBDIVISION	Rate	FY 18 Actual	FY 19 Estimated	FY 20 Projected
ALLEGANY	8%	1,078,013	1,150,000	1,178,750
ANNE ARUNDEL	7%	14,318,738	13,947,000	14,264,000
BALTIMORE CITY	9.500	32,985,925	34,926,100	33,662,625
BALTIMORE COUNTY	10%	10,344,021	10,762,000	11,939,000
CALVERT	5%	772,359	750,000	750,000
CAROLINE	5%-100%	0	0	0
CARROLL	5%	332,518	417,570	568,210
CECIL	6%	208,836	204,000	204,000
CHARLES	5%	1,132,755	1,324,000	1,174,000
DORCHESTER	5%	327,142	340,980	347,000
FREDERICK	5%	2,584,301	2,346,000	2,346,000
GARRETT	8%	2,782,144	2,400,000	3,200,000
HARFORD	6%	2,278,619	2,350,000	2,280,000
HOWARD	7%	5,350,000	5,350,000	5,350,000
KENT	5%	80,557	84,000	82,500
MONTGOMERY	7%	21,033,479	22,108,386	22,632,286
PRINCE GEORGE'S	7%	10,145,908	11,300,000	10,423,700
QUEEN ANNE'S	5%	617,293	614,865	626,200
ST. MARY'S	5%	1,072,003	1,150,000	1,110,000
SOMERSET	5%	84,529	61,000	68,000
TALBOT	8%	1,498,913	1,250,000	1,375,000
WASHINGTON	6%	2,144,404	2,100,000	2,100,000
WICOMICO	6%	1,327,660	1,298,125	1,327,578
WORCESTER	4.5%	16,877,349	1,060,000	1,119,000
County Total		129,377,466	\$117,294,026	\$118,127,849

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2016 THROUGH 2020

SUBDIVISION	Actual FY 2016	Actual FY 2017	Actual FY 2018	Estimated FY 2019	Projected FY 2020	% Change FY19-20
ALLEGANY	15% 72,000	15% 72,000	15% 72,000	15% 62,000	15% 62,000	0.0%
ANNE ARUNDEL	3.1% 909,000	7.5% 909,000	0.0% 453,000	0.0% 0	0.0% 0	0.0%
BALTIMORE CITY	- -	- -	- -	- -	- -	- -
BALTIMORE COUNTY ¹	7% 520,548	7% 520,548	7% 589,610	7% n/a 600,000	0	-100.0%
CALVERT	20% 120,000	20% 120,000	20% 120,000	20% 120,000	20% 120,000	0.0%
CAROLINE	\$15 107,000	\$15 107,000	\$15 70,000	\$0 70,000	\$0 70,000	0.0%
CARROLL	\$10 60,000	\$10 60,000	\$10 60,000	\$10 60,000	\$10 60,000	0.0%
CECIL	\$20 425,000	\$20 425,000	\$20 445,000	unit/month 445,000	unit/month 460,000	3.4%
CHARLES	\$15 44,340	\$15 47,000	\$15/mo 44,300	\$15/mo per unit 44,300	\$15/mo per unit 44,300	0.0%
DORCHESTER	15% 75,000	15% 75,000	15% enue / quarterly 252,000	0% 204,691	0% 230,000	12.4%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	15% 36,000	15% 36,000	15% 37,000	15% 37,000	15% 36,000	-2.7%
HARFORD	\$10/mo. 210,500	\$10/mo. 210,500	\$10/mo 205,000	1/Occupied Unit 210,000	\$0.00 212,000	1.0%
HOWARD ²	10% 628,400	10% 628,400	10% 633,180	10% 633,180	0% 0	-100.0%
KENT	- -	- -	- -	- -	- -	- -
MONTGOMERY	- -	- -	- -	- -	- -	- -
PRINCE GEORGE'S	\$5 41,145	\$5 35,000	\$5 35,000	\$0 42,000	\$0 42,000	0.0%
QUEEN ANNE'S	- -	- -	- -	- -	- -	- -
ST. MARY'S	10% 301,388	10% 290,000	10% 300,000	10% 310,000	10% 305,000	-1.6%
SOMERSET	- -	- -	- -	- -	- -	- -
TALBOT	\$50/qtr. 57,000	\$50/qtr 57,000	\$50/qtr 60,000	\$50/qtr 55,000	\$50/qtr 55,000	0.0%
WASHINGTON	15% 470,000	15% 470,000	15% 525,000	15% 550,000	15% 550,000	0.0%
WICOMICO	15% 342,986	15% 342,986	15% 340,000	15% 360,000	15% 360,000	0.0%
WORCESTER	15% 100,000	15% 100,000	15% 100,000	15% 100,000	15% 100,000	0.0%
TOTAL YIELD	4,520,307	4,505,434	4,505,434	3,903,171	2,706,300	-30.7%

¹ Trailer park tax \$25 per month maximum

² 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 2019

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2019 - 2020

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Anne Arundel	Residential	8% sales tax	5,800,000	5,400,000
Baltimore City	Centrex	\$0.04-\$4.00 per line	0	34,586,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	8,700,000	31,238,310
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	53,253,000	56,316,832
Prince George's	Residential, non-residential, wireless	9% sales tax	27,834,700	23,559,300

Total Yield

95,587,700

151,100,442

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Allegany	Coal Tax	.3 per ton mined	100,000	100,000
Anne Arundel	Steam	\$160/million lbs	included below	included below
	Fuel Oil (non-residential only)	\$0.020/gallon	included below	included below
	Liquefied Petroleum	\$0.02/gallon	included below	included below
	Coal (bituminous/anthracite)	\$2-\$4/ton	included below	included below
	Misc. Energies Combined		50,000	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	820,000	820,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,017,000	5,100,000
	<i>Anne Arundel County Subtotal</i>		5,887,000	5,970,000
Baltimore City	Steam - commercial	0.000772 per pound	1,126,100	1,145,000
	Steam - non-profit	0.001590 per pound	included above	included above
	Liquefied petroleum - residential	0.048830 per gallon	90,000	122,000
	Liquefied petroleum - non-profit	0.134053 per gallon	included above	included above
	Natural gas - commercial	0.110524 per therm	8,590,983	9,308,310
	Natural gas - residential	0.032484 per therm	4,470,517	4,584,690
	Natural gas - non-profit	0.087799 per therm	included above	included above
	Fuel oil - commercial	0.126317 per gallon	72,967	110,460
	Fuel oil - residential	0.045590 per gallon	127,033	152,540
	Fuel oil - non-profit	0.109021 per gallon	included above	included above
	Electricity - commercial	0.008547 per kWh	22,368,415	22,742,700
	Electricity - residential	0.002737 per kWh	5,114,385	4,992,300
	Electricity - non-profit	0.005993 per kWh	<u>included above</u>	<u>included above</u>
	<i>Baltimore City Subtotal</i>		41,960,400	43,158,000
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	13,808,400	13,745,276
Garrett	Natural Gas	5.5% whsl mkt value	750	675
	Coal	.3/ton	<u>70,000</u>	<u>56,560</u>
	<i>Garrett County Subtotal</i>		70,750	57,235

Continued on next page

TABLE 8.6 (continued)

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.03679 per pound	0	
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	26,200,000	26,869,290
	Natural Gas (non-residential)	.17026 per therm	1,016,000	988,795
	Electricity (residential)	.01106 per kwh	97,300,000	100,103,726
	Electricity (non-residential)	.01978 per kwh	20,200,000	20,292,889
	Fuel Oil (residential)	\$0.13637-\$0.15090	1,035,000	983,620
	Fuel Oil (non-residential)	\$0.24399-\$0.26999	331,000	313,685
	<i>Montgomery County Subtotal</i>		146,082,000	149,552,005
Prince George's	Natural Gas (residential and non)	\$0.0894949/therm	12,453,200	14,060,800
	Fuel Oil (residential and non)	\$.2000849/gal	1,421,100	1,121,500
	Electricity (residential and non)	\$.009908/kwh	57,732,300	63,048,100
	Liquified Petroleum	\$.212657/gal	749,700	489,000
	<i>Prince George's County Subtotal</i>		72,356,300	78,719,400
St. Mary's	Fuel Oil	1.25%	138,530	138,530
	Liquefied Petroleum	1.25%	55,994	55,994
	Electricity	1.25%	778,090	778,090
	Natural Gas	1.25%	27,386	27,386
	<i>St. Mary's County Subtotal</i>		1,000,000	1,000,000

Total Yield	281,264,850	292,301,916
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,989,000	6,192,000
Baltimore City	Parking Lots	20% gross receipts	1,234,975	1,234,975
Somerset	Boat Slips	\$125/qtr	60,000	65,000
Talbot	Boat Slips	\$450-550 per year	64,000	68,600
Wicomico	Boat Slips	Prices vary w/size-location	0	

Total Yield	7,347,975	7,560,575
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2020 Tax Rate	FY 19 Yield	FY 20 Yield
Baltimore City ²	Beverages - per container	\$0.05	4,998,000	4,998,000
Montgomery	Bag Tax - per bag	\$0.01	47,900,000	49,366,807
Worcester	Food Tax	.5% collected, 5% County Administration Revenue	75,000	78,000

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

Section 9 - Service Fees and Charges

In addition to general “taxing” authority, many counties also assess various fees or charges for certain activities or services. These additional sources of county revenue are detailed on the following tables.

Impact Fees / Excise Taxes on New Development

Impact fees and excise taxes are levied by local governments to offset or cover some portion of the cost of new off-site infrastructure needs that result from growth. Current impact fee applications can include water, sewer, roads, parks, schools, and solid waste.

Table 9.1 identifies the subdivisions that are granted the authority to levy impact fees and development excise taxes. Rates and rate schedules vary from county to county, as does the application of revenues generated. The table shows the level of the fee or tax applied to a single dwelling unit, for purposes of comparison. Table 9.1 also shows the estimated revenue generated in the 7 counties currently levying these fees or taxes. Fiscal Year 2019 and 2020 estimates are included.

Emergency “911” Fees

Table 9.2 details each county’s “911” fee, revenues generated, and system type. Legislation enacted during the 1979 Session of the General Assembly established “911” as the primary telephone number for persons seeking the emergency assistance of police, fire or ambulance anywhere in Maryland. The original legislation created a ten-cent (\$0.10) monthly fee to be collected from all telephone subscribers for a three year period from July 1, 1980 through June 30, 1983. This fee was divided and disbursed to counties according to population.

While this provided a source of funding for counties to initiate and implement a “911” emergency system or enhance existing systems, the distribution to counties was discontinued. The General Assembly addressed this issue in 1983 by amending the law to allow each county to impose an additional fee, not to exceed \$0.30 per month, to cover necessary “911” operational and upgrade costs to the county.

All 23 counties and Baltimore City have “911” emergency systems in operation as required. Table 9.2 lists the local monthly “911” fee schedules by subdivision, as well as the type of system provided. The estimated revenue generated in each county by the fees in Fiscal Years 2019 and 2020 are also reported. The chart also includes revenue collected through a new fee placed on pre-paid services. This is further explained on the next page.

During the 1990 Session of the General Assembly, legislation (Senate Bill 822, Chapter 510) was passed enabling subdivisions to raise the cap on local emergency “911” monthly charges from \$0.30 to \$0.50. Under the same 1990 legislation, the State’s \$0.10 monthly fee ceased being remitted to the counties after January 1, 1991. After that date, the revenues from the State’s fee have only been used to reimburse subdivisions for enhancements to their “911” systems.

In 1995 the General Assembly added “wireless telephone service” to the rate base, recognizing the rapid growth of this segment of the telephone economy which also uses “911” services.

In 2003, Maryland enacted HB 780 (Chapter 451), a MACo initiative bill, to supplement the 9-1-1 Trust Fund to augment services for wireless callers. That legislation increased the State monthly fee from \$0.10 to \$0.25, and enabled counties to adjust their local charge to a new maximum of \$0.75.

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

Solid Waste, Recycling, and Tipping Fees

Table 9.3 lists selected solid waste, recycling and tipping fees by jurisdiction. Also shown are anticipated yields from these sources for FY 2019 and FY 2020.

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 2019 - 2020

SUBDIVISION	Single Dwelling Impact Fee FY 2019	Single Dwelling Impact Fee FY 2020	Total Yield All Impact Fees	
			FY 2019	FY 2020 est.
ALLEGANY	None	None	-	-
ANNE ARUNDEL	\$13,390	\$13,793	\$0	\$19,050,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	None	None	-	-
CAROLINE	None	None	-	-
CARROLL	\$533	\$533	\$256,513	\$230,862
CECIL	None	None	-	-
CHARLES	None	None	-	-
DORCHESTER ¹	None	None	-	-
FREDERICK	\$15,515	\$15,515	\$15,900,834	\$23,559,856
GARRETT	None	None	-	-
HARFORD	\$11,400	\$11,400	\$3,000,000	\$3,500,000
HOWARD	None	None	-	-
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	\$0	\$0
PRINCE GEORGE'S ²	\$36,219	\$36,924	\$1,638,400	\$1,600,000
QUEEN ANNE'S	\$5.26 / sq ft	\$5.48 / sq ft	\$1,400,000	\$1,550,000
ST. MARY'S	\$0	\$20,268	\$0	\$0
SOMERSET	None	None	-	-
TALBOT	\$24,640	\$25,082	\$215,458	\$219,326
WASHINGTON	None	None	-	-
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
TOTAL YIELD			\$22,411,205	\$49,710,044

1 Dorchester excise taxes have been suspended for two years

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2019 - 2020

SUBDIVISION	Monthly Fees			FY 19 Local Revenue (Act.)	FY 2020 Local Revenues (Estimated)			Type of System
	Local	State	Total		Monthly Bills	Pre-Paid	Total	
ALLEGANY	\$0.75	\$0.25	\$0.03	354,914	342,296	46,942	389,238	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,209,831	3,810,518	518,542	4,329,060	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,521,109	3,398,408	426,230	3,824,638	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	6,097,861	5,511,123	769,199	6,280,322	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	613,922	577,040	77,302	654,342	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	171,472	154,481	21,497	175,978	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,093,833	1,014,414	136,560	1,150,974	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	598,977	535,158	75,042	610,200	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,156,786	926,659	140,885	1,067,544	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	177,687	159,401	22,282	181,683	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,635,628	1,370,557	202,507	1,573,064	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	180,941	171,343	23,799	195,142	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,767,665	1,473,964	218,176	1,692,140	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,376,556	1,942,188	291,482	2,233,670	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	127,628	114,521	16,025	130,546	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,697,550	6,620,489	932,497	7,552,986	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,842,096	5,901,506	836,000	6,737,506	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	315,637	287,227	39,109	326,336	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	604,427	543,118	75,778	618,896	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	102,037	95,600	13,068	108,668	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	260,769	237,486	32,912	270,398	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	832,831	747,236	104,877	852,113	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	545,784	539,087	68,786	607,873	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	432,652	383,089	53,593	436,682	ENHANCED
TOTAL LOCAL 911 FEE REVENUE				\$41,718,590	\$36,856,909	\$5,143,091	\$42,000,000	

Source: Emergency Number Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, August 2019

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

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2019	FY 2020
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$272,000	\$317,000
ANNE ARUNDEL	Commercial Tipping Fee	normal loads \$75/ton		
	Tire surcharge	\$7/tire or \$170.60/ton	\$0	
	Trash Collection Fee	\$298 Annual	\$52,997,700	\$54,804,500
BALTIMORE CITY	General Tipping Fee	\$60/ton		
	Recycling Charge	Varies		
	Solid waste Surcharge fee	\$7.50/ton	\$9,998,700	\$9,903,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	\$11,167,000	\$13,565,000
CALVERT	Residential Tipping Fee	\$74.16/ton		
	Commercial Tipping Fee	\$82.39/ton		
	Tire Tipping Fee	\$228/ton		
	Landfill Fee	\$142/ton		
	Impact fee - Commercial per sq ft	\$.11/sq ft		
	Impact fee - Residential	\$350/sq ft	\$12,119,321	\$13,694,167
CAROLINE	Residential Tipping Fee	115	\$70,000	\$70,000
CARROLL	Tipping Fee	\$64/\$80/ton		
	Trash Collection Fee	\$2,300		
	Recycling Charge	\$106,470		
	Mulch > 3 Cubic Yards	\$2/cubic yard		
	Tire surcharge	\$150/ton	\$7,160,070	\$7,210,300
CECIL	Tipping Fee	\$79/ton		
	Tipping Fee Rubble/Trash	\$79/ton		
	Tippine Fee Leaves/Brush	\$25/ton		
	Recycling Charge	Market Rate		
	Tire surcharge, Recovery Charge	\$40	\$7,559,460	\$7,800,000
CHARLES	Environmental Surcharge	\$119		
	Tires Off Rim	\$2-\$25 per tire/\$200 per ton		
	Tires on Rim	\$5-\$62 per tire		
	Tag a Bag	\$2.25/ton		
	Leaves/brush tipping fee (commercial)	\$75/ton		
	Commercial generators-shredders/fill dirt	\$15/ton		
	Commercial generators-contaminated soil	\$75/ton		
	Scrap Metal Commercial Generators	\$10/ton		
	Tipping Fee (All)	\$75/ton	\$0	\$0
DORCHESTER	Tipping Fee	\$62/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Freon Unit Surcharge	\$15/unit	\$2,909,824	\$2,731,845
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Rubble Tipping Fee	\$85/ton	\$23,196,000	\$25,838,647
GARRETT	Residential Tipping Fee	\$50/yr \$50/bag, \$45/ton		
	Commercial Tipping Fee	\$45/ton		
	Rubble/trash/leaves/brush tipping fee	\$45/ton		
	Trash Collection fee	\$75/ton		
	Tires	\$3 - 100/tire		
	Tires - truck	\$250/ton		
	Freon Unit Surcharge	\$10/unit	\$1,305,000	\$1,608,611
HARFORD	Tipping Fee	\$72/ton		
	Recycling Charge	\$5 - \$7	9,842,700	10,637,000

Continued on next page

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

SUBDIVISION	DESCRIPTION	RATE	FY 2019	FY 2020
HOWARD ¹	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$22,615,500	\$31,387,500
KENT	Residential Tipping Fee	\$3/truck load	\$80,000	\$80,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$56/ton		
	All Yard Trim Tipping Fee	\$46>500 lbs per load		
	Recycling-Recycling, Refuse, Leaf Collection - Single-family	\$205.11 - \$385.04		
	Refuse Collection Charge	\$70		
	Leaf Vacuuming - multi family	\$16.06-\$19.92		
	Base Systems Benefit Charge - nonresidential	\$119.23-\$1073.02	\$0	\$0
PRINCE GEORGE'S	Residential Recycling Charge	\$25-35.84/unit		
	Residential/Commercial Tipping Fee	\$43/ton		
	Residential Trash Collection Fee	\$236.55/ton		
	Environmental Surcharge	\$16/ton		
	Tire Surcharge	\$240/ton	\$0	\$0
QUEEN ANNE'S	Residential Tipping Fee	\$45/15 trips		
	Rubble trash/Leaves, brush tipping fees	\$45/15 trips		
	Tire Surcharge	tickets		
	Freon Unit Surcharge	tickets	\$400,000	\$482,000
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$72/property		
	Tire Surcharge	\$158/ton		
	Commercial	\$65/ton	4,699,903	\$4,704,760
SOMERSET	Residential Tipping Fee	\$60/year		
	Tire surcharge			
	Solid waste removal at Smith Island			
	Commercial Tipping Fee	\$66/ton	\$1,360,500	\$1,360,500
TALBOT	General Tipping Fees	-	-	-
WASHINGTON	Residential Tipping Fee	\$130/yr		
	Commercial Tipping Fee	\$55/ton		
	Leaves/brush Tipping Fee	\$75/ton		
	Tire surcharge	\$3 each or \$162/ton		
	Refrigerator/freezer/freon surcharge	\$5/unit		
	Recycling Permit Fee	\$36/yr		
	Yard Debris	\$25/yr		
	Rubble Landfill Fee	\$45/ton	\$6,541,120	\$6,936,690
WICOMICO	Tipping Fee	\$60/ton		
	Leaves/brush tipping fee	\$60/ton		
	Freon Surcharge	Bid-out-semi		
	Residential Permit Programs	\$60/year		
	Tire surcharge	\$20 flat fee/\$2 off rim/\$5 on rim	\$7,225,000	\$7,343,100
WORCESTER	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire,\$175-\$600/ton		
	Rubble tipping fee	\$80/ton		
	Leaves/brush tipping fee	\$80/ton	\$3,250,000	\$3,185,635
TOTAL YIELD			\$177,609,728	\$196,449,955

¹ Collects fees in difference manner, revenue is reflected

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2019

