



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2014



**FISCAL YEAR 2014
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS**

PREPARED BY THE
MARYLAND ASSOCIATION OF COUNTIES
(MACo)

169 CONDUIT STREET
ANNAPOLIS, MD 21401

410.269.0043 (BALTIMORE METRO)
301.261.1140 (WASHINGTON METRO)
410.268.1775 (FAX)
WWW.MDCOUNTIES.ORG

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). In the past, DLS and MACo have each conducted a survey concerning local tax rates, tax differentials and rebates, and various other county budget data. With this survey, DLS and MACo collaborated to send out one combined survey to make this process easier for all concerned, save time, and eliminate duplicative data collection.

This document was created by the staff of the Maryland Association of Counties in Annapolis, Maryland. Andrea Mansfield served as project coordinator.

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

Maryland Association of Counties
Attn: Budget and Tax Rate Publication
169 Conduit Street
Annapolis, Maryland 21401
www.mdcounties.org

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

Table of Contents

Section 1	Overview and Summary Data	11
Table 1.1	County Tax Rates in Brief	12
Table 1.2	County Revenues in Brief	13
Section 2	Population Data	14
Table 2.1	Estimated Population and Population Growth	15
Table 2.2	Estimated Population Density	16
Section 3	County Budget Data	17
Table 3.1	Total County Operating Budgets	18
Table 3.2	County General Fund Operating Budgets Summary	19
Table 3.3	County General Fund Operating Budgets Detail	20
Table 3.4	County Capital Budgets	21
Table 3.5	County Bond Ratings	22
Section 4	Property Taxes	23
Table 4.1	County Property Tax Rates	26
Table 4.2	County Property Tax Rates & Constant Yield Tax Rates	27
Table 4.3	Assessed Value of Real and Personal Property	28
Table 4.4	Total Assessable Revenue Yields	29
Table 4.5	Assessed Value of Real Property	30
Table 4.6	Real Property Assessable Revenue Yields	31
Table 4.7	Taxation of Personal Property	32
Table 4.8	Assessed Value of Personal Property	33
Table 4.9	Personal Property Assessable Revenue Yields	34
Section 5	Property Tax Administration	35
Table 5.1	Property Tax Payment Discounts	36
Table 5.2	Property Tax Penalties and Interest	37
Table 5.3	County Homestead Property Tax Credit Percentages	38
Section 6	Income Taxes.....	39
Table 6.1	Local Income Tax Rates	40
Table 6.2	Local Income Tax Revenue Yields	41
Table 6.3	Net and Per Capita Taxable Income	42
Section 7	Recordation and Transfer Taxes	43
Table 7.1	Recordation Tax Rates and Yields	44
Table 7.2	Transfer Tax Rates and Yields	45
Section 8	Other County Taxes.....	46
Table 8.1	Admissions and Amusement Taxes	48
Table 8.2	Cable Television Fees and Franchises	49
Table 8.3	Public, Education, and Government (PEG) Access Channel Fees.....	50
Table 8.3	Hotel and Motel Taxes	51
Table 8.4	Trailer Park Taxes	52
Table 8.5	Sales and Service Taxes	53
Section 9	Service Fees and Charges.....	55
Table 9.1	Impact Fees/Excise Taxes on New Development	57
Table 9.2	Emergency “911” Fees and System Information	58
Table 9.3	Solid Waste, Recycling, and Tipping Fees	59

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 2013. Throughout the document, data is presented for years up to and including Fiscal Year 2014. Please note that in every case, the data presented for Fiscal Year 2014 is estimated data, based on the best projections at the time of the survey.

FY 2013 figures are the working appropriation at the time the local jurisdiction approved its FY 2014 budget. Actuals will be collected in the FY 2015 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2013 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 2014 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 2014 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 2014 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY13	CY14				
Allegany	0.9800	3.05%	3.05%	\$3.50	0.5%	8%	7.5%
Anne Arundel	0.9500	2.56%	2.56%	\$3.50	1.0%	7%	10%
Baltimore City	2.2480	3.20%	3.20%	\$5.00	1.5%	9.5%	10%
Baltimore County	1.1000	2.83%	2.83%	\$2.50	1.5%	8%	10%
Calvert	0.8920	2.80%	2.80%	\$5.00	-	5%	1%
Caroline	0.9400	2.63%	2.73%	\$5.00	0.5%	5%	-
Carroll	1.0180	3.05%	3.04%	\$5.00	-	5%	10%
Cecil	0.9907	2.80%	2.80%	\$4.10	\$10/deed	3%	6%
Charles	1.1410	2.90%	3.03%	\$5.00	-	5%	10%
Dorchester	0.9760	2.62%	2.62%	\$5.00	0.75%	5%	0.5%
Frederick ¹	1.0640	2.96%	2.96%	\$6.00	-	3%	-
Garrett	0.9900	2.65%	2.65%	\$3.50	1.0%	6%	4.5%
Harford	1.0420	3.06%	3.06%	\$3.30	1.00%	N/A	5.0%
Howard	1.0140	3.20%	3.20%	\$2.50	1.0%	7%	7.5%
Kent	1.0220	2.85%	2.85%	\$3.30	0.5%	5%	4.5%
Montgomery	1.0090	3.20%	3.20%	\$3.45	1.0%	7%	7%
Prince George's	0.9600	3.20%	3.20%	\$2.75	1.4%	5%	10%
Queen Anne's	0.8471	3.20%	3.20%	4.95/500	0.5%	5%	5%
St. Mary's	0.8570	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	0.9150	3.15%	3.15%	\$3.30	-	5%	4%
Talbot	0.5120	2.40%	2.40%	\$6.00	1.0%	4%	5%
Washington	0.9480	2.80%	2.80%	\$3.80	0.5%	6%	3 - 5%
Wicomico	0.9086	3.20%	3.20%	\$3.50	-	6%	6%
Worcester	0.7700	1.25%	1.25%	\$3.30	0.5%	4.5%	3%

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

¹ Real Property and Fire District Tax Consolidated in FY 2014, Fire District Tax is .128

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 1.2
FY 2014 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	40,764,629	24,534,600	1,400,000	948,125
Anne Arundel	601,749,000	417,300,000	73,000,000	13,670,000
Baltimore City	827,196,000	274,386,334	48,315,000	28,497,000
Baltimore County	920,851,355	604,292,819	77,500,000	8,850,000
Calvert	137,227,392	71,723,000	6,000,000	810,000
Caroline	24,442,955	10,800,000	1,310,842	45,000
Carroll	195,488,370	133,803,415	9,750,000	290,720
Cecil	101,764,421	52,139,853	4,800,000	75,000
Charles	213,904,600	106,240,200	10,500,000	1,067,000
Dorchester	30,154,734	9,809,329	2,184,386	330,000
Frederick	258,668,903	176,363,100	22,453,062	1,204,000
Garrett	48,116,651	11,125,000	3,150,000	1,900,000
Harford	285,541,515	190,600,000	19,800,510	-
Howard	542,022,652	370,000,000	47,098,864	4,200,000
Kent	30,267,675	10,800,000	1,590,000	118,500
Montgomery	1,504,875,000	1,299,191,344	184,059,787	17,752,800
Prince George's	693,725,100	530,761,200	101,588,500	5,481,200
Queen Anne's	62,739,716	38,984,963	3,250,000	435,000
St. Mary's	101,669,371	82,000,000	9,450,000	850,000
Somerset	14,470,866	6,100,000	350,000	55,000
Talbot	33,293,000	26,000,000	7,550,000	1,250,000
Washington	120,107,660	68,730,000	6,400,000	2,000,000
Wicomico	61,683,755	42,593,604	2,516,123	1,047,289
Worcester	117,680,468	12,200,000	8,750,000	11,250,000
Statewide Total	6,968,405,788	4,570,478,761	652,767,074	102,126,634

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2014 by geographic region and political subdivision. Montgomery County continues to be the most populous of the 24 subdivisions, followed by Prince George’s County, Baltimore County and Baltimore City, respectively. Kent County remains the least populated Maryland county.

Table 2.2 records the estimated population density of each subdivision as of July 1, 2014. Baltimore City is the most densely populated subdivision with 7,694 persons per square mile, followed by Montgomery County with 2,103 persons per square mile. Garrett County, with 46 persons per square mile, remains the least densely populated county.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2013 to JULY 1, 2014

Region & Subdivision	Population July 1, 2013	Population July 1, 2014	Total Change	Percent Change	2014 % of Total	Rank
NORTHWESTERN AREA	494,897	497,197	2,300	0.46%	8.31%	
Allegany	73,567	73,124	(443)	-0.60%	1.22%	16
Frederick	242,041	244,525	2,484	1.03%	4.09%	8
Garrett	29,649	29,446	(203)	-0.68%	0.49%	22
Washington	149,640	150,102	462	0.31%	2.51%	11
BALTIMORE-METRO AREA	2,723,952	2,743,567	19,615	0.72%	45.88%	
Anne Arundel	556,326	562,226	5,900	1.06%	9.40%	5
Baltimore City	622,258	623,175	917	0.15%	10.42%	4
Baltimore County	822,590	827,757	5,167	0.63%	13.84%	3
Carroll	167,161	167,105	(56)	-0.03%	2.79%	9
Harford	250,529	252,451	1,922	0.77%	4.22%	7
Howard	305,088	310,853	5,765	1.89%	5.20%	6
NATIONAL CAPITAL AREA	1,907,187	1,928,781	21,594	1.13%	32.26%	
Montgomery	1,018,564	1,032,610	14,046	1.38%	17.27%	1
Prince George's	888,623	896,171	7,548	0.85%	14.99%	2
SOUTHERN AREA	352,600	356,029	3,429	0.97%	5.95%	
Calvert	90,019	90,411	392	0.44%	1.51%	15
Charles	152,109	153,641	1,532	1.01%	2.57%	10
St. Mary's	110,472	111,977	1,505	1.36%	1.87%	12
EASTERN SHORE	453,229	454,142	913	0.20%	7.59%	
Caroline	32,518	32,319	(199)	-0.61%	0.54%	21
Cecil	101,821	101,946	125	0.12%	1.70%	14
Dorchester	32,444	32,338	(106)	-0.33%	0.54%	20
Kent	20,141	20,091	(50)	-0.25%	0.34%	24
Queen Anne's	48,832	49,070	238	0.49%	0.82%	18
Somerset	26,151	26,050	(101)	-0.39%	0.44%	23
Talbot	38,242	38,387	145	0.38%	0.64%	19
Wicomico	101,381	102,120	739	0.73%	1.71%	13
Worcester	51,699	51,821	122	0.24%	0.87%	17
TOTAL	5,931,865	5,979,716	47,851	0.81%	100.00%	

Source: Maryland Department of Legislative Services, November 2013

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2014

SUBDIVISION	Population July 1, 2014	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	73,124	424	172	16
ANNE ARUNDEL	562,226	415	1,355	5
BALTIMORE CITY	623,175	81	7,694	1
BALTIMORE COUNTY	827,757	598	1,384	4
CALVERT	90,411	213	424	8
CAROLINE	32,319	319	101	20
CARROLL	167,105	447	374	9
CECIL	101,946	346	295	14
CHARLES	153,641	458	335	11
DORCHESTER	32,338	541	60	23
FREDERICK	244,525	660	370	10
GARRETT	29,446	647	46	24
HARFORD	252,451	437	578	7
HOWARD	310,853	251	1,238	6
KENT	20,091	277	73	22
MONTGOMERY	1,032,610	491	2,103	2
PRINCE GEORGE'S	896,171	483	1,855	3
QUEEN ANNE'S	49,070	372	132	18
ST. MARY'S	111,977	357	314	13
SOMERSET	26,050	319	82	21
TALBOT	38,387	268	143	17
WASHINGTON	150,102	458	328	12
WICOMICO	102,120	374	273	15
WORCESTER	51,821	468	111	19

Source: Maryland Department of Legislative Services, November 2013;
 Overview of Maryland Local Governments, Finances and Demographic Information, January 2013

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 2010 through 2014, the change from FY 2013 to FY 2014, and the average rate of change from FY 2010 to FY 2014.

Table 3.2 shows a summary of county general fund operating budgets for FY 2012 - 2014.

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 2014 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 2010 THROUGH FISCAL YEAR 2014

SUBDIVISION	Actual FY 2010	Actual FY 2011	Actual FY 2012	Appropriation FY 2013	Approved FY 2014	Change FY 13-14	Avg Annual Chg FY 10-14
ALLEGANY	96,363,652	100,942,970	96,971,446	98,851,219	104,800,767	6.02%	2.12%
ANNE ARUNDEL	1,796,083,500	1,215,286,907	1,224,558,583	1,290,293,100	1,353,449,300	4.89%	-6.83%
BALTIMORE CITY ¹	2,007,809,826	1,821,546,484	1,971,546,123	1,989,981,433	2,069,152,834	3.98%	0.76%
BALTIMORE COUNTY	2,509,546,742	2,510,865,795	2,557,279,409	2,708,778,004	2,782,938,667	2.74%	2.62%
CALVERT	260,350,444	251,857,615	274,306,142	270,611,989	276,065,265	2.02%	1.48%
CAROLINE	53,203,280	50,098,241	46,496,416	49,591,776	48,385,856	-2.43%	-2.34%
CARROLL	451,924,227	426,714,567	332,632,456	362,010,000	367,325,000	1.47%	-5.05%
CECIL	162,981,369	161,630,020	165,481,533	166,748,807	173,532,772	4.07%	1.58%
CHARLES	384,931,086	368,029,622	395,974,719	384,422,391	395,239,609	2.81%	0.66%
DORCHESTER	50,803,460	49,610,971	48,472,667	49,723,818	51,289,925	3.15%	0.24%
FREDERICK	831,765,649	839,673,699	530,423,104	570,468,527	570,939,901	0.08%	-8.98%
GARRETT	68,444,601	67,938,695	70,975,454	74,282,202	73,091,406	-1.60%	1.66%
HARFORD	520,966,435	491,947,011	539,882,480	653,391,133	577,792,292	-11.57%	2.62%
HOWARD	974,062,127	1,052,531,356	1,148,633,066	1,196,222,777	1,201,052,671	0.40%	5.38%
KENT	52,703,434	50,216,502	39,038,345	41,651,802	42,027,552	0.90%	-5.50%
MONTGOMERY ²	4,033,479,891	3,941,855,580	4,024,974,707	4,282,034,540	4,476,442,161	4.54%	2.64%
PRINCE GEORGE'S ³	2,985,125,600	2,948,724,430	2,979,179,600	3,074,986,800	3,112,509,400	1.22%	1.05%
QUEEN ANNE'S	129,272,041	131,943,310	112,493,127	111,846,558	117,784,368	5.31%	-2.30%
ST. MARY'S	183,620,228	184,069,419	191,570,698	214,279,495	225,627,333	5.30%	5.29%
SOMERSET ⁴	34,987,375	36,216,689	32,388,662	35,935,678	37,289,382	3.77%	1.61%
TALBOT ¹	70,263,772	70,566,222	74,850,910	72,513,383	74,605,516	2.89%	1.51%
WASHINGTON	217,209,239	206,496,485	209,053,008	218,875,760	224,517,190	2.58%	0.83%
WICOMICO	126,373,698	122,280,056	104,278,434	115,103,249	121,599,049	5.64%	-0.96%
WORCESTER	175,197,083	163,205,811	164,772,656	165,904,256	168,643,654	1.65%	-0.95%
TOTAL	18,177,468,759	17,264,248,457	17,336,233,745	18,198,508,697	18,646,101,870	2.46%	0.64%

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

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

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

⁴ Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2012 THROUGH FISCAL YEAR 2014

SUBDIVISION	Actual FY 2012	Appropriation FY 2013	Approved FY 2014	Change FY 13-14
ALLEGANY	82,297,707	81,386,772	82,667,432	1.57%
ANNE ARUNDEL	1,170,738,891	1,230,753,400	1,274,319,400	3.54%
BALTIMORE CITY ¹	1,552,806,391	1,561,364,107	1,571,676,679	0.66%
BALTIMORE COUNTY	1,586,583,232	1,657,479,154	1,724,491,528	4.04%
CALVERT	223,637,295	226,740,337	227,050,698	0.14%
CAROLINE	41,087,630	42,529,726	42,638,761	0.26%
CARROLL	332,632,456	362,010,000	367,325,000	1.47%
CECIL	143,823,888	147,583,060	152,618,609	3.41%
CHARLES	339,628,503	319,369,470	333,712,700	4.49%
DORCHESTER	47,485,252	48,571,401	50,221,773	3.40%
FREDERICK	409,538,153	444,285,205	494,253,178	11.25%
GARRETT	70,975,454	74,282,202	73,091,406	-1.60%
HARFORD	488,102,552	585,562,926	511,723,888	-12.61%
HOWARD	860,574,560	898,680,542	960,176,219	6.84%
KENT	39,038,345	41,651,802	42,027,552	0.90%
MONTGOMERY	891,919,401	1,009,467,726	1,087,574,730	7.74%
PRINCE GEORGE'S	2,626,854,500	2,677,274,200	2,712,344,300	1.31%
QUEEN ANNE'S	106,653,738	107,969,509	113,924,180	5.52%
ST. MARY'S	189,372,428	211,678,778	222,665,317	5.19%
SOMERSET ²	32,388,662	35,935,678	37,289,382	3.77%
TALBOT	71,626,895	69,651,600	72,450,000	4.02%
WASHINGTON	191,779,926	196,312,520	201,189,270	2.48%
WICOMICO	104,278,434	115,103,249	121,599,049	5.64%
WORCESTER	164,772,656	165,904,256	168,643,654	1.65%
TOTAL	11,768,596,949	12,311,547,620	12,645,674,705	2.71%

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

² Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2014

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	Intergov.	Misc. Expenditures	Total - General Funds
ALLEGANY	7,765,382	15,340,163	9,839,795	1,791,618	1,349,063	29,770,045	7,555,000	829,373	940,000	260,506	8,000	1,216,896	3,000,265	1,203,521	1,797,805	82,667,432
ANNE ARUNDEL	155,757,000	258,622,300	31,490,300	32,743,600	13,270,600	596,454,600	31,437,700	20,181,800	16,558,700	991,100	270,000	3,036,900	113,504,800	1,274,319,400	1,274,319,400	1,274,319,400
BALTIMORE CITY	163,376,845	673,544,275	162,788,706	19,537,569	6,744,453	268,203,749	1,000,000	35,213,122	22,814,763	6,513,473	27,644,529	49,991,294	120,004,661	14,299,240	14,299,240	1,571,676,679
BALTIMORE COUNTY	82,878,915	328,545,785	95,419,819	19,337,572	6,866,477	757,609,856	44,615,557	17,954,752	35,263,610	5,112,590	1,249,260	1,249,260	89,754,898	22,943,158	216,939,279	1,724,491,528
CALVERT	18,064,689	27,710,753	9,145,145	2,770,307	1,486,321	113,394,429	4,238,219	6,217,143	3,703,223	1,201,372	1,669,721	1,269,353	16,590,177	172,536,700	19,589,846	227,050,698
CAROLINE ¹	4,794,280	12,305,697	3,554,604	449,748	141,563	836,026	6,000	836,026	1,090,000	129,571	6,000	242,850	3,388,031	15,099,156	601,235	42,638,761
CARROLL	61,374,020	34,250,320	11,224,150	4,316,970	1,225,560	170,609,860	7,240,990	2,320,200	8,929,350	864,630	8,929,350	3,470,840	40,949,160	3,021,690	17,527,260	367,325,000
CECIL	14,151,983	32,322,091	10,289,204	52,400	2,242,574	3,356	46,212	1,157,579	595,495	595,495	987,431	987,431	36,900	90,760,284	10,000	152,618,609
CHARLES ¹	29,417,800	91,135,200	6,603,900	3,074,200	2,828,500	18,359,680	1,291,818	5,333,600	513,000	643,100	985,700	1,092,700	20,061,300	172,536,700	6,125,369	333,712,700
DORCHESTER	3,582,921	10,336,225	3,336,020	1,133,641	131,614	464,825	6,045,167	61,500	513,000	428,275	445,670	656,991	3,861,394	273,320,477	6,637,506	50,221,773
FREDERICK ¹	45,334,729	99,358,688	13,341,391	5,461,847	4,775,387	17,196,312	525,008	1,287,932	554,018	589,293	207,494	1,895,380	37,047,643	34,431,381	1,724,896	494,253,178
GARRETT ¹	5,824,959	9,757,844	17,046,700	193,225,217	281,700	9,910,840	14,961,612	9,910,840	16,158,310	639,378	524,311	2,455,687	50,989,913	17,298,364	17,298,364	511,723,888
HARFORD	46,730,174	101,407,639	15,695,893	4,028,318	9,622,720	221,300,729	19,233,683	17,046,021	17,676,124	1,864,648	1,864,648	2,113,810	97,087,324	2,000,000	42,025,000	960,176,219
HOWARD	44,886,702	112,236,263	57,495,877	9,484,838	26,258,210	500,767,719	29,233,683	17,046,021	335,351	335,351	335,351	359,021	2,864,284	68,022	425,768	42,027,552
KENT	5,225,792	8,752,021	3,706,455	416,281	311,287	17,196,312	525,008	1,287,932	34,769,584	1,568,831	4,797,178	8,769,515	36,900	306,204,289	306,204,289	1,087,574,730
MONTGOMERY ²	143,679,507	352,427,669	42,132,940	193,225,217	32,188	10,217,139	358,576	696,677	27,131,400	12,216,500	3,468,600	4,546,000	90,211,600	125,342,600	125,342,600	2,712,344,300
PRINCE GEORGE'S	58,850,500	564,669,400	7,019,000	19,740,700	5,315,100	1,687,807,800	106,025,100	3,065,791	1,310,250	631,920	452,923	331,375	10,688,340	435,955	8,445,957	113,924,180
QUEEN ANNE'S	5,533,131	21,197,368	9,841,876	2,069,587	1,521,787	46,730,398	1,667,522	3,065,791	2,476,564	477,475	1,788,820	1,788,820	9,960,063	50,471	24,635,971	222,665,317
ST. MARY'S	21,287,275	40,782,988	10,659,171	6,752,382	4,012,204	92,102,448	3,873,943	3,805,542	2,476,564	101,047	233,100	175,000	2,324,851	2,736,858	290,000	168,643,654
SOMERSET	7,224,029	7,106,591	4,355,864	924,000	32,188	10,217,139	358,576	696,677	1,036,562	101,047	233,100	175,000	2,324,851	2,736,858	290,000	168,643,654
TALBOT	5,268,123	12,065,022	3,488,800	2,069,124	506,455	38,522,699	1,640,048	362,905	1,010,906	258,329	586,550	586,550	62,418	927,535	5,681,086	72,450,000
WASHINGTON	16,037,690	36,281,900	4,747,100	2,339,270	324,450	94,453,580	8,965,010	2,657,750	2,752,330	556,020	587,960	587,960	14,440,530	11,565,080	5,480,600	201,189,270
WICOMICO	10,622,008	24,879,866	7,414,913	3,301,564	693,896	40,520,465	3,786,970	3,126,389	1,095,163	88,910	155,220	155,220	11,897,811	475,227	13,540,647	121,599,049
WORCESTER	13,725,449	28,321,262	4,063,439	5,424,344	1,306,011	77,279,070	1,486,164	2,365,512	2,935,601	221,184	233,100	1,638,267	10,313,872	19,040,379	290,000	168,643,654
TOTAL	971,393,903	2,903,357,330	544,701,062	340,445,097	91,248,120	4,781,303,934	269,949,132	140,940,446	198,719,458	36,496,492	40,505,732	92,335,152	749,040,235	650,615,894	834,622,718	12,645,674,705

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

² Includes the Washington Suburban Sanitary Commission, Health includes Social Services; Debt Service, Parks and Recreation are special funds; Primary and Secondary Education and Colleges are component units of Montgomery County government and are not included in the County's general fund but are included with the County tax-supported funds for budget purposes.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2014

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY				2,059,500	580,000					829,835	3,469,335
ANNE ARUNDEL	129,386,600	5,873,000		43,901,800	4,278,000	12,622,000			78,278,365	22,859,000	297,198,765
BALTIMORE CITY	17,000,000	1,500,000				4,000,000		7,200,000		20,300,000	50,000,000
BALTIMORE COUNTY ^{1,4}	148,779,744	25,379,545		93,920,116		16,937,046		550,000	18,028,806	35,770,309	339,365,566
CALVERT	8,680,387			7,297,300	11,327,700	978,900				1,218,900	29,503,187
CAROLINE		54,800	155,081	1,661,036	174,000	882,319				1,469,016	4,396,252
CARROLL	24,247,315	1,314,000	2,550,000	12,235,501	19,250,000	466,000			6,584,700	1,852,500	68,500,016
CECIL	1,856,000	3,583,000	931,000	6,085,000	1,500,000	412,000					14,367,000
CHARLES	24,480,000	10,743,000	101,000	36,068,000	1,813,000	884,000		662,000	3,017,000	648,000	78,416,000
DORCHESTER			191,105	3,711,105	1,213,599	34,730		2,200,000		130,444	7,480,983
FREDERICK	42,772,074	511,100	254,000	16,728,575	399,000	230,000		1,600,000	1,005,093	6,116,000	68,015,842
GARRETT	582,400	299,322	112,000	898,000	35,000					1,750,000	5,276,722
HARFORD	64,019,846	15,448,450		20,006,509	26,990,000	6,281,000				29,682,096	162,427,901
HOWARD	83,502,000	23,407,000	1,000,000	198,150,000	13,330,000	22,863,000			55,046,000	50,646,000	447,944,000
KENT		960,186				243,000					1,203,186
MONTGOMERY ²	250,205,000	66,876,000	1,147,000	116,826,000	133,726,000	27,859,000	24,124,000	1,017,000	38,236,000	90,151,000	750,167,000
PRINCE GEORGE'S ⁴	124,018,000	30,452,000		182,681,000	66,159,000	47,531,000	219,150,000	13,100,000	22,340,000	54,904,000	760,335,000
QUEEN ANNE'S	11,400,000	8,001,551	276,380	869,000	4,431,607	720,000		350,000	395,000	16,002,537	42,446,075
ST. MARY'S	25,541,000		2,122,000	6,563,301	300,000	1,817,680		325,000	4,346,571		41,015,552
SOMERSET ³	828,600	570,787		2,312,356	84,000	108,000				1,271,394	5,175,137
TALBOT	379,000	1,760,341		1,200,000	1,959,900					445,000	5,744,241
WASHINGTON	8,147,800	213,200		14,534,200	550,000	383,000				3,400,400	27,228,600
WICOMICO	15,128,200		858,000	50,000	1,237,600	660,000	22,195	450,000	200,000	497,280	19,103,275
WORCESTER	500,000			1,570,310	55,000	1,108,191			509,631	32,000	3,775,132
TOTAL	981,453,966	196,947,282	9,697,566	769,328,609	289,393,406	147,020,866	243,296,195	27,454,000	227,987,166	339,975,711	3,232,554,767

¹ Biennial process may distort annual contributions to capital program; Excludes Water and Sewer

² Excludes the Washington Suburban Sanitary Commission

³ Included in Operating Budget

⁴ Includes Stormwater Management

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2014

COUNTY	S&P	Moody's	Fitch
ALLEGANY	A+	Aa3	-
ANNE ARUNDEL	AAA	Aa1	Not used
BALTIMORE CITY	AA-	Aa2	N/A
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aa1	AAA
CAROLINE	A	A3	-
CARROLL	AAA	Aa1	AAA
CECIL	AA	Aa2	-
CHARLES	AA+	Aa1	AAA
DORCHESTER	A	A2	-
FREDERICK	AA+	Aa1	AAA
GARRETT ¹	-	-	-
HARFORD	AA+	Aaa	AAA
HOWARD	AAA	Aaa	AAA
KENT	-	-	-
MONTGOMERY	AAA	Aaa	AAA
PRINCE GEORGE'S	AAA	Aaa	AAA
QUEEN ANNE'S	-	-	AA+
ST. MARY'S	AA	Aa2	AA+
SOMERSET	-	-	-
TALBOT	-	Aa2	AAA
WASHINGTON	AA	Aa2	AA
WICOMICO	AA-/stable	Aa2	AA+/stable
WORCESTER	AA	Aa2	AA

¹ Do not apply, no outstanding bonds

**SOURCE: Maryland Association of Counties/Department of Legislative Services,
 Budget and Tax Rate Survey, August 2013**

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 2004 to FY 2014. 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 2010 through 2014. 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 2014 total assessable base for county tax purposes. “Assessable base” is the total assessed value of all taxable real and personal property in the county. By Maryland State law in place until October 1, 2000, the assessed value of real property was 40% of cash value; the assessed value of personal property is 100% of cash value. The assessable base shown is the total of that amount.

Technically, real property assessments have been altered by recent legislation passed by the General Assembly. The 2000 “Truth in Taxation” law required full-value assessment of real property, abandoning the previous 40% assessment ratio. Data presented has been adjusted to fairly reflect assessments before and after this change.

Montgomery County, with a \$162.7 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Baltimore County, Prince George's County, Anne Arundel County, Baltimore City, and Howard County respectively. Somerset County's assessable base, at \$1.49 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 2010 through 2014.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2014. Specifically, counties are ranked based upon their total FY 2014 real property assessable base and their per capita base. Amounts representing the per capita real property assessable base in each jurisdiction are included. (see note above regarding the transition to full value assessment of real property).

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

Table 4.6 reflects the net real property tax yields for Fiscal Years 2010 through 2014. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2013 to FY 2014. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc.

Personal Property

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

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

commercial inventory, manufacturing inventory, and machinery. No county taxes all categories of personal property at full value.

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

Table 4.8 compares jurisdictions relative to the personal property assessable base in FY 2014. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2014.

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 2010 to FY 2012 are shown, along with estimated yields for FY 2013 and FY 2014.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2004 THROUGH 2014

COUNTY	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
ALLEGANY	1.00	1.001	1.001	0.9829	0.9829	0.9829	0.9829	0.9829	0.9820	0.9810	0.9800
ANNE ARUNDEL	0.955	0.941	0.931	0.918	0.891	0.888	0.876	0.880	0.910	0.941	0.950
BALTIMORE CITY	2.328	2.328	2.308	2.288	2.268	2.268	2.268	2.268	2.268	2.268	2.248
BALTIMORE COUNTY	1.115	1.115	1.115	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100
CALVERT	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892
CAROLINE	0.952	0.952	0.910	0.870	0.870	0.870	0.870	0.870	0.870	0.890	0.940
CARROLL	1.05	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.028	1.018	1.018
CECIL	0.98	0.98	0.98	0.96	0.960	0.960	0.940	0.9153	0.9401	0.9907	0.9907
CHARLES	0.952	0.962	0.962	0.962	0.962	0.962	0.962	0.962	1.003	1.057	1.141
DORCHESTER	0.93	0.93	0.92	0.896	0.896	0.896	0.896	0.896	0.976	0.976	0.976
FREDERICK ¹	1.00	1.00	1.00	0.936	0.936	0.936	0.936	0.936	0.936	0.936	1.064
GARRETT	1.036	1.036	1.000	1.00	1.000	1.000	0.990	0.990	0.990	0.990	0.990
HARFORD	1.092	1.092	1.082	1.082	1.082	1.082	1.064	1.042	1.042	1.042	1.042
HOWARD	1.044	1.044	1.044	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014
KENT	1.012	1.012	0.992	0.972	0.972	0.972	0.972	1.022	1.022	1.022	1.022
MONTGOMERY	0.914	0.902	0.856	0.812	0.8120	0.8180	0.9040	0.9040	0.946	0.991	1.009
PRINCE GEORGE'S	0.96	0.96	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960
QUEEN ANNE'S	0.976	0.926	0.87	0.80	0.770	0.770	0.770	0.767	0.847	0.847	0.847
ST. MARY'S	0.908	0.878	0.872	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857
SOMERSET	1.01	1.01	0.99	0.94	0.940	0.920	0.900	0.884	0.884	0.884	0.915
TALBOT	0.553	0.54	0.52	0.50	0.475	0.449	0.432	0.432	0.448	0.491	0.512
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	1.041	1.025	0.993	0.942	0.881	0.814	0.759	0.759	0.769	0.840	0.909
WORCESTER	0.73	0.73	0.73	0.70	0.700	0.700	0.700	0.700	0.700	0.770	0.770

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

¹ Real Property and Fire District Tax Consolidated in FY 2014, Fire District Tax is .128

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013 and prior year data

TABLE 4.3
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2014

SUBDIVISION	FY 2014 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2014 Population ¹
ALLEGANY	3,884,236,544	20	53,118	24	437,992	73,124
ANNE ARUNDEL	72,826,491,000	4	129,532	9	6,564,000	562,226
BALTIMORE CITY	46,581,025,573	5	74,748	21	3,360,149	623,175
BALTIMORE COUNTY	79,203,709,491	2	95,685	15	7,435,914	827,757
CALVERT	12,213,000,000	13	135,083	8	1,363,320	90,411
CAROLINE	2,536,663,585	23	78,488	20	248,951	32,319
CARROLL	20,605,224,937	9	123,307	10	1,792,000	167,105
CECIL	9,586,066,000	16	94,031	16	958,607	101,946
CHARLES	16,464,383,567	10	107,161	12	1,543,933	153,641
DORCHESTER	2,987,386,554	22	92,380	17	282,891	32,338
FREDERICK	27,179,611,000	8	111,153	13	2,431,099	244,525
GARRETT	4,825,749,914	19	163,885	3	502,400	29,446
HARFORD	29,041,937,578	7	115,040	11	2,648,918	252,451
HOWARD	44,204,232,538	6	142,203	7	4,514,802	310,853
KENT	3,018,066,455	21	150,220	6	292,187	20,091
MONTGOMERY	162,736,633,223	1	157,597	4	16,330,548	1,032,610
PRINCE GEORGE'S	76,508,452,000	3	85,373	18	2,890,521	896,171
QUEEN ANNE'S	7,954,908,056	17	162,113	5	742,471	49,070
ST. MARY'S	11,669,204,365	14	104,211	14	1,186,340	111,977
SOMERSET	1,489,940,850	24	57,195	23	160,000	26,050
TALBOT	9,379,230,950	15	244,334	2	635,058	38,387
WASHINGTON	12,492,093,000	12	83,224	19	1,181,259	150,102
WICOMICO	6,305,528,000	18	61,746	22	624,059	102,120
WORCESTER	15,121,107,000	11	291,795	1	1,527,673	51,821
TOTAL	\$678,814,882,180		113,520		59,655,091	5,979,716

¹ Population estimates from Department of Legislative Services, November 2013

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2010-2014

SUBDIVISION	Actual FY 2010 Yield	Actual FY 2011 Yield	Actual FY 2012 Yield	Actual FY 2013 Yield	Estimated FY 2014 Yield	Growth FY 2013-14	% Growth FY 2013-14	Avg. Growth FY 2010-14
ALLEGANY	42,031,704	41,993,168	41,307,399	40,825,674	40,764,629	(61,045)	-0.15%	-0.76%
ANNE ARUNDEL	527,479,000	551,618,000	562,317,000	583,677,000	599,691,000	16,014,000	2.74%	3.26%
BALTIMORE CITY	884,283,456	913,117,952	895,772,293	858,156,348	827,196,000	(30,960,348)	-3.61%	-1.65%
BALTIMORE COUNTY	1,034,401,901	1,032,173,290	979,204,778	943,056,237	920,851,355	(22,204,882)	-2.35%	-2.87%
CALVERT	133,981,114	152,529,165	147,462,346	140,697,306	137,281,717	(3,415,589)	-2.43%	0.61%
CAROLINE	22,823,504	23,892,084	23,932,023	23,977,024	24,442,955	465,931	1.94%	1.73%
CARROLL	204,973,872	208,296,512	209,814,418	200,320,000	196,332,218	(3,987,782)	-1.99%	-1.07%
CECIL	99,046,471	101,811,471	101,326,773	103,014,603	101,764,411	(1,250,192)	-1.21%	0.68%
CHARLES	215,465,781	206,928,042	200,540,116	206,555,300	213,904,600	7,349,300	3.56%	-0.18%
DORCHESTER	32,990,615	31,906,470	33,051,632	31,909,265	30,386,995	(1,522,270)	-4.77%	-2.03%
FREDERICK	302,226,301	281,623,186	257,578,504	235,996,427	265,182,803	29,186,376	12.37%	-3.22%
GARRETT	43,729,337	46,294,291	47,811,710	48,163,478	48,116,651	(46,827)	-0.10%	2.42%
HARFORD	270,451,635	306,533,441	293,128,769	289,498,152	285,541,515	(3,956,637)	-1.37%	1.37%
HOWARD	425,829,531	437,598,105	441,680,416	449,257,013	460,005,210	10,748,197	2.39%	1.95%
KENT	31,259,422	38,108,811	31,205,787	31,846,352	31,387,699	(458,653)	-1.44%	0.10%
MONTGOMERY	1,412,580,074	1,420,865,241	1,447,188,462	1,485,877,343	1,517,406,878	31,529,535	2.12%	1.81%
PRINCE GEORGE'S	717,492,010	726,867,670	719,136,540	701,510,600	693,725,100	-7,785,500	-1.11%	-0.84%
QUEEN ANNE'S	59,242,742	59,832,384	65,655,921	65,415,329	63,889,716	(1,525,613)	-2.33%	1.91%
ST. MARY'S	94,282,545	99,665,180	100,050,654	100,459,241	101,669,371	1,210,130	1.20%	1.90%
SOMERSET	16,529,520	16,353,398	15,736,336	14,313,925	14,505,866	191,941	1.34%	-3.21%
TALBOT	28,353,045	29,175,039	30,002,020	32,623,000	33,293,000	670,000	2.05%	4.10%
WASHINGTON	129,459,615	125,759,939	123,902,270	122,583,110	120,107,660	(2,475,450)	-2.02%	-1.86%
WICOMICO	60,211,126	60,530,124	58,468,272	60,006,246	61,683,755	1,677,509	2.80%	0.61%
WORCESTER	126,952,587	130,012,598	125,948,741	125,661,901	120,072,468	(5,589,433)	-4.45%	-1.38%
TOTAL YIELD	6,916,076,908	7,043,485,561	6,952,223,180	6,895,400,874	6,909,203,572	13,802,698	0.20%	-0.02%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013 and prior year data

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2014

SUBDIVISION	Estimated FY 2014	Rank by FY 2014 Base	Per Capita Base	Per Capta Rank	Population JULY 1, 2014 ¹
ALLEGANY	3,553,787,644	20	48,599	24	73,124
ANNE ARUNDEL	70,290,436,000	4	125,022	8	562,226
BALTIMORE CITY	44,837,573,616	5	71,950	21	623,175
BALTIMORE COUNTY	76,197,009,455	2	92,052	16	827,757
CALVERT	11,266,200,000	14	124,611	9	90,411
CAROLINE	2,485,911,585	23	76,918	20	32,319
CARROLL	20,077,137,937	9	120,147	10	167,105
CECIL	9,277,762,000	16	91,007	15	101,946
CHARLES	15,539,750,173	10	101,143	13	153,641
DORCHESTER	2,876,110,554	22	88,939	17	32,338
FREDERICK	25,449,051,000	8	104,075	12	244,525
GARRETT	4,629,412,914	19	157,217	3	29,446
HARFORD	27,994,490,970	7	110,891	11	252,451
HOWARD	42,598,454,560	6	137,037	7	310,853
KENT	2,981,558,455	21	148,403	6	20,091
MONTGOMERY	159,059,156,223	1	154,036	5	1,032,610
PRINCE GEORGE'S	73,477,344,000	3	81,990	18	896,171
QUEEN ANNE'S	7,954,908,056	17	162,113	4	49,070
ST. MARY'S	11,417,265,365	13	101,961	14	111,977
SOMERSET	1,417,597,850	24	54,418	23	26,050
TALBOT	9,320,884,950	15	242,814	2	38,387
WASHINGTON	11,983,444,000	12	79,835	19	150,102
WICOMICO	5,811,032,000	18	56,904	22	102,120
WORCESTER	14,804,627,000	11	285,688	1	51,821
TOTAL	655,300,906,307		109,587		5,979,716

¹ Population estimates from Department of Legislative Services, November 2013

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2010 - 2014

SUBDIVISION	Actual	Actual	Actual	Actual	Actual	Estimated	Growth	% Growth	Avg. Growth
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2013-14	FY 2013-14	FY 2013-14	FY 2010-14
ALLEGANY ¹	31,534,472	33,065,327	33,367,215	32,924,807	32,996,420	71,613	0.22%	1.14%	1.14%
ANNE ARUNDEL	472,111,000	493,175,000	504,988,000	524,770,000	541,486,000	16,716,000	3.19%	3.49%	3.49%
BALTIMORE CITY ¹	640,202,095	814,868,078	788,415,374	767,485,642	729,214,000	(38,271,642)	-4.99%	3.31%	3.31%
BALTIMORE COUNTY ¹	948,583,930	949,081,269	895,973,580	857,759,960	838,167,104	(19,592,856)	-2.28%	-3.05%	-3.05%
CALVERT	122,765,663	132,478,318	127,166,349	119,897,306	116,401,717	(3,495,589)	-2.92%	-1.32%	-1.32%
CAROLINE	21,688,374	22,796,743	22,788,492	22,765,123	23,288,955	523,832	2.30%	1.80%	1.80%
CARROLL	190,927,105	194,478,672	197,037,625	186,405,000	183,690,218	(2,714,782)	-1.46%	-0.96%	-0.96%
CECIL	91,552,139	93,608,978	94,239,754	95,195,688	93,979,886	(1,215,802)	-1.28%	0.66%	0.66%
CHARLES	194,044,298	183,011,955	177,601,322	178,606,200	186,047,100	7,440,900	4.17%	-1.05%	-1.05%
DORCHESTER	30,025,669	29,851,231	30,088,330	28,927,681	27,671,861	(1,255,820)	-4.34%	-2.02%	-2.02%
FREDERICK	295,275,366	274,753,304	250,851,833	229,482,527	258,668,903	29,186,376	12.72%	-3.25%	-3.25%
GARRETT	40,930,729	43,480,046	43,755,051	43,272,662	43,357,199	84,537	0.20%	1.45%	1.45%
HARFORD	248,124,501	281,949,550	269,017,269	264,987,152	259,354,615	(5,632,537)	-2.13%	1.11%	1.11%
HOWARD	386,089,286	396,964,582	401,968,884	409,340,738	420,639,202	11,298,464	2.76%	2.17%	2.17%
KENT	30,712,088	37,202,232	30,280,615	30,961,709	30,454,920	(506,789)	-1.64%	-0.21%	-0.21%
MONTGOMERY	1,342,444,472	1,339,132,412	1,356,869,750	1,396,528,426	1,429,157,234	32,628,808	2.34%	1.58%	1.58%
PRINCE GEORGE'S	654,439,062	662,714,334	639,314,615	630,338,500	629,835,000	(503,500)	-0.08%	-0.95%	-0.95%
QUEEN ANNE'S	57,967,128	58,704,646	64,498,505	64,175,329	62,739,716	(1,435,613)	-2.24%	2.00%	2.00%
ST. MARY'S	88,619,785	94,164,728	95,360,282	94,945,604	96,272,838	1,327,234	1.40%	2.09%	2.09%
SOMERSET	14,865,787	14,783,196	14,168,741	12,731,704	12,851,020	119,316	0.94%	-3.58%	-3.58%
TALBOT	27,801,093	28,599,021	29,386,302	32,023,000	32,678,000	655,000	2.05%	4.12%	4.12%
WASHINGTON	115,539,880	112,692,882	111,861,921	109,781,770	107,702,080	(2,079,690)	-1.89%	-1.74%	-1.74%
WICOMICO	54,952,996	52,679,302	50,460,900	51,333,704	52,880,809	1,547,105	3.01%	-0.96%	-0.96%
WORCESTER	121,366,637	124,755,225	120,446,740	119,704,507	113,980,228	(5,724,279)	-4.78%	-1.56%	-1.56%
TOTAL YIELD	6,222,563,555	6,468,991,031	6,349,907,449	6,304,344,739	6,323,515,025	19,170,286	0.30%	0.40%	0.40%

¹ These amounts do not include tax exempt property.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2014

SUBDIVISION	Commercial Inventory	Manufacturing and R&D	
		Inventory	Machinery
ALLEGANY	100	100	100
ANNE ARUNDEL ²	100	100	100
BALTIMORE ³	100	100	100
BALTIMORE COUNTY	100	100	100
CALVERT	100	100	100
CAROLINE	100	100	100
CARROLL	100	100	100
CECIL	100	100	100
CHARLES	100	100	100
DORCHESTER ⁴	100	100	100
FREDERICK ⁵	100	100	100
GARRETT ⁵	100	100	100
HARFORD	100	100	100
HOWARD	100	100	100
KENT ⁵	100	100	100
MONTGOMERY	100	100	100
PRINCE GEORGE'S ³	100	100	100
QUEEN ANNE'S ⁵	100	100	100
ST. MARY'S	100	100	100
SOMERSET	100	100	-
TALBOT ⁵	100	100	100
WASHINGTON	100	100	100
WICOMICO	72	100	100
WORCESTER	100	100	-

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

² Exemption for machinery includes laundries

³ Exemption for machinery includes dairies & laundries.

⁴ All other personal property 80% exempt; being phased out @ 10% per year.

⁵ All other personal property is 100% exempt.

Source: Department of Assessments and Taxation, July 21, 2013

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2014

SUBDIVISION	Estimated FY 2014	Rank by FY 2013 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2014 ¹
ALLEGANY	330,448,900	13	4,519	7	73,124
ANNE ARUNDEL	2,536,055,000	4	4,511	8	562,226
BALTIMORE CITY	1,743,451,957	5	2,798	17	623,175
BALTIMORE COUNTY	3,006,700,036	2	3,632	11	827,757
CALVERT	946,800,000	8	10,472	1	90,411
CAROLINE	50,752,000	23	1,570	21	32,319
CARROLL	528,087,000	11	3,160	15	167,105
CECIL	308,304,000	14	3,024	16	101,946
CHARLES	924,633,394	9	6,018	2	153,641
DORCHESTER	111,276,000	19	3,441	12	32,338
FREDERICK	1,730,560,000	16	7,077	24	244,525
GARRETT	196,337,000	18	6,668	5	29,446
HARFORD	1,047,446,608	7	4,149	9	252,451
HOWARD	1,605,777,978	6	5,166	4	310,853
KENT	36,508,000	24	1,817	20	20,091
MONTGOMERY	3,677,477,000	1	3,561	10	1,032,610
PRINCE GEORGE'S	3,031,108,000	3	3,382	14	896,171
QUEEN ANNE'S	0	21	0	23	49,070
ST. MARY'S	251,939,000	17	2,250	19	111,977
SOMERSET	72,343,000	20	2,777	18	26,050
TALBOT	58,346,000	22	1,520	22	38,387
WASHINGTON	508,649,000	10	3,389	13	150,102
WICOMICO	494,496,000	12	4,842	6	102,120
WORCESTER	316,480,000	15	6,107	3	51,821
TOTAL	23,513,975,873		3,932		5,979,716

¹ Population estimates Department of Legislative Services, November 2013

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2010 THROUGH 2014

SUBDIVISION	Actual FY 2010		Actual FY 2011		Actual FY 2012		Estimate FY 2013		Estimated FY 2014 Yield	Growth 2013-14	% Growth 2013-14	Avg. Growth FY 2010-14
	Yield		Yield		Yield		Yield					
ALLEGANY	10,496,232		7,940,184		7,940,184		7,900,867		7,768,209	(132,658)	-1.68%	-7.25%
ANNE ARUNDEL	55,368,000		57,329,000		57,329,000		58,907,000		58,205,000	(702,000)	-1.19%	1.26%
BALTIMORE CITY	96,875,000		98,249,874		106,195,107		104,112,999		97,982,000	(6,130,999)	-5.89%	0.28%
BALTIMORE COUNTY	83,039,709		84,104,543		83,231,198		85,296,277		82,684,251	(2,612,026)	-3.06%	-0.11%
CALVERT	11,215,451		20,050,847		20,295,997		20,800,000		20,880,000	80,000	0.38%	16.81%
CAROLINE	1,135,130		1,095,341		1,143,531		1,211,901		1,154,000	(57,901)	-4.78%	0.41%
CARROLL	14,046,767		13,817,840		12,776,793		13,915,000		12,642,000	(1,273,000)	-9.15%	-2.60%
CECIL	7,494,332		8,202,493		7,087,019		7,818,915		7,784,525	(34,390)	-0.44%	0.95%
CHARLES	21,421,484		23,916,086		22,938,794		27,949,100		27,857,500	(91,600)	-0.33%	6.79%
DORCHESTER	2,964,945		2,055,239		2,963,302		2,981,584		2,715,134	(266,450)	-8.94%	-2.18%
FREDERICK ¹	6,950,935		6,869,882		6,726,671		6,513,900		6,513,900	0	0.00%	-1.61%
GARRETT	2,798,608		2,814,246		4,056,659		4,890,816		4,759,452	(131,364)	-2.69%	14.20%
HARFORD	22,326,864		24,583,891		24,111,500		24,511,000		26,186,900	1,675,900	6.84%	4.07%
HOWARD	40,086,225		40,009,901		39,711,532		39,916,275		39,366,008	(550,267)	-1.38%	-0.45%
KENT ¹	547,334		906,579		925,172		884,643		932,779	48,136	5.44%	14.26%
MONTGOMERY	89,188,915		84,732,829		90,318,713		89,348,917		88,249,644	(1,099,273)	-1.23%	-0.26%
PRINCE GEORGE'S	63,052,900		64,990,800		79,821,925		71,172,100		63,890,100	(7,282,000)	-10.23%	0.33%
QUEEN ANNE'S ¹	1,237,004		1,127,738		1,157,416		1,240,000		1,150,000	(90,000)	-7.26%	-1.81%
ST. MARY'S	5,662,760		5,500,452		4,690,372		5,513,637		5,396,533	(117,104)	-2.12%	-1.20%
SOMERSET	1,663,733		1,570,202		1,567,595		1,582,221		1,654,846	72,625	4.59%	-0.13%
TALBOT ¹	500,000		615,000		615,718		600,000		615,000	15,000	2.50%	5.31%
WASHINGTON	13,919,735		13,580,270		12,040,349		12,801,340		12,405,580	(395,760)	-3.09%	-2.84%
WICOMICO	8,516,440		7,850,822		8,007,372		8,672,542		8,802,946	130,404	1.50%	0.83%
WORCESTER	5,585,950		5,505,746		5,502,001		5,957,394		6,092,240	134,846	2.26%	2.19%
TOTAL YIELD	558,596,184		569,643,344		593,502,077		597,099,885		578,241,868	(18,858,017)	-3.16%	0.87%

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

Note: Some data generated by interpolation from county survey data.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013 and prior year data

Section 5 - Property Tax Administration

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

Twelve counties and Baltimore City grant a percentage discount for the payment of property taxes prior to a particular date. The amount of discount ranges from 0.5% to 2%, depending on how early the payment is made.

Conversely, each subdivision levies a percentage penalty and/or interest rate for late property tax payments. After October 1st, monthly interest charges vary. Penalties are imposed in a variety of ways including monthly surcharges or flat rates after a certain date.

Table 5.2 shows each subdivision's penalty and/or interest charged for late payment of property taxes.

Table 5.3 details each county's Homestead Property Tax Credit percentage. This is a statutory limit on the amount an assessment increase may affect a taxpayer's tax burden. Since 1977, State law provided that owner-occupied dwellings were not taxed on annual assessment increases that exceed 15%. While the Homestead Credit is not technically a cap on assessment increases, the provision of a property tax credit against large assessment increases functions much the same as a cap.

During the 1990 and 1991 Sessions of the General Assembly, significant changes were made to the Homestead Property Tax Credit Program. For the first time the credit was applied to the State property tax to limit taxable assessment increases for homeowners to 10% annually. Additionally, each county was mandated to adopt a local ordinance or resolution specifying a local percentage of 0% to 10% for purposes of local property taxation.

Table 5.3 lists the Homestead Credit Percentages set by each county for FY 2009 through FY 2014. 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 2014

SUBDIVISION	Amount of Discount		
	July	August	September
ALLEGANY	1%	1%	-
ANNE ARUNDEL	-	-	-
BALTIMORE CITY	0.5%	-	-
BALTIMORE COUNTY	1%	0.5%	-
CALVERT	-	-	-
CAROLINE	-	-	-
CARROLL	1%	0.5%	-
CECIL	2%	-	-
CHARLES	-	-	-
DORCHESTER	-	-	-
FREDERICK	1%	0.5%	-
GARRETT	1%	-	-
HARFORD	1%	0.5%	-
HOWARD	0.5%	-	-
KENT	-	-	-
MONTGOMERY	-	-	-
PRINCE GEORGE'S	-	-	-
QUEEN ANNE'S	-	-	-
ST. MARY'S	-	-	-
SOMERSET	-	-	-
TALBOT	1%	-	-
WASHINGTON	0.5%	-	-
WICOMICO	1%	1%	-
WORCESTER	0.5%	-	-
STATEWIDE TOTAL			

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2014

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2009 THROUGH 2014

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
ALLEGANY	10%	10%	7%	7%	7%	7%
ANNE ARUNDEL	2%	2%	2%	2%	2%	2%
BALTIMORE CITY	4%	4%	4%	4%	4%	4%
BALTIMORE COUNTY	4%	4%	4%	4%	4%	4%
CALVERT	10%	10%	10%	10%	10%	10%
CAROLINE	5%	5%	5%	5%	5%	5%
CARROLL	7%	7%	7%	5%	5%	5%
CECIL	8%	8%	8%	8%	8%	8%
CHARLES	7%	7%	7%	7%	7%	7%
DORCHESTER	5%	5%	5%	5%	5%	5%
FREDERICK	5%	5%	5%	5%	5%	5%
GARRETT	5%	5%	5%	5%	5%	5%
HARFORD	9%	9%	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	3%	5%	0%	1%	4%	2%
QUEEN ANNE'S	5%	5%	5%	0%	5%	5%
ST. MARY'S	5%	5%	5%	5%	5%	5%
SOMERSET	10%	10%	10%	10%	10%	10%
TALBOT	0%	0%	0%	0%	0%	0%
WASHINGTON	5%	5%	5%	5%	5%	5%
WICOMICO	10%	10%	10%	10%	5%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2013

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

Section 6 - Income Taxes

The local income tax, historically referred to as the “piggyback income tax,” was made available to political subdivisions in an effort to relieve the pressure and reliance on the local property tax.

Table 6.1 shows each county’s local income tax rate for Calendar Years 2009 through 2014. 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 2010 through 2014. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2013 and 2014 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2010 net taxable income and per capita taxable income. Data from 2011 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 2009 Through 2014

SUBDIVISION	CY 2009	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.56%	2.56%	2.49%	2.56%	2.56%
BALTIMORE CITY	3.05%	3.05%	3.20%	3.20%	3.20%	3.20%
BALTIMORE COUNTY	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
CALVERT	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CAROLINE	2.63%	2.63%	2.63%	2.63%	2.63%	2.73%
CARROLL	3.05%	3.05%	3.05%	3.05%	3.05%	3.04%
CECIL	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CHARLES	2.90%	2.90%	2.90%	2.90%	2.90%	3.03%
DORCHESTER	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%
FREDERICK	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%
GARRETT	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
HARFORD	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
HOWARD	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
KENT	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%
MONTGOMERY	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
PRINCE GEORGE'S	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
QUEEN ANNE'S	2.85%	2.85%	2.85%	3.20%	3.20%	3.20%
ST. MARY'S	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
SOMERSET	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
TALBOT	2.25%	2.25%	2.25%	2.25%	2.40%	2.40%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
WICOMICO	3.10%	3.10%	3.10%	3.10%	3.20%	3.20%
WORCESTER	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2010 THROUGH 2014

SUBDIVISION	Local Income Tax Yields					Change FY 13 to 14		Property Tax Equiv. of Total Income Tax Yield for FY 2014
	FY 2010	FY 2011	FY 2012	Est. FY 2013	Est. FY 2014	Amount	Percent	
ALLEGANY	23,824,268	24,248,781	24,854,127	23,820,000	24,534,600	714,600	3.00%	\$0.56
ANNE ARUNDEL	353,417,000	363,798,661	394,480,856	389,400,000	417,300,000	27,900,000	7.16%	\$0.64
BALTIMORE CITY	222,375,717	234,955,011	262,175,889	256,058,536	274,386,334	18,327,798	7.16%	\$0.82
BALTIMORE COUNTY	495,665,906	514,714,431	593,204,019	624,060,806	604,292,819	(19,767,987)	-3.17%	\$0.81
CALVERT	56,136,128	62,668,488	64,199,044	65,949,632	71,723,000	5,773,368	8.75%	\$0.53
CAROLINE	10,020,333	10,627,738	11,088,210	10,600,000	10,800,000	200,000	1.89%	\$0.43
CARROLL	108,385,444	116,171,871	128,967,957	126,460,000	133,803,415	7,343,415	5.81%	\$0.75
CECIL	46,816,208	46,835,947	49,813,198	48,644,519	52,139,853	3,495,334	7.19%	\$0.54
CHARLES	86,513,316	92,049,627	97,179,582	98,113,000	106,240,200	8,127,200	8.28%	\$0.69
DORCHESTER	8,636,162	9,799,801	10,767,858	9,227,702	9,809,329	581,627	6.30%	\$0.35
FREDERICK	146,332,338	157,826,635	169,760,329	171,226,300	176,363,100	5,136,800	3.00%	\$0.73
GARRETT	9,867,543	10,137,038	10,808,277	11,000,000	11,125,000	125,000	1.14%	\$0.22
HARFORD	154,181,039	166,483,042	179,177,637	175,068,772	190,600,000	15,531,228	8.87%	\$0.72
HOWARD	294,042,538	315,353,675	357,346,674	339,929,120	370,000,000	30,070,880	8.85%	\$0.82
KENT	9,306,233	8,200,260	10,335,245	9,045,000	10,800,000	1,755,000	19.40%	\$0.37
MONTGOMERY	1,042,106,679	1,039,234,850	1,255,089,822	1,236,585,546	1,299,191,344	62,605,798	5.06%	\$0.80
PRINCE GEORGE'S ¹	428,141,810	476,037,370	500,827,530	526,961,000	530,761,200	3,800,200	0.72%	\$1.84
QUEEN ANNE'S	29,647,125	29,527,496	35,969,879	32,428,656	38,984,963	6,556,307	20.22%	\$0.53
ST. MARY'S	65,115,901	71,984,221	76,289,036	76,000,000	82,000,000	6,000,000	7.89%	\$0.69
SOMERSET	6,222,301	6,295,530	6,246,160	6,069,000	6,100,000	31,000	0.51%	\$0.38
TALBOT	19,260,503	18,551,894	20,269,343	21,635,000	26,000,000	4,365,000	20.18%	\$0.41
WASHINGTON	57,025,046	59,279,436	64,578,939	62,476,000	68,730,000	6,254,000	10.01%	\$0.58
WICOMICO	37,206,314	39,186,250	41,845,360	40,472,224	42,593,604	2,121,380	5.24%	\$0.68
WORCESTER	10,921,118	10,459,699	12,900,072	11,200,000	12,200,000	1,000,000	8.93%	\$0.08
TOTAL	3,721,166,970	3,884,427,752	4,378,175,043	4,372,430,813	4,570,478,761	198,047,948	4.53%	

¹ Prince George's numbers include disparity grant.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2011

SUBDIVISION	Estimated Population July 2011 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	73,124	850,042,600	19	11,625	23
ANNE ARUNDEL	562,226	14,188,241,121	3	25,236	4
BALTIMORE CITY	623,175	7,768,185,194	6	12,465	21
BALTIMORE COUNTY	827,757	18,698,682,425	2	22,590	9
CALVERT	90,411	2,134,883,001	13	23,613	5
CAROLINE	32,319	416,262,194	20	12,880	19
CARROLL	167,105	3,923,768,780	9	23,481	6
CECIL	101,946	1,703,408,127	14	16,709	15
CHARLES	153,641	3,060,643,826	10	19,921	12
DORCHESTER	32,338	400,182,945	21	12,375	22
FREDERICK	244,525	5,554,905,733	7	22,717	7
GARRETT	29,446	407,445,057	22	13,837	18
HARFORD	252,451	5,503,511,749	8	21,800	10
HOWARD	310,853	10,025,688,045	5	32,252	2
KENT	20,091	336,342,421	23	16,741	14
MONTGOMERY	1,032,610	35,879,078,661	1	34,746	1
PRINCE GEORGE'S	896,171	14,154,591,723	4	15,795	16
QUEEN ANNE'S	49,070	1,114,657,515	16	22,716	8
ST. MARY'S	111,977	2,327,958,649	11	20,790	11
SOMERSET	26,050	196,499,625	24	7,543	24
TALBOT	38,387	1,014,019,704	17	26,416	3
WASHINGTON	150,102	2,273,798,830	12	15,148	17
WICOMICO	102,120	1,299,300,743	15	12,723	20
WORCESTER	51,821	914,819,943	18	17,653	13
TOTAL IN STATE	5,979,716	134,146,918,611		22,434	
OUT OF STATE		6,849,516,391			
TOTAL		\$140,996,435,002			

¹ Maryland Department of Legislative Services, November 2013

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2011"

Section 7 - Recordation and Transfer Taxes

A “recordation tax” is imposed upon defined instruments of writing conveying title to real or personal property or creating liens or encumbrances upon real or personal property offered for record. This is recorded with the Clerks of Circuit Courts or, in the case of Baltimore City, the Clerk of the Superior Court.

The recordation tax rate is imposed on each \$500 of the value of the transaction being recorded. Baltimore and Howard Counties impose the lowest recordation tax rate of \$2.50. The highest rate imposed is \$6.00 in Frederick and Talbot Counties, followed by Baltimore City, Calvert, Caroline, Carroll, Charles, and Dorchester Counties at \$5.00.

Table 7.1 lists the recordation tax rates each subdivision levied for the period FY 2010 through FY 2014. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2014. 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 2010 through 2014 by subdivision.

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

TABLE 7.1
RECORDATION TAX RATES AND YIELDS
FISCAL YEARS 2010 THROUGH 2014

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Change in yield 13-14	
						Amount	Percent
ALLEGANY	\$3.25 1,235,868	\$3.25 1,150,655	\$3.50 1,081,251	\$3.50 975,000	\$3.50 1,050,000	75,000	7.69%
ANNE ARUNDEL	\$3.50 28,976,000	\$3.50 28,416,385	\$3.50 28,553,925	\$3.50 30,000,000	\$3.50 36,500,000	6,500,000	21.67%
BALTIMORE CITY	\$5.00 20,942,368	\$5.00 19,425,608	\$5.00 20,137,264	\$5.00 20,197,000	\$5.00 23,367,000	3,170,000	15.70%
BALTIMORE COUNTY	\$2.50 20,027,562	\$2.50 18,344,026	\$2.50 20,397,974	\$2.50 30,578,527	\$2.50 25,500,000	(5,078,527)	-16.61%
CALVERT	\$5.00 5,690,348	\$5.00 5,330,746	\$5.00 5,180,576	\$5.00 5,500,000	\$5.00 6,000,000	500,000	9.09%
CAROLINE	\$5.00 1,236,554	\$5.00 1,200,000	\$5.00 977,234	\$5.00 1,100,000	\$5.00 1,100,000	-	0.00%
CARROLL	\$5.00 9,224,371	\$5.00 7,717,490	\$5.00 8,520,674	\$5.00 8,000,000	\$5.00 9,750,000	1,750,000	21.88%
CECIL	\$4.10 4,382,564	\$4.10 3,984,394	\$4.10 3,576,107	\$4.10 4,500,000	\$4.10 4,800,000	300,000	6.67%
CHARLES	\$5.00 9,500,396	\$5.00 9,446,893	\$5.00 8,462,994	\$5.00 10,500,000	\$5.00 10,500,000	-	0.00%
DORCHESTER	\$5.00 1,921,225	\$5.00 1,669,213	\$5.00 1,312,175	\$5.00 1,534,386	\$5.00 1,534,386	-	0.00%
FREDERICK	\$6.00 10,686,142	\$6.00 18,578,790	\$6.00 16,900,106	\$6.00 23,530,293	\$6.00 22,453,062	(1,077,231)	-4.58%
GARRETT	\$3.50 2,037,153	\$3.50 2,475,847	\$3.50 2,113,050	\$3.50 2,386,470	\$3.50 2,000,000	(386,470)	-16.19%
HARFORD	\$3.30 10,236,128	\$3.30 9,906,952	\$3.30 9,088,761	\$3.30 7,754,000	\$3.30 10,200,510	2,446,510	31.55%
HOWARD	\$2.50 15,267,362	\$2.50 14,599,474	\$2.50 15,944,953	\$2.50 17,000,000	\$2.50 20,098,864	3,098,864	18.23%
KENT	\$3.30 968,716	\$3.30 836,035	\$3.30 831,372	\$3.30 847,368	\$3.30 1,010,000	162,632	19.19%
MONTGOMERY	\$3.45 61,182,682	\$3.45 72,040,593	\$3.45 93,786,339	\$3.45 102,467,436	\$3.45 103,659,110	1,191,674	1.16%
PRINCE GEORGE'S	\$2.50 27,029,000	\$2.50 25,015,958	\$2.50 22,774,565	\$2.75 30,641,400	\$2.75 31,111,500	470,100	1.53%
QUEEN ANNE'S	\$4.95 2,489,560	\$4.95 3,609,751	\$4.95/500 2,553,755	4.95/500 2,331,752	4.95/500 2,650,000	318,248	13.65%
ST. MARY'S	\$4.00 4,974,956	\$4.00 4,858,028	\$4.00 4,692,275	\$4.00 4,900,000	\$4.00 5,100,000	200,000	4.08%
SOMERSET	\$3.30 556,498	\$3.30 413,091	\$3.30 347,707	\$3.30 440,000	\$3.30 350,000	(90,000)	-20.45%
TALBOT	\$3.30 2,934,335	\$3.30 2,853,663	\$6.00 4,636,327	\$6.00 4,365,000	\$6.00 5,050,000	685,000	15.69%
WASHINGTON	\$3.80 3,933,626	\$3.80 4,108,107	\$3.80 3,556,946	\$3.80 4,550,000	\$3.80 5,000,000	450,000	9.89%
WICOMICO	\$3.50 2,590,719	\$3.50 2,171,210	\$3.50 2,230,158	\$3.50 2,249,756	\$3.50 2,516,123	266,367	11.84%
WORCESTER	\$3.30 3,254,790	\$3.30 5,987,911	\$3.30 5,328,454	\$3.30 5,750,000	\$3.30 6,000,000	250,000	4.35%
TOTAL YIELD	251,278,924	264,140,820	282,984,942	322,098,388	337,300,555	15,202,167	4.72%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 7.2
TRANSFER TAX RATES AND YIELDS¹
FISCAL YEARS 2010 THROUGH 2014

SUBDIVISION	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Change in Yield 13-14	
						Amount	Percent
ALLEGANY	0.50% 441,940	0.50% 475,984	0.50% 342,354	0.50% 350,000	0.50% 350,000	-	0.00%
ANNE ARUNDEL	1.00% 30,752,000	1.00% 29,584,062	1.00% 30,534,488	1.00% 30,000,000	1.00% 36,500,000	6,500,000	21.67%
BALTIMORE CITY	1.50% 26,022,596	1.50% 21,844,845	1.50% 22,840,024	1.50% 21,973,000	1.50% 24,948,000	2,975,000	13.54%
BALTIMORE COUNTY ²	1.50% 41,005,835	1.50% 35,669,961	1.50% 43,517,262	1.50% 52,962,566	1.50% 52,000,000	(962,566)	-1.82%
CALVERT	- -	- -	- -	- -	- -	- -	- -
CAROLINE	0.50% 373,983	0.50% 376,210	0.50% 304,602	0.50% 365,397	0.50% 210,842	(154,555)	-42.30%
CARROLL	- -	- -	- -	- -	- -	- -	- -
CECIL	\$10/deed 23,509	\$10/deed 23,629	\$10/deed 20,530	\$10/deed 23,946	\$10/deed 20,000	(3,946)	-16.48%
CHARLES	- -	- -	- -	- -	- -	- -	- -
DORCHESTER	0.75% 977,338	0.75% 805,494	0.75% 646,940	0.75% 719,115	0.75% 650,000	(69,115)	-9.61%
FREDERICK	- -	- -	- -	- -	- -	- -	- -
GARRETT	1.00% 1,194,788	1.00% 1,371,460	1.00% 1,239,497	1.00% 1,424,217	1.00% 1,150,000	(274,217)	-19.25%
HARFORD	1.00% 11,098,307	1.00% 11,241,950	1.00% 9,786,317	1.00% 9,600,000	1.00% 9,600,000	-	0.00%
HOWARD ³	1.00% 18,348,856	1.00% 21,319,656	1.00% 25,801,012	1.00% 22,000,000	1.00% 27,000,000	5,000,000	22.73%
KENT	0.50% 481,441	0.50% 398,271	0.50% 373,324	0.50% 355,000	0.50% 580,000	225,000	63.38%
MONTGOMERY ⁴	0.25% to 6% 77,029,256	0.25 - 6% 71,809,475	0.25 - 6% 76,935,730	1% 81,547,017	1% 86,683,519	5,136,502	6.30%
PRINCE GEORGE'S	1.40% 68,767,400	1.40% 65,629,385	1.40% 62,294,438	1.40% 69,475,500	1.40% 70,477,000	1,001,500	1.44%
QUEEN ANNE'S	0.50% 93,002	0.50% 158,897	0.50% 1,266,716	0.50% 400,000	0.50% 600,000	200,000	50.00%
ST. MARY'S	1.00% 4,483,543	1.00% 4,099,463	1.00% 4,151,361	1.00% 3,900,000	1.00% 4,350,000	450,000	11.54%
SOMERSET	- -	- -	- -	- -	- -	- -	- -
TALBOT ⁵	1.00% 2,848,707	1.00% 2,829,367	1.00% 2,602,845	1.00% 2,250,000	1.00% 2,500,000	250,000	11.11%
WASHINGTON	0.50% 1,417,424	0.50% 1,504,362	0.50% 1,331,163	0.50% 400,000	0.50% 1,400,000	1,000,000	250.00%
WICOMICO	- -	- -	- -	- -	- -	- -	- -
WORCESTER	0.50% 3,254,790	0.50% 3,194,074	0.50% 2,595,376	0.50% 2,750,000	0.50% 2,750,000	-	0.00%
TOTAL YIELD	288,614,715	272,336,545	286,583,979	300,495,758	321,769,361	21,273,603	7.08%

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

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

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

⁴ General Fund Only.

⁵ The first \$50,000 of consideration is exempt from transfer tax.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

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

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

Table 8.1 lists each subdivision's Admissions and Amusement tax rates and compares the estimated revenues generated by the taxes for Fiscal Years 2009 through 2014.

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 2013 and FY 2014 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 2013 and FY 2014. PEG fees are used by local governments to provide access to government services and discussions, community events, and educational programming.

Hotel/Motel Taxes

Table 8.4 details county taxes on hotel and motel accommodations. Hotel/motel taxes (levied in 23 counties, including Baltimore City) are in addition to the State's 6% Sales and Use tax. Many counties have arrangements with municipalities to remit to the municipal government all or part of hotel/motel tax revenues generated on facilities within the municipality.

Trailer Park Taxes

Table 8.5 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2009 through 2014. The county authority for taxation of trailer parks is in Section 9-401 of Article 24 of the Annotated Code of Maryland, which was recodified in 1989 from the former Article 81.

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

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

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

Other Sales and Service Taxes

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

Table 8.6 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2013 and estimated FY 2014 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2009 - 2014

SUBDIVISION							% Chg. 2013-14
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	
ALLEGANY	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	161,612	149,995	217,605	143,733	200,000	200,000	0.0%
ANNE ARUNDEL ¹	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	7,928,349	7,519,000	8,662,488	9,024,945	8,800,000	8,980,000	2.0%
BALTIMORE CITY ²	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	9,432,565	7,475,230	8,184,509	7,581,026	8,750,000	8,653,000	-1.1%
BALTIMORE COUNTY	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	6,311,606	5,431,938	4,995,364	5,502,804	5,302,949	5,259,948	-0.8%
CALVERT	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
	30,212	25,009	25,803	30,938	30,000	30,000	0.0%
CAROLINE	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
CARROLL	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	335,125	246,184	379,990	296,890	300,000	309,000	3.0%
CECIL	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	163,059	136,126	133,561	133,864	115,000	135,000	17.4%
CHARLES	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	928,659	804,476	671,499	717,119	850,000	865,000	1.8%
DORCHESTER	0.5%	0.5%	0.5%	0.5%	0.5%	5.0%	
	5,171	1,704	1,179	478	1,000	1,000	0.0%
FREDERICK ³	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	
	827,599	836,230	821,594	810,890	816,000	0	-100.0%
GARRETT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	658,550	657,011	722,948	685,707	686,667	660,000	-3.9%
HARFORD	2-10%	2-10%	5%	5%	5%	5%	
	538,693	576,966	498,906	506,174	600,000	506,500	-15.6%
HOWARD ⁴	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	2,121,909	2,234,919	2,137,962	2,394,199	2,200,000	2,200,000	0.0%
KENT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	17,505	13,864	13,891	14,502	12,000	10,800	-10.0%
MONTGOMERY	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
	2,169,201	1,907,599	2,043,000	2,554,295	2,501,000	3,043,200	21.7%
PRINCE GEORGE'S	10%	10%	10%	10%	10%	10%	
	10,193,629	11,988,473	11,183,420	10,436,967	13,415,900	12,426,000	-7.4%
QUEEN ANNE'S	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	176,691	156,552	188,715	183,634	175,000	176,750	1.0%
ST. MARY'S	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
	101,437	84,636	72,649	121,047	80,000	100,000	25.0%
SOMERSET	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
	38,029	23,758	22,956	24,099	24,000	24,000	0.0%
TALBOT	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	51,251	44,895	43,484	43,971	45,000	40,000	-11.1%
WASHINGTON	3-5%	3-5%	3-5%	3-5%	3 - 5%	3 - 5%	
	387,200	369,953	324,210	319,859	325,000	300,000	-7.7%
WICOMICO ⁵	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	145,570	259,811	177,900	84,459	150,000	85,000	-43.3%
WORCESTER	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
	606,615	637,463	559,213	590,148	560,000	560,000	0.0%
TOTAL YIELD	43,330,237	41,581,793	42,082,846	42,201,748	45,939,516	44,565,198	-3.0%

¹ 7.5% rate applies to bingo and movies.

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

³ Rate dropped to 0% effective 2/1/2013

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2013 - 2014

SUBDIVISION	Franchise Fee	FY 2013 Yield	FY 2014 Yield	Number of Companies	County Franchise
ALLEGANY	5%	350,000	350,000	2	Yes
ANNE ARUNDEL	5%	9,100,000	9,700,000	3	Yes
BALTIMORE CITY	5%	6,000,000	6,224,000	1	Yes
BALTIMORE COUNTY	5%	15,028,069	15,129,156	2	Yes
CALVERT	5%	1,170,000	1,200,000	1	Yes
CAROLINE	5%	136,000	136,000	2	Yes
CARROLL	5%	1,300,000	1,300,000	1	Yes
CECIL	5%	476,688	353,000	3	Yes
CHARLES	5%	1,975,000	2,180,000	2	Yes
DORCHESTER	N/A	N/A	N/A	-	No
FREDERICK	N/A	N/A	N/A	1	No
GARRETT	N/A	N/A	N/A	3	No
HARFORD	3%	1,468,400	1,691,000	3	Yes
HOWARD	5%	4,800,000	5,100,000	3	Yes
KENT	3% & 5%	20,000	20,000	2	Yes
MONTGOMERY	5%	16,033,956	17,096,369	3	Yes
PRINCE GEORGE'S	5%	11,215,806	9,792,000	2	Yes
QUEEN ANNE'S	5%	320,000	320,000	1	Yes
ST. MARY'S	5%	880,000	950,000	2	Yes
SOMERSET	3%	95,855	95,000	2	Yes
TALBOT	0%	-	-	2	Yes
WASHINGTON	N/A	N/A	N/A	N/A	N/A
WICOMICO	5%	820,000	825,000	2	Yes
WORCESTER	N/A	N/A	N/A	N/A	No
TOTAL YIELD		71,189,774	72,461,525		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2013 - 2014

SUBDIVISION	PEG FEE	FY 2013 Yield	FY 2014 Yield	Number of Companies	County Franchise
ALLEGANY	N/A	N/A	N/A	N/A	N
ANNE ARUNDEL	1%	1,800,000	1,800,000	3	Y
BALTIMORE CITY	N/A	N/A	N/A	N/A	N
BALTIMORE COUNTY	N/A	N/A	N/A	N/A	N
CALVERT	N/A	N/A	N/A	N/A	N
CAROLINE	N/A	N/A	N/A	N/A	N
CARROLL	N/A	N/A	N/A	N/A	N
CECIL	N/A	N/A	N/A	N/A	N
CHARLES	1%	364,800	412,000	2	Y
DORCHESTER	N/A	N/A	N/A	N/A	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	N/A	N/A	N/A	N/A	N
HOWARD	.20/subscriber/mo.	100,000	220,000	3	Y
KENT	N/A	N/A	N/A	N/A	N
MONTGOMERY	See Below	7,656,572	10,187,419	3	Y
PRINCE GEORGE'S	3%	5,700,000	5,700,000	2	Y
QUEEN ANNE'S	N/A	N/A	N/A	N/A	N/A
ST. MARY'S	N/A	N/A	N/A	N/A	N/A
SOMERSET	N/A	N/A	N/A	N/A	N/A
TALBOT	5%	32,200	80,500	2	Y
WASHINGTON	N/A	N/A	N/A	N/A	N
WICOMICO	N/A	N/A	N/A	N/A	N
WORCESTER	N/A	N/A	N/A	N/A	N/A
TOTAL YIELD		15,653,572	18,399,919		

FY 2014 - Comcast, RCN and Verizon - 3% of gross revenues

FY 2013 - Comcast - Capital Equipment: \$200,000 per yr adjusted for CPI, Operating Costs: \$1.5 million per year adjusted for CPI

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2013-2014

SUBDIVISION	Rate	FY 13 Revenue	FY 14 Revenue
ALLEGANY	8%	925,000	948,125
ANNE ARUNDEL	7%	14,200,000	13,670,000
BALTIMORE CITY	9.5%	26,573,000	28,497,000
BALTIMORE COUNTY	8%	8,755,231	8,850,000
CALVERT	5%	810,000	810,000
CAROLINE	5%	44,715	45,000
CARROLL	5%	265,530	290,720
CECIL	3%	67,000	75,000
CHARLES	5%	1,000,000	1,067,000
DORCHESTER	5%	250,000	330,000
FREDERICK	3%	1,075,000	1,204,000
GARRETT	6%	2,006,797	1,900,000
HARFORD	N/A	-	-
HOWARD	7%	4,200,000	4,200,000
KENT	5%	101,000	118,500
MONTGOMERY	7%	18,629,000	17,752,800
PRINCE GEORGE'S	5%	4,960,800	5,481,200
QUEEN ANNE'S	5%	420,000	435,000
ST. MARY'S	5%	850,000	850,000
SOMERSET	5%	55,000	55,000
TALBOT	4%	975,000	1,250,000
WASHINGTON	6%	1,700,000	2,000,000
WICOMICO ¹	6%	1,005,084	1,047,289
WORCESTER	4.5%	11,250,000	11,250,000
County Total		\$100,118,157	\$102,126,634

¹ Wicomico County - moved to enterprise fund in FY 2005 - not in General Fund

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2009 THROUGH 2014

SUBDIVISION							% Change
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY13 - 14
ALLEGANY	15%	15%	15%	15%	15%	15%	
	72,880	64,421	65,000	70,000	67,000	67,000	0.0%
ANNE ARUNDEL ¹	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	941,432	940,514	940,000	940,000	910,000	910,000	0.0%
BALTIMORE CITY	-	-	-	-	-	-	-
BALTIMORE COUNTY ²	7%	7%	7%	7%	7%	7%	
	614,994	486,710	532,247	607,468	518,163	541,649	4.5%
CALVERT	20%	20%	20%	20%	20%	20%	
	119,546	114,013	120,000	115,791	113,000	120,000	6.2%
CAROLINE	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	
	82,754	85,000	76,410	82,000	82,000	82,000	0.0%
CARROLL	\$10	\$10	\$10	\$10	\$10	\$10	
	55,146	57,610	60,000	60,000	60,000	60,000	0.0%
CECIL	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	
	450,958	430,974	425,993	405,612	435,163	415,000	-4.6%
CHARLES	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	
	46,605	46,090	46,600	47,900	47,900	46,400	-3.1%
DORCHESTER	15%	15%	15%	15%	15%	15%	
	30,609	37,468	67,773	86,097	71,956	75,000	4.2%
FREDERICK ⁴	15%	15%	15%	15%	0%	0%	
	99,580	99,291	84,700	86,400	-	-	-
GARRETT	15%	15%	15%	15%	15%	15%	
	44,760	38,755	40,795	40,000	39,027	38,000	-2.6%
HARFORD	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	
	220,235	220,965	217,420	216,100	220,000	217,000	-1.4%
HOWARD ³	10%	10%	10%	10%	10%	10%	
	577,657	577,132	600,000	600,000	600,000	580,000	-3.3%
KENT	-	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-	-
PRINCE GEORGE'S	\$5/month	\$5/month	\$5/month	\$5/month	\$5/month	\$5/month	
	40,000	36,936	29,369	40,000	35,000	35,000	0.0%
QUEEN ANNE'S	-	-	-	-	-	-	-
ST. MARY'S	10%	10%	10%	10%	10%	10%	
	247,293	258,911	250,000	250,000	275,000	290,000	5.5%
SOMERSET	-	-	-	-	-	-	-
TALBOT	\$50/qr.	\$50/qr.	\$50/qr.	\$50/qr.	\$50/qr.	\$50/qr.	
	65,189	64,865	63,000	63,000	63,000	63,000	0.0%
WASHINGTON	15%	15%	15%	15%	15%	15%	
	436,342	446,056	459,335	475,065	461,753	470,000	1.8%
WICOMICO	15%	15%	15%	15%	15%	15%	
	387,304	335,754	354,000	364,540	345,604	375,000	8.5%
WORCESTER	18%	18%	18%	15%	15%	15%	
	154,788	89,341	158,681	119,017	100,000	100,000	0.0%
TOTAL YIELD	4,688,072	4,430,807	4,591,323	4,668,990	4,444,566	4,485,049	0.911%

¹ Trailer park tax \$25 per month maximum

² Monthly tax per pad capped at \$20

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

⁴ Trailer Park tax reduced to \$0 in FY 2013

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

Maryland Association of Counties—Budget, Tax Rates, and Selected Statistics—FY 2014

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2013 - 2014

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2014 Tax Rate	FY 13 Yield	FY 14 Yield
Anne Arundel	Residential	8% sales tax	5,900,000	6,300,000
Baltimore City	Residential, non-residential, and wireless	\$4.00 per line	33,080,000	34,299,000
Baltimore County	Centrex Residential and non- residential	\$.40 per line	(inc. above)	(inc. above)
Montgomery	Monthly tax per land line / wireless	8% sales tax	9,085,099	9,049,000
Prince George's	Residential, non-residential, and wireless	\$2.00 / \$3.50 per line	45,418,000	45,126,000
		8% sales tax	36,926,800	35,000,600

Total Yield

130,409,899

129,774,600

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2014 Tax Rate	FY 13 Yield	FY 14 Yield
Allegany	Coal Tax	.3 per ton mined	110,000	100,000
Anne Arundel	Steam	\$160/million lbs	included below	included below
	Fuel Oil (non-residential only)	\$0.02/gallon	included below	included below
	Liquefied Petroleum	\$0.015/gallon	included below	included below
	Coal (bituminous/anthracite)	\$2-\$4/ton	included below	included below
	Misc. Energies Combined		50,000	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	780,000	780,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,200,000	4,900,000
	Anne Arundel County Subtotal		6,030,000	5,730,000
Baltimore City	Steam - commercial	0.002529 per pound	586,432	578,641
	Steam - nonprofit	0.001496 per pound	588,174	580,359
	Liquefied petroleum - commercial	0.145011 per gallon	50,665	63,478
	Liquefied petroleum - residential	0.045933 per gallon	9,196	11,522
	Natural gas - commercial	0.103965 per therm	2,304,251	2,298,095
	Natural gas - residential	0.030556 per therm	7,657,045	7,636,589
	Natural gas - nonprofit	0.082589 per therm	2,830,879	2,823,316
	Fuel oil - commercial	0.118821 per gallon	131,357	141,013
	Fuel oil - residential	0.049884 per gallon	27,092	29,083
	Fuel oil - nonprofit	0.102551 per gallon	365,116	391,957
	Electricity - commercial	0.008040 per kWh	9,671,451	9,954,952
	Electricity - residential	0.002574 per kWh	5,522,987	5,684,884
	Electricity - nonprofit	0.005638 per kWh	<u>9,828,071</u>	<u>10,116,163</u>
	<i>Baltimore City Subtotal</i>		39,572,716	40,310,052
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	15,110,340	14,348,604
Garrett	Natural Gas	5.5% whsl mkt value	4,508	1,500
	Coal	.3/ton	<u>150,760</u>	<u>160,000</u>
	<i>Garrett County Subtotal</i>		155,268	161,500

(footnotes on next page)

COUNTY	Unit Taxed	FY 2014 Tax Rate	FY 13 Yield	FY 14 Yield
Montgomery	Liquefied Petroleum (residential)	.02335 per pound	165,979	156,254
	Liquefied Petroleum (non-residential)	.025757063 per pound	included above	included above
	Natural Gas (residential)	.10802 per therm	20,225,406	19,040,288
	Natural Gas (non-residential)	.18285 per therm	26,578,871	25,877,266
	Electricity (residential)	.01225 per kwh	57,159,898	53,810,583
	Electricity (non-residential)	.02124 per kwh	112,199,331	109,237,593
	Fuel Oil (residential)	various rates/gal	1,067,722	1,005,159
	Fuel Oil (non-residential)	various rates/gal	888,287	864,838
	<i>Montgomery County Subtotal</i>		218,285,494	209,991,980
Prince George's	Natural Gas (residential and non)	\$.059719/therm	12,226,855	12,454,142
	Fuel Oil (residential and non)	\$.233019/gal	1,454,655	1,590,304
	Electricity (residential and non)	\$.006489/kwh	42,084,862	39,285,605
	Propane, Other Misc Fuels	\$.276350/gal	<u>438,354</u>	<u>467,053</u>
	<i>Prince George's County Subtotal</i>		56,204,726	53,797,104
St. Mary's	Fuel Oil	1.25% / gallon	193,943	180,089
	Liquefied Petroleum	1.25% / lb.	78,387	72,790
	Electricity	1.25% / kwh	1,089,328	1,011,518
	Natural Gas	1.25% / sales	<u>38,342</u>	<u>35,603</u>
	<i>St. Mary's County Subtotal</i>		1,400,000	1,300,000

Total Yield	336,868,544	325,739,240
-------------	-------------	-------------

Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2014 Tax Rate	FY 13 Yield	FY 14 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,500,000	5,500,000
Baltimore City	Parking Lots	20% gross receipts	27,124,000	27,653,000
Queen Anne's	Boat Slips	\$600/yr slip, \$35/yr landing	0	0
Somerset	Boat Slips	\$100/qtr	43,700	36,000
Talbot	Boat Slips	\$450-550 per year	67,500	70,000
Wicomico	Boat Slips	Prices vary w/size-location	134,119	122,443

Total Yield	32,869,319	33,381,443
-------------	------------	------------

Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2014 Tax Rate	FY 13 Yield	FY 14 Yield
Baltimore City ²	Beverages - per container	\$0.05	4,998,000	N/A
Worcester ³	Food Tax	0.5%	1,000,000	1,000,000

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

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

³ Only applies in Ocean City.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

Section 9 - Service Fees and Charges

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

Impact Fees / Excise Taxes on New Development

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

Table 9.1 identifies the subdivisions that are granted the authority to levy impact fees and development excise taxes. Rates and rate schedules vary from county to county, as does the application of revenues generated. The table shows the level of the fee or tax applied to a single dwelling unit, for purposes of comparison. Table 9.1 also shows the estimated revenue generated in the 16 counties currently levying these fees or taxes. Fiscal Year 2013 and 2014 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 2013 and 2014 are also reported. The chart also includes revenue collected through a new fee placed on pre-paid services. This is further explained on the next page.

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

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

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

In 2013, Maryland enacted legislation (Chapter 313) to extend a \$0.60 cent 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 2013 and FY 2014.

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 2013 - 2014

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2013	Impact Fee FY 2014	All Impact Fees FY 2013	FY 2014
ALLEGANY	-	-	-	-
ANNE ARUNDEL	\$11,295	\$11,616	\$8,266,000	\$8,470,000
BALTIMORE CITY	-	-	-	-
BALTIMORE COUNTY	-	-	-	-
CALVERT	\$12,950	\$12,950	\$2,482,121	\$3,263,848
CAROLINE ¹	\$850 to \$1500	\$850 to \$1500	\$92,652	\$60,000
CARROLL	\$533	\$533	\$97,733	\$184,650
CECIL	-	-	-	-
CHARLES	\$12,828	\$13,139	\$7,749,565	\$7,510,190
DORCHESTER	\$3,765	\$3,765	\$249,177	-
FREDERICK	\$15,185	\$15,185	\$7,189,516	\$7,653,760
GARRETT	-	-	-	-
HARFORD	\$6,000	\$6,000	\$1,750,000	\$2,499,000
HOWARD	\$1.08/sq & \$1.121sf	\$1.13/sf & \$1.24/sf	\$13,918,966	\$14,297,000
KENT	-	-	-	-
MONTGOMERY	regional rates	regional rates	\$41,039,128	\$30,989,000
PRINCE GEORGE'S ²	\$22,112 / \$11,127	\$22,355 / \$11,249	\$27,907,200	\$29,625,000
QUEEN ANNE'S	\$4.36 sq ft	\$4.50 sq ft	-	-
ST. MARY'S	\$4,500	\$4,500	\$2,249,500	\$2,249,500
SOMERSET	-	-	-	-
TALBOT ³	\$5,572 / \$6.451	\$5,722 / \$6,625	\$224,000	\$122,000
WASHINGTON	\$3 per sq ft	\$1 per sq ft	\$979,400	\$542,900
WICOMICO	\$5,231	\$5,231	\$1,261,911	\$398,339
WORCESTER	-	-	-	-
TOTAL YIELD			\$115,456,869	\$107,865,187

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

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2013 - 2014

SUBDIVISION	Monthly Fees:			FY 13 Local Revenue (ACT)	FY 14 Local Revenue (EST)	FY 14 Local Pre-Paid (EST)	Type of System
	Local	State	Total				
ALLEGANY	\$0.75	\$0.25	\$1.00	486,363	495,000	27,383	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	3,837,893	4,100,000	219,415	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,984,739	5,850,000	287,614	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	5,680,892	4,805,000	263,566	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	579,613	630,000	32,891	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	183,420	210,000	10,468	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,012,822	1,210,000	58,961	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	583,622	630,000	33,663	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	991,259	1,020,000	56,312	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	201,337	220,000	11,121	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,468,437	1,650,000	82,389	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	257,791	265,000	14,784	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,573,129	1,630,000	90,529	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,115,589	2,125,000	121,484	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	127,730	145,000	7,517	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	6,736,896	7,600,000	399,438	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	5,914,226	6,400,000	353,309	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	297,693	340,000	17,521	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	594,339	625,000	34,167	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	118,464	130,000	6,708	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	253,231	330,000	14,912	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	870,076	950,000	49,956	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	550,469	630,000	30,804	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	422,253	510,000	25,087	ENHANCED
PRE-PAID REVENUE ¹	\$0.45	\$0.15	\$0.60	-	\$2,250,000		
TOTAL LOCAL 911 FEE REVENUE				\$38,842,283	\$44,750,000	\$2,250,000	

¹ Pre-paid phone surcharge imposed in FY 2014

Source: Emergency Numbers Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, November 2013

TABLE 9.3
SOLID WASTE, RECYCLING, AND TIPPING FEES

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2013	FY 2014
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$225,000	\$225,000
ANNE ARUNDEL ¹	Commercial Tipping Fee	normal loads \$75/ton Large/unusual loads \$200/ton		
	Tire surcharge	\$7/tire or \$170.60/ton		
	Trash Collection Fee	\$298 Annual	\$50,300,300	\$49,779,900
BALTIMORE CITY	General Tipping Fee	\$67.50/ton		
	Solid Waste Disposal Private Haulers	\$60/ton		
	Solid Waste Surcharge Private Facilities	\$7.50/ton	\$8,700,000	\$9,450,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	\$1,367,125	\$1,900,000
CALVERT	Residential Tipping Fee	69		
	Commercial Tipping Fee	76		
	Tire Tipping Fee	178	\$10,398,744	\$10,723,662
CAROLINE ²	Residential Tipping Fee	100	\$84,775	\$85,000
CARROLL	Tipping Fee	\$62/\$78/ton		
	Trash Collection Fee	rate per contract		
	Recycling Charge	rate per contract		
	Tire surcharge	\$140/ton	\$6,234,200	\$6,512,200
CECIL	Tipping Fee	\$63/ton		
	Recycling Charge	\$4/ton		
	Tire surcharge	\$2/\$4 on/off rim or \$25/load	\$5,182,758	\$5,647,053
CHARLES ¹	Environmental Surcharge	69		
	Tire surcharge	\$1-25 per tire		
	Tires on Rim	\$5-\$62 per tire		
	Tag a Bag	\$1.50		
	Leaves/brush tipping fee (commercial)	\$30		
	Commercial generators-shredders/fill dirt	\$15		
	Commercial generators-contaminated soil	\$70		
	Tipping Fee	70		
	Stormwater Remediation	43	\$8,934,900	\$10,117,500
DORCHESTER	Tipping Fee	\$60/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Scrap metal	\$55/ton		
	Freon Unit Surcharge	\$15/unit		
	Residential sticker	\$65/year	\$2,630,642	\$2,299,000
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Tire Surcharge	\$160/ton		
	Rubble Tipping Fee	\$85/ton		
	Mattress/Box Spring Tipping Fee residential	\$76/ton		
	Mattress/Box Spring Tipping Fee non-residential	\$28/each	\$26,360,150	\$24,684,510
GARRETT ¹	Residential Tipping Fee	\$50/yr \$.50/bag		
	Commercial Tipping Fee	\$45/ton		
	Rubble/trash/leaves/brush tipping fee	\$45/ton		
	Stump tipping fee	\$75/ton		
	Tires	\$3 - 100/tire		
	Tires - truck	\$250/ton		
	Freon Unit Surcharge	\$10/unit	\$1,372,022	\$1,311,100
HARFORD ¹	Tipping Fee	\$68/ton		
	Household Waste - Private Vehicles	\$5 - \$7		
	Compost/Mulch	\$10/yd	\$12,566,100	\$12,544,650

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

SUBDIVISION	DESCRIPTION	RATE	FY 2013	FY 2014
HOWARD ³	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$20,556,000	\$20,655,500
KENT	Residential Tipping Fee	\$3/truck load	\$145,500	\$90,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$56/ton		
	Recycling Fee - Single/multi-family	\$109.22 - \$0.07		
	Trash Collection Fee	\$66		
	Leaf Vacuuming - multi/single family	\$3.54 - \$88.91		
	Base Systems Benefit Charge - multi/single family	\$18.31 - \$37.41	\$94,645,170	\$94,684,740
PRINCE GEORGE'S ¹	Residential Recycling Charge	\$31.41-\$58.16/unit		
	Residential/Commercial Tipping Fee	\$43/ton		
	Residential Trash Collection Fee	\$234.33/ton		
	Environmental Surcharge	\$16/ton		
	Tire Surcharge	\$175/ton		
	Residential System Benefit Charge	\$30.84/unit		
	Commercial System Benefit Charge	\$4.52-\$15.83/100 sq. ft.	\$86,714,400	\$86,389,800
QUEEN ANNE'S ²	Residential Tipping Fee	\$45/15 trips		
	Rubble trash tipping fee	\$5/ton		
	Tire Surcharge	tickets		
	Freon Unit Surcharge	tickets	\$512,000	\$512,000
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$60		
	Tire Surcharge	\$158/ton		
	Commercial	\$65/ton	\$2,685,700	\$2,773,000
SOMERSET	Residential Tipping Fee	\$52/year		
	Tire surcharge	\$4-12/tire		
	Solid waste removal at Smith Island	\$52/developed land		
	Commercial Tipping Fee	\$62/ton	\$1,287,900	\$1,220,400
TALBOT ²	General Tipping Fees	\$58/ton		
	Leaves/brush tipping fee	\$18.50/ton		
	Recycling Fee	included above	-	-
WASHINGTON	Residential Tipping Fee	\$130/yr for car/truck		
	Commercial Tipping Fee	\$52/ton		
	Leaves/brush Tipping Fee	\$63/ton		
	Tire surcharge	\$3 each or \$162-\$250/ton		
	Refrigerator/freezer/freon surcharge	\$5/unit		
	Recycling Permit Fee	\$36/yr		
	Yard Debris	\$15/yr		
	Rubble Landfill Fee	\$75/ton	\$6,376,610	\$5,536,320
WICOMICO	Tipping Fee	\$60/ton		
	Leaves/brush tipping fee	\$27.50/ton		
	Freon Surcharge	\$20/unit		
	Residential Permit Programs	\$60/year		
	Commercial Yard Waste	\$28		
	Asbestos	\$165/ton		
	Tire surcharge	\$2 on rim/\$5 off rim	\$5,852,771	\$5,471,000
WORCESTER	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire,\$175-\$600/ton		
	Rubble tipping fee	\$80/ton		
	Leaves/brush tipping fee	\$70/ton	\$3,694,812	\$3,800,000
TOTAL YIELD			\$356,827,579	\$356,412,335

¹ Yield data includes other fees and interest.

² Caroline, Queen Anne's, and Talbot Counties participate in the Mid-shore Regional Solid Waste Facility. Maryland Environmental Service runs the landfill and collects the user fees.

³ Collects fees in difference manner, revenue is reflected

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2013

