



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2024



**FISCAL YEAR 2024
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS**

PREPARED BY THE
MARYLAND ASSOCIATION OF COUNTIES
MACo

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Acknowledgments

This report contains data assembled from survey responses from the finance and budget offices of each Maryland county and Baltimore City. Without these county officials' cooperation and hard work, this report's preparation would be impossible. MACo appreciates their assistance, and thanks each of them for their contributions.

Several State agencies also provided information presented herein. MACo thanks the Office of the Comptroller, the State Department of Assessments and Taxation, the Maryland Department of Legislative Services, the State Emergency Number Systems Board, and the Maryland Department of Planning, Data and Product Development for their help and contributions.

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 2023. Throughout the document, data is presented for years up to and including Fiscal Year 2024. Please note that in every case, the data presented for Fiscal Year 2024 is estimated data, based on the best projections at the time of the survey.

FY 2023 figures are the working appropriation at the time the local jurisdiction approved its FY 2024 budget. Actuals will be collected in the FY 2025 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2023 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 2024 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 2024 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 2024 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY23	CY24				
Allegany	0.9750	3.03%	3.03%	\$3.50	0.5%	8%	7.5%
Anne Arundel ^{1,2}	0.9800	2.7% - 2.81%	2.7%-3.2%	\$3.50	1.0% - 1.5%	8%	10%
Baltimore City	2.2480	3.20%	3.20%	\$5.00	1.5%	9.5%	10%
Baltimore County ³	1.1000	3.20%	3.20%	\$2.50	1.5%	9.5%	10%
Calvert	0.9270	3.00%	3.00%	\$5.00	-	5%	1%
Caroline ⁴	0.9800	3.20%	3.20%	\$5.00	0.5%	5%	0%
Carroll	1.0180	3.03%	3.03%	\$5.00	-	5%	10%
Cecil	0.9924	2.80%	2.75%	\$4.10	0.5%	6%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	0.5%	5%	10%
Dorchester ⁵	1.0000	3.20%	3.20%	\$5.00	0.75%	5%	0.5%
Frederick	1.0600	2.75-2.96%	2.25-3.20%	\$7.00	-	5%	10%
Garrett ⁵	1.0560	2.65%	2.65%	\$3.50	1.0%	8%	6%
Harford	0.9779	3.06%	3.06%	\$3.30	1%/\$1,000	6%	5%
Howard	1.0140	3.20%	3.20%	\$2.50	1.25%	7%	7.5%
Kent	1.0220	3.20%	3.20%	\$3.30	0.5%	5%	4.5%
Montgomery	0.9785	3.20%	3.20%	\$4.45-\$6.75	0.25%-6.00%	7%	7%
Prince George's ⁵	1.0000	3.20%	3.20%	\$2.75	1.4%	7%	10%
Queen Anne's	0.8300	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8478	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	1.0000	3.20%	3.20%	\$3.30	-	5%	4%
Talbot ^{4,6}	0.7434	2.40%	2.40%	\$6.00	1.0%	4%	5%
Washington	0.9280	2.95%	2.95%	\$3.80	0.5%	6%	3-5%
Wicomico	0.8855	3.20%	3.20%	\$3.50	n/a	6%	6%
Worcester ⁵	0.8450	2.25%	2.25%	\$3.30	0.5%	5.0%	3%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2023

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.

¹ Transfer Tax is 1% for transactions under \$1M and 1.5% for over \$1M

² Progressive tax rates 2.7% for income under \$50,000 to 3.20% for income over \$480,000

³ first \$22,000 of consideration in residential sales is exempt from transfer tax

⁴ 100% of hotel tax revenue to towns

⁵ hotel tax revenue shared with municipalities

⁶ first \$50,000 on Owner Occupied Residential Property is exempt from transfer tax

TABLE 1.2
FY 2024 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	46,888,897	33,000,000	2,100,000	1,180,000
Anne Arundel	949,293,700	756,800,000	107,500,000	19,956,000
Baltimore City	977,457,000	447,543,000	96,896,000	30,429,000
Baltimore County	1,186,959,741	1,009,131,742	94,905,105	11,500,000
Calvert	226,601,672	109,180,000	7,000,000	50,000
Caroline	31,058,200	20,200,000	2,450,000	0
Carroll	248,403,952	207,306,839	15,500,000	337,680
Cecil	112,504,882	71,015,249	11,000,000	212,000
Charles ¹	279,874,400	169,000,000	24,070,000	1,240,000
Dorchester	35,416,993	19,858,575	4,110,745	447,000
Frederick	426,540,416	350,539,128	61,678,124	2,500,000
Garrett ¹	61,249,861	16,500,000	3,600,000	4,000,000
Harford	336,571,400	311,000,000	37,000,300	2,300,000
Howard ¹	861,800,393	622,050,708	54,800,000	4,600,000
Kent	34,046,285	17,260,000	2,005,000	120,000
Montgomery	2,107,033,865	1,925,076,241	198,431,073	22,067,616
Prince George's	1,140,136,000	875,682,100	204,571,300	9,341,400
Queen Anne's	79,950,000	80,337,128	10,598,878	885,000
St. Mary's ¹	130,413,459	137,829,481	22,250,000	1,000,000
Somerset	19,868,944	9,750,000	900,000	100,000
Talbot	56,860,969	31,000,000	10,200,000	1,700,000
Washington	145,424,100	116,692,810	10,852,000	2,000,000
Wicomico	74,918,397	64,500,000	5,000,000	1,640,247
Worcester	159,420,860	40,000,000	11,000,000	1,500,000
Statewide Total	9,728,694,386	7,441,253,001	998,418,525	119,105,943

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2023

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

¹ - Includes Fire and Rescue Tax Revenues

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2023 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 Anne Arundel County, respectively. Kent County remains the least populated Maryland county.

Table 2.2 records the estimated population density of each subdivision as of July 1, 2023. Baltimore City is the most densely populated subdivision with 7,043 persons per square mile, followed by Montgomery County with 2,178 persons per square mile. Garrett County, with 44 persons per square mile, remains the least densely populated county.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2022 to JULY 1, 2023

Region & Subdivision	Population July 1, 2022	Population July 1, 2023	Total Change	Percent Change	2023 % of Total	Rank
NORTHWESTERN AREA	535,455	539,785	4,330	0.81%	8.63%	
Allegany	67,071	66,420	(651)	-0.97%	1.06%	16
Frederick	284,123	288,477	4,354	1.53%	4.61%	7
Garrett	28,576	28,451	(125)	-0.44%	0.46%	22
Washington	155,685	156,437	752	0.48%	2.50%	11
BALTIMORE-METRO AREA	2,801,788	2,816,230	14,442	0.52%	45.05%	
Anne Arundel	595,670	601,052	5,382	0.90%	9.61%	4
Baltimore City	573,138	569,798	(3,340)	-0.58%	9.11%	5
Baltimore County	854,400	859,514	5,114	0.60%	13.75%	3
Carroll	174,463	175,055	592	0.34%	2.80%	9
Harford	264,657	266,348	1,691	0.64%	4.26%	8
Howard	339,460	344,463	5,003	1.47%	5.51%	6
NATIONAL CAPITAL AREA	2,030,451	2,050,977	20,526	1.01%	32.81%	
Montgomery	1,064,240	1,073,737	9,497	0.89%	17.17%	1
Prince George's	966,211	977,240	11,029	1.14%	15.63%	2
SOUTHERN AREA	380,599	384,141	3,542	0.93%	6.14%	
Calvert	94,348	94,770	422	0.45%	1.52%	15
Charles	170,877	173,084	2,207	1.29%	2.77%	10
St. Mary's	115,374	116,287	913	0.79%	1.86%	12
EASTERN SHORE	459,968	460,773	805	0.18%	7.37%	
Caroline	33,409	33,432	23	0.07%	0.53%	20
Cecil	104,171	104,438	267	0.26%	1.67%	14
Dorchester	32,480	32,471	(9)	-0.03%	0.52%	21
Kent	19,172	19,075	(97)	-0.51%	0.31%	24
Queen Anne's	51,014	51,231	217	0.43%	0.82%	18
Somerset	24,407	24,231	(176)	-0.72%	0.39%	23
Talbot	37,600	37,574	(26)	-0.07%	0.60%	19
Wicomico	104,480	104,983	503	0.48%	1.68%	13
Worcester	53,235	53,338	103	0.19%	0.85%	17
TOTAL	6,208,261	6,251,906	43,645	0.70%	100.00%	

Source: Maryland Department of Legislative Services, June 2023

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2023

SUBDIVISION	Population July 1, 2023	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	66,420	422	157	16
ANNE ARUNDEL	601,052	415	1,449	4
BALTIMORE CITY	569,798	81	7,043	1
BALTIMORE COUNTY	859,514	598	1,436	5
CALVERT	94,770	213	445	8
CAROLINE	33,432	319	105	20
CARROLL	175,055	448	391	10
CECIL	104,438	346	302	14
CHARLES	173,084	458	378	11
DORCHESTER	32,471	541	60	23
FREDERICK	288,477	661	437	9
GARRETT	28,451	649	44	24
HARFORD	266,348	437	609	7
HOWARD	344,463	251	1,373	6
KENT	19,075	277	69	22
MONTGOMERY	1,073,737	493	2,178	2
PRINCE GEORGE'S	977,240	483	2,025	3
QUEEN ANNE'S	51,231	372	138	18
ST. MARY'S	116,287	359	324	13
SOMERSET	24,231	320	76	21
TALBOT	37,574	269	140	17
WASHINGTON	156,437	458	342	12
WICOMICO	104,983	374	280	15
WORCESTER	53,338	468	114	19

Source (population): Maryland Department of Legislative Services, June 2023.

Source (square miles): Maryland At A Glance

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 2020 through 2024, the change from FY 2023 to FY 2024, and the average rate of change from FY 2022 to FY 2024.

Table 3.2 shows a summary of county general fund operating budgets for FY 2022 - 2024.

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 2024 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 2020 THROUGH FISCAL YEAR 2024

SUBDIVISION	Actual FY 2020	Actual FY 2021	Actual FY 2022	Appropriation FY 2023	Approved FY 2024	Change FY 23-24	Avg Annual Chg FY 20-24
ALLEGANY	116,269,644	145,444,190	128,154,858	124,057,089	136,396,589	9.95%	4.07%
ANNE ARUNDEL	1,817,799,480	1,893,625,076	2,064,806,623	2,356,776,300	2,324,609,100	-1.36%	6.34%
BALTIMORE CITY ¹	2,379,834,346	2,391,301,199	2,639,796,065	3,238,215,633	3,044,018,503	-6.00%	6.35%
BALTIMORE COUNTY	3,383,792,180	3,481,005,820	3,558,176,325	4,398,545,894	4,469,215,973	1.61%	7.20%
CALVERT	359,664,417	400,833,523	389,600,817	426,066,817	505,796,354	18.71%	8.90%
CAROLINE	93,669,159	76,163,728	83,314,910	83,551,365	87,754,110	5.03%	-1.62%
CARROLL	408,365,140	406,792,894	528,995,809	543,036,346	578,274,700	6.49%	9.09%
CECIL ²	221,694,536	225,153,482	332,536,248	302,179,737	306,136,204	1.31%	8.40%
CHARLES	464,853,864	490,709,935	573,047,184	723,175,850	715,980,672	-0.99%	11.40%
DORCHESTER ³	56,488,794	61,096,553	50,999,892	62,168,785	71,630,853	15.22%	6.12%
FREDERICK	877,552,843	868,558,095	945,085,985	1,134,500,828	1,171,751,152	3.28%	7.50%
GARRETT	78,697,567	86,394,405	82,887,110	88,763,684	91,804,301	3.43%	3.93%
HARFORD	724,120,833	683,483,765	737,284,176	860,010,000	873,162,000	1.53%	4.79%
HOWARD	1,514,241,752	1,558,233,451	1,640,542,650	1,868,028,326	1,998,168,983	6.97%	7.18%
KENT	52,147,037	47,164,080	54,088,627	55,651,262	57,151,221	2.70%	2.32%
MONTGOMERY ⁴	5,360,652,360	5,667,054,776	5,733,310,478	5,918,522,557	6,307,771,941	6.58%	4.15%
PRINCE GEORGE'S ⁵	3,953,187,073	4,108,798,262	4,254,846,630	4,654,382,200	4,964,510,100	6.66%	5.86%
QUEEN ANNE'S	152,858,468	177,788,069	184,280,676	185,735,826	205,908,228	10.86%	7.73%
ST. MARY'S	252,098,103	270,162,696	289,291,739	337,607,909	331,352,319	-1.85%	7.07%
SOMERSET ⁶	45,252,623	40,949,084	41,123,383	47,137,498	57,567,062	22.13%	6.20%
TALBOT ¹	91,785,045	95,727,650	109,871,414	109,007,744	119,512,399	9.64%	6.82%
WASHINGTON	245,560,125	288,400,129	311,429,306	283,527,150	303,002,990	6.87%	5.40%
WICOMICO	163,990,824	143,781,451	183,899,468	214,293,006	236,006,684	10.13%	9.53%
WORCESTER	203,323,234	219,419,166	218,945,977	217,811,556	235,890,227	8.30%	3.78%
TOTAL	23,017,899,447	23,828,041,479	25,136,316,351	28,232,753,363	29,193,372,665	3.40%	6.12%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data

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

² - FY 2021 is Total County Operating Budget Appropriation not Actual

³ - FY 2020 and FY 2021 are Total County Operating Budget Appropriation not Actual

⁴ - Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)

⁵ - Excludes enterprise fund and operating budget for bi-county agencies (Maryland-National Capital Park & Planning Commission and WSSC)

⁶ - Budgets include capital projects, pay-go transfer

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

SUBDIVISION	Actual FY 2022	Appropriation FY 2023	Approved FY 2024	Change FY 22-24
ALLEGANY	101,856,860	101,936,577	113,127,728	10.98%
ANNE ARUNDEL	1,860,391,151	2,157,450,500	2,137,300,400	-0.93%
BALTIMORE CITY	2,095,540,941	2,188,327,247	2,169,922,725	-0.84%
BALTIMORE COUNTY	2,304,146,885	2,661,687,195	2,710,508,515	1.83%
CALVERT	329,131,608	342,047,410	380,631,542	11.28%
CAROLINE	54,391,705	60,025,233	65,811,638	9.64%
CARROLL	465,737,378	501,286,560	542,839,870	8.29%
CECIL	211,557,684	227,770,542	232,041,807	1.88%
CHARLES	445,749,105	475,475,560	507,169,900	6.67%
DORCHESTER	50,999,892	62,168,785	71,630,853	15.22%
FREDERICK	777,539,623	801,705,268	892,058,171	11.27%
GARRETT	82,887,110	88,763,684	91,804,301	3.43%
HARFORD	657,995,068	761,670,000	768,496,000	0.90%
HOWARD	1,250,526,865	1,380,020,972	1,485,726,947	7.66%
KENT	49,459,044	55,651,262	57,151,221	2.70%
MONTGOMERY	1,382,442,558	1,408,778,109	1,507,586,396	7.01%
PRINCE GEORGE'S	3,798,369,934	4,226,635,200	4,513,632,600	6.79%
QUEEN ANNE'S	166,628,994	171,400,000	183,565,554	7.10%
ST. MARY'S	278,363,608	324,829,819	318,196,923	-2.04%
SOMERSET	41,123,383	47,137,498	57,567,062	22.13%
TALBOT	99,266,230	107,199,487	117,714,946	9.81%
WASHINGTON	289,641,740	262,814,130	281,060,350	6.94%
WICOMICO	152,948,946	173,417,249	193,643,305	11.66%
WORCESTER	218,945,977	217,811,556	235,890,227	8.30%
TOTAL	17,165,642,289	18,806,009,844	19,635,078,981	4.41%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2024

JURISDICTION	General Government	Public Safety	Public Works	Health	Social Services	Primary & Secondary Education	Community Colleges	Parks, Recreation & Culture	Libraries	Conservation of Natural Resources	Community Dev. & Pub. Housing	Economic Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	12,692,760	31,012,768	12,600,527	2,316,504	1,693,069	34,204,700	8,331,956	863,957	1,219,515	418,206		1,000,925	2,536,258	28,704	4,207,979	113,127,728
ANNE ARUNDEL	199,004,000	461,903,000	37,344,200	47,950,200	18,120,700	881,481,000	48,427,800	31,522,500	29,962,400	1,008,300	3,938,400	551,000	146,171,500	229,925,400		2,137,300,400
BALTIMORE CITY	382,859,402	845,329,663	104,193,566	50,270,822	18,801,227	416,423,278	1,099,487	53,346,930	29,577,392	5,009,388	48,315,723	61,451,088	106,332,940	15,617,741	31,294,058	2,169,922,725
BALTIMORE COUNTY	145,258,161	454,879,465	135,314,801	28,406,126	14,390,292	1,043,779,369	84,230,208	16,063,579	40,966,975	7,519,451	1,207,262	2,018,169	134,845,229	34,456,278	567,173,150	2,710,508,515
CALVERT	31,172,036	60,387,658	20,075,482	2,698,682		154,719,351	5,043,606	6,665,909		2,130,149	3,096,730	1,260,928	16,800,812	43,857,889	32,722,310	380,631,542
CAROLINE	12,345,761	22,395,199	4,901,913	616,404	448,467	16,081,000	1,840,368	1,236,614	1,359,048	219,674		15,000	3,798,100	15,590	537,500	65,911,638
CARROLL	86,171,340	70,947,540	14,995,790	5,663,910	1,380,100	227,893,140	12,365,970	2,640,130	11,281,770	965,570		3,130,180	33,236,600	3,848,820	68,318,010	542,839,870
CECIL	14,678,723	59,198,748	13,682,849	4,644,824	505,674	91,130,618	12,385,001	2,527,988	6,816,333	954,882		1,823,019	17,286,421	6,406,728	232,041,807	
CHARLES	64,804,380	147,000,500	9,049,300	3,777,200	3,734,100	218,767,000	4,645,120	12,633,700	5,334,800	907,700	882,100	2,514,000	33,106,400	13,600		507,169,900
DORCHESTER	5,586,844	18,503,385	3,408,415	1,168,491	391,699	24,010,484	1,165,837	746,446	593,493	370,877		946,082	3,624,047		11,114,763	71,630,883
FREDERICK	87,523,742	188,344,603	21,170,660	11,065,845	8,403,086	404,907,809	24,735,945	13,763,912	16,144,040	5,331,297	1,066,284	8,614,517	52,327,730	5,293,256	43,365,545	892,058,171
GARRETT	7,210,785	15,565,520	20,200,993	2,448,180	510,992	28,817,097	5,945,593	188,160	1,256,606	281,547	1,703,899	3,201,939		302,205	4,170,785	91,804,301
HARFORD	56,091,465	180,740,654	41,015,613	4,768,168	8,116,482	314,852,402	19,881,805	12,036,451	20,885,407	977,523	2,272,595	4,924,824	65,208,790	36,031,606	702,215	768,496,000
HOWARD	106,455,619	168,193,278	80,129,018	13,033,006	803,655	721,187,000	42,400,000	29,493,378	25,221,000	1,833,882	30,956,820	3,197,405	138,538,230	112,284,656	12,000,000	1,485,729,947
KENT	8,109,276	14,053,773	5,970,722	1,392,738	619,124	19,654,557	540,332	2,155,831	756,152	378,382		605,057	1,419,217	135,576	1,362,484	57,151,221
MONTGOMERY ¹	242,564,388	431,878,865	52,190,944	357,083,108		2,954,000,292	280,985,062		49,418,729	9,083,847	11,986,060				353,380,455	4,742,571,750
PRINCE GEORGES	128,407,500	909,741,000	52,336,700	35,307,800	17,157,300	2,800,041,400	131,564,500		38,110,500	9,331,900	5,851,500	9,495,800	174,502,400	201,784,300		4,513,632,600
QUEEN ANNES	14,740,918	37,860,810	13,457,095	2,775,750	183,758	68,885,219	2,126,529	6,319,712	2,598,152	863,650	3,979,589	1,022,689	12,723,463	789,501	15,238,709	183,565,554
ST. MARYS	38,952,968	72,187,471	14,200,614	5,680,448	5,987,182	132,294,537	5,049,058	5,925,298	3,828,048	806,701		2,648,040	15,541,412	72,786	15,122,360	318,196,923
SOMERSET	11,106,894	11,625,186	6,360,418	951,835	137,372	10,275,508	332,950	7,797,936	624,614	81,620		224,000	2,206,377	5,842,352		57,567,082
TALBOT	10,752,890	30,498,552	5,783,375	2,924,124	1,321,965	54,260,579	1,988,161	1,525,496	1,840,914	353,130	76,780	974,435	1,893,313	1,226,535	2,294,697	117,714,946
WASHINGTON	31,281,440	75,366,870	8,787,600	2,339,270	506,350	109,070,360	10,236,290	1,980,670	3,470,710	1,044,830		837,560	15,779,240	20,459,160		281,060,350
WICOMICO	21,604,304	51,800,725	14,819,313	4,676,967	838,038	58,175,024	6,639,054	4,776,876	1,767,303	155,704		228,450	5,951,000		21,910,547	193,643,305
WORCESTER	25,349,122	45,785,947	11,099,229	6,342,908	1,917,302	106,401,137	2,530,242	5,615,755	4,175,480	881,560	191,500	2,082,451	13,199,262	9,538,332	770,000	235,690,227
TOTAL	1,744,714,718	4,405,202,180	703,089,157	598,303,310	#####	10,891,612,861	714,490,674	219,727,228	297,199,381	50,908,770	115,525,242	112,777,568	997,028,741	727,931,015	1,185,685,557	22,870,064,335

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹ - Primary and Secondary Education budget are not included in the general fund but are shown here for reference

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2024

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY		200,000		1,641,544		165,000					2,006,544
ANNE ARUNDEL	192,659,947	10,930,375		34,678,500	42,717,800	94,370,500			252,772,550	87,159,600	715,289,272
BALTIMORE CITY	19,000,000	3,828,000		664,558,000	5,200,000	26,645,000		51,725,000	39,826,000	15,960,000	826,742,000
BALTIMORE COUNTY ¹	211,941,775	55,966,000		102,855,334	29,850,000	63,525,000		24,700,000	36,829,193	850,877,294	1,376,544,596
CALVERT	6,949,297	1,309,900	150,000	32,278,000	6,006,000	7,361,000				35,906,044	89,960,241
CAROLINE	1,412,164	132,000	408,576	9,997,548	2,117,473	6,550,351				765,000	21,383,112
CARROLL	58,927,991	950,000	24,310,000	22,761,000	3,973,000	1,570,016			14,732,310	33,553,000	160,777,317
CECIL	35,266,000	2,438,000	1,875,000	32,723,000	2,830,000					460,000	75,592,000
CHARLES	79,850,000	808,000	90,000	116,734,000	2,410,000	2,841,000			3,890,000	3,287,000	209,910,000
DORCHESTER			219,504	9,675,000		330,000		58,500		698,876	10,981,880
FREDERICK	156,441,685	4,250,000	11,895,355	30,034,285	14,287,516	9,873,073			8,133,908	34,376,966	269,292,768
GARRETT	5,238,059	775,000		859,500	667,755					895,000	8,435,314
HARFORD	43,862,000	15,182,000		34,835,000	14,510,000	15,590,000				66,267,000	190,246,000
HOWARD	109,127,000	37,993,000		214,785,000	10,900,000	20,287,000			25,029,000		418,121,000
KENT		450,000		3,596,626				450,000		30,000	4,526,626
MONTGOMERY	705,217,000	61,013,000		245,704,000	49,442,000	64,712,000	31,468,000	7,566,000	10,820,000	96,878,000	1,272,820,000
PRINCE GEORGES	161,753,000	44,816,000	2,500,000	247,011,000	6,683,000	252,197,000	8,773,000	232,186,000	166,453,000	76,995,000	1,199,367,000
QUEEN ANNES	1,619,020	4,860,000	80,000	11,625,472	2,950,595	3,367,000	175,000	605,000		5,320,000	30,602,087
ST. MARY'S	30,706,455		9,507,200	17,323,118	50,000	8,980,114		1,144,000	7,533,333		75,244,220
SOMERSET ²			757,403	3,407,513	433,038	7,040,000				1,761,782	13,399,736
TALBOT	1,760,000	674,600		2,450,000	1,680,000	500,000		50,000		2,000,000	9,114,600
WASHINGTON	14,291,000	3,427,000	2,533,000	16,632,000	4,054,000	710,000				14,357,000	56,004,000
WICOMICO	7,389,000		2,336,000	2,050,000	1,797,000	2,102,300	400,000			13,794,500	29,868,800
WORCESTER	1,650,000	5,553,753		2,404,000	3,548,411	1,260,000	1,920,000			1,200,000	17,536,164
TOTAL	1,845,061,393	255,556,628	56,662,038	1,860,619,440	206,107,588	589,976,354	42,736,000	318,484,500	566,019,294	1,342,542,062	7,083,765,297

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹- Biennial process. Prior years do not represent actuals.

²- Included in Operating Budget

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2024

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	n/a
ANNE ARUNDEL	AAA	Aaa	AAA
BALTIMORE CITY	AA	Aa2	n/a
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aaa	AAA
CAROLINE	AA-	Aa3	n/a
CARROLL	AAA	Aaa	AAA
CECIL	AA+	Aa2	n/a
CHARLES	AAA	Aaa	AAA
DORCHESTER ¹	-	-	-
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	AAA	Aa1	AAA
ST. MARY'S	AA+	Aa1	AA+
SOMERSET	n/a	n/a	n/a
TALBOT	N/A	Aa1	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 2023

¹ - Not reported

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 2014 to FY 2024. 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 2020 through 2024. 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 2024 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 \$218 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 \$1.7 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 2020 through 2024.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2024. Specifically, counties are ranked based upon their total FY 2024 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 2020 through 2024. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2023 to FY 2024. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc. Two counties are projecting a decline in property tax revenues from FY 2023.

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 2024. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2024.

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 2020 to FY 2022 are shown, along with estimated yield for FY 2023 and projected yield for FY 2024.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2014 THROUGH 2024

COUNTY	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
ALLEGANY	0.9800	0.9790	0.9780	0.9770	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750
ANNE ARUNDEL	0.9500	0.9430	0.9230	0.9150	0.9070	0.9020	0.9350	0.9340	0.9330	0.9330	0.9800
BALTIMORE CITY	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480
BALTIMORE COUNTY	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000
CALVERT	0.8920	0.8920	0.8920	0.9520	0.9520	0.9370	0.9370	0.9320	0.9270	0.9270	0.9270
CAROLINE	0.9400	0.9600	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800
CARROLL	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180
CECIL	0.9907	0.9907	0.9907	0.9914	1.0414	1.0414	1.0414	1.0414	1.0279	1.0143	0.9924
CHARLES	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410
DORCHESTER	0.9760	0.9760	0.9760	0.9760	0.9740	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
FREDERICK	1.0640	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600
GARRETT	0.9900	0.9900	0.9900	0.9900	0.9900	0.9899	1.0560	1.0560	1.0560	1.0560	1.0560
HARFORD	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0279	0.9779	0.9779
HOWARD	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140
KENT	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220	1.0120	1.0120	1.0220
MONTGOMERY	0.9910	0.9960	0.9870	1.0260	1.0013	0.9814	0.9786	0.9785	0.9785	0.9785	0.9785
PRINCE GEORGE'S	0.9600	0.9600	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
QUEEN ANNE'S	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.8300	0.8300
ST. MARY'S	0.8570	0.8570	0.8523	0.8523	0.8978	0.8478	0.8478	0.8478	0.8478	0.8478	0.8478
SOMERSET	0.9150	0.9150	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
TALBOT	0.5120	0.5270	0.5360	0.5500	0.5708	0.6372	0.6372	0.6372	0.6565	0.6820	0.7434
WASHINGTON	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9280	0.9280
WICOMICO	0.9090	0.9516	0.9516	0.9516	0.9398	0.9398	0.9346	0.9286	0.9195	0.9070	0.8855
WORCESTER	0.7700	0.7700	0.8350	0.8350	0.8350	0.8350	0.8450	0.8450	0.8450	0.8450	0.8450

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data

NOTE: Many counties levy special service property taxes by district. Those taxes are in addition to those represented on this table.

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2020 THROUGH 2024

COUNTY	FY 2020			FY 2021			FY 2022			FY 2023			FY 2024		
	P.T.R.	C.Y.T.R.	%Diff. ¹												
ALLEGANY ²	0.9750	0.9786	-0.37%	0.9750	0.9689	0.63%	0.9750	0.9637	1.16%	0.9750	0.9588	1.66%	0.9750	0.9401	3.58%
ANNE ARUNDEL ²	0.9350	0.8889	4.93%	0.9340	0.9266	0.79%	0.9330	0.9219	1.19%	0.9330	0.9293	0.40%	0.9800	0.9158	6.55%
BALTIMORE CITY	2.2480	2.2422	0.26%	2.248	2.1828	2.90%	2.2480	2.2334	0.65%	2.248	2.2387	0.41%	2.2480	2.1736	3.31%
BALTIMORE COUNTY	1.1000	1.0817	1.66%	1.1000	1.0783	1.97%	1.1000	1.0787	1.94%	1.100	1.0792	1.89%	1.1000	1.0711	2.63%
CALVERT ²	0.9370	0.9299	0.76%	0.9320	0.9195	1.34%	0.9270	0.9144	1.36%	0.9270	0.9040	2.48%	0.9270	0.8953	3.42%
CAROLINE ²	0.9800	0.9655	1.48%	0.9800	0.9613	1.91%	0.9800	0.9534	2.71%	0.9800	0.9519	2.87%	0.9800	0.9377	4.32%
CARROLL	1.0180	1.0001	1.76%	1.0180	0.9967	2.09%	1.0180	0.9955	2.21%	1.0180	0.9896	2.79%	1.0180	0.9793	3.80%
CECIL ²	1.0414	1.0282	1.27%	1.0414	1.0216	1.90%	1.0279	1.0279	0.00%	1.0143	1.0143	0.00%	0.9924	0.9924	0.00%
CHARLES ²	1.1410	1.1814	-3.54%	1.1410	1.1159	2.20%	1.1410	1.1074	2.94%	1.1410	1.0985	3.72%	1.1410	1.0866	4.77%
DORCHESTER ²	1.0000	0.9941	0.59%	1.0000	0.9862	1.38%	1.0000	0.9870	1.30%	1.0000	0.9707	2.93%	1.0000	0.9704	2.96%
FREDERICK ²	1.0600	1.0508	0.87%	1.0600	1.0344	2.42%	1.0600	1.0333	2.52%	1.0600	1.0244	3.36%	1.0600	1.0139	4.35%
GARRETT ²	1.0560	0.9888	6.36%	1.0560	1.0479	0.77%	1.0560	1.0402	1.50%	1.0560	1.0331	2.17%	1.0560	0.9652	8.60%
HARFORD ²	1.0420	1.0307	1.08%	1.0420	1.0280	1.34%	1.0279	1.0279	0.00%	0.9779	1.0073	-3.01%	0.9779	0.9430	3.57%
HOWARD	1.0140	1.0012	1.26%	1.0140	0.9959	1.79%	1.0140	0.9937	2.00%	1.0140	0.9920	2.17%	1.0140	0.9813	3.22%
KENT	1.0220	1.0241	-0.21%	1.0220	1.0210	0.10%	1.0120	1.0163	-0.42%	1.0120	1.0044	0.75%	1.0220	0.9886	3.27%
MONTGOMERY	0.9786	0.7346	24.93%	0.9785	0.7080	27.64%	0.9785	0.6859	29.90%	0.9785	0.7071	27.74%	0.9785	0.6745	31.07%
PRINCE GEORGE'S ²	1.0000	0.9802	1.98%	1.0000	0.9712	2.88%	1.0000	0.9705	2.95%	1.0000	0.9584	4.16%	1.0000	0.9537	4.63%
QUEEN ANNE'S ²	0.8471	0.8472	-0.01%	0.8471	0.8358	1.33%	0.8471	0.8489	-0.21%	0.8300	0.8324	-0.29%	0.8300	0.8118	2.19%
ST. MARY'S	0.8478	0.8426	0.61%	0.8478	0.8359	1.40%	0.8478	0.8290	2.22%	0.8478	0.8270	2.45%	0.8478	0.8203	3.24%
SOMERSET	1.0000	1.0017	-0.17%	1.0000	1.0018	-0.18%	1.0000	0.9956	0.44%	1.0000	0.9830	1.70%	1.0000	0.9485	5.15%
TALBOT ²	0.6372	0.6047	5.10%	0.6372	0.6315	0.89%	0.6565	0.6294	4.13%	0.6820	0.6476	5.04%	0.7434	0.6687	10.05%
WASHINGTON ²	0.9480	0.9472	0.08%	0.9480	0.9314	1.75%	0.9480	0.9445	0.37%	0.9280	0.9295	-0.16%	0.9280	0.8929	3.78%
WICOMICO	0.9346	0.9172	1.86%	0.9286	0.9104	1.96%	0.9195	0.9068	1.38%	0.9070	0.8893	1.95%	0.8855	0.8682	1.95%
WORCESTER	0.8450	0.8231	2.59%	0.8450	0.8278	2.04%	0.8450	0.8374	0.90%	0.8450	0.8294	1.85%	0.8450	0.8197	2.99%

SOURCE: Constant Yield Data, Maryland State Department of Assessments and Taxation, dated 2/14/2023 - <https://dat.maryland.gov/Pages/Constant-Yield-Report.aspx>

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.

TABLE 4.3
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2024

SUBDIVISION	FY 2024 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2023 Population ¹
ALLEGANY	4,279,576,359	20	64,432	24	487,602	66,420
ANNE ARUNDEL	99,405,066,600	4	165,385	8	8,659,500	601,052
BALTIMORE CITY	45,841,445,958	6	80,452	21	4,807,210	569,798
BALTIMORE COUNTY	104,043,058,836	3	121,049	16	10,227,195	859,514
CALVERT	14,088,956,326	14	148,665	9	1,453,296	94,770
CAROLINE	3,328,594,328	21	99,563	20	323,994	33,432
CARROLL	25,996,575,805	9	148,505	10	2,524,213	175,055
CECIL	12,633,640,897	15	120,968	17	1,235,381	104,438
CHARLES	22,591,120,885	10	130,521	13	2,351,389	173,084
DORCHESTER ²	3,272,922,140	22	100,795	19	329,859	32,471
FREDERICK	41,646,233,000	7	144,366	11	4,024,081	288,477
GARRETT	5,501,597,212	19	193,371	4	586,446	28,451
HARFORD	36,716,467,002	8	137,851	12	1,669,123	266,348
HOWARD	63,670,289,000	5	184,839	5	6,305,039	344,463
KENT	3,250,557,914	23	170,409	7	332,388	19,075
MONTGOMERY	218,110,820,000	1	203,132	3	21,157,161	1,073,737
PRINCE GEORGE'S	123,899,576,670	2	126,785	15	9,934,060	977,240
QUEEN ANNE'S	9,366,297,209	17	182,825	6	952,642	51,231
ST. MARY'S	14,945,904,000	13	128,526	14	1,545,926	116,287
SOMERSET	1,712,078,883	24	70,657	23	199,717	24,231
TALBOT	10,064,567,173	16	267,860	2	802,134	37,574
WASHINGTON	15,807,316,000	12	101,046	18	1,456,938	156,437
WICOMICO	7,844,950,445	18	74,726	22	737,448	104,983
WORCESTER	18,509,070,000	11	347,015	1	1,955,347	53,338
TOTAL	\$906,526,682,642		145,000		84,058,089	6,251,906

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹ - Population estimates from Department of Legislative Services, June 2023

² - Data generated by interpolation from county survey data

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2020-2024

SUBDIVISION	Actual FY 2020		Actual FY 2021		Actual FY 2022		Projected FY 2023		Estimated FY 2024		Growth FY 2023-24		% Growth FY 2023-24		Avg. Growth FY 2020-24	
	Yield		Yield		Yield		Yield		Yield							
ALLEGANY	41,143,672		42,204,173		42,973,480		43,027,381		44,887,397		1,860,016		4.32%		2.20%	
ANNE ARUNDEL	747,069,000		778,653,673		789,805,300		812,632,900		818,115,700		5,482,800		0.67%		2.30%	
BALTIMORE CITY	1,011,170,150		1,037,063,800		1,044,760,683		1,073,180,000		1,103,729,000		30,549,000		2.85%		2.21%	
BALTIMORE COUNTY	1,058,055,676		1,090,403,079		1,134,152,920		1,162,717,879		1,211,981,212		49,263,333		4.24%		3.45%	
CALVERT	196,154,265		203,472,158		205,337,434		205,539,720		227,681,672		22,141,952		10.77%		3.80%	
CAROLINE	29,862,808		30,952,242		32,203,953		33,661,624		30,876,000		(2,785,624)		-8.28%		0.84%	
CARROLL	231,607,073		228,089,673		239,268,710		239,537,390		250,583,851		11,046,461		4.61%		1.99%	
CECIL	121,515,268		126,974,657		129,226,424		129,216,383		133,487,647		4,271,264		3.31%		2.38%	
CHARLES	233,453,154		247,152,976		254,956,254		264,936,000		283,075,100		18,139,100		6.85%		4.94%	
DORCHESTER ¹	30,738,768		31,563,881		32,067,518		33,977,015		36,463,165		2,486,150		7.32%		4.36%	
FREDERICK	341,225,929		360,436,431		380,715,994		403,381,181		438,552,543		35,171,362		8.72%		6.47%	
GARRETT	52,468,414		54,023,368		55,033,621		55,690,550		61,249,861		5,559,311		9.98%		3.94%	
HARFORD	355,722,074		372,288,040		373,551,601		363,020,366		378,329,642		15,309,276		4.22%		1.55%	
HOWARD	578,774,142		599,313,739		620,959,047		633,569,000		667,462,000		33,893,000		5.35%		3.63%	
KENT	31,864,993		32,153,640		31,993,083		32,702,096		34,137,497		1,435,401		4.39%		1.74%	
MONTGOMERY	1,790,313,865		1,857,582,135		2,085,811,076		2,163,057,309		2,197,925,292		34,867,983		1.61%		5.26%	
PRINCE GEORGES	929,593,339		978,842,258		1,007,637,247		1,031,642,900		1,082,606,000		50,963,100		4.94%		3.88%	
QUEEN ANNE'S	71,095,433		75,465,296		77,137,891		75,535,600		79,900,000		4,364,400		5.78%		2.96%	
ST. MARY'S	113,894,315		116,210,512		118,655,958		124,114,167		131,063,651		6,949,484		5.60%		3.57%	
SOMERSET	17,710,644		18,674,148		18,642,203		18,535,295		19,868,944		1,333,649		7.20%		2.92%	
TALBOT	44,544,064		45,726,004		47,954,456		50,233,000		56,860,969		6,627,969		13.19%		6.29%	
WASHINGTON	131,435,165		134,863,515		137,510,756		136,732,340		145,424,100		8,691,760		6.36%		2.56%	
WICOMICO	67,365,520		69,419,608		71,536,153		72,581,206		74,918,397		2,337,191		3.22%		2.69%	
WORCESTER	143,294,178		147,681,531		150,513,964		154,083,553		162,277,949		8,194,396		5.32%		3.16%	
TOTAL YIELD	8,370,071,909		8,679,210,537		9,082,405,726		9,313,304,855		9,671,457,589		358,152,734		3.85%		3.68%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data

1 - Assessable Revenues for FY 2023 and FY 2024 are from FY 2023 and FY 2024 adopted budgets

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2024

SUBDIVISION	Estimated FY 2024	Rank by FY 2024 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2023 ¹
ALLEGANY	3,881,935,553	20	58,445	24	66,420
ANNE ARUNDEL	96,387,106,600	4	160,364	8	601,052
BALTIMORE CITY	43,421,332,958	6	76,205	21	569,798
BALTIMORE COUNTY	99,951,691,273	3	116,289	16	859,514
CALVERT	13,792,956,326	14	145,541	9	94,770
CAROLINE	3,239,941,267	22	96,911	19	33,432
CARROLL	25,242,127,805	9	144,195	10	175,055
CECIL	12,065,476,897	15	115,528	17	104,438
CHARLES	21,908,942,845	10	126,580	13	173,084
DORCHESTER	3,298,594,783	21	101,586	18	32,471
FREDERICK	41,181,570,000	7	142,755	11	288,477
GARRETT	5,259,689,212	19	184,868	4	28,451
HARFORD	35,130,863,426	8	131,898	12	266,348
HOWARD	61,823,795,000	5	179,479	6	344,463
KENT	3,190,753,914	23	167,274	7	19,075
MONTGOMERY	213,770,100,000	1	199,090	3	1,073,737
PRINCE GEORGE'S	120,351,919,000	2	123,155	15	977,240
QUEEN ANNE'S	9,239,295,119	17	180,346	5	51,231
ST. MARY'S	14,582,156,000	13	125,398	14	116,287
SOMERSET	1,525,241,883	24	62,946	23	24,231
TALBOT	9,979,478,173	16	265,595	2	37,574
WASHINGTON	15,034,056,000	12	96,103	20	156,437
WICOMICO	7,421,049,915	18	70,688	22	104,983
WORCESTER	18,035,167,000	11	338,130	1	53,338
TOTAL	879,715,240,949		140,712		6,251,906

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹ Population estimates from Department of Legislative Services, June 2023

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2020 - 2024

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Growth FY 2023-24	% Growth FY 2023-24	Avg. Growth FY 2020-24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024			
ALLEGANY	33,059,497	33,288,436	33,632,853	34,359,501	35,716,958	1,357,457	3.95%	1.95%
ANNE ARUNDEL	684,717,927	719,358,966	731,036,309	751,653,391	745,851,933	(5,801,457)	-0.77%	2.16%
BALTIMORE CITY	893,335,879	938,854,845	922,360,848	943,048,000	971,119,000	28,071,000	2.98%	2.11%
BALTIMORE COUNTY	955,391,707	984,156,953	1,019,669,395	1,057,086,564	1,099,468,604	42,382,040	4.01%	3.57%
CALVERT	190,075,550	196,615,202	198,264,795	198,394,720	220,281,672	21,886,952	11.03%	3.76%
CAROLINE	28,064,792	29,038,180	30,161,529	31,436,074	28,704,000	(2,732,074)	-8.69%	0.56%
CARROLL	215,901,148	211,364,150	216,312,252	223,467,740	233,283,851	9,816,111	4.39%	1.95%
CECIL	109,351,816	113,035,087	115,116,137	116,248,636	119,901,647	3,653,011	3.14%	2.33%
CHARLES	217,605,777	227,945,186	234,613,842	245,107,300	262,463,300	17,356,000	7.08%	4.80%
DORCHESTER	27,326,667	27,897,134	29,356,615	31,014,624	32,985,948	1,971,324	6.36%	4.82%
FREDERICK	329,951,788	348,807,997	368,684,962	391,481,181	426,552,543	35,071,362	8.96%	6.63%
GARRETT	45,881,639	47,357,147	48,394,706	49,307,995	54,885,732	5,557,737	11.27%	4.58%
HARFORD	320,638,370	332,559,078	334,528,936	325,781,366	340,209,642	14,428,276	4.43%	1.49%
HOWARD	537,042,506	554,255,664	572,814,557	593,058,000	621,522,000	28,464,000	4.80%	3.72%
KENT	30,587,084	30,789,093	30,482,568	31,270,369	32,609,505	1,339,136	4.28%	1.61%
MONTGOMERY	1,691,070,591	1,755,465,560	1,982,022,628	2,039,720,433	2,091,740,429	52,019,996	2.55%	5.46%
PRINCE GEORGE'S	848,378,644	883,233,306	923,406,864	951,695,900	993,406,000	41,710,100	4.38%	4.02%
QUEEN ANNE'S	69,284,907	73,395,257	74,902,295	73,475,000	77,600,000	4,125,000	5.61%	2.87%
ST. MARY'S	107,069,445	109,572,429	111,869,155	117,199,553	123,354,012	6,154,459	5.25%	3.60%
SOMERSET	14,106,673	14,483,978	14,249,526	14,334,495	15,198,019	863,524	6.02%	1.88%
TALBOT	43,434,573	44,555,675	46,694,059	49,133,000	55,660,969	6,527,969	13.29%	6.40%
WASHINGTON	115,952,694	119,460,613	120,196,963	122,128,770	129,946,870	7,818,100	6.40%	2.89%
WICOMICO	58,972,276	60,520,731	62,214,715	63,376,206	65,713,397	2,337,191	3.69%	2.74%
WORCESTER	134,783,816	138,110,932	141,195,395	144,645,283	152,270,411	7,625,128	5.27%	3.10%
TOTAL YIELD	7,701,965,766	7,994,121,599	8,362,181,903	8,598,424,101	8,930,426,442	332,002,341	3.86%	3.77%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2024

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, 2023

¹ Personal Property Tax Exemptions - <http://dat.maryland.gov/businesses/Documents/23exempt.pdf>

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2024

SUBDIVISION	Estimated FY 2024	Rank by FY 2024 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2023 ¹
ALLEGANY	397,640,806	15	5,987	4	66,420
ANNE ARUNDEL	3,017,960,000	4	5,021	9	601,052
BALTIMORE CITY	2,420,113,000	5	4,247	13	569,798
BALTIMORE COUNTY	4,091,367,563	2	4,760	11	859,514
CALVERT	296,000,000	17	3,123	20	94,770
CAROLINE	88,653,061	22	2,652	21	33,432
CARROLL	754,448,000	9	4,310	12	175,055
CECIL	568,164,000	11	5,440	7	104,438
CHARLES	682,178,040	10	3,941	16	173,084
DORCHESTER ²	179,820,000	20	5,538	6	32,471
FREDERICK	428,238,000	13	1,484	24	288,477
GARRETT	241,908,000	18	8,503	2	28,451
HARFORD	1,585,603,576	7	5,953	5	266,348
HOWARD	1,846,494,000	6	5,361	8	344,463
KENT	59,804,000	24	3,135	18	19,075
MONTGOMERY	4,340,720,000	1	4,043	14	1,073,737
PRINCE GEORGE'S	3,547,657,670	3	3,630	17	977,240
QUEEN ANNE'S	127,002,090	21	2,479	22	51,231
ST. MARY'S	363,748,000	16	3,128	19	116,287
SOMERSET	186,837,000	19	7,711	3	24,231
TALBOT	85,089,000	23	2,265	23	37,574
WASHINGTON	773,260,000	8	4,943	10	156,437
WICOMICO	423,900,530	14	4,038	15	104,983
WORCESTER	473,903,000	12	8,885	1	53,338
TOTAL	26,980,509,336		4,316		6,251,906

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

¹ - Maryland Department of Legislative Services, June 2023

² - Maryland.Gov Assessable Base Report March 2023 - <https://dat.maryland.gov/Documents/statistics/March2023-BaseEstimatesFinal.pdf>

**TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2020 THROUGH 2024**

SUBDIVISION	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024	Growth	% Growth	Avg. Growth
	Yield	Yield	Yield	Yield	Yield	2023-24	2023-24	FY 2020-24
ALLEGANY	8,084,175	8,915,737	9,340,627	8,667,880	9,170,439	502,559	5.80%	3.20%
ANNE ARUNDEL	62,351,073	59,294,707	58,768,991	60,979,509	72,263,767	11,284,257	18.50%	3.76%
BALTIMORE CITY	117,834,271	98,208,955	122,399,835	130,132,000	132,610,000	2,478,000	1.90%	3.00%
BALTIMORE COUNTY	102,663,969	106,246,126	114,483,525	105,631,315	112,512,608	6,881,293	6.51%	2.32%
CALVERT	6,078,715	6,856,956	7,072,639	7,145,000	7,400,000	255,000	3.57%	5.04%
CAROLINE	1,798,016	1,914,062	2,042,424	2,225,550	2,172,000	(53,550)	-2.41%	4.84%
CARROLL	15,705,925	16,725,523	22,956,458	16,069,650	17,300,000	1,230,350	7.66%	2.45%
CECIL	12,163,452	13,939,570	14,110,287	12,967,747	13,586,000	618,253	4.77%	2.80%
CHARLES	15,847,377	19,207,790	20,342,412	19,828,700	20,611,800	783,100	3.95%	6.79%
DORCHESTER	3,412,101	3,666,747	2,710,903	2,962,391	3,477,217	514,826	17.38%	0.47%
FREDERICK	11,274,141	11,628,434	12,031,032	11,900,000	12,000,000	100,000	0.84%	1.57%
GARRETT	6,606,775	6,666,221	6,638,915	6,382,555	6,384,129	1,574	0.02%	-0.85%
HARFORD	35,083,704	39,728,962	39,022,665	37,239,000	38,120,000	881,000	2.37%	2.10%
HOWARD	41,731,636	45,058,075	48,144,490	40,511,000	45,940,000	5,429,000	13.40%	2.43%
KENT	1,277,909	1,364,547	1,510,515	1,431,727	1,527,992	96,265	6.72%	4.57%
MONTGOMERY	99,243,274	102,116,575	103,788,448	123,336,876	106,184,863	(17,152,013)	-13.91%	1.70%
PRINCE GEORGE'S	81,214,695	95,608,952	84,230,383	79,947,000	89,200,000	9,253,000	11.57%	2.37%
QUEEN ANNE'S	1,810,526	2,070,039	2,235,596	2,060,600	2,300,000	239,400	11.62%	6.16%
ST. MARY'S	6,824,870	6,638,083	6,786,803	6,914,614	7,709,639	795,025	11.50%	3.09%
SOMERSET	3,603,971	4,190,170	4,392,677	4,200,800	4,670,925	470,125	11.19%	6.70%
TALBOT	1,109,491	1,170,329	1,260,397	1,100,000	1,200,000	100,000	9.09%	1.98%
WASHINGTON	15,482,471	15,402,902	17,313,793	14,603,570	15,477,230	873,660	5.98%	-0.01%
WICOMICO	8,393,244	8,898,877	9,321,438	9,205,000	9,205,000	0	0.00%	2.33%
WORCESTER	8,510,362	9,570,599	9,318,569	9,438,270	10,007,538	569,268	6.03%	4.13%
TOTAL YIELD	668,106,143	685,088,938	720,223,823	714,880,754	741,031,147	26,150,393	3.66%	2.62%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data; county websites

Section 5 - Property Tax Administration

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

Nine 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 5%, 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 2019 through FY 2024. 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 2024

SUBDIVISION	Amount of Discount		
	July	August	Sept.
ALLEGANY	1%	1%	0%
ANNE ARUNDEL	-	-	-
BALTIMORE CITY	0.5%	0.0%	0%
BALTIMORE COUNTY	1%	0.5%	0%
CALVERT	-	-	-
CAROLINE	-	-	-
CARROLL	1%	0.5%	0%
CECIL	-	-	-
CHARLES	-	-	-
DORCHESTER	-	-	-
FREDERICK	1%	0.5%	0%
GARRETT	-	-	-
HARFORD	-	-	-
HOWARD	5.0%	0%	0%
KENT	-	-	-
MONTGOMERY	-	-	-
PRINCE GEORGE'S	-	-	-
QUEEN ANNE'S	-	-	-
ST. MARY'S	-	-	-
SOMERSET	-	-	-
TALBOT	1%	-	-
WASHINGTON	1%	-	-
WICOMICO	1%	1%	0%
WORCESTER	0.5%	-	-

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023; county websites

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2024

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY	-	1.5%
ANNE ARUNDEL	0.5% per month	0.5% per month
BALTIMORE CITY	1%	1%
BALTIMORE COUNTY	-	1%
CALVERT ¹	-	1% per month
CAROLINE	3%	1%
CARROLL	0.5%	0.67%
CECIL ²	-	1% per month
CHARLES	-	1%
DORCHESTER	-	1% per month
FREDERICK	-	1% per month
GARRETT	-	1.50%
HARFORD	6%	1.5%
HOWARD ³	2.0%	2/3 of 1%
KENT	-	1.5% / month
MONTGOMERY	-	1.667%/mo
PRINCE GEORGE'S	-	1.6667%
QUEEN ANNE'S	-	1%/mo
ST. MARY'S	3%	1%
SOMERSET ¹	-	
TALBOT	5/6 of 1%	2/3 of 1%
WASHINGTON	1.0%	
WICOMICO	0.5%	1%
WORCESTER	-	1%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹- interest starts October 1st

²- 3.0% starts March 1st

³- 1.5% per month starts January 1st

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2019 THROUGH 2024

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
ALLEGANY	4%	4%	4%	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	4%	4%	4%	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	0%	2%	2%	2%	5%	5%
QUEEN ANNE'S	5%	5%	5%	5%	5%	5%
ST. MARY'S	5%	5%	5%	3%	3%	3%
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%

Source: Maryland State Department of Assessments and Taxation, rates effective July 1, 2023 -

https://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 2019 through 2024. 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 2020 through 2024. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2023 and 2024 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2021 net taxable income and per capita taxable income. Data from 2021 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 2019 Through 2024

SUBDIVISION	CY 2019	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.03%	3.03%
ANNE ARUNDEL	2.50%	2.81%	2.81%	2.81%	2.7% - 2.81%	2.7%-3.2%
BALTIMORE CITY	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
BALTIMORE COUNTY	2.83%	3.20%	3.20%	3.20%	3.20%	3.20%
CALVERT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
CAROLINE	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
CARROLL	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
CECIL	3.00%	3.00%	3.00%	3.00%	2.80%	2.75%
CHARLES	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
DORCHESTER	2.62%	3.20%	3.20%	3.20%	3.20%	3.20%
FREDERICK	2.96%	2.96%	2.96%	2.96%	2.75-2.96%	2.25-3.20%
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%	3.20%	3.20%	3.20%	3.20%	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%	3.17%	3.17%	3.10%	3.00%	3.00%
SOMERSET	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
TALBOT	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
WASHINGTON	2.80%	3.20%	3.20%	3.00%	2.95%	2.95%
WICOMICO	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
WORCESTER	1.75%	2.25%	2.25%	2.25%	2.25%	2.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2020 THROUGH 2024

SUBDIVISION	Local Income Tax Yields					Change FY 23 to 24		Property Tax Equiv. of Total Income Tax Yield for FY 2024
	FY 2020	FY 2021	FY 2022	Revised FY 2023	Est. FY 2024	Amount	Percent	
	ALLEGANY	28,670,090	31,190,781	32,874,736	31,500,000	33,000,000	1,500,000	
ANNE ARUNDEL	606,998,155	693,300,152	734,914,210	737,400,000	756,800,000	19,400,000	2.63%	\$0.87
BALTIMORE CITY	396,539,613	410,711,792	450,441,836	442,213,000	447,543,000	5,330,000	1.21%	\$0.93
BALTIMORE COUNTY	862,703,731	960,694,264	995,347,899	1,083,663,715	1,009,131,742	(74,531,973)	-6.88%	\$0.99
CALVERT	94,424,100	113,173,230	115,270,975	106,000,000	109,180,000	3,180,000	3.00%	\$0.75
CAROLINE	16,748,703	22,188,455	20,716,442	18,500,000	20,200,000	1,700,000	9.19%	\$0.62
CARROLL	172,211,973	197,095,934	206,514,335	195,746,970	207,306,839	11,559,869	5.91%	\$0.82
CECIL	67,934,905	81,290,908	82,987,898	70,075,564	71,015,249	939,685	1.34%	\$0.57
CHARLES	139,535,615	159,808,519	171,197,766	170,060,000	169,000,000	(1,060,000)	-0.62%	\$0.72
DORCHESTER	14,936,176	18,016,164	19,835,575	18,240,964	19,858,575	1,617,611	8.87%	\$0.60
FREDERICK	246,930,060	289,489,750	314,419,691	307,265,361	350,539,128	43,273,767	14.08%	\$0.87
GARRETT	14,445,696	16,581,761	16,789,426	15,500,000	16,500,000	1,000,000	6.45%	\$0.28
HARFORD	245,726,334	290,415,199	298,783,378	299,775,000	311,000,000	11,225,000	3.74%	\$1.86
HOWARD	521,861,123	577,098,631	603,890,337	540,869,664	622,050,708	81,181,044	15.01%	\$0.99
KENT	15,683,736	16,448,232	16,436,095	17,000,000	17,260,000	260,000	1.53%	\$0.52
MONTGOMERY	1,700,584,075	1,820,178,820	1,895,810,690	2,044,356,944	1,925,076,241	(119,280,703)	-5.83%	\$0.91
PRINCE GEORGES	644,873,997	738,348,907	813,323,395	832,137,200	875,682,100	43,544,900	5.23%	\$0.88
QUEEN ANNE'S	61,547,651	67,985,531	71,002,615	68,845,000	80,337,128	11,492,128	16.69%	\$0.84
ST. MARY'S	107,335,235	127,908,783	122,381,215	128,993,804	137,829,481	8,835,677	6.85%	\$0.89
SOMERSET	8,098,231	8,925,870	9,456,678	10,043,012	9,750,000	(293,012)	-2.92%	\$0.49
TALBOT	41,118,063	35,503,912	37,815,496	28,000,000	31,000,000	3,000,000	10.71%	\$0.39
WASHINGTON	92,154,973	119,254,813	122,923,784	109,367,510	116,692,810	7,325,300	6.70%	\$0.80
WICOMICO	54,799,476	59,467,181	65,685,046	63,000,000	64,500,000	1,500,000	2.38%	\$0.87
WORCESTER	28,891,384	35,824,894	37,351,910	38,000,000	40,000,000	2,000,000	5.26%	\$0.20
TOTAL	6,184,753,095	6,890,902,483	7,256,171,429	7,376,553,708	7,441,253,001	64,699,293	0.88%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2021

SUBDIVISION	Estimated Population July 2023 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	66,420	1,676,153,725	19	25,236	16
ANNE ARUNDEL	601,052	25,673,658,900	3	42,715	5
BALTIMORE CITY	569,798	12,681,678,160	6	22,256	19
BALTIMORE COUNTY	859,514	31,169,686,031	2	36,264	10
CALVERT	94,770	3,494,930,622	13	36,878	8
CAROLINE	33,432	698,180,795	21	20,884	22
CARROLL	175,055	6,787,995,182	9	38,776	6
CECIL	104,438	2,793,621,041	14	26,749	15
CHARLES	173,084	4,931,176,506	10	28,490	14
DORCHESTER	32,471	709,714,895	20	21,857	21
FREDERICK	288,477	10,692,074,914	7	37,064	7
GARRETT	28,451	689,943,933	22	24,250	17
HARFORD	266,348	9,502,446,232	8	35,677	11
HOWARD	344,463	18,458,766,810	5	53,587	2
KENT	19,075	628,450,666	23	32,946	12
MONTGOMERY	1,073,737	62,429,634,508	1	58,142	1
PRINCE GEORGE'S	977,240	21,582,260,943	4	22,085	20
QUEEN ANNE'S	51,231	2,303,001,948	15	44,953	4
ST. MARY'S	116,287	3,813,202,937	11	32,791	13
SOMERSET	24,231	310,327,270	24	12,807	24
TALBOT	37,574	1,980,482,303	17	52,709	3
WASHINGTON	156,437	3,750,675,242	12	23,976	18
WICOMICO	104,983	2,158,354,040	16	20,559	23
WORCESTER	53,338	1,948,310,481	18	36,528	9
TOTAL IN STATE	6,251,906	230,864,728,084		36,927	
OUT OF STATE		11,487,041,869			
TOTAL		\$242,351,769,953			

¹ - Maryland Department of Legislative Services, June 2023

² - Comptroller of the Treasury, Revenue Administration Division "Income Tax Report, Tax Year 2021" - <https://www.marylandtaxes.gov/reports/static-files/revenue/incometaxsummary/summary21.pdf>

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 \$2.50. The highest rate imposed is \$7.00 in Frederick, followed by Talbot at \$6.00, and 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 2020 through FY 2024. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2023 and a projected FY 2024. 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 2020 through 2024 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 2020 THROUGH 2024

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024	Change In Yield 23-24	
						Amount	Percent
ALLEGANY	\$3.50 1,535,095	\$3.50 1,723,828	\$3.50 2,425,060	\$3.50 1,700,000	\$3.50 1,500,000	(200,000)	-11.76%
ANNE ARUNDEL	\$3.50 53,676,500	\$3.50 71,031,200	\$3.50 91,457,299	\$3.50 51,000,000	\$3.50 48,000,000	(3,000,000)	-5.88%
BALTIMORE CITY	\$5.00 38,165,405	\$5.00 44,645,148	\$5.00 80,835,138	\$5.00 53,937,000	\$5.00 42,659,000	(11,278,000)	-20.91%
BALTIMORE COUNTY	\$2.50 35,803,384	\$2.50 45,050,990	\$2.50 54,724,704	\$2.50 42,648,833	\$2.50 28,851,152	(13,797,681)	-32.35%
CALVERT	\$5.00 8,623,256	\$5.00 12,127,448	\$5.00 12,920,733	\$5.00 8,000,000	\$5.00 7,000,000	(1,000,000)	-12.50%
CAROLINE	\$5.00 2,075,046	\$5.00 2,637,283	\$5.00 2,930,247	\$5.00 2,450,000	\$5.00 1,650,000	(800,000)	-32.65%
CARROLL	\$5.00 14,840,846	\$5.00 19,360,209	\$5.00 21,794,375	\$5.00 16,500,000	\$5.00 15,500,000	(1,000,000)	-6.06%
CECIL	\$4.10 8,102,701	\$4.10 9,200,584	\$4.10 15,492,789	\$4.10 9,549,800	\$4.10 9,000,000	(549,800)	-5.76%
CHARLES	\$5.00 19,138,755	\$5.00 22,225,791	\$5.00 38,745,275	\$5.00 16,600,000	\$5.00 16,600,000	0	0.00%
DORCHESTER ¹	\$5.00 1,927,643	\$5.00 1,914,632	\$5.00 3,755,768	\$5.00 3,983,788	\$5.00 3,000,000	(983,788)	-24.69%
FREDERICK	\$6.00 43,363,023	\$6.00 66,359,695	\$7.00 79,812,411	\$7.00 60,468,749	\$7.00 61,678,124	1,209,375	2.00%
GARRETT	\$3.50 2,244,453	\$3.50 4,060,441	\$3.50 4,775,922	\$3.50 1,750,000	\$3.50 1,800,000	50,000	2.86%
HARFORD	\$3.30 18,477,288	\$3.30 22,003,338	\$3.30 24,493,652	\$3.30 19,195,000	\$3.30 18,000,300	(1,194,700)	-6.22%
HOWARD	\$2.50 23,266,982	\$2.50 28,264,600	\$2.50 32,470,698	\$2.50 30,000,000	\$2.50 16,800,000	(13,200,000)	-44.00%
KENT	\$3.30 1,048,277	\$3.30 2,071,995	\$3.30 2,264,787	\$3.30 1,884,381	\$3.30 1,265,000	(619,381)	-32.87%
MONTGOMERY	\$4.45-\$6.75 160,122,999	\$4.45-\$6.75 76,886,481	\$4.45-\$6.75 113,717,602	\$4.45-\$6.75 74,698,377	\$4.45-\$6.75 80,380,826	5,682,449	7.61%
PRINCE GEORGE'S	\$2.75 50,749,806	\$2.75 60,279,962	\$2.75 73,179,036	\$2.75 43,200,000	\$2.75 52,431,400	9,231,400	21.37%
QUEEN ANNE'S	\$4.95 6,339,183	\$4.95 10,974,409	\$4.95 10,243,655	\$4.95 9,915,250	\$4.95 7,749,263	(2,165,987)	-21.85%
ST. MARY'S	\$4.00 6,751,304	\$4.00 9,787,026	\$4.00 11,068,647	\$4.00 9,750,000	\$4.00 10,250,000	500,000	5.13%
SOMERSET	\$3.30 699,895	\$3.30 873,761	\$3.30 1,093,387	\$3.30 849,398	\$3.30 900,000	50,602	5.96%
TALBOT	\$6.00 6,803,185	\$6.00 12,315,972	\$6.00 12,776,896	\$6.00 6,000,000	\$6.00 6,000,000	0	0.00%
WASHINGTON	\$3.80 8,875,806	\$3.80 11,001,009	\$3.80 17,203,855	\$3.80 7,000,000	\$3.80 8,452,000	1,452,000	20.74%
WICOMICO	\$3.50 3,825,971	\$3.50 5,106,766	\$3.50 6,061,058	\$3.50 4,600,000	\$3.50 5,000,000	400,000	8.70%
WORCESTER	\$3.30 7,115,438	\$3.30 12,222,035	\$3.30 14,354,002	\$3.30 9,000,000	\$3.30 7,000,000	(2,000,000)	-22.22%
TOTAL YIELD	523,572,241	552,124,603	728,596,995	484,680,576	451,467,065	(33,213,511)	-6.85%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data; county websites

¹ - FY 2021 is budgeted revenue not actual

TABLE 7.2
TRANSFER TAX RATES AND YIELDS
FISCAL YEARS 2020 THROUGH 2024

SUBDIVISION	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024	Change in Yield 20-24	
						Amount	Percent
ALLEGANY	0.50% 628,392	0.50% 692,775	0.50% 910,175	0.50% 600,000	0.50% 600,000	0	0.00%
ANNE ARUNDEL ¹	1.00% 61,213,100	1.00% 85,896,594	1.00% 106,629,690	1.00% 57,000,000	1.0% - 1.5% 59,500,000	2,500,000	4.39%
BALTIMORE CITY	1.50% 40,154,300	1.50% 60,610,162	1.50% 95,535,569	1.50% 65,511,000	1.50% 54,237,000	(11,274,000)	-17.21%
BALTIMORE COUNTY ²	1.50% 78,570,608	1.50% 101,203,698	1.50% 124,083,698	1.50% 97,643,383	1.50% 66,053,953	(31,589,430)	-32.35%
CALVERT	-	-	-	-	-	-	-
CAROLINE	0.50% 611,299	0.50% 918,551	0.50% 1,023,755	0.50% 800,000	0.50% 800,000	0	0.00%
CARROLL	-	-	-	-	-	-	-
CECIL	0.50% 2,733,686	0.50% 2,825,100	0.50% 4,091,804	0.50% 2,400,000	0.50% 2,000,000	(400,000)	-16.67%
CHARLES	0.50% \$7,648,960	0.50% 9,495,137	0.50% 15,348,723	0.50% 7,470,000	0.50% 7,470,000	0	0.00%
DORCHESTER	0.75% 1,116,533	0.75% 1,601,742	0.75% 2,188,775	0.75% 2,388,359	0.75% 1,110,745	(1,277,614)	-53.49%
FREDERICK	-	-	-	-	-	-	-
GARRETT	1.00% 2,231,517	1.00% 4,787,159	1.00% 5,107,219	1.00% 1,750,000	1.00% 1,800,000	50,000	2.86%
HARFORD	1.00% 20,434,127	1.00% 25,331,779	1.00% 26,152,638	1%/\$1,000 22,000,000	1%/\$1,000 19,000,000	(3,000,000)	-13.64%
HOWARD	1.00% 40,234,949	1.25% 55,649,810	1.25% 63,471,404	1.25% 57,400,000	1.25% 38,000,000	(19,400,000)	-33.80%
KENT	0.50% 656,032	0.50% 1,300,082	0.50% 1,406,593	0.50% 1,196,602	0.50% 740,000	(456,602)	-38.16%
MONTGOMERY	0.25 - 6.00% 115,719,567	0.25 - 6.00% 132,288,901	0.25 - 6.00% 180,217,441	0.25%-6.00% 118,432,408	0.25%-6.00% 118,050,247	(382,161)	-0.32%
PRINCE GEORGE'S	1.40% 121,875,124	1.40% 143,642,925	1.40% 168,454,273	1.40% 144,000,000	1.40% 152,139,900	8,139,900	5.65%
QUEEN ANNE'S	0.50% 2,283,538	0.50% 4,000,090	0.50% 4,241,128	0.50% 3,882,965	0.50% 2,849,615	(1,033,350)	-26.61%
ST. MARY'S	1.00% 6,919,155	1.00% 10,271,414	1.00% 11,209,893	1.00% 11,000,000	1.00% 12,000,000	1,000,000	9.09%
SOMERSET	-	-	-	-	-	-	-
TALBOT ³	1.00% 4,256,166	1.00% 8,256,643	1.00% 8,058,982	1.00% 4,100,000	1.00% 4,200,000	100,000	2.44%
WASHINGTON	0.50% 2,960,473	0.50% 4,739,263	0.50% 7,054,332	0.50% 2,400,000	0.50% 2,400,000	0	0.00%
WICOMICO	-	-	-	-	-	-	-
WORCESTER	0.50% 4,680,904	0.50% 8,176,629	0.50% 9,462,305	0.50% 6,000,000	0.50% 4,000,000	(2,000,000)	-33.33%
TOTAL YIELD	514,928,430	661,688,454	834,648,397	605,974,717	546,951,460	(59,023,257)	-9.74%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023; county website:

¹ 1% for transactions under \$1M and 1.5% for over \$1M

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

³ First \$50,000 on Owner Occupied Residential Property is exempt

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 County. In accordance with legislation enacted during the 1972 Session of the General Assembly, the rates cannot exceed 10%, and administration and collection of the tax is handled by a division of the State Comptroller's Office. Administrative expenses are deducted from the proceeds.

Twenty two counties and Baltimore City employ a single rate, ranging from .5% in Dorchester County to 10% in Anne Arundel, Baltimore City, Baltimore County, Carroll, Charles, Frederick, 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 2020 through 2024.

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 2023 and FY 2024 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 2023 and FY 2024. 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 2020 through 2024. 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. Fourteen 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 \$50/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 2023 and estimated FY 2024 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2020 - 2024

SUBDIVISION	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024	% Chg. 2023-24
ALLEGANY	7.5% 86,569	7.5% 70,631	7.5% 120,265	7.5% 195,000	7.5% 150,000	-23.1%
ANNE ARUNDEL	10.0% 5,653,100	10.0% 4,734,924	10.0% 8,461,976	10.0% 8,425,000	10.0% 8,325,000	-1.2%
BALTIMORE CITY	10.0% 5,939,322	10.0% 1,571,130	10.0% 7,141,297	10% 8,425,000	10.0% 8,500,000	0.9%
BALTIMORE COUNTY	10.0% 5,047,264	10.0% 3,797,762	10.0% 4,469,259	10.0% 6,160,000	10.0% 6,100,000	-1.0%
CALVERT	1.0% 21,016	1.0% 7,330	1.0% 21,958	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 251,253	10.0% 274,088	10.0% 329,400	10.0% 275,000	10.0% 330,000	20.0%
CECIL	6.0% 78,833	6.0% 98,359	6.0% 239,446	6.0% 190,283	6.0% 185,500	-2.5%
CHARLES	10.0% 612,941	10.0% 306,480	10.0% 678,153	10.0% 660,000	10.0% 810,000	22.7%
DORCHESTER	0.5% 376	0.5% 1,137	0.5% 500	0.5% 500	0.5% 500	0.0%
FREDERICK	- -	- -	- -	- -	10.0% 1,200,000	
GARRETT	6.0% 977,538	6.0% 1,431,940	6.0% 1,320,228	6.0% 975,000	6.0% 1,000,000	2.6%
HARFORD	5% 410,573	5% 160,758	5% 394,067	5% 250,000	5% 400,000	60.0%
HOWARD	7.5% 3,047,879	7.5% 1,150,215	7.5% 2,983,304	7.5% 2,200,000	7.5% 2,800,000	27.3%
KENT	4.5% 31,994	4.5% 24,185	4.5% 44,521	4.5% 22,000	4.5% 29,000	31.8%
MONTGOMERY	7.0% 2,497,057	7.0% 1,261,063	7.0% 2,875,167	7.0% 3,791,198	7.0% 3,904,620	3.0%
PRINCE GEORGE'S	10% 11,235,185	10% 3,623,865	10% 11,965,054	10% 11,500,000	10% 11,730,000	2.0%
QUEEN ANNE'S	5.0% 150,153	5.0% 183,601	5.0% 247,533	5.0% 185,000	5.0% 252,000	36.2%
ST. MARY'S	2.0% 103,714	2.0% 30,070	2.0% 96,397	2.0% 90,000	2.0% 100,000	11.1%
SOMERSET	4.0% 19,613	4.0% 18,870	4.0% 26,698	4.0% 22,011	4.0% 25,000	13.6%
TALBOT	5.0% 23,298	5.0% 25,483	5.0% 32,793	5.0% 20,000	5.0% 20,000	0.0%
WASHINGTON	3-5% 50,432	3-5% 79,508	3-5% 319,188	3-5% 175,000	3-5% 0	-100.0%
WICOMICO	6.0% 90,334	6.0% 118,182	6.0% 138,722	6.0% 100,000	6.0% 125,000	25.0%
WORCESTER	3.0% 542,049	3.0% 611,223	3.0% 799,070	3.0% 600,000	3.0% 700,000	16.7%
TOTAL YIELD	36,870,493	19,580,804	42,704,996	44,290,992	46,716,620	5.5%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data; county websites

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2023 - 2024

SUBDIVISION	FRANCHISE FEE	FY 2023 YIELD	FY 2024 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	420,000	420,000	2	Y
ANNE ARUNDEL	5%	8,000,000	8,000,000	3	Y
BALTIMORE CITY	5%	6,240,000	6,300,000	1	Y
BALTIMORE COUNTY	5%	13,091,515	14,370,321	2	Y
CALVERT	5%	1,600,000	1,600,000	1	Y
CAROLINE	5%	166,400	166,400	2	Y
CARROLL	5%	1,665,000	1,665,000	1	Y
CECIL	5%	1,020,788	1,020,788	3	Y
CHARLES	5%	2,729,500	2,674,900	2	Y
DORCHESTER	-	-	-	-	-
FREDERICK	N/A	N/A	N/A	1	Y
GARRETT	5%	132,500	244,000	4	Y
HARFORD	3%	2,400,000	2,300,000	3	Y
HOWARD	5%	5,200,000	4,600,000	2	Y
KENT	3%	45,000	30,000	2	Y
MONTGOMERY	5%	14,358,470	12,704,332	3	Y
PRINCE GEORGE'S	5%	11,250,000	10,000,000	2	Y
QUEEN ANNE'S	4.50%	485,000	485,000	1	Y
ST. MARY'S	5%	1,000,000	1,050,000	2	Y
SOMERSET	3%	112,000	112,000	2	Y
TALBOT	5%	107,806	114,000	2	Y
WASHINGTON	0%	-	-	-	-
WICOMICO	5%	780,000	780,000	2	Y
WORCESTER	0%	-	-	-	-
TOTAL YIELD		70,803,979	68,636,741		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2023 - 2024

SUBDIVISION	PEG FEE	FY 2023 Yield	FY 2024 Yield	Number of Companies	County Franchise
ALLEGANY	-	-	-	1	Y
ANNE ARUNDEL ¹	\$0.98	1,700,000	1,700,000	3	Y
BALTIMORE CITY	1%	676,000	703,040	1	Y
BALTIMORE COUNTY ²	1%	1,278,806	-	2	Y
CALVERT ¹	\$0.72	170,000	170,000	1	Y
CAROLINE	-	-	-	0	N
CARROLL	-	-	-	0	N
CECIL	-	-	-	0	N
CHARLES	1%	558,200	547,000	2	Y
DORCHESTER	-	-	-	0	N
FREDERICK	-	-	-	0	N
GARRETT	-	-	-	0	N
HARFORD	-	-	-	0	N
HOWARD ³	\$0.20	120,000	102,230	2	Y
KENT	-	-	-	0	N
MONTGOMERY	3%	8,615,082	7,622,599	3	Y
PRINCE GEORGE'S	3%	6,948,600	6,965,200	2	Y
QUEEN ANNE'S	0.50%	52,560	50,000	1	Y
ST. MARY'S				0	N
SOMERSET	-	-	-	0	N
TALBOT	-	-	-	0	N
WASHINGTON	-	-	-	0	N
WICOMICO	-	-	-	0	N
WORCESTER	-	-	-	0	N
TOTAL YIELD		20,119,248	17,860,069		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹ - per customer per month

² - An additional 1% was included in Cable Franchise Fees no longer any PEG fees

³ - per customer per quarter

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2022-2024

SUBDIVISION	Rate	FY 22 Actual	FY 23 Estimated	FY 24 Projected
ALLEGANY	8%	1,042,872	1,100,000	1,180,000
ANNE ARUNDEL ¹	8%	17,686,876	17,380,000	19,956,000
BALTIMORE CITY	9.5%	24,345,586	27,460,000	30,429,000
BALTIMORE COUNTY	9.5%	12,084,004	11,500,000	11,500,000
CALVERT	5%	622,304	25,000	50,000
CAROLINE ²	5%	0	0	0
CARROLL	5%	331,028	372,590	337,680
CECIL	6%	313,348	208,700	212,000
CHARLES	5%	1,232,652	1,150,000	1,240,000
DORCHESTER ¹	5%	497,264	542,036	447,000
FREDERICK	5%	2,505,902	2,346,000	2,500,000
GARRETT ¹	8%	7,001,981	3,600,000	4,000,000
HARFORD	6%	2,287,207	2,100,000	2,300,000
HOWARD	7%	4,575,193	4,400,000	4,600,000
KENT	5%	145,431	110,000	120,000
MONTGOMERY	7%	14,405,669	18,617,272	22,067,616
PRINCE GEORGE'S ¹	7%	9,158,246	8,772,000	9,341,400
QUEEN ANNE'S	5%	849,345	650,000	885,000
ST. MARY'S	5%	969,502	900,000	1,000,000
SOMERSET	5%	103,759	81,000	100,000
TALBOT ²	4%	2,036,384	1,200,000	1,700,000
WASHINGTON	6%	2,584,873	2,000,000	2,000,000
WICOMICO	6%	1,268,611	1,380,150	1,640,247
WORCESTER ¹	5%	1,583,548	1,250,000	1,500,000
County Total		107,631,585	\$107,144,748	\$119,105,943

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹ - Portion of revenue allocated to municipalities

² - 100% of revenue goes to the municipalities

**TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2020 THROUGH 2024**

SUBDIVISION	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023	Projected FY 2024	% Change FY23-24
ALLEGANY ¹	15% 87,043	15% 53,336	15% 47,335	15% 62,000	15% 62,000	0.0%
ANNE ARUNDEL	-	-	-	-	-	-
BALTIMORE CITY	-	-	-	-	-	-
BALTIMORE COUNTY	-	-	-	-	-	-
CALVERT ¹	20% 102,447	20% 108,619	20% 104,410	20% 100,000	20% 100,000	0.0%
CAROLINE ²	\$15 74,621	\$15 68,008	\$15 75,882	\$15 68,000	\$15 68,000	0.0%
CARROLL ²	\$10 71,861	\$10 65,363	\$10 63,995	\$10 70,000	\$10 70,000	0.0%
CECIL ²	\$20 444,339	\$20 438,682	\$20 457,910	\$20 436,450	\$20 445,000	2.0%
CHARLES ³	\$15 45,900	\$15 45,930	\$15 46,065	\$15 44,300	\$15 45,300	2.3%
DORCHESTER ^{1,2}	15% 442,737	15% 230,000	15% 497,264	15% 542,036	15% 447,000	-17.5%
FREDERICK	-	-	-	-	-	-
GARRETT ¹	15% 23,560	15% 37,627	15% 43,348	15% 37,000	15% 38,000	2.7%
HARFORD ³	\$10 204,738	\$10 208,940	\$10 212,950	\$10 210,000	\$10 215,000	2.38%
HOWARD	-	-	-	-	-	-
KENT	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-
PRINCE GEORGE'S ³	\$5 41,180	\$5 41,860	\$5 41,750	\$5 35,700	\$5 42,600	19.3%
QUEEN ANNE'S	-	-	-	-	-	-
ST. MARY'S ¹	10% 320,245	10% 328,597	10% 342,752	10% 350,000	10% 350,000	0.0%
SOMERSET	-	-	-	-	-	-
TALBOT ⁴	\$50 53,318	\$50 58,509	\$50 53,602	\$50 50,000	\$50 50,000	-
WASHINGTON ³	7.5% or \$20 253,943	7.5% or \$20 253,943	7.5% or \$20 250,000	7% or \$20 250,000	7% or \$20 200,000	-20.0%
WICOMICO ¹	15% 404,587	15% 501,343	15% 479,929	15% 420,000	15% 450,000	7.1%
WORCESTER ⁵	15% 142,703	-	-	-	-	-
TOTAL YIELD	2,713,222	2,440,757	2,717,192	2,675,486	2,582,900	-3.5%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023 and prior year data; county websites

¹ - based on gross rental receipts

² - FY 2021 is estimated and not actual - Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, prior year data

³ - based on monthly charge per unit

⁴ - based on quarterly charge per unit

⁵ - Trailer Park tax was eliminated starting in FY 2022, no revenue reported for FY 2021

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2023 - 2024

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2024 Tax Rate	FY 23 Yield	FY 24 Yield
Anne Arundel	Residential	8% sales tax	4,300,000	3,750,000
Baltimore City	Landlines & Wireless	\$4.00 per line	34,928,000	34,928,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	10,600,000	10,600,000
Harford	Residential	\$1.50 per line	2,700,000	6,000,000
Montgomery	Monthly tax per land line / wireless	\$2.00 - \$3.50 per line	54,591,229	55,641,296
Prince George's	Residential, non-residential, wireless	9%	12,150,000	12,150,000

	Total Yield	119,269,229	123,069,296
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Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2024 Tax Rate	FY 23 Yield	FY 24 Yield
Allegany	Coal Tax	.3 per ton mined	100,000	100,000
Anne Arundel	Steam	\$160 million lbs	(inc. in Fuel Oil)	(inc. in Fuel Oil)
	Liquefied Petroleum	\$0.015 gallon	(inc. in Fuel Oil)	(inc. in Fuel Oil)
	Coal (bituminous/anthracite)	\$2/\$4 ton	(inc. in Fuel Oil)	(inc. in Fuel Oil)
	Fuel Oil (non-residential only)	\$0.02/gallon	48,000	48,000
	Natural Gas (non-residential only)	\$0.020/\$0.008 therm	790,000	790,000
	Electricity (non-residential only)	\$0.0025/\$0.0021 kwh	4,680,000	4,680,000
	Anne Arundel County Subtotal		5,518,000	5,518,000
Baltimore City	Steam - commercial	0.003229 per pound	1,288,000	1,054,000
	Steam - residential	0.000927 per pound	included above	included above
	Steam - non-profit	0.001910 per pound	included above	included above
	Liquefied petroleum - commercial	0.185206 per gallon	137,000	117,000
	Liquefied petroleum - residential	0.058664 per gallon	included above	included above
	Liquefied petroleum - non-profit	0.161049 per gallon	included above	included above
	Natural gas - commercial	0.132782 per therm	8,633,007	9,174,786
	Natural gas - residential	0.039026 per therm	4,150,458	4,410,961
	Natural gas - non-profit	0.105480 per therm	included above	included above
	Fuel oil - commercial	0.151755 per gallon	275,141	398,321
	Fuel oil - residential	0.054771 per gallon	18,428	26,679
	Fuel oil - non-profit	0.130976 per gallon	included above	included above
	Electricity - commercial	0.010268 per kWh	19,196,263	20,400,723
	Electricity - residential	0.003288 per kWh	5,888,872	6,258,479
	Electricity - non-profit	0.007200 per kWh	included above	included above
	Baltimore City Subtotal		39,587,170	41,840,949
Baltimore County ¹	Electricity (non-residential only)	0.0053 per kWh	12,740,000	12,740,000
Garrett	Natural Gas	5.5% wholesale mkt value	300	900
	Coal	\$0.30/ton	16,000	19,000
	Garrett County Subtotal		16,300	19,900

Continued on next page

TABLE 8.6 (continued)

COUNTY	Unit Taxed	FY 2024 Tax Rate	FY 23 Yield	FY 24 Yield
Montgomery	Liquefied Petroleum (residential)	.02056 per pound		
	Liquefied Petroleum (non-residential)	.03679 per pound		
	Natural Gas (residential)	0.09515 per therm		
	Natural Gas (non-residential)	0.17026 per therm		
	Electricity (residential)	.01106 per kWh		
	Electricity (non-residential)	.01978 per kWh		
	Fuel Oil (residential)	0.13637 - 0.1509 per gallon		
	Fuel Oil (non-residential)	0.24399 - .26999 per gallon		
	Coal (residential)	28.14231 per ton		
	Coal (non-residential)	50.5416 per ton		
	Steam (residential)	0.12428 per therm		
	Steam (non-residential)	0.22324 per therm		
	Montgomery County Subtotal		186,479,565	193,151,409
Prince George's	Natural Gas (residential and non)	0.086519 per therm	14,256,601	17,035,608
	Fuel Oil (residential and non)	0.351653 per gallon	886,421	1,059,209
	Electricity (residential and non)	0.011492 per kWh	58,356,036	69,731,246
	Telephone	9.0%	12,150,000	12,150,000
	Liquified Petroleum	0.203026 per gallon	<u>369,342</u>	<u>441,337</u>
		Prince George's County Subtotal		86,018,400
St. Mary's	Fuel Oil	0.3125%/gal	144,071	35,498
	Liquefied Petroleum	0.3125%/lb	58,235	14,350
	Electricity	0.3125%/kWh	809,214	199,385
	Natural Gas	0.3125%/sales	<u>28,480</u>	<u>7,017</u>
		St. Mary's County Subtotal		1,040,000

Total Yield	331,499,435	354,043,908
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2024 Tax Rate	FY 23 Yield	FY 24 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,200,000	5,000,000
Baltimore City	Parking Lots	20% gross receipts	26,934,000	27,350,000
Cecil ²	Boat Slips	0.9924%		
Howard	Parking Lots	\$0.75/hr - max \$6 daily	15,000	15,000
Somerset	Boat Slips	\$325-\$675	90,000	90,000
Talbot	Boat Slips	\$900 - \$1,000/year/slip	105,000	115,000

Total Yield	32,344,000	32,570,000
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2024 Tax Rate	FY 23 Yield	FY 24 Yield
Baltimore City ³	Beverages - per container	\$0.05	12,311,000	12,311,000
Howard	Bag Tax - per bag	\$0.05	675,000	1,177,000
Montgomery	Bag Tax - per bag	\$0.05	2,500,000	2,500,000
Worcester	Food Tax	0.5% taxable price and monthly	1,620,000	2,200,000

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹ - Electricity rate for Large Manufacturers is \$.00375 per kwh and capped at 160 million kwh.

² - Reported as part of Real Property Tax Revenue

³ - Not a General Fund revenue source, this is dedicated to a special fund for school construction and capital projects.

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 14 counties currently levying these fees or taxes. Fiscal Year 2023 and 2024 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 2023 and 2024 Fiscal Years data will be updated when the information is released by the State. 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 2023 and FY 2024.

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 2023 - 2024

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2023	Impact Fee FY 2024	All Impact Fees FY 2023	FY 2024 est.
ALLEGANY	None	None	-	-
ANNE ARUNDEL ¹	\$9,772	\$11,086	\$21,500,000	\$20,736,500
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY ²	None	None	-	-
CALVERT	\$12,950	\$12,950	\$3,769,728	\$2,277,304
CAROLINE	\$30.00	\$25.00	\$150,000	\$125,000
CARROLL	\$533	\$533	\$208,164	\$190,774
CECIL	None	None	-	-
CHARLES	\$19,434	\$20,330	\$16,195,548	\$13,901,910
DORCHESTER	None	None	-	-
FREDERICK	\$16,668	\$17,961	\$30,619,640	\$23,570,448
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	\$3,500,000	\$2,300,000
HOWARD	7.85 per sq. ft.	\$9.17 per sq. ft.	\$21,534,436	\$14,800,000
KENT	None	None	-	-
MONTGOMERY	\$25,004 to \$26,084	\$25,004 to \$26,084	\$25,804,000	\$34,767,000
PRINCE GEORGE'S ³	\$27,825	\$29,188	\$52,126,000	\$52,483,000
QUEEN ANNE'S	\$5.85 / sq ft	\$5.85 / sq ft	\$2,566,100	\$2,687,011
ST. MARY'S ⁴	\$1,740 to \$2,175	\$6,697	1,400,000	\$3,880,531
SOMERSET	None	None	-	-
TALBOT	\$7,852	\$7,852	\$277,701	\$277,701
WASHINGTON ⁵	\$1 per square foot	\$1 per square foot	\$550,000	\$550,000
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
TOTAL YIELD			\$180,201,317	\$172,547,179

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023

¹ - Rates quoted are per square foot and assumption is single dwelling is between 2,000 - 2,499 square feet. Full fee schedule is available at <https://www.aacounty.org/departments/inspections-and-permits/permit-center/utility-and-impact-fees>

² - Due to timing of collections and delay in beginning program Substantial revenues are not anticipated for FY 2024 and remain unbudgeted

³ - Developed Tier \$13,997 for FY 23 & \$14,683 for FY 24 - All Other Bldgs \$27,825 for FY 23 & \$29,188 for FY 24

⁴ - FY 2023 impact fee based on square footage; FY 2024 excise tax started, legislation passed in 2021 session

⁵ - Excise tax residential only

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2023 - 2024

SUBDIVISION	FY 2024 Monthly Fees			FY 23 Local Revenue (Act.)	FY 2024 Local Revenues (Estimated)			Type of System
	Local	State	Total		Monthly Bills	Pre-Paid	Total	
ALLEGANY	\$0.75	\$0.50	\$1.25	578,895	548,951	30,856	579,808	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.50	\$1.25	7,009,706	6,800,200	381,797	7,181,997	ENHANCED
BALTIMORE CITY	\$1.00	\$0.50	\$1.50	7,370,709	7,235,835	399,396	7,635,230	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.50	\$1.25	9,600,475	9,379,414	524,752	9,904,166	ENHANCED
CALVERT	\$0.75	\$0.50	\$1.25	1,047,291	1,008,722	56,380	1,065,102	ENHANCED
CAROLINE	\$1.50	\$0.50	\$2.00	682,391	648,489	36,687	685,176	ENHANCED
CARROLL	\$1.50	\$0.50	\$2.00	4,004,095	3,863,840	213,943	4,077,783	ENHANCED
CECIL	\$0.75	\$0.50	\$1.25	1,018,356	988,777	55,460	1,044,236	ENHANCED
CHARLES	\$0.75	\$0.50	\$1.25	1,882,449	1,838,679	101,642	1,940,321	ENHANCED
DORCHESTER	\$1.50	\$0.50	\$2.00	416,220	454,214	19,153	473,367	ENHANCED
FREDERICK	\$2.25	\$0.50	\$2.75	3,104,673	4,298,390	170,021	4,468,411	ENHANCED
GARRETT	\$1.50	\$0.50	\$2.00	567,686	527,353	29,252	556,605	ENHANCED
HARFORD	\$1.50	\$0.50	\$2.00	2,937,464	3,585,563	157,097	3,742,660	ENHANCED
HOWARD	\$0.75	\$0.50	\$1.25	4,260,956	4,138,295	230,808	4,369,103	ENHANCED
KENT	\$1.50	\$0.50	\$2.00	199,425	229,002	10,812	239,813	ENHANCED
MONTGOMERY	\$0.75	\$0.50	\$1.25	12,675,512	12,351,031	683,166	13,034,197	ENHANCED
PRINCE GEORGE'S	\$1.40	\$0.50	\$1.90	12,468,301	14,417,692	611,709	15,029,402	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.50	\$1.25	531,058	510,470	28,813	539,283	ENHANCED
ST. MARY'S	\$0.75	\$0.50	\$1.25	1,092,439	1,060,768	45,800	1,106,568	ENHANCED
SOMERSET	\$0.75	\$0.50	\$1.25	192,895	170,338	23,657	193,995	ENHANCED
TALBOT	\$1.50	\$0.50	\$2.00	445,546	535,887	23,861	559,749	ENHANCED
WASHINGTON	\$0.75	\$0.50	\$1.25	1,370,834	1,427,623	76,854	1,504,477	ENHANCED
WICOMICO	\$1.00	\$0.50	\$1.50	1,355,768	1,297,877	72,489	1,370,366	ENHANCED
WORCESTER	\$1.50	\$0.50	\$2.00	1,474,146	1,408,426	78,457	1,486,883	ENHANCED
TOTAL LOCAL 911 FEE REVENUE				\$76,287,290	\$78,725,837	\$4,062,862	\$82,788,699	

Source: Emergency Number Systems Board, and Maryland Association of Counties

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 2023	FY 2024
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$1.00 per bag	\$317,000	\$317,000
ANNE ARUNDEL	Commercial Tipping Fee	\$85 or \$200/Ton		
	Tire surcharge	\$7/tire or \$200/ton		
	Trash Collection Fee	\$380 Annually	\$66,796,000	\$74,743,500
BALTIMORE CITY	General Tipping Fee	\$60/ton		
	Solid waste Surcharge fee	\$7.50/ton	\$9,350,000	\$9,350,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$100 per ton	\$18,960,000	\$19,339,200
CALVERT	Residential Tipping Fee	\$80.26/ton		
	Commercial Tipping Fee	\$89.17/ton		
	Tire Tipping Fee	\$228/ton		
	Refrigerator/Freezer/Freon Unit	\$10 per item		
	Propane Tanks	\$8 per item		
	Other Gas Cylinders	\$8 per item		
	Lamps/Lightbulbs	\$0.75 per lb		
	Oil Filters	\$45 per 55-gallon drum		
	Solid Waste Fee	\$154.00		
	Impact fee - Commercial per sq ft	\$0.11/sq ft		
	Impact fee - Residential	\$350.00	\$14,609,318	\$14,691,753
CAROLINE	Residential Permit	\$100 per vehicle per year		
	Residential Tipping Fee	\$69.50/ton		
	Leaves/brush Tipping Fee	\$44.50/ton	\$62,500	\$63,000
CARROLL	Residential Tipping Fee	\$66/ton		
	Commercial Tipping Fee	\$66/ton		
	Rubble/Trash Tipping Fee	\$82/ton		
	Leaves/brush tipping fee (commercial)	\$30/ton (commercial)		
	Recycling Charge	\$55/ton (commercial)		
	Tire surcharge	\$175/ton (commercial)	\$9,032,730	\$9,879,100
CECIL	Tipping Fee	\$79/ton		
	Tipping Fee Rubble/Trash	\$79/ton		
	Tippine Fee Leaves/Brush	\$25/ton		
	Recycling Charge	\$2 per vehicle		
	Tire surcharge, Recovery Charge	\$3 to \$13 per tire	\$8,815,895	\$9,181,505
CHARLES	Environmental Surcharge	\$153		
	Passenger Car Tires (on/off rim)	\$2.00		
	Passenger Car Tires (on/off rim - 10+ tires in load)	\$225 per ton/ \$15 min charge		
	Truck Tires (on/off rim)	\$25.00		
	Tractor and Off-Road Vehicle Tires (on/off rim)	\$250 per ton		
	Tag a Bag	\$2.25		
	Leaves/brush tipping fee (commercial)	\$91 / \$15 minimum charge		
	Commercial generators - yard waste	\$30 per ton		
	Scrap Metal Commercial Generators	\$10 per ton		
	Tipping Fee (All)	\$91 / \$15 minimum charge	\$19,994,900	\$20,700,400
DORCHESTER	Tipping Fee	\$68/ton		
	Tire Surcharge	\$3 off rim/\$6 on rim		
	Freon Unit Surcharge	\$20/unit		
	Environmental Surcharge	\$15.00	\$3,393,232	\$ 4,900,000.00
FREDERICK	Residential & Commercial Tipping Fee	\$80.14/ton		
	Rubble/Trash Tipping Fee	\$89.14/ton		
	Recycling Charge Commercial Single Stream	\$25/ton		
	Residential Tire Disposal - limit 5 per year	\$80.14/ton		
	All Commercial Tires and Residential Tires (over 5 per year)	\$164.14/ton		
	Scrap Tire Handling Fee (per tire)	\$25.00		
	Commercial Mattress Fee (per unit)	\$28.00		
	Residential Mattress Fee (over 6)	\$28.00		
	Electronics	\$80.14/ton	\$28,847,385	\$30,016,409
GARRETT	Residential Tipping Fee	\$75/Annual, or \$1.00/\$1.50 a bag, or \$50/ton		
	Commercial Tipping Fee	\$50/ton		
	Rubble/trash/leaves/brush tipping fee	\$50/ton		
	Trash Collection fee - stumps	\$75/ton		
	Tires	\$4-\$110/per tire		
	Tires - truck	\$250/ton		
	Freon Unit Surcharge	\$10/Unit	\$1,825,000	\$1,839,500
HARFORD	Commercial Tipping Fee	\$117/Ton		
	Tire Surcharge	\$8-\$11/vehicle	12,468,000	18,564,100

Continued on next page

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

SUBDIVISION	DESCRIPTION	RATE	FY 2020	FY 2021
HOWARD ¹	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$31,387,500	\$31,307,470
KENT	Residential Tipping Fee	\$3/truck load	\$80,000	\$100,000
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	\$205	\$263
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	\$482,000	\$425,000
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$72/property		
	Tire Surcharge	\$158/ton		
	Commercial	\$65/ton	4,704,760	\$4,982,868
SOMERSET	Residential Tipping Fee	\$60/year		
	Tire surcharge			
	Solid waste removal at Smith Island			
	Commercial Tipping Fee	\$66/ton	\$1,360,500	\$1,313,500
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	\$7,747,886	\$7,553,030
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	\$7,343,100	\$8,516,000
WORCESTER	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire,\$175-\$600/ton		
	Rubble tipping fee	\$80/ton		
	Leaves/brush tipping fee	\$80/ton	\$3,366,435	\$3,443,198
TOTAL YIELD			\$160,361,394	\$167,794,095

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

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

SUBDIVISION	DESCRIPTION	RATE	FY 2023	FY 2024
HOWARD ¹	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$33,023,000	\$36,790,800
KENT	Residential Tipping Fee	\$3/truck load	\$100,000	\$100,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$70/ton		
	All Yard Trim Tipping Fee	\$46/ton		
	Refuse Collection Charge	\$160/household/year		
	Base Systems Benefit Charge - non-residential	\$82.99 - \$746.91 per 2,000 sq ft	\$140,181,000	\$146,978,548
PRINCE GEORGE'S	Residential Recycling Charge (unincorporated areas)	\$59.73/unit		
	Residential/Commercial Tipping Fee	\$54.00/ton		
	Leaves/brush Tipping Fee	\$45.00/ton		
	Residential Trash Collection Fee	\$240.66/unit		
	Environmental Surcharge	\$16.00/ton		
	Tire Surcharge	\$400.00/ton		
	Metal Wastes (recyclable)	\$25.00/ton		
	Bulky Trash Charge (unincorporated areas)	\$21.51/unit		
	Residential Systems/Service Chg(Uninc/Munii/Apts/Condo)	\$34.42/unit	\$97,454,300	\$101,380,700
QUEEN ANNE'S	Residential Tipping Fee	\$60/15 trips		
	Rubble trash/Leaves, brush tipping fees	\$60/15 trips		
	Tire Surcharge	1 Ticket		
	Freon Unit Surcharge	10 Tickets	\$545,000	\$490,000
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Commercial Tipping Fee	\$65/ton		
	Rubble/Trash Tipping Fee	\$10/pick-up		
	Leaves/Brush Tipping Fee	\$40/pick-up		
	Recycling Charge	\$10/pick-up		
	Environmental Surcharge	\$100.47/property		
	Refrigerator/freezer/freon surcharge	\$10/pick-up		
	Tire Surcharge	\$158/ton	5,544,935	5,406,740
SOMERSET	Residential Tipping Fee	\$60 per year		
	Commercial Tipping Fee	\$75 per ton	\$1,562,500	\$1,502,500
TALBOT	General Tipping Fees	-	-	-
WASHINGTON	Residential Tipping Fee	\$52/ton		
	Commercial Tipping Fee	\$45/ton		
	Leaves/brush Tipping Fee	\$63/ton		
	Tire surcharge	-		
	Refrigerator/freezer/freon surcharge	\$3/each or \$162/ton		
	Recycling Permit Fee	\$36/year		
	Yard Debris	\$15/year		
	Rubble/Trash Tipping Fee Landfill Fee	\$75/ton	\$8,504,160	\$9,322,630
WICOMICO	Residential Tipping Fee	\$67/ton		
	Residential Permit Programs	\$60/year		
	Commercial Tipping Fee	\$67/ton		
	Rubble Tipping Fee	\$33.50/ton		
	Leaves/brush tipping fee	\$67/ton		
	Freon Surcharge	Bid-out-semi		
Tire surcharge	\$20 flat fee/\$2 off rim/\$5 on rim	\$9,558,660	\$10,293,015	
WORCESTER	Residential Tipping Fee	\$75/ton		
	Commercial Tipping Fee	\$80/ton		
	Rubble tipping fee	\$75/ton		
	Leaves/brush Tipping Fee	\$80/ton		
	Refrigerator/freezer/freon surcharge	HO permit or 10 min up to 250lbs		
	Homeowner Permit per household (2 vehicles)	\$100		
	Tire surcharge	\$3-\$20/tire, \$255-\$600/ton		
	Pay as you throw/bag tags	\$1 per 33 gal bag		
	Commercial Permit	\$25 each vehicle		
Commercial Permit - Local Government	\$15 each vehicle	\$4,810,176	\$4,898,065	
TOTAL YIELD			\$495,755,691	\$530,748,465

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2023; county websites

¹ - Collects fees in different manner, revenue is reflected