



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2025



**FISCAL YEAR 2025
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS**

PREPARED BY THE
MARYLAND ASSOCIATION OF COUNTIES
MACo

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Acknowledgments

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

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

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

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

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Foreword

The data contained in this publication largely reflects the input received by MACo from county budget and finance officers, through a survey conducted in August of 2024. Throughout the document, data is presented for years up to and including Fiscal Year 2025. Please note that in every case, the data presented for Fiscal Year 2025 is estimated data, based on the best projections at the time of the survey.

FY 2024 figures are the working appropriation at the time the local jurisdiction approved its FY 2025 budget. Actuals will be collected in the FY 2026 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2024 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 2025 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 2025 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 2025 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY24	CY25				
Allegany	0.9750	3.03%	3.03%	\$3.50	0.5%	8%	7.5%
Anne Arundel ^{1,2}	0.9830	2.7% - 3.2%	2.7% - 3.2%	\$3.50	1.0% - 1.5%	8%	10%
Baltimore City	2.2480	3.20%	3.20%	\$5.00	1.5%	9.5%	10%
Baltimore County ³	1.1000	3.20%	3.20%	\$2.50	1.5%	9.5%	10%
Calvert	0.9670	3.00%	3.20%	\$5.00	-	5%	1%
Caroline ⁴	0.9800	3.20%	3.20%	\$5.00	0.5%	5%	-
Carroll	1.0180	3.03%	3.03%	\$6.50	-	5%	10%
Cecil	0.9824	2.75%	2.74%	\$4.10	0.5%	6%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	0.5%	5%	10%
Dorchester ^{5,6}	1.0000	3.20%	3.20%	\$5.00	0.75%	5%	0.5%
Frederick	1.1100	2.25-3.20%	2.25-3.20%	\$7.00	-	5%	-
Garrett ⁵	1.0560	2.65%	2.65%	\$3.50	1.0%	8%	6%
Harford	0.9779	3.06%	3.06%	\$3.30	1.0%	6%	5%
Howard	1.0440	3.20%	3.20%	\$2.50	1.25%	7%	7.5%
Kent	1.0220	3.20%	3.20%	\$3.30	0.5%	5%	4.5%
Montgomery	0.9785	3.20%	3.20%	\$5.75-\$11.35	0.25%-6.00%	7%	7%
Prince George's ⁵	1.0000	3.20%	3.20%	\$2.75	1.4%	7%	10%
Queen Anne's	0.8300	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8478	3.00%	3.20%	\$4.00	1.0%	5%	2%
Somerset	1.0000	3.20%	3.20%	\$4.30	-	5%	4%
Talbot ^{5,7}	0.7910	2.40%	2.40%	\$6.00	1.0%	4%	5%
Washington	0.9280	2.95%	2.95%	\$3.80	0.5%	6%	3-5%
Wicomico	0.8468	3.20%	3.20%	\$3.50	-	6%	6%
Worcester ⁵	0.8450	2.25%	2.25%	\$3.30	0.5%	5.0%	3%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2024

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

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

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

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

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

⁴ - 100% of hotel tax revenue to towns

⁵ - Hotel tax revenue shared with municipalities

⁶ - Information from FY 2025 adopted budget document

⁷ - First \$50,000 on Owner Occupied Residential Property is exempt from transfer tax

TABLE 1.2
FY 2025 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	49,075,029	30,000,000	1,700,000	1,230,000
Anne Arundel	982,341,600	820,294,000	109,900,000	23,634,000
Baltimore City	1,043,638,000	466,452,000	92,125,000	35,262,000
Baltimore County	1,199,667,386	1,017,667,713	94,905,105	13,724,622
Calvert	223,052,774	118,100,000	8,500,000	573,000
Caroline	32,939,300	22,550,000	2,600,000	-
Carroll	263,873,110	200,427,200	18,018,000	351,060
Cecil	129,115,228	80,766,624	10,000,000	302,000
Charles ¹	302,428,500	169,000,000	26,100,000	1,320,000
Dorchester ²	38,631,672	18,800,000	3,300,000	470,000
Frederick	479,337,930	388,797,055	43,174,686	2,700,000
Garrett ¹	69,198,721	16,500,000	3,600,000	4,000,000
Harford	352,568,690	317,325,000	33,500,670	2,500,000
Howard ¹	918,966,059	635,858,057	55,300,000	5,800,000
Kent	35,885,276	17,260,000	2,307,799	170,000
Montgomery ¹	2,285,558,724	2,051,146,619	162,488,089	23,098,383
Prince George's	1,200,037,400	859,527,300	164,500,000	12,120,000
Queen Anne's	85,161,000	83,000,000	9,125,000	1,100,000
St. Mary's ¹	133,678,038	147,556,606	17,750,000	1,200,000
Somerset	21,205,220	10,400,000	800,000	100,000
Talbot	63,859,000	37,000,000	10,700,000	1,800,000
Washington	154,904,890	121,388,350	10,006,800	2,000,000
Wicomico	77,088,099	66,500,000	4,750,000	1,542,038
Worcester	174,036,523	47,000,000	14,225,000	1,775,000
Statewide Total	10,316,248,169	7,743,316,524	899,376,149	136,772,103

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2024

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

¹ Includes Fire and Rescue Tax Revenues

² Information from FY 2025 adopted budget document projections

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2024 by geographic region and political subdivision. Montgomery County continues to be the most populous of the 24 subdivisions, followed by Prince George’s County, Baltimore County and Anne Arundel County, respectively. Kent County remains the least populated Maryland county.

Table 2.2 records the estimated population density of each subdivision as of July 1, 2024. Baltimore City is the most densely populated subdivision with 7,024 persons per square mile, followed by Montgomery County with 2,195 persons per square mile. Garrett County, with 44 persons per square mile, remains the least densely populated county.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2023 to JULY 1, 2024

Region & Subdivision	Population July 1, 2023	Population July 1, 2024	Total Change	Percent Change	2024 % of Total	Rank
NORTHWESTERN AREA	544,900	552,035	7,135	1.31%	8.81%	
Allegany	67,273	67,097	(176)	-0.26%	1.07%	16
Frederick	293,391	299,317	5,926	2.02%	4.78%	7
Garrett	28,423	28,393	(30)	-0.11%	0.45%	22
Washington	155,813	157,228	1,415	0.91%	2.51%	11
BALTIMORE-METRO AREA	2,781,808	2,805,336	23,528	0.85%	44.79%	
Anne Arundel	594,582	602,350	7,768	1.31%	9.62%	4
Baltimore City	565,239	568,271	3,032	0.54%	9.07%	5
Baltimore County	844,703	852,425	7,722	0.91%	13.61%	3
Carroll	176,639	177,108	469	0.27%	2.83%	9
Harford	264,644	265,514	870	0.33%	4.24%	8
Howard	336,001	339,668	3,667	1.09%	5.42%	6
NATIONAL CAPITAL AREA	2,005,904	2,048,902	42,998	2.14%	32.71%	
Montgomery	1,058,474	1,082,273	23,799	2.25%	17.28%	1
Prince George's	947,430	966,629	19,199	2.03%	15.43%	2
SOUTHERN AREA	381,982	385,860	3,878	1.02%	6.16%	
Calvert	94,728	94,913	185	0.20%	1.52%	15
Charles	171,973	174,478	2,505	1.46%	2.79%	10
St. Mary's	115,281	116,469	1,188	1.03%	1.86%	12
EASTERN SHORE	465,659	471,087	5,428	1.17%	7.52%	
Caroline	33,593	34,248	655	1.95%	0.55%	20
Cecil	105,672	106,305	633	0.60%	1.70%	14
Dorchester	32,879	33,138	259	0.79%	0.53%	21
Kent	19,303	19,557	254	1.32%	0.31%	24
Queen Anne's	52,508	53,688	1,180	2.25%	0.86%	18
Somerset	24,910	25,241	331	1.33%	0.40%	23
Talbot	37,823	38,244	421	1.11%	0.61%	19
Wicomico	104,800	106,329	1,529	1.46%	1.70%	13
Worcester	54,171	54,337	166	0.31%	0.87%	17
TOTAL	6,180,253	6,263,220	82,967	1.34%	100.00%	

Source: US Census Bureau Quick Facts

<https://www.census.gov/quickfacts/fact/table/US/PST045219>

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2024

SUBDIVISION	Population July 1, 2024	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	67,097	422	159	16
ANNE ARUNDEL	602,350	415	1,452	4
BALTIMORE CITY	568,271	81	7,024	1
BALTIMORE COUNTY	852,425	598	1,425	5
CALVERT	94,913	213	445	9
CAROLINE	34,248	319	107	20
CARROLL	177,108	448	396	10
CECIL	106,305	346	307	14
CHARLES	174,478	458	381	11
DORCHESTER	33,138	541	61	23
FREDERICK	299,317	661	453	8
GARRETT	28,393	649	44	24
HARFORD	265,514	437	607	7
HOWARD	339,668	251	1,354	6
KENT	19,557	277	71	22
MONTGOMERY	1,082,273	493	2,195	2
PRINCE GEORGE'S	966,629	483	2,003	3
QUEEN ANNE'S	53,688	372	144	17
ST. MARY'S	116,469	359	325	13
SOMERSET	25,241	320	79	21
TALBOT	38,244	269	142	18
WASHINGTON	157,228	458	343	12
WICOMICO	106,329	374	284	15
WORCESTER	54,337	468	116	19

Source: US Census Bureau Quick Facts

<https://www.census.gov/quickfacts/fact/table/US/PST045219>

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 2021 through 2025, the change from FY 2024 to FY 2025, and the average rate of change from FY 2021 to FY 2025.

Table 3.2 shows a summary of county general fund operating budgets for FY 2023 - 2025.

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 2025 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 2021 THROUGH FISCAL YEAR 2025

SUBDIVISION	Actual FY 2021	Actual FY 2022	Actual FY 2023	Appropriation FY 2024	Approved FY 2025	Change FY 24-25	Avg Annual Chg FY 21-25
ALLEGANY	145,444,190	128,154,858	135,419,658	136,396,589	123,634,510	-9.36%	-3.98%
ANNE ARUNDEL	1,893,625,076	2,064,806,623	2,498,278,600	2,324,609,100	2,498,278,600	7.47%	7.17%
BALTIMORE CITY	2,391,301,199	2,639,796,065	2,300,342,207	2,937,104,302	2,714,443,329	-7.58%	3.22%
BALTIMORE COUNTY	3,481,005,820	3,558,176,325	4,164,092,480	4,468,715,973	4,627,948,788	3.56%	7.38%
CALVERT	400,833,523	389,600,817	404,476,600	505,796,354	501,058,278	-0.94%	5.74%
CAROLINE	76,163,728	83,314,910	59,663,609	65,811,638	72,350,782	9.94%	-1.28%
CARROLL	406,792,894	528,995,809	552,643,608	578,274,700	591,984,434	2.37%	9.83%
CECIL ¹	225,153,482	332,536,248	290,837,847	317,230,762	329,299,572	3.80%	9.97%
CHARLES	490,709,935	573,047,184	576,143,610	894,530,210	749,466,283	-16.22%	11.17%
DORCHESTER ²	59,720,948	61,433,275	70,238,075	71,630,853	74,561,877	4.09%	5.71%
FREDERICK	868,558,095	945,085,985	954,728,750	1,306,767,522	1,319,020,366	0.94%	11.01%
GARRETT	86,394,405	82,887,110	87,931,710	91,800,801	98,842,517	7.67%	3.42%
HARFORD	683,483,765	737,284,176	815,317,136	906,457,838	879,384,000	-2.99%	6.50%
HOWARD	1,558,233,451	1,640,542,650	1,740,249,697	1,998,168,983	2,195,115,676	9.86%	8.94%
KENT	47,164,080	54,088,627	52,432,990	57,151,221	61,135,240	6.97%	6.70%
MONTGOMERY ³	5,667,054,776	5,733,310,478	6,063,304,983	6,307,771,941	6,661,799,458	5.61%	4.13%
PRINCE GEORGE'S ³	4,108,798,262	4,254,846,630	4,577,093,778	4,964,510,100	5,054,246,400	1.81%	5.31%
QUEEN ANNE'S	177,788,069	184,280,676	201,964,267	205,908,228	217,806,735	5.78%	5.21%
ST. MARY'S	270,162,696	289,291,739	319,179,200	331,352,219	343,460,043	3.65%	6.18%
SOMERSET ⁴	40,949,084	41,123,383	47,137,498	57,567,062	56,404,694	-2.02%	8.33%
TALBOT	95,727,650	109,871,414	123,341,020	119,512,399	142,769,654	19.46%	10.51%
WASHINGTON	288,400,129	311,429,306	312,435,969	275,568,910	288,975,040	4.86%	0.05%
WICOMICO	143,781,451	183,899,468	167,941,983	215,251,927	221,418,809	2.86%	11.40%
WORCESTER	219,419,166	218,945,977	234,427,543	234,427,543	234,427,543	0.00%	1.67%
TOTAL	23,826,665,874	25,146,749,733	26,749,622,818	29,372,317,175	30,057,832,628	2.33%	5.98%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

¹ - FY 2021 is Total County Operating Budget Appropriation not Actual

² - Information for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

³ - Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)

⁴ - Budgets include capital projects

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2023 THROUGH FISCAL YEAR 2025

SUBDIVISION	Actual FY 2023	Appropriation FY 2024	Approved FY 2025	Change FY 24-25
ALLEGANY	108,657,434	113,127,728	106,821,679	-5.57%
ANNE ARUNDEL	2,124,712,626	2,137,300,400	2,312,436,300	8.19%
BALTIMORE CITY	2,174,404,330	2,169,922,725	2,242,700,000	3.35%
BALTIMORE COUNTY	2,626,226,972	2,710,008,515	2,789,022,929	2.92%
CALVERT	335,999,731	380,631,542	501,058,278	31.64%
CAROLINE	59,663,609	65,811,638	72,350,782	9.94%
CARROLL	488,767,842	542,839,870	545,024,990	0.40%
CECIL	220,793,377	238,760,456	248,907,368	4.25%
CHARLES	469,721,688	512,110,240	542,012,600	5.84%
DORCHESTER ¹	70,238,075	71,630,853	74,561,877	4.09%
FREDERICK	772,668,246	913,360,903	981,919,496	7.51%
GARRETT	87,931,710	91,800,801	98,842,517	7.67%
HARFORD	731,879,578	801,493,938	780,108,000	-2.67%
HOWARD	1,353,230,315	1,485,726,947	1,656,862,175	11.52%
KENT	52,432,990	57,151,221	61,135,240	6.97%
MONTGOMERY	4,874,461,362	5,210,891,690	5,509,428,844	5.73%
PRINCE GEORGE'S	4,130,887,798	4,513,632,600	4,588,593,200	1.66%
QUEEN ANNE'S	180,765,931	183,565,554	191,173,501	4.14%
ST. MARY'S	305,224,269	318,196,923	330,126,042	3.75%
SOMERSET	47,137,498	57,532,062	55,967,621	-2.72%
TALBOT	105,857,436	117,714,946	134,389,226	14.16%
WASHINGTON	296,242,961	281,060,350	300,648,730	6.97%
WICOMICO	158,213,021	202,561,246	205,919,475	1.66%
WORCESTER	234,427,543	235,890,227	261,917,617	11.03%
TOTAL	22,010,546,342	23,412,723,375	24,591,928,487	5.04%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

¹ - Information for FY 2023, FY 2024, FY 2025 are projections from adopted budget documents

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2025

JURISDICTION	General Government	Public Safety	Public Works	Health	Social Services	Primary & Secondary Education	Community Colleges	Parks, Recreation & Culture	Libraries	Conservation of Natural Resources	Community Dev. & Pub. Housing	Economic Dev. & Opportunity	Debt Service	Inter-governmental	Misc. Expenditures	Total - General Funds
ALLEGANY	12,736,390	28,796,357	11,429,724	2,375,226	1,808,266	33,868,357	7,498,670	813,204	1,097,564	436,420	2,957,136	999,875	1,887,283	28,704	3,045,639	106,821,679
ANNE ARUNDEL	217,897,400	502,882,500	40,118,400	58,807,400	20,097,200	929,281,000	50,827,800	33,494,500	31,671,800	1,021,200	4,380,300	576,100	145,147,700	276,233,000		2,312,436,300
BALTIMORE CITY	395,008,835	872,516,403	121,376,839	55,603,501	20,323,425	408,290,257	1,000,000	61,157,018	33,408,554	6,403,662	51,767,542	61,285,511	105,301,465	18,571,360	30,685,608	2,242,700,000
BALTIMORE COUNTY	155,133,618	469,742,510	139,050,313	28,997,207	15,010,672	1,093,732,892	87,563,503	18,402,497	41,063,707	8,673,719	1,376,385	2,061,854	142,387,197	36,492,031	549,334,824	2,789,922,929
CALVERT	30,659,244	57,531,385	17,962,195	3,546,903		164,719,351	5,258,539	6,483,225		1,979,680	2,957,136	1,232,544	22,004,268	40,417,807	32,848,000	387,600,277
CAROLINE	14,620,179	23,979,845	4,924,263	628,127	486,840	18,498,527	1,975,849	1,367,552	1,426,701	228,949		15,000	3,709,225	15,580	476,245	72,350,782
CARROLL	90,288,280	77,868,010	14,452,240	5,658,340	1,380,200	241,005,740	12,794,820	3,548,180	11,451,000	991,450		3,175,370	33,696,560	3,950,250	44,794,550	545,024,990
CECIL	22,698,519	62,921,562	14,059,872	4,786,756	425,385	97,994,909	12,790,349	2,691,591	7,345,418	1,013,381		1,806,635	19,432,732	940,259		248,907,368
CHARLES	64,522,400	159,523,300	9,553,100	3,925,000	5,060,600	231,403,500	11,631,400	14,046,600	5,720,200	823,600	941,600	2,202,300	32,644,400	13,600		542,012,600
DORCHESTER ¹	6,218,912	20,011,443	3,377,290	1,289,121	391,699	23,740,838	1,177,107	719,253	598,493	394,803		1,004,930	4,214,637		11,423,351	74,561,877
FREDERICK	93,739,352	205,872,591	22,619,046	11,301,552	8,943,879	437,128,448	26,313,826	15,012,937	16,845,952	6,098,050	1,293,702	7,852,837	54,944,117	5,620,100	68,333,107	981,919,496
GARRETT	8,019,006	16,232,185	19,819,787	2,523,539	557,893	30,386,117	6,570,593	90,900	1,303,114	311,597	1,279,690	4,059,712		302,205	7,387,179	98,842,517
HARFORD	57,217,500	197,441,548	40,967,967	5,006,577	8,143,024	321,352,402	19,881,806	12,169,021	20,895,407	1,031,929	2,037,879	4,943,422	66,890,895	21,417,392	721,341	780,108,000
HOWARD	119,255,722	182,971,092	84,586,772	13,927,088	871,043	766,000,000	44,500,000	31,783,100	26,480,000	1,009,944	32,958,792	3,391,752	142,943,400	204,183,460	2,000,000	1,656,862,175
KENT	9,152,854	15,387,015	7,184,347	1,402,816	627,888	20,382,670	641,907	2,159,637	793,960	393,804		636,730	1,514,114	195,576	661,922	61,135,240
MONTGOMERY ²	297,514,683	460,090,081	55,968,948	390,781,758		3,105,889,411	283,758,780		52,451,701	9,682,921	14,924,125		480,087,720		358,278,716	5,509,428,844
PRINCE GEORGES	126,402,400	935,278,300	48,881,400	32,369,300	16,860,200	2,798,838,000	136,707,700		37,536,000	9,266,800	5,687,700	9,700,500	184,296,200	246,768,700		4,588,593,200
QUEEN ANNES	16,448,107	41,559,296	14,256,280	2,971,627	196,614	75,085,219	2,196,854	6,751,205	2,782,887	908,101	4,458,978	1,144,378	12,753,594	696,220	8,964,341	191,173,501
ST. MARYS	40,512,098	82,816,426	13,684,449	6,066,387	6,151,076	137,738,288	5,322,620	6,494,103	4,318,036	797,776		2,795,744	16,197,331	72,786	7,159,922	330,126,042
SOMERSET	12,226,956	13,577,432	7,307,005	1,147,635	233,521	10,463,117	332,950	2,480,481	670,637	85,719		245,000	1,991,084	5,206,084		55,967,621
TALBOT	12,920,138	37,536,363	7,015,327	3,261,703	1,603,989	57,744,754	1,958,766	1,509,797	2,089,682	372,382	93,979	1,160,808	1,893,344	1,376,535	3,851,659	134,389,226
WASHINGTON	36,197,900	84,527,930	8,480,760	3,183,620	506,330	110,472,840	10,236,290	1,995,790	5,462,420	1,101,160		1,043,280	16,210,080	21,530,330		300,648,730
WICOMICO	23,954,295	55,190,734	15,604,489	5,270,753	855,389	61,236,953	7,052,000	5,326,509	2,009,424	164,256		246,450	6,035,000		22,973,223	205,919,475
WORCESTER	25,005,913	49,723,830	11,997,847	12,051,063	2,078,176	115,054,401	2,618,000	5,492,673	4,286,416	893,429	216,000	2,235,512	10,077,454	16,725,396	3,461,507	261,917,617
TOTAL	1,889,330,701	4,653,968,139	734,678,660	656,884,009	112,613,309	11,290,005,991	740,609,929	233,989,773	311,699,073	54,084,532	124,372,808	113,816,244	1,506,259,810	900,757,375	1,156,400,134	24,478,470,486

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

¹ - Information from FY 2025 adopted budget document

² - Primary and Secondary Education budget are not included in the general fund but are shown here for reference

**TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2025**

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY				1,360,000							1,360,000
ANNE ARUNDEL	178,394,000	46,258,000		27,694,497	50,829,760	99,259,972			376,262,100	138,592,200	917,290,529
BALTIMORE CITY	19,000,000	13,132,000		539,770,157	9,550,000	19,195,000		74,734,000	40,198,000	16,875,000	732,454,157
BALTIMORE COUNTY ¹	118,406,362	40,429,000		8,278,000	38,884,403	19,866,279		6,550,000	14,516,110	137,114,113	384,044,267
CALVERT	15,755,270			32,841,924	3,077,324	11,330,000				6,061,894	69,066,412
CAROLINE		952,181	385,500	12,009,963	1,077,700	7,729,790				1,584,686	23,739,820
CARROLL	48,340,609	100,000	9,100,000	30,310,000	1,360,000	2,696,000			9,290,310	12,707,000	113,903,919
CECIL	31,333,000	5,584,041	4,955,000	12,350,000	7,366,000					9,280,000	70,868,041
CHARLES	42,263,000	8,856,000	2,593,000	18,608,000	9,144,000	13,101,000			3,795,000		98,360,000
DORCHESTER ²			1,207,630	2,680,000		343,097				353,984	4,584,711
FREDERICK	93,840,249	2,930,000	1,641,676	32,383,653	14,657,776	4,113,786	2,623,730		8,806,400	53,692,784	214,690,054
GARRETT	4,045,780	308,983	111,500	3,134,212	1,615,462			7,500		1,990,575	11,214,012
HARFORD	42,654,789	525,000		55,017,014	17,834,000	16,110,000				68,660,197	200,801,000
HOWARD	75,738,000	22,538,000		253,200,000	11,199,000	12,476,000			22,846,000	15,000,000	412,997,000
KENT	1,748,910			5,206,139	204,349					890,833	8,050,231
MONTGOMERY	210,094,000	39,867,000		140,887,000	9,397,000	93,782,000	4,594,000	10,752,000	21,384,000	193,166,000	723,923,000
PRINCE GEORGES	172,692,000	39,437,000	3,418,000	66,903,000	8,465,000	310,214,000	24,721,000	8,204,000	79,075,000	54,405,000	767,534,000
QUEEN ANNES	1,096,528	13,423,411	50,000	11,300,000	3,956,817	3,053,000	1,400,000		540,000	3,350,000	38,169,756
ST. MARY'S	24,625,891		948,000	14,298,270	500,000	25,602,541			7,533,333		73,508,035
SOMERSET ³			325,000	2,497,700	420,611	1,300,000				3,260,946	7,804,257
TALBOT	28,400,000	6,598,000	2,662,000	8,253,853	7,350,000	310,000	67,000	688,000		3,100,000	57,428,853
WASHINGTON	14,249,000	560,000	6,666,000	13,285,000	4,629,000	7,200,000				19,196,000	65,785,000
WICOMICO	20,500,000	343,000		2,280,000	671,000	2,091,000	300,000			1,720,000	27,905,000
WORCESTER	6,670,478	6,965,159		7,175,380	7,630,459	2,236,444	1,690,174	1,000,000		2,200,000	35,568,094
TOTAL	1,149,847,866	248,806,775	34,063,306	1,301,723,762	209,819,661	652,009,909	35,395,904	101,935,500	584,246,253	743,201,212	5,061,050,148

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

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

² - Information from FY 2025 adopted budget document

³ - Some projects are also included in Operating Budget

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2025

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	n/a
ANNE ARUNDEL	AAA	Aaa	AAA
BALTIMORE CITY	AA	Aa2	n/a
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aaa	AAA
CAROLINE	AA-	Aa3	n/a
CARROLL	AAA	Aaa	AAA
CECIL	AA+	Aa1	n/a
CHARLES	AAA	Aaa	AAA
DORCHESTER ¹	-	-	-
FREDERICK	AAA	Aaa	AAA
GARRETT	n/a	n/a	n/a
HARFORD	AAA	Aaa	AAA
HOWARD	AAA	Aaa	AAA
KENT	n/a	n/a	n/a
MONTGOMERY	AAA	Aaa	AAA
PRINCE GEORGE'S	AAA	Aaa	AAA
QUEEN ANNE'S	AAA	Aa1	AAA
ST. MARY'S	AA+	Aa1	AA+
SOMERSET	n/a	n/a	n/a
TALBOT	n/a	Aa1	AAA
WASHINGTON	AA+	Aa1	AA+
WICOMICO	AA+	Aa2	AA
WORCESTER	AA+	Aa2	AA

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

¹ - Not reported

Section 4 - Property Taxes

The property tax remains the largest single source of revenue for county government. This section is divided into four parts—the first detailing property tax rates in the counties, the second showing aggregate data for all property, followed by two segments containing individual data for the two major classes of property—real and personal.

Tax Rates

Table 4.1 shows a history of county property tax rates from FY 2015 to FY 2025. 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 2021 through 2025. 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 2025 total assessable base for county tax purposes. “Assessable base” is the total assessed value of all taxable real and personal property in the county. By Maryland State law in place until October 1, 2000, the assessed value of real property was 40% of cash value; the assessed value of personal property is 100% of cash value.

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

Montgomery County, with a \$234 billion base, has the largest property tax assessable base among the twenty-four subdivisions. It is followed by Prince George’s County, Baltimore County, Anne Arundel County, and Howard County respectively. Somerset County’s assessable base, at \$1.8 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 2021 through 2025.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2025. Specifically, counties are ranked based upon their total FY 2025 real property assessable base and their per capita base. Amounts representing the per capita real property assessable base in each jurisdiction are included. (see note above regarding the transition to full value assessment of real property).

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

Table 4.6 reflects the net real property tax yields for Fiscal Years 2021 through 2025. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2024 to FY 2025. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc. One county is projecting a decline in property tax revenues from FY 2024.

Personal Property

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

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

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

Table 4.8 compares jurisdictions relative to the personal property assessable base in FY 2025. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2025.

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 2021 to FY 2023 are shown, along with estimated yield for FY 2024 and projected yield for FY 2025.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2015 THROUGH 2025

COUNTY	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
ALLEGANY	0.9790	0.9780	0.9770	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750
ANNE ARUNDEL	0.9430	0.9230	0.9150	0.9070	0.9020	0.9350	0.9340	0.9330	0.9330	0.9800	0.9830
BALTIMORE CITY	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480
BALTIMORE COUNTY	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000
CALVERT	0.8920	0.8920	0.9520	0.9520	0.9370	0.9370	0.9320	0.9270	0.9270	0.9270	0.9670
CAROLINE	0.9600	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800	0.9800
CARROLL	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180
CECIL	0.9907	0.9907	0.9914	1.0414	1.0414	1.0414	1.0414	1.0279	1.0143	0.9924	0.9824
CHARLES	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410	1.1410
DORCHESTER	0.9760	0.9760	0.9760	0.9740	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
FREDERICK	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.1100
GARRETT	0.9900	0.9900	0.9900	0.9900	0.9899	1.0560	1.0560	1.0560	1.0560	1.0560	1.0560
HARFORD	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0279	0.9779	0.9779	0.9779
HOWARD	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0140	1.0440
KENT	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220	1.0120	1.0120	1.0220	1.0220
MONTGOMERY	0.9960	0.9870	1.0260	1.0013	0.9814	0.9786	0.9785	0.9785	0.9785	0.9785	0.9785
PRINCE GEORGE'S	0.9600	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
QUEEN ANNE'S	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471	0.8300	0.8300	0.8300
ST. MARY'S	0.8570	0.8523	0.8523	0.8978	0.8478	0.8478	0.8478	0.8478	0.8478	0.8478	0.8478
SOMERSET	0.9150	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
TALBOT	0.5270	0.5360	0.5500	0.5708	0.6372	0.6372	0.6372	0.6565	0.6820	0.7434	0.7910
WASHINGTON	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9280	0.9280	0.9280
WICOMICO	0.9516	0.9516	0.9516	0.9398	0.9398	0.9346	0.9286	0.9195	0.9070	0.8855	0.8468
WORCESTER	0.7700	0.8350	0.8350	0.8350	0.8350	0.8450	0.8450	0.8450	0.8450	0.8450	0.8450

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data
NOTE: Many counties levy special service property taxes by district. Those taxes are in addition to those represented on this table.

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2021 THROUGH 2025

COUNTY	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025						
	P.T.R.	C.Y.T.R. %Diff. ¹													
ALLEGANY ²	0.9750	0.9689	0.63%	0.9750	0.9637	1.16%	0.9750	0.9588	1.66%	0.9750	0.9401	3.58%	0.9750	0.9351	4.09%
ANNE ARUNDEL ²	0.9340	0.9266	0.79%	0.9330	0.9219	1.19%	0.9330	0.9293	0.40%	0.9800	0.9158	6.55%	0.9800	0.9567	2.68%
BALTIMORE CITY	2.2480	2.1828	2.90%	2.248	2.2334	0.65%	2.2480	2.2387	0.41%	2.248	2.1736	3.31%	2.248	2.1569	4.05%
BALTIMORE COUNTY	1.1000	1.0783	1.97%	1.1000	1.0787	1.94%	1.1000	1.0792	1.89%	1.100	1.0711	2.63%	1.1000	1.0614	3.51%
CALVERT ²	0.9320	0.9195	1.34%	0.9270	0.9144	1.36%	0.9270	0.9040	2.48%	0.9270	0.8953	3.42%	0.9670	0.8853	8.45%
CAROLINE ²	0.9800	0.9613	1.91%	0.9800	0.9534	2.71%	0.9800	0.9519	2.87%	0.9800	0.9377	4.32%	0.9800	0.9293	5.17%
CARROLL	1.0180	0.9967	2.09%	1.0180	0.9955	2.21%	1.0180	0.9896	2.79%	1.0180	0.9793	3.80%	1.0180	0.9703	4.69%
CECIL ²	1.0414	1.0216	1.90%	1.0279	1.0279	0.00%	1.0143	1.0143	0.00%	0.9924	0.9924	0.00%	0.9824	0.9531	2.98%
CHARLES ²	1.1410	1.1159	2.20%	1.1410	1.1074	2.94%	1.1410	1.0985	3.72%	1.1410	1.0866	4.77%	1.1410	1.0710	6.13%
DORCHESTER ²	1.0000	0.9862	1.38%	1.0000	0.9870	1.30%	1.0000	0.9707	2.93%	1.0000	0.9704	2.96%	1.0000	0.9572	4.28%
FREDERICK ²	1.0600	1.0344	2.42%	1.0600	1.0333	2.52%	1.0600	1.0244	3.36%	1.0600	1.0139	4.35%	1.1100	1.0025	9.68%
GARRETT ²	1.0560	1.0479	0.77%	1.0560	1.0402	1.50%	1.0560	1.0331	2.17%	1.0560	0.9652	8.60%	1.0560	0.9437	10.63%
HARFORD ²	1.0420	1.0280	1.34%	1.0279	1.0279	0.00%	0.9779	1.0073	-3.01%	0.9779	0.9430	3.57%	0.9779	0.9392	3.96%
HOWARD	1.0140	0.9959	1.79%	1.0140	0.9937	2.00%	1.0140	0.9920	2.17%	1.0140	0.9813	3.22%	1.0440	0.9760	6.51%
KENT	1.0220	1.0210	0.10%	1.0120	1.0163	-0.42%	1.0120	1.0044	0.75%	1.0220	0.9886	3.27%	1.0220	0.9871	3.41%
MONTGOMERY	0.9785	0.7080	27.64%	0.9785	0.6859	29.90%	0.9785	0.7071	27.74%	0.9785	0.6745	31.07%	0.9785	0.6434	34.25%
PRINCE GEORGE'S ²	1.0000	0.9712	2.88%	1.0000	0.9705	2.95%	1.0000	0.9584	4.16%	1.0000	0.9537	4.63%	1.0000	0.9617	3.83%
QUEEN ANNE'S ²	0.8471	0.8358	1.33%	0.8471	0.8489	-0.21%	0.8300	0.8324	-0.29%	0.8300	0.8118	2.19%	0.8300	0.7943	4.30%
ST. MARY'S	0.8478	0.8359	1.40%	0.8478	0.8290	2.22%	0.8478	0.8270	2.45%	0.8478	0.8203	3.24%	0.8478	0.8104	4.41%
SOMERSET	1.0000	1.0018	-0.18%	1.0000	0.9956	0.44%	1.0000	0.9830	1.70%	1.0000	0.9485	5.15%	1.0000	0.9157	8.43%
TALBOT ²	0.6372	0.6315	0.89%	0.6565	0.6294	4.13%	0.6820	0.6476	5.04%	0.7434	0.6687	10.05%	0.7910	0.7223	8.69%
WASHINGTON ²	0.9480	0.9314	1.75%	0.9480	0.9445	0.37%	0.9280	0.9295	-0.16%	0.9280	0.8929	3.78%	0.9280	0.8893	4.17%
WICOMICO	0.9286	0.9104	1.96%	0.9195	0.9068	1.38%	0.9070	0.8893	1.95%	0.8855	0.8682	1.95%	0.8468	0.8302	1.96%
WORCESTER	0.8450	0.8278	2.04%	0.8450	0.8374	0.90%	0.8450	0.8294	1.85%	0.8450	0.8197	2.99%	0.8450	0.7707	8.79%

SOURCE: Constant Yield Data, Maryland State Department of Assessments and Taxation, dated 2/14/2024 - <https://dat.maryland.gov/Pages/Constant-Yield-Report.aspx>

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

² - These counties levy a separate county tax rate adjusted by a "municipal tax rate differential" that applies to just property located within a particular municipality. A separate county Constant Yield Tax Rate is calculated.

TABLE 4.3
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2025

SUBDIVISION	FY 2025 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2024 Population ¹
ALLEGANY	4,515,921,034	20	67,304	24	474,960	67,097
ANNE ARUNDEL	104,612,095,261	4	173,673	8	9,005,000	602,350
BALTIMORE CITY	46,051,062,000	6	81,037	21	5,089,655	568,271
BALTIMORE COUNTY	109,835,107,927	3	128,850	16	10,396,507	852,425
CALVERT	14,753,162,047	14	155,439	9	1,519,716	94,913
CAROLINE	3,787,656,353	21	110,595	18	369,818	34,248
CARROLL	27,447,728,805	9	154,977	10	2,671,838	177,108
CECIL	13,669,531,000	15	128,588	17	1,327,905	106,305
CHARLES	24,666,164,564	10	141,371	13	2,557,552	174,478
DORCHESTER ²	3,562,688,000	22	107,511	20	356,268	33,138
FREDERICK	45,522,426,000	7	152,088	11	4,403,627	299,317
GARRETT	6,196,368,232	19	218,236	3	643,364	28,393
HARFORD	38,605,210,397	8	145,398	12	3,733,290	265,514
HOWARD	67,328,580,000	5	198,219	6	6,610,830	339,668
KENT	3,437,866,354	23	175,787	7	350,558	19,557
MONTGOMERY	234,925,265,000	1	217,067	4	22,000,718	1,082,273
PRINCE GEORGE'S	132,010,476,910	2	136,568	14	10,492,435	966,629
QUEEN ANNE'S	10,651,243,809	16	198,392	5	1,022,223	53,688
ST. MARY'S	15,355,840,000	13	131,845	15	1,578,041	116,469
SOMERSET	1,874,175,000	24	74,251	23	213,080	25,241
TALBOT	10,586,037,272	17	276,803	2	841,689	38,244
WASHINGTON	17,382,715,000	12	110,557	19	1,556,210	157,228
WICOMICO	8,470,087,270	18	79,659	22	799,768	106,329
WORCESTER	20,541,495,000	11	378,039	1	2,173,160	54,337
TOTAL	\$965,788,903,234		154,200		90,188,213	6,263,220

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

¹ - Source: US Census Bureau Quick Facts <https://www.census.gov/quickfacts/fact/table/US/PST045219>

² - Source: Maryland.Gov Assessable Base Reports <https://dat.maryland.gov/pages/assessable-base-report.aspx>

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2021-2025

SUBDIVISION	Actual FY 2021 Yield	Actual FY 2022 Yield	Actual FY 2023 Yield	Projected FY 2024 Yield	Estimated FY 2025 Yield	Growth FY 2024-25	% Growth FY 2024-25	Avg. Growth FY 2021-25
ALLEGANY	42,204,173	42,973,480	44,878,753	45,687,397	47,055,029	1,367,632	2.99%	2.76%
ANNE ARUNDEL	778,653,673	789,805,300	812,632,900	818,115,700	855,606,200	37,490,500	4.58%	2.38%
BALTIMORE CITY	1,037,063,800	1,044,760,683	1,065,916,359	1,103,729,000	1,170,975,000	67,246,000	6.09%	3.08%
BALTIMORE COUNTY	1,090,403,079	1,134,152,920	1,158,719,758	1,211,981,212	1,271,707,409	59,726,197	4.93%	3.92%
CALVERT	203,472,158	205,337,434	208,712,128	227,681,672	224,142,774	(3,538,898)	-1.55%	2.45%
CAROLINE	30,952,242	32,203,953	33,663,636	35,577,551	37,737,136	2,159,585	6.07%	5.08%
CARROLL	228,089,673	239,268,710	232,422,145	250,583,851	264,978,342	14,394,491	5.74%	3.82%
CECIL	126,974,657	129,226,424	135,977,316	140,676,408	144,420,911	3,744,503	2.66%	3.27%
CHARLES	247,152,976	254,956,254	268,771,566	283,075,100	308,185,200	25,110,100	8.87%	5.67%
DORCHESTER ¹	31,071,192	32,067,518	33,905,155	35,416,993	37,550,000	2,133,007	6.02%	4.85%
FREDERICK	360,436,431	380,715,994	405,900,017	438,552,543	500,802,586	62,250,043	14.19%	8.57%
GARRETT	54,023,368	55,033,621	56,256,894	61,249,861	69,198,721	7,948,860	12.98%	6.38%
HARFORD	372,288,040	373,551,601	367,449,522	378,329,642	396,875,840	18,546,198	4.90%	1.61%
HOWARD	599,313,739	620,959,047	641,311,399	667,462,000	725,950,000	58,488,000	8.76%	4.91%
KENT	32,153,640	31,993,083	32,609,328	34,137,497	36,159,574	2,022,077	5.92%	2.98%
MONTGOMERY	1,857,582,135	2,085,811,076	1,971,138,651	2,205,435,284	2,285,558,724	80,123,440	3.63%	5.32%
PRINCE GEORGE'S	978,842,258	1,007,637,247	1,066,117,397	1,082,606,000	1,141,657,400	59,051,400	5.45%	3.92%
QUEEN ANNE'S	75,465,296	77,137,891	78,012,721	79,900,000	85,100,000	5,200,000	6.51%	3.05%
ST. MARY'S	116,210,512	118,655,958	123,039,137	131,063,652	133,786,355	2,722,703	2.08%	3.58%
SOMERSET	18,674,148	18,642,203	18,535,295	19,868,944	21,024,610	1,155,666	5.82%	3.01%
TALBOT	45,726,004	47,954,456	51,470,500	56,860,969	63,859,000	6,998,031	12.31%	8.71%
WASHINGTON	134,863,515	137,510,756	142,771,279	145,424,100	154,904,890	9,480,790	6.52%	3.52%
WICOMICO	69,419,608	71,536,153	73,737,712	74,918,397	77,088,099	2,169,702	2.90%	2.65%
WORCESTER	147,681,531	150,513,964	155,397,030	162,277,949	178,813,387	16,535,438	10.19%	4.90%
TOTAL YIELD	8,678,717,848	9,082,405,726	9,179,346,599	9,690,611,722	10,233,137,187	542,525,465	5.60%	4.20%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

¹- Assessable Revenues for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budgets

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2025

SUBDIVISION	Estimated FY 2025	Rank by FY 2025 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2024 ¹
ALLEGANY	4,134,139,483	20	61,614	24	67,097
ANNE ARUNDEL	101,594,135,261	4	168,663	8	602,350
BALTIMORE CITY	43,594,114,000	7	76,714	21	568,271
BALTIMORE COUNTY	105,985,336,909	3	124,334	16	852,425
CALVERT	14,457,162,047	14	152,320	9	94,913
CAROLINE	3,698,186,966	21	107,983	18	34,248
CARROLL	26,718,384,805	9	150,859	10	177,108
CECIL	12,950,808,000	15	121,827	17	106,305
CHARLES	24,014,570,273	10	137,637	13	174,478
DORCHESTER ²	3,562,688,000	22	107,511	19	33,138
FREDERICK	45,050,442,000	6	150,511	11	299,317
GARRETT	5,953,744,232	19	209,691	4	28,393
HARFORD	37,000,589,088	8	139,355	12	265,514
HOWARD	65,649,538,000	5	193,276	6	339,668
KENT	3,371,031,354	23	172,370	7	19,557
MONTGOMERY	230,682,600,000	1	213,146	3	1,082,273
PRINCE GEORGE'S	128,418,106,000	2	132,851	14	966,629
QUEEN ANNE'S	10,493,174,914	17	195,447	5	53,688
ST. MARY'S	15,053,674,000	13	129,250	15	116,469
SOMERSET	1,705,921,000	24	67,585	23	25,241
TALBOT	10,530,025,810	16	275,338	2	38,244
WASHINGTON	16,643,957,000	12	105,859	20	157,228
WICOMICO	8,047,838,805	18	75,688	22	106,329
WORCESTER	20,112,993,000	11	370,153	1	54,337
TOTAL	939,423,160,947		149,990		6,263,220

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

¹ - US Census Bureau Quick Facts

<https://www.census.gov/quickfacts/fact/table/US/PST045219>

² - Source: Maryland.Gov Assessable Base Reports

<https://dat.maryland.gov/pages/assessable-base-report.aspx>

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2021 - 2025

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Growth FY 2024-25	% Growth FY 2024-25	Avg. Growth FY 2021-25
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
ALLEGANY	33,288,436	33,632,853	34,661,032	35,716,958	38,207,362	2,490,404	6.97%	3.51%
ANNE ARUNDEL	719,358,966	731,036,309	751,653,391	745,851,933	790,754,493	44,902,560	6.02%	2.39%
BALTIMORE CITY	938,854,845	922,360,848	933,344,359	971,119,000	1,036,537,000	65,418,000	6.74%	2.51%
BALTIMORE COUNTY	984,156,953	1,019,669,395	1,046,668,665	1,099,468,604	1,165,838,706	66,370,102	6.04%	4.33%
CALVERT	196,615,202	198,264,795	118,553,543	220,281,672	216,540,774	(3,740,898)	-1.70%	2.44%
CAROLINE	29,038,180	30,161,529	31,438,086	33,327,216	35,545,136	2,217,920	6.65%	5.18%
CARROLL	211,364,150	216,312,252	217,915,861	233,283,851	247,378,342	14,094,491	6.04%	4.01%
CECIL	113,035,087	115,116,137	120,948,557	125,883,664	129,065,911	3,182,247	2.53%	3.37%
CHARLES	227,945,186	234,613,842	248,281,422	262,463,300	287,995,900	25,532,600	9.73%	6.02%
DORCHESTER ¹	27,897,134	29,356,615	29,962,237	31,069,276	33,300,000	2,230,724	7.18%	4.53%
FREDERICK	348,807,997	368,684,962	393,671,987	426,552,543	488,802,586	62,250,043	14.59%	8.80%
GARRETT	47,357,147	48,394,706	49,677,691	54,865,732	62,796,560	7,930,828	14.45%	7.31%
HARFORD	332,559,078	334,528,936	327,881,944	340,209,642	357,995,840	17,786,198	5.23%	1.86%
HOWARD	554,255,664	572,814,557	593,237,364	621,522,000	679,050,000	57,528,000	9.26%	5.21%
KENT	30,789,093	30,482,568	30,935,056	32,609,505	34,451,940	1,842,435	5.65%	2.85%
MONTGOMERY	1,755,465,560	1,982,022,628	1,861,199,401	2,095,091,921	2,177,416,215	82,324,294	3.93%	5.53%
PRINCE GEORGE'S	883,233,306	923,406,864	974,618,446	993,406,000	1,049,243,500	55,837,500	5.62%	4.40%
QUEEN ANNE'S	73,395,257	74,902,295	75,615,245	77,600,000	82,650,000	5,050,000	6.51%	3.01%
ST. MARY'S	109,572,429	111,869,155	115,941,464	123,354,013	127,381,947	4,027,934	3.27%	3.84%
SOMERSET	14,483,978	14,249,526	14,334,495	15,198,019	16,818,260	1,620,241	10.66%	3.81%
TALBOT	44,555,675	46,694,059	50,076,291	55,660,969	62,659,000	6,998,031	12.57%	8.90%
WASHINGTON	119,460,613	120,196,963	123,922,504	129,946,870	138,750,570	8,803,700	6.77%	3.81%
WICOMICO	60,520,731	62,214,715	64,451,847	65,713,397	68,149,099	2,435,702	3.71%	3.01%
WORCESTER	138,110,932	141,195,395	144,682,787	152,270,411	169,764,666	17,494,255	11.49%	5.29%
TOTAL YIELD	7,994,121,599	8,362,181,903	8,353,673,675	8,942,466,497	9,497,093,807	554,627,310	6.20%	4.40%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

¹ Information for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2025

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

Source: Department of Assessments and Taxation

¹- Personal Property Tax Exemptions - <http://dat.maryland.gov/businesses/Documents/24exempt.pdf>

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2025

SUBDIVISION	Estimated FY 2025	Rank by FY 2025 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2024 ¹
ALLEGANY	381,781,551	15	5,690	7	67,097
ANNE ARUNDEL	3,017,960,000	4	5,010	8	602,350
BALTIMORE CITY	2,456,948,000	5	4,324	12	568,271
BALTIMORE COUNTY	3,849,771,018	2	4,516	11	852,425
CALVERT	296,000,000	17	3,119	19	94,913
CAROLINE	89,469,387	22	2,612	21	34,248
CARROLL	729,344,000	9	4,118	13	177,108
CECIL	718,723,000	10	6,761	3	106,305
CHARLES	651,594,291	11	3,735	16	174,478
DORCHESTER ²	193,111,000	19	5,827	6	33,138
FREDERICK	432,660,000	12	1,445	24	299,317
GARRETT	242,624,000	18	8,545	1	28,393
HARFORD	1,604,621,309	7	6,043	5	265,514
HOWARD	1,679,042,000	6	4,943	9	339,668
KENT	66,835,000	24	3,417	18	19,557
MONTGOMERY	4,242,665,000	1	3,920	15	1,082,273
PRINCE GEORGE'S	3,592,370,910	3	3,716	17	966,629
QUEEN ANNE'S	158,068,895	21	2,944	20	53,688
ST. MARY'S	302,166,000	16	2,594	22	116,469
SOMERSET	168,254,000	20	6,666	4	25,241
TALBOT	88,336,000	23	2,310	23	38,244
WASHINGTON	738,758,000	8	4,699	10	157,228
WICOMICO	422,248,465	14	3,971	14	106,329
WORCESTER	428,502,000	13	7,886	2	54,337
TOTAL	26,551,853,825		4,239		6,263,220

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

¹: US Census Bureau Quick Facts

<https://www.census.gov/quickfacts/fact/table/US/PST045219>

² - Source: Maryland.Gov Assessable Base Reports

<https://dat.maryland.gov/pages/assessable-base-report.aspx>

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2021 THROUGH 2025

SUBDIVISION	Actual FY 2021 Yield	Actual FY 2022 Yield	Actual FY 2023 Yield	Estimated FY 2024 Yield	Projected FY 2025 Yield	Growth 2024-25	% Growth 2024-25	Avg. Growth FY 2021-25
ALLEGANY	9,340,627	10,217,721	10,217,721	9,970,439	8,847,667	(1,122,772)	-11.26%	-1.35%
ANNE ARUNDEL	58,768,991	58,768,991	60,979,509	72,263,767	64,951,707	(7,412,060)	-10.26%	2.49%
BALTIMORE CITY	122,399,835	122,399,835	132,572,001	132,610,000	134,438,000	1,828,000	1.38%	2.37%
BALTIMORE COUNTY	114,483,525	114,483,525	112,051,093	112,512,608	105,868,703	(6,643,905)	-5.91%	-1.94%
CALVERT	7,072,639	7,072,639	90,158,585	7,400,000	7,602,000	202,000	2.73%	1.82%
CAROLINE	2,042,424	2,042,424	2,225,550	2,250,335	2,192,000	(58,335)	-2.59%	1.78%
CARROLL	22,956,458	22,956,458	14,506,284	17,300,000	17,600,000	300,000	1.73%	-6.43%
CECIL	14,110,287	14,110,287	15,028,759	14,792,744	15,355,000	562,256	3.80%	2.14%
CHARLES	20,342,412	20,342,412	20,490,144	20,611,800	20,189,300	(422,500)	-2.05%	-0.19%
DORCHESTER ¹	3,424,003	3,507,939	3,942,918	4,347,717	4,250,000	(97,717)	-2.25%	5.55%
FREDERICK	12,031,032	12,031,032	12,228,030	12,000,000	12,000,000	0	0.00%	-0.06%
GARRETT	6,638,915	6,638,915	6,579,203	6,384,129	6,402,161	18,032	0.28%	-0.90%
HARFORD	39,022,665	39,022,665	39,567,578	38,120,000	38,880,000	760,000	1.99%	-0.09%
HOWARD	48,144,490	48,144,490	48,074,035	45,940,000	46,900,000	960,000	2.09%	-0.65%
KENT	1,510,515	1,510,515	1,674,272	1,527,992	1,707,634	179,642	11.76%	3.11%
MONTGOMERY	103,788,448	103,788,448	109,939,250	110,343,363	108,142,509	(2,200,854)	-1.99%	1.03%
PRINCE GEORGE'S	84,230,383	84,230,383	91,498,951	89,200,000	92,413,900	3,213,900	3.60%	2.35%
QUEEN ANNE'S	2,235,596	2,235,596	2,397,476	2,300,000	2,450,000	150,000	6.52%	2.32%
ST. MARY'S	6,786,803	6,786,803	7,097,673	7,709,639	6,404,408	(1,305,231)	-16.93%	-1.44%
SOMERSET	4,392,677	4,392,677	4,200,800	4,670,925	4,206,350	(464,575)	-9.95%	-1.08%
TALBOT	1,260,397	1,260,397	1,394,209	1,200,000	1,200,000	0	0.00%	-1.22%
WASHINGTON	17,313,793	17,313,793	18,848,775	15,477,230	16,154,320	677,090	4.37%	-1.72%
WICOMICO	9,321,438	9,321,438	9,285,865	9,205,000	8,939,000	(266,000)	-2.89%	-1.04%
WORCESTER	9,318,569	9,318,569	10,714,243	10,007,538	9,048,721	(958,817)	-9.58%	-0.73%
TOTAL YIELD	720,936,923	721,897,953	825,672,924	748,145,226	736,043,380	(12,101,846)	-1.62%	0.52%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

¹ Information from FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

Section 5 - Property Tax Administration

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

Eight counties and Baltimore City grant a percentage discount for the payment of property taxes prior to a particular date. The amount of discount ranges from 0.5% to 5%, depending on how early the payment is made.

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

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

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

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

Table 5.3 lists the Homestead Credit Percentages set by each county for FY 2020 through FY 2025. 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 2025

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2025

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY		
ANNE ARUNDEL	0.5% per month	0.5% per month
BALTIMORE CITY	1%	1%
BALTIMORE COUNTY		1%
CALVERT	-	1% per month
CAROLINE	3%	1%
CARROLL	0.5%	0.67%
CECIL	3%	1% per month
CHARLES	-	1%
DORCHESTER	-	1% per month
FREDERICK	0%	1% per month
GARRETT	0%	1.50% per month
HARFORD	6%	1.5%
HOWARD	2.0%	2/3 of 1%
KENT	-	1.5% / month
MONTGOMERY	-	1% per month
PRINCE GEORGE'S	-	1.6667%
QUEEN ANNE'S	-	1% per month
ST. MARY'S	3%	1%
SOMERSET	-	-
TALBOT	5/6 of 1%	2/3 of 1%
WASHINGTON	1.0%	-
WICOMICO	0.5%	1%
WORCESTER	-	1%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2020 THROUGH 2025

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
ALLEGANY	4%	4%	4%	4%	4%	4%
ANNE ARUNDEL	2%	2%	2%	2%	2%	2%
BALTIMORE CITY	4%	4%	4%	4%	4%	4%
BALTIMORE COUNTY	4%	4%	4%	4%	4%	4%
CALVERT	10%	10%	10%	10%	10%	10%
CAROLINE	5%	5%	5%	5%	5%	5%
CARROLL	5%	5%	5%	5%	5%	5%
CECIL	4%	4%	4%	4%	4%	4%
CHARLES	7%	7%	7%	7%	7%	7%
DORCHESTER	5%	5%	5%	5%	5%	5%
FREDERICK	5%	5%	5%	5%	5%	5%
GARRETT	5%	5%	5%	5%	5%	3%
HARFORD	5%	5%	5%	5%	5%	5%
HOWARD	5%	5%	5%	5%	5%	5%
KENT	5%	5%	5%	5%	5%	5%
MONTGOMERY	10%	10%	10%	10%	10%	10%
PRINCE GEORGE'S	2%	2%	2%	5%	5%	3%
QUEEN ANNE'S	5%	5%	5%	5%	5%	5%
ST. MARY'S	5%	5%	3%	3%	3%	3%
SOMERSET	10%	10%	10%	10%	10%	10%
TALBOT	0%	0%	0%	0%	0%	0%
WASHINGTON	5%	5%	5%	5%	5%	5%
WICOMICO	5%	5%	5%	5%	5%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Source: Maryland State Department of Assessments and Taxation, rates effective July 1, 2024

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

Section 6 - Income Taxes

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

Table 6.1 shows each county’s local income tax rate for Calendar Years 2020 through 2025. 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 2021 through 2025. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2024 and 2025 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2023 net taxable income and per capita taxable income. Data from 2023 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 2020 Through 2025

SUBDIVISION	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025
ALLEGANY	3.05%	3.05%	3.05%	3.03%	3.03%	3.03%
ANNE ARUNDEL	2.81%	2.81%	2.81%	2.7% - 2.81%	2.7% - 3.2%	2.7% - 3.2%
BALTIMORE CITY	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
BALTIMORE COUNTY	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
CALVERT	3.00%	3.00%	3.00%	3.00%	3.00%	3.20%
CAROLINE	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
CARROLL	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
CECIL	3.00%	3.00%	3.00%	2.80%	2.75%	2.74%
CHARLES	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
DORCHESTER	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
FREDERICK	2.96%	2.96%	2.96%	2.75-2.96%	2.25-3.20%	2.25-3.20%
GARRETT	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
HARFORD	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
HOWARD	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
KENT	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
MONTGOMERY	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
PRINCE GEORGE'S	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
QUEEN ANNE'S	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
ST. MARY'S	3.17%	3.17%	3.10%	3.00%	3.00%	3.20%
SOMERSET	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
TALBOT	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
WASHINGTON	3.20%	3.20%	3.00%	2.95%	2.95%	2.95%
WICOMICO	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
WORCESTER	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2021 THROUGH 2025

SUBDIVISION	Local Income Tax Yields					Change FY 24 to 25		Property Tax Equiv. of Total Income Tax Yield for FY 2025
	FY 2021	FY 2022	FY 2023	Revised FY 2024	Est. FY 2025	Amount	Percent	
ALLEGANY	31,190,781	32,874,736	55,228,534	33,000,000	30,000,000	(3,000,000)	-9.09%	\$0.63
ANNE ARUNDEL	693,300,152	734,914,210	789,717,002	805,000,000	820,294,000	15,294,000	1.90%	\$0.91
BALTIMORE CITY	410,711,792	450,441,836	450,116,657	475,256,900	466,452,000	(8,804,900)	-1.85%	\$0.92
BALTIMORE COUNTY	960,694,264	995,347,899	1,079,177,245	1,090,708,561	1,017,667,713	(73,040,848)	-6.70%	\$0.98
CALVERT	113,173,230	115,270,975	111,164,927	109,180,000	118,100,000	8,920,000	8.17%	\$0.78
CAROLINE	22,188,455	20,716,442	22,587,224	20,200,000	22,550,000	2,350,000	11.63%	\$0.61
CARROLL	197,095,934	206,514,335	223,980,760	207,306,839	200,427,200	(6,879,639)	-3.32%	\$0.75
CECIL	81,290,908	82,987,898	86,917,881	63,428,193	80,766,624	17,338,431	27.34%	\$0.61
CHARLES	159,808,519	171,197,766	165,720,600	169,000,000	169,000,000	0	0.00%	\$0.66
DORCHESTER ¹	15,968,894	15,968,894	18,855,625	19,858,575	18,800,000	(1,058,575)	-5.33%	\$0.53
FREDERICK	289,489,750	314,419,691	346,027,995	350,539,128	388,797,055	38,257,927	10.91%	\$0.88
GARRETT	16,581,761	16,789,426	19,914,870	16,500,000	16,500,000	0	0.00%	\$0.26
HARFORD	290,415,199	298,783,378	314,280,980	311,000,000	317,325,000	6,325,000	2.03%	\$0.85
HOWARD	577,098,631	603,890,337	663,802,592	622,050,708	635,858,057	13,807,349	2.22%	\$0.96
KENT	16,448,232	16,436,095	19,961,414	17,260,000	17,260,000	0	0.00%	\$0.49
MONTGOMERY	1,820,178,820	1,895,810,690	2,139,966,489	2,008,239,723	2,051,146,619	42,906,896	2.14%	\$0.93
PRINCE GEORGE'S	738,348,907	813,323,395	781,614,361	862,113,500	859,527,300	(2,586,200)	-0.30%	\$0.82
QUEEN ANNE'S	67,985,531	71,002,615	79,467,361	80,337,128	83,000,000	2,662,872	3.31%	\$0.81
ST. MARY'S	127,908,783	122,381,215	126,981,940	137,829,481	147,556,606	9,727,125	7.06%	\$0.94
SOMERSET	8,925,870	9,456,678	10,203,235	9,384,611	10,400,000	1,015,389	10.82%	\$0.49
TALBOT	35,503,912	37,815,496	51,874,354	31,000,000	37,000,000	6,000,000	19.35%	\$0.44
WASHINGTON	119,254,813	122,923,784	121,057,937	116,692,810	121,388,350	4,695,540	4.02%	\$0.78
WICOMICO	59,467,181	65,685,046	70,634,284	64,500,000	66,500,000	2,000,000	3.10%	\$0.83
WORCESTER	35,824,894	37,351,910	46,962,276	40,000,000	47,000,000	7,000,000	17.50%	\$0.22
TOTAL	6,888,855,213	7,252,304,747	7,796,216,542	7,660,386,157	7,743,316,524	82,930,367	1.08%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

¹ - Information for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2023

SUBDIVISION	Estimated Population July 2024 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	67,097	1,250,966,589	19	18,644	23
ANNE ARUNDEL	602,350	26,697,790,364	3	44,323	5
BALTIMORE CITY	568,271	13,326,022,692	6	23,450	19
BALTIMORE COUNTY	852,425	30,630,699,638	2	35,934	11
CALVERT	94,913	3,753,847,291	13	39,550	8
CAROLINE	34,248	775,561,322	20	22,645	20
CARROLL	177,108	7,255,285,500	9	40,965	6
CECIL	106,305	3,099,154,702	14	29,153	15
CHARLES	174,478	5,494,003,033	10	31,488	14
DORCHESTER	33,138	739,228,615	21	22,308	21
FREDERICK	299,317	11,875,274,924	7	39,675	7
GARRETT	28,393	737,740,618	22	25,983	16
HARFORD	265,514	10,083,463,283	8	37,977	9
HOWARD	339,668	18,597,963,575	5	54,753	2
KENT	19,557	643,872,848	23	32,923	13
MONTGOMERY	1,082,273	61,672,759,547	1	56,984	1
PRINCE GEORGE'S	966,629	24,404,178,830	4	25,247	18
QUEEN ANNE'S	53,688	2,470,695,337	15	46,020	4
ST. MARY'S	116,469	4,142,916,081	11	35,571	12
SOMERSET	25,241	341,584,881	24	13,533	24
TALBOT	38,244	1,821,934,771	18	47,640	3
WASHINGTON	157,228	4,002,103,456	12	25,454	17
WICOMICO	106,329	2,363,198,594	16	22,225	22
WORCESTER	54,337	1,979,396,488	17	36,428	10
TOTAL IN STATE	6,263,220	238,159,642,979		38,025	
OUT OF STATE		8,152,036,234			
TOTAL		\$246,311,679,213			

¹ - US Census Bureau Quick Facts <https://www.census.gov/quickfacts/fact/table/US/PST045219>

² - Comptroller of the Treasury, Revenue Administration Division "Income Tax Report, Tax Year 2023" - <https://www.marylandcomptroller.gov/reports/income-tax-summary.html>

Section 7 - Recordation and Transfer Taxes

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

The recordation tax rate is imposed on each \$500 of the value of the transaction being recorded. Baltimore and Howard Counties impose the lowest recordation tax rate \$2.50. The highest rate imposed is \$7.00 in Frederick, followed by Carroll at \$6.50, Talbot at \$6.00, and Baltimore City, Calvert, Caroline, Charles, and Dorchester Counties at \$5.00.

Table 7.1 lists the recordation tax rates each subdivision levied for the period FY 2021 through FY 2025. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2024 and a projected FY 2025. 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 2021 through 2025 by subdivision.

Eighteen counties and 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 2021 THROUGH 2025

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Change In Yield 24-25	
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Amount	Percent
ALLEGANY	\$3.50 1,723,828	\$3.50 2,425,060	\$3.50 2,152,843	\$3.50 2,600,000	\$3.50 1,700,000	(900,000)	-34.62%
ANNE ARUNDEL	\$3.50 71,031,200	\$3.50 91,457,299	\$3.50 55,047,230	\$3.50 46,000,000	\$3.50 47,000,000	1,000,000	2.17%
BALTIMORE CITY	\$5.00 44,645,148	\$5.00 80,835,138	\$5.00 63,214,639	\$5.00 46,283,101	\$5.00 41,592,000	(4,691,101)	-10.14%
BALTIMORE COUNTY	\$2.50 45,050,990	\$2.50 54,724,704	\$2.50 41,429,950	\$2.50 28,851,152	\$2.50 28,851,152	0	0.00%
CALVERT	\$5.00 12,127,448	\$5.00 12,920,733	\$5.00 8,478,541	\$5.00 4,620,000	\$5.00 8,500,000	3,880,000	83.98%
CAROLINE	\$5.00 2,637,283	\$5.00 2,930,247	\$5.00 2,341,083	\$5.00 1,650,000	\$5.00 1,800,000	150,000	9.09%
CARROLL	\$5.00 19,360,209	\$5.00 21,794,375	\$5.00 15,663,284	\$5.00 15,500,000	\$6.50 18,018,000	2,518,000	16.25%
CECIL	\$4.10 9,200,584	\$4.10 15,492,789	\$4.10 8,021,444	\$4.10 6,773,844	\$4.10 8,000,000	1,226,156	18.10%
CHARLES	\$5.00 22,225,791	\$5.00 38,745,275	\$5.00 19,680,286	\$5.00 16,600,000	\$5.00 18,000,000	1,400,000	8.43%
DORCHESTER ¹	\$5.00 1,914,632	\$5.00 2,100,000	\$5.00 2,100,000	\$5.00 3,000,000	\$5.00 3,300,000	300,000	10.00%
FREDERICK	\$6.00 66,359,695	\$7.00 79,812,411	\$7.00 56,482,245	\$7.00 61,678,124	\$7.00 43,174,686	(18,503,438)	-30.00%
GARRETT	\$3.50 4,060,441	\$3.50 4,775,922	\$3.50 3,640,312	\$3.50 1,800,000	\$3.50 1,800,000	0	0.00%
HARFORD	\$3.30 22,003,338	\$3.30 24,493,652	\$3.30 17,926,336	\$3.30 18,000,300	\$3.30 17,500,670	(499,630)	-2.78%
HOWARD	\$2.50 28,264,600	\$2.50 32,470,698	\$2.50 21,453,203	\$2.50 16,800,000	\$2.50 19,300,000	2,500,000	14.88%
KENT	\$3.30 2,071,995	\$3.30 2,264,787	\$3.30 1,430,323	\$3.30 1,615,000	\$3.30 1,456,711	(158,289)	-9.80%
MONTGOMERY	\$4.45-\$6.75 76,886,481	\$4.45-\$6.75 113,717,602	\$4.45-\$6.75 70,144,118	\$4.45-\$11.35 63,214,837	\$5.75-\$11.35 67,765,779	4,550,942	7.20%
PRINCE GEORGE'S	\$2.75 60,279,962	\$2.75 73,179,036	\$2.75 42,695,925	\$2.75 39,000,000	\$2.75 42,000,000	3,000,000	7.69%
QUEEN ANNE'S	\$4.95 10,974,409	\$4.95 10,243,655	\$4.95 8,921,379	\$4.95 7,749,263	\$4.95 6,700,000	(1,049,263)	-13.54%
ST. MARY'S	\$4.00 9,787,026	\$4.00 11,068,647	\$4.00 8,326,237	\$4.00 10,250,000	\$4.00 8,750,000	(1,500,000)	-14.63%
SOMERSET	\$3.30 873,761	\$3.30 1,093,387	\$3.30 1,009,261	\$3.30 686,666	\$4.30 800,000	113,334	16.50%
TALBOT	\$6.00 12,315,972	\$6.00 12,776,896	\$6.00 9,028,675	\$6.00 6,000,000	\$6.00 6,500,000	500,000	8.33%
WASHINGTON	\$3.80 11,001,009	\$3.80 17,203,855	\$3.80 9,974,278	\$3.80 8,452,000	\$3.80 7,606,800	(845,200)	-10.00%
WICOMICO	\$3.50 5,106,766	\$3.50 6,061,058	\$3.50 5,422,844	\$3.50 5,000,000	\$3.50 4,750,000	(250,000)	-5.00%
WORCESTER	\$3.30 12,222,035	\$3.30 14,354,002	\$3.30 9,551,423	\$ 3.30 7,000,000	\$ 3.30 8,725,000	1,725,000	24.64%
TOTAL YIELD	552,124,603	728,596,995	484,135,859	419,124,287	413,590,798	(5,533,489)	-1.32%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data; county websites

¹ - Information for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

TABLE 7.2
TRANSFER TAX RATES AND YIELDS
FISCAL YEARS 2021 THROUGH 2025

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Change in Yield 24-25	
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Amount	Percent
ALLEGANY	0.50% 692,775	0.50% 910,175	0.50% 1,080,350	0.50% 1,400,000	0.50% 750,000	(650,000)	-46.43%
ANNE ARUNDEL ¹	1.00% 85,896,594	1.00% 106,629,690	1.00% 63,760,365	1.0% - 1.5% 57,900,000	1.0% - 1.5% 62,900,000	5,000,000	8.64%
BALTIMORE CITY	1.50% 60,610,162	1.50% 95,535,569	1.50% 70,792,947	1.50% 53,029,991	1.50% 50,533,000	(2,496,991)	-4.71%
BALTIMORE COUNTY ²	1.50% 101,203,698	1.50% 124,083,698	1.50% 88,939,551	1.50% 66,053,953	1.50% 66,053,953	0	0.00%
CALVERT	-	-	-	-	-	-	-
CAROLINE	0.50% 918,551	0.50% 1,023,755	0.50% 794,038	0.50% 800,000	0.50% 800,000	0	0.00%
CARROLL	-	-	-	-	-	-	-
CECIL	0.50% 2,825,100	0.50% 4,091,804	0.50% 2,171,911	0.50% 1,938,116	0.50% 2,000,000	61,884	3.19%
CHARLES	0.50% \$9,495,137	0.50% 15,348,723	0.50% 8,120,113	0.50% 7,470,000	0.50% 8,100,000	630,000	8.43%
DORCHESTER ³	0.75% 920,410	0.75% 846,071	0.75% 914,824	0.75% 1,110,745	0.75% 1,143,124	32,379	2.92%
FREDERICK	-	-	-	-	-	-	-
GARRETT	1.00% 4,787,159	1.00% 5,107,219	1.00% 3,833,257	1.00% 1,800,000	1.00% 1,800,000	0	0.00%
HARFORD	1.00% 25,331,779	1.00% 26,152,638	1.00% 18,421,754	1.00% 19,000,000	1.00% 16,000,000	(3,000,000)	-15.79%
HOWARD	1.25% 55,649,810	1.25% 63,471,404	1.25% 44,849,392	1.25% 38,000,000	1.25% 36,000,000	(2,000,000)	-5.26%
KENT	0.50% 1,300,082	0.50% 1,406,593	0.50% 882,362	0.50% 945,000	0.50% 851,088	(93,912)	-9.94%
MONTGOMERY	0.25 - 6.00% 132,288,901	0.25 - 6.00% 180,217,441	0.25 - 6.00% 110,458,782	0.25%-6.00% 90,513,416	0.25%-6.00% 94,722,310	4,208,894	4.65%
PRINCE GEORGE'S	1.40% 143,642,925	1.40% 168,454,273	1.40% 128,254,393	1.40% 114,500,000	1.40% 122,500,000	8,000,000	6.99%
QUEEN ANNE'S	0.50% 4,000,090	0.50% 4,241,128	0.50% 3,105,898	0.50% 2,849,615	0.50% 2,425,000	(424,615)	-14.90%
ST. MARY'S	1.00% 10,271,414	1.00% 11,209,893	1.00% 8,388,728	1.00% 12,000,000	1.00% 9,000,000	(3,000,000)	-25.00%
SOMERSET	-	-	-	-	-	-	-
TALBOT ⁴	1.00% 8,256,643	1.00% 8,058,982	1.00% 5,430,467	1.00% 4,200,000	1.00% 4,200,000	0	0.00%
WASHINGTON	0.50% 4,739,263	0.50% 7,054,332	0.50% 3,795,152	0.50% 2,400,000	0.50% 2,400,000	0	0.00%
WICOMICO	-	-	-	-	-	-	-
WORCESTER	0.50% 8,176,629	0.50% 9,462,305	0.50% 6,195,584	0.50% 4,000,000	0.50% 5,500,000	1,500,000	37.50%
TOTAL YIELD	661,007,122	833,305,692	570,189,869	479,910,836	487,678,475	7,767,639	1.62%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

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

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

³ Information for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

⁴ First \$50,000 on Owner Occupied Residential Property is exempt

Section 8 - Other County Taxes

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

Admissions and Amusement Tax

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

Twenty-one counties and Baltimore City employ a single rate, ranging from .5% in Dorchester County to 10% in Anne Arundel, Baltimore City, Baltimore County, Carroll, Charles, 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 2021 through 2025.

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 2024 and FY 2025 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 2024 and FY 2025. 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 twenty-two counties and Baltimore City, are in addition to the State's 6% Sales and Use tax. Many counties have arrangements with municipalities to remit to the municipal government

all or part of hotel/motel tax revenues generated on facilities within the municipality.

Trailer Park Taxes

Table 8.5 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2021 through 2025. The county authority for taxation of trailer parks is in Section 20-501 of the Local Government Article of the Annotated Code of Maryland, which was recodified in 2013 from the former Article 24.

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

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

The tax rates shown in Table 8.5 will continue to be charged on the rental of “permanent” mobile home spaces or on spaces rented to the same person for more than 30 days. Fourteen counties are presently imposing the tax on trailer parks. The tax rate is either a flat charge per space over a certain time period (anywhere from \$5/month to \$50/month) or a percentage of the rent charged (ranging from 7% to 20%).

Other Sales and Service Taxes

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

Table 8.6 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2024 and estimated FY 2025 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2021 - 2025

SUBDIVISION	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025	% Chg. 2024-25
ALLEGANY	7.5% 70,631	7.5% 120,265	7.5% 134,918	7.5% 150,000	7.5% 150,000	0.0%
ANNE ARUNDEL	10.0% 4,734,924	10.0% 8,461,976	10.0% 9,505,059	10.0% 9,200,000	10.0% 9,200,000	0.0%
BALTIMORE CITY	10.0% 1,571,130	10.0% 7,141,297	10.0% 10,439,223	10.0% 11,759,870	10.0% 8,452,000	-28.1%
BALTIMORE COUNTY	10.0% 3,797,762	10.0% 4,469,259	10.0% 10,452,775	10.0% 6,100,000	10.0% 6,042,500	-0.9%
CALVERT	1.0% 7,330	1.0% 21,958	1.0% 19,499	1.0% 30,000	1.0% 20,000	-33.3%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 274,088	10.0% 329,400	10.0% 404,063	10.0% 330,000	10.0% 400,000	21.2%
CECIL	6.0% 98,359	6.0% 239,446	6.0% 236,264	6.0% 191,890	6.0% 220,000	14.6%
CHARLES	10.0% 306,480	10.0% 678,153	10.0% 816,449	10.0% 810,000	10.0% 810,000	0.0%
DORCHESTER ¹	0.5% 500	0.5% 500	0.5% 500	0.5% 500	0.5% 1,200	140.0%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	6.0% 1,431,940	6.0% 1,320,228	6.0% 1,221,379	6.0% 1,000,000	6.0% 1,000,000	0.0%
HARFORD	5% 160,758	5% 394,067	5% 477,834	5% 400,000	5% 475,000	18.8%
HOWARD	7.5% 1,150,215	7.5% 2,983,304	7.5% 3,957,182	7.5% 2,800,000	7.5% 3,300,000	17.9%
KENT	4.5% 24,185	4.5% 44,521	4.5% 52,531	4.5% 29,000	4.5% 33,000	13.8%
MONTGOMERY	7.0% 1,261,063	7.0% 2,875,167	7.0% 4,392,615	7.0% 4,214,556	7.0% 4,400,144	4.4%
PRINCE GEORGE'S	10% 3,623,865	10% 11,965,054	10% 11,803,421	10% 12,000,000	10% 15,000,000	25.0%
QUEEN ANNE'S	5.0% 183,601	5.0% 247,533	5.0% 248,987	5.0% 252,000	5.0% 252,000	0.0%
ST. MARY'S	2.0% 30,070	2.0% 96,397	2.0% 132,883	2.0% 100,000	2.0% 140,000	40.0%
SOMERSET	4.0% 18,870	4.0% 26,698	4.0% 28,869	4.0% 26,750	4.0% 25,000	-6.5%
TALBOT	5.0% 25,483	5.0% 32,793	5.0% 36,982	5.0% 20,000	5.0% 20,000	0.0%
WASHINGTON	3-5% 79,508	3-5% 319,188	3-5% 498,807	3-5% 400,000	3-5% 475,000	18.8%
WICOMICO	6.0% 118,182	6.0% 138,722	6.0% 265,330	6.0% 125,000	6.0% 200,000	60.0%
WORCESTER	3.0% 611,223	3.0% 799,070	3.0% 809,565	3.0% 700,000	3.0% 700,000	0.0%
TOTAL YIELD	19,580,167	42,704,996	55,935,135	50,639,566	51,315,844	1.3%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

¹ - Information for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2024 - 2025

SUBDIVISION	FRANCHISE FEE	FY 2024 YIELD	FY 2025 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	420,000	420,000	2	Y
ANNE ARUNDEL	5%	8,000,000	8,000,000	3	Y
BALTIMORE CITY	5%	6,300,000	4,800,000	1	Y
BALTIMORE COUNTY	5%	14,370,321	14,226,618	2	Y
CALVERT	5%	1,600,000	1,600,000	1	Y
CAROLINE	5%	166,400	167,000	2	Y
CARROLL	5%	1,665,000	1,665,000	1	Y
CECIL	5%	1,020,788	800,000	3	Y
CHARLES	5%	2,674,900	2,505,000	2	Y
DORCHESTER	-	-	-	-	-
FREDERICK	-	-	-	2	Y
GARRETT	5%	244,000	275,000	4	Y
HARFORD	3%	2,300,000	2,250,000	3	Y
HOWARD	5%	4,600,000	4,400,000	2	Y
KENT	3%	30,000	54,000	2	Y
MONTGOMERY	5%	12,704,332	11,586,334	3	Y
PRINCE GEORGE'S	5%	10,000,000	9,500,000	2	Y
QUEEN ANNE'S	4.50%	485,000	375,000	1	Y
ST. MARY'S	5%	1,050,000	1,000,000	2	Y
SOMERSET	3%	112,000	112,000	2	Y
TALBOT	5%	114,000	230,000	2	Y
WASHINGTON	-	-	-	-	N
WICOMICO	5%	780,000	780,000	2	Y
WORCESTER	-	-	-	-	N
TOTAL YIELD		68,636,741	64,745,952		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2024 - 2025

SUBDIVISION	PEG FEE	FY 2024 Yield	FY 2025 Yield	Number of Companies	County Franchise
ALLEGANY	-	-	-	1	Y
ANNE ARUNDEL	\$0.98	1,700,000	1,700,000	3	Y
BALTIMORE CITY	1%	703,040	724,131	1	Y
BALTIMORE COUNTY ¹	1%	-	-	-	N
CALVERT	\$0.72	170,000	170,000	1	Y
CAROLINE	-	-	-	-	N
CARROLL	-	-	-	-	N
CECIL	-	-	-	-	N
CHARLES	1%	547,000	503,000	2	Y
DORCHESTER	-	-	-	-	N
FREDERICK	-	-	-	-	N
GARRETT	-	-	-	-	N
HARFORD	-	-	-	-	N
HOWARD	\$0.20	120,000	115,000	2	Y
KENT	-	-	-	-	N
MONTGOMERY	3%	7,622,599	6,951,800	3	Y
PRINCE GEORGE'S	3%	6,965,200	6,965,200	2	Y
QUEEN ANNE'S	0.50%	50,000	50,000	1	Y
ST. MARY'S	-	-	-	-	N
SOMERSET	-	-	-	-	N
TALBOT	-	-	-	-	N
WASHINGTON	-	-	-	-	N
WICOMICO	0.80%	83,788	75,000	1	Y
WORCESTER	-	-	-	-	N
TOTAL YIELD		17,961,627	17,254,131		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

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

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2023-2025

SUBDIVISION	Rate	FY 23 Actual	FY 24 Estimated	FY 25 Projected
ALLEGANY	8%	1,306,705	1,180,000	1,230,000
ANNE ARUNDEL ¹	8%	19,929,390	22,538,300	23,634,000
BALTIMORE CITY	9.5%	30,441,084	36,717,352	35,262,000
BALTIMORE COUNTY	9.5%	14,003,288	13,863,255	13,724,622
CALVERT	5%	38,446	50,000	573,000
CAROLINE ²	5%	-	-	-
CARROLL	5%	339,590	337,680	351,060
CECIL	6%	320,810	561,083	302,000
CHARLES	5%	1,316,209	1,240,000	1,320,000
DORCHESTER ^{3,4}	5%	347,000	447,000	470,000
FREDERICK	5%	2,792,408	2,500,000	2,700,000
GARRETT ³	8%	6,443,820	4,000,000	4,000,000
HARFORD	6%	2,743,554	2,300,000	2,500,000
HOWARD	7%	5,751,846	4,600,000	5,800,000
KENT	5%	122,612	120,000	170,000
MONTGOMERY	7%	20,777,612	23,109,024	23,098,383
PRINCE GEORGE'S ³	7%	11,870,860	12,000,000	12,120,000
QUEEN ANNE'S	5%	991,022	885,000	1,100,000
ST. MARY'S	5%	1,175,385	1,000,000	1,200,000
SOMERSET	5%	93,464	86,592	100,000
TALBOT ³	4%	1,906,912	1,700,000	1,800,000
WASHINGTON	6%	2,977,644	2,000,000	2,000,000
WICOMICO	6%	1,446,054	1,640,247	1,542,038
WORCESTER ³	5%	1,958,734	1,500,000	1,775,000
County Total		129,094,449	\$134,375,533	\$136,772,103

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

¹ - Portion of revenue allocated to Arts Council of Anne Arundel County

² - 100% of revenue goes to the municipalities

³ - Portion of revenue allocated to municipalities

⁴ - Information for FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

**TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2021 THROUGH 2025**

SUBDIVISION	Actual FY 2021	Actual FY 2022	Actual FY 2023	Estimated FY 2024	Projected FY 2025	% Change FY24-25
ALLEGANY ¹	15% 53,336	15% 47,335	15% 46,880	15% 55,000	15% 55,000	0.0%
ANNE ARUNDEL	-	-	-	-	-	-
BALTIMORE CITY	-	-	-	-	-	-
BALTIMORE COUNTY	-	-	-	-	-	-
CALVERT ¹	20% 108,619	20% 104,410	20% 112,968	20% 100,000	20% 110,000	10.0%
CAROLINE ²	\$15 68,008	\$15 75,882	\$15 83,348	\$15 68,000	\$15 80,000	17.6%
CARROLL ²	\$10 65,363	\$10 63,995	\$10 69,210	\$10 70,000	\$10 70,000	0.0%
CECIL ²	\$20 438,682	\$20 457,910	\$20 449,386	\$20 445,000	\$20 448,000	0.7%
CHARLES ²	\$15 45,930	\$15 46,065	\$15 41,115	\$15 45,300	\$15 44,700	-1.3%
DORCHESTER ^{1,3}	15% 230,000	15% 230,000	15% 230,000	15% 140,000	15% 140,000	0.0%
FREDERICK	-	-	-	-	-	-
GARRETT ¹	15% 37,627	15% 43,348	15% 44,470	15% 38,000	15% 40,000	5.3%
HARFORD ²	\$10 208,940	\$10 212,950	\$10 212,660	\$10 215,000	\$10 215,000	0.00%
HOWARD	-	-	-	-	-	-
KENT	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-
PRINCE GEORGE'S ²	\$5 41,860	\$5 41,750	\$5 42,310	\$5 42,600	\$5 42,000	-1.4%
QUEEN ANNE'S	-	-	-	-	-	-
ST. MARY'S ¹	10% 328,597	10% 342,752	10% 352,454	10% 350,000	10% 350,000	0.0%
SOMERSET	-	-	-	-	-	-
TALBOT ⁴	\$50 58,509	\$50 53,602	\$50 53,804	\$50 50,000	\$50 50,000	-
WASHINGTON ²	7.5% or \$20 253,943	7.5% or \$20 250,000	7.5% or \$20 218,441	7% or \$20 200,000	7% or \$20 200,000	0.0%
WICOMICO ¹	15% 501,343	15% 479,929	15% 461,765	15% 450,000	15% 420,000	-6.7%
WORCESTER	-	-	-	-	-	-
TOTAL YIELD	2,440,757	2,449,928	2,418,811	2,268,900	2,264,700	-0.2%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior year data

¹ - based on gross rental receipts

² - based on monthly charge per unit

³ - Information for FY 2021, FY 2022, FY 2023, FY 2024, and FY 2025 are projections from adopted budget documents

⁴ - based on quarterly charge per unit

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2024 - 2025

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2025 Tax Rate	FY 24 Yield	FY 25 Yield
Anne Arundel	Residential	8% sales tax	3,750,000	3,400,000
Baltimore City	Landlines & Wireless	\$4.00 per line	34,928,000	33,686,000
	Centrex	\$0.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	10,600,000	9,912,182
Harford	Residential	\$1.50 per line	6,000,000	6,000,000
Montgomery	Landline & Wireless	\$2.00 - \$3.50 per line	55,641,296	55,808,865
Prince George's	Residential, non-residential, wireless	9%	12,150,000	14,000,000

Total Yield

123,069,296

122,807,047

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2025 Tax Rate	FY 24 Yield	FY 25 Yield
Allegany	Coal Tax	.3 per ton mined	100,000	100,000
Anne Arundel	Steam	\$160 million lbs	(inc. in Fuel Oil)	(inc. in Fuel Oil)
	Liquefied Petroleum	\$0.015 per gallon	(inc. in Fuel Oil)	(inc. in Fuel Oil)
	Coal (bituminous/anthracite)	\$2/\$4 ton	(inc. in Fuel Oil)	(inc. in Fuel Oil)
	Fuel Oil (non-residential only)	\$0.02 per gallon	48,000	46,000
	Natural Gas (non-residential only)	\$0.020/\$0.008 therm	790,000	800,000
	Electricity (non-residential only)	\$0.0025/\$0.0021 kwh	4,680,000	4,668,000
	Anne Arundel County Subtotal		5,518,000	5,514,000
Baltimore City	Steam - commercial	0.003296 per pound	1,054,000	1,061,000
	Steam - residential	0.000947 per pound	included above	included above
	Steam - non-profit	0.001950 per pound	included above	included above
	Liquefied petroleum - commercial	0.189029 per gallon	117,000	119,000
	Liquefied petroleum - residential	0.059875 per gallon	included above	included above
	Liquefied petroleum - non-profit	0.164374 per gallon	included above	included above
	Natural gas - commercial	0.135523 per therm	12,473,102	12,952,978
	Natural gas - non-profit	0.107658 per therm	included above	included above
	Natural gas - residential	0.039831 per therm	4,525,898	4,700,022
	Fuel oil - commercial	0.154888 per gallon	398,321	403,008
	Fuel oil - non-profit	0.133680 per gallon	included above	included above
	Fuel oil - residential	0.055902 per gallon	26,679	26,992
	Electricity - commercial	0.010480 per kWh	26,010,407	26,594,672
	Electricity - non-profit	0.007349 per kWh	included above	included above
	Electricity - residential	0.003356 per kWh	5,953,593	6,087,328
	Baltimore City Subtotal		50,559,000	51,945,000
Baltimore County ¹	Electricity (non-residential only)	0.0053 per kWh	12,740,000	12,612,600
Garrett	Natural Gas - non-residential	5.5% wholesale mkt value	900	380
	Coal	\$0.30 per ton	19,000	28,500
	Garrett County Subtotal		19,900	28,880

Continued on next page

TABLE 8.6 (continued)

COUNTY	Unit Taxed	FY 2025 Tax Rate	FY 24 Yield	FY 25 Yield
Montgomery	Liquefied Petroleum (residential)	0.02056 per pound		
	Liquefied Petroleum (non-residential)	0.03679 per pound		
	Natural Gas (residential)	0.09515 per therm		
	Natural Gas (non-residential)	0.17206 per therm		
	Electricity (residential)	0.01106 per kWh		
	Electricity (non-residential)	0.01978 per kWh		
	Fuel Oil (residential)	0.13637 - 0.1509 per gallon		
	Fuel Oil (non-residential)	0.24399 - 0.26999 per gallon		
	Coal (residential)	28.14231 per ton		
	Coal (non-residential)	50.54516 per ton		
	Steam (residential)	0.12428 per therm		
	Steam (non-residential)	0.22324 per therm		
	Montgomery County Subtotal		193,151,409	191,261,860
Prince George's	Natural Gas (residential and non)	0.084187 per therm	16,506,004	16,671,069
	Fuel Oil (residential and non)	0.318599 per gallon	1,147,476	1,158,951
	Electricity (residential and non)	0.012753 per kWh	70,084,316	70,785,179
	Liquified Petroleum	0.186277 per gallon	441,337	445,751
		Prince George's County Subtotal		88,179,133
St. Mary's	Fuel Oil	0.3125% per gallon	35,498	43,000
	Liquefied Petroleum	0.3125% per pound	14,350	30,000
	Electricity	0.3125%/kWh	199,385	237,000
	Natural Gas	0.3125% of sales	7,017	15,000
		St. Mary's County Subtotal		256,250

Total Yield	350,523,692	350,848,290
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2025 Tax Rate	FY 24 Yield	FY 25 Yield
Anne Arundel	Parking Lots	\$0.60 per vehicle/day	5,000,000	5,003,800
Baltimore City	Parking Lots	20% gross receipts	27,350,000	28,541,000
Cecil ²	Boat Slips	0.9824%	-	-
Howard	Parking Lots	\$0.75 /hr - max \$6 daily	15,000	20,000
Somerset	Boat Slips	\$325-\$675	90,000	90,000
Talbot	Boat Slips	\$900 - \$1,000/year/slip	115,000	120,000

Total Yield	32,570,000	33,774,800
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2025 Tax Rate	FY 24 Yield	FY 25 Yield
Baltimore City ³	Beverages - per container	\$0.05 per container	12,311,000	11,900,000
Howard	Bag Tax - per bag	\$0.05	675,000	640,000
Montgomery	Bag Tax - per bag	\$0.05	2,500,000	2,700,000
Worcester	Food Tax	0.50% Taxable Price & Monthly	110,000	110,000

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024 and prior

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

² - Reported as part of Real Property Tax Revenue

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

Section 9 - Service Fees and Charges

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

Impact Fees / Excise Taxes on New Development

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

Table 9.1 identifies the subdivisions that are granted the authority to levy impact fees and development excise taxes. Rates and rate schedules vary from county to county, as does the application of revenues generated. The table shows the level of the fee or tax applied to a single dwelling unit, for purposes of comparison. Table 9.1 also shows the estimated revenue generated in the thirteen counties currently levying these fees or taxes. Fiscal Year 2024 and 2025 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 twenty-three 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 2024 and 2025 are also reported. The chart also includes revenue collected through a new fee placed on pre-paid services. This is further explained on the next page.

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

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

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

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

In 2022, Maryland enacted SB 633 (Chapter 349), to increase the State monthly fee from \$0.25 to \$0.50. If revenues attributable to the county 9-1-1 fee for a fiscal year do not provide the revenues necessary to cover a county's operational costs for the 9-1-1 system for that fiscal year, the county may, for the following fiscal year, impose a county 9-1-1 fee sufficient to cover the county's projected operational costs for the 9-1-1 system for the fiscal year.

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 2024 and FY 2025.

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 2024 - 2025

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2024	Impact Fee FY 2025	All Impact Fees FY 2024	FY 2025 est.
ALLEGANY	None	None	-	-
ANNE ARUNDEL ¹	\$17,483	\$17,934	\$20,736,500	\$24,600,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY ²	None	None	-	-
CALVERT	None	None	-	-
CAROLINE	\$25.00	\$20.00	\$125,000	\$100,000
CARROLL	\$533	\$533	\$190,774	\$190,774
CECIL	None	None	-	-
CHARLES	\$20,330	\$21,351	\$15,149,340	\$15,499,667
DORCHESTER	None	None	-	-
FREDERICK	\$17,961	\$18,851	\$23,570,448	\$18,167,170
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	\$2,100,000	\$2,300,000
HOWARD	\$9.17 per sq. ft.	\$10.05 per sq. ft.	\$14,800,000	\$19,400,000
KENT	None	None	-	-
MONTGOMERY	\$25,004 - \$26,084	\$25,004 - \$26,084	\$40,525,000	\$42,497,000
PRINCE GEORGE'S	\$22,643 - \$37,148	\$23,409 - \$38,410	\$54,000,000	\$54,000,000
QUEEN ANNE'S	\$5.85 per sq. ft.	\$5.85 per sq. ft.	\$2,687,011	\$2,703,390
ST. MARY'S ³	\$6,697	\$6,697	\$3,880,531	\$3,880,531
SOMERSET	None	None	-	-
TALBOT	\$7,852 - \$9,091	\$7,852 - \$9,091	\$521,500	\$993,000
WASHINGTON	\$1 per square foot	\$1 per square foot	\$600,000	\$600,000
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
TOTAL YIELD			\$178,886,104	\$184,931,532

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2024

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

² - Due to timing of collections and delay in beginning program Substantial revenues are not anticipated for FY 2025 and remain unbudgeted. Bill No. 45-24 sets rate at \$6.00 per square foot effective August 25, 2024.

³ - Impact Fee replaced by Excise Tax starting in FY 2024

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2024 - 2025

SUBDIVISION	FY 2025 Monthly Fees			FY 24 Local Revenue (Act.)	FY 2025 Local Revenues (Estimated)			Type of System
	Local	State	Total		Monthly Bills	Pre-Paid	Total	
ALLEGANY	\$0.75	\$0.50	\$1.25	587,568	825,162	32,252	857,414	ENHANCED
ANNE ARUNDEL	\$1.00	\$0.50	\$1.50	7,155,131	9,335,856	391,552	9,727,407	ENHANCED
BALTIMORE CITY	\$1.00	\$0.50	\$1.50	7,595,836	8,171,705	413,537	8,585,241	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.50	\$1.25	9,958,798	11,176,320	540,279	11,716,599	ENHANCED
CALVERT	\$2.00	\$0.50	\$2.50	1,051,151	1,906,031	58,050	1,964,081	ENHANCED
CAROLINE	\$1.50	\$0.50	\$2.00	665,869	670,215	37,344	707,559	ENHANCED
CARROLL	\$1.50	\$0.50	\$2.00	4,038,498	4,155,299	222,436	4,377,735	ENHANCED
CECIL	\$0.75	\$0.50	\$1.25	1,039,545	1,157,312	56,885	1,214,198	ENHANCED
CHARLES	\$1.50	\$0.50	\$2.00	1,956,796	3,198,135	106,040	3,304,175	ENHANCED
DORCHESTER	\$1.50	\$0.50	\$2.00	640,504	656,655	28,684	685,339	ENHANCED
FREDERICK	\$2.25	\$0.50	\$2.75	9,791,099	10,586,371	340,295	10,926,666	ENHANCED
GARRETT	\$1.50	\$0.50	\$2.00	560,715	696,909	31,238	728,147	ENHANCED
HARFORD	\$1.50	\$0.50	\$2.00	5,997,867	6,443,408	239,668	6,683,076	ENHANCED
HOWARD	\$0.75	\$0.50	\$1.25	4,353,555	4,959,453	238,117	5,197,570	ENHANCED
KENT	\$1.50	\$0.50	\$2.00	401,503	440,756	16,128	456,884	ENHANCED
MONTGOMERY	\$0.75	\$0.50	\$1.25	13,030,124	14,600,311	710,345	15,310,656	ENHANCED
PRINCE GEORGE'S	\$1.41	\$0.50	\$1.91	20,645,864	22,389,203	896,014	23,285,218	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.50	\$1.25	539,445	561,711	29,598	591,309	ENHANCED
ST. MARY'S	\$0.75	\$0.50	\$1.25	1,098,659	1,165,039	60,608	1,225,647	ENHANCED
SOMERSET	\$0.75	\$0.50	\$1.25	182,903	200,189	10,422	210,611	ENHANCED
TALBOT	\$1.50	\$0.50	\$2.00	891,228	963,877	35,886	999,763	ENHANCED
WASHINGTON	\$1.25	\$0.50	\$1.75	1,584,556	2,368,779	81,242	2,450,021	ENHANCED
WICOMICO	\$1.00	\$0.50	\$1.50	1,359,084	1,396,830	75,106	1,471,936	ENHANCED
WORCESTER	\$1.50	\$0.50	\$2.00	1,452,840	1,439,600	81,036	1,520,636	ENHANCED
TOTAL LOCAL 911 FEE REVENUE				\$96,579,136	\$109,465,129	\$4,732,760	\$114,197,889	

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

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

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2024	FY 2025
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$2.00 per bag	\$317,000	\$317,000
ANNE ARUNDEL	Commercial Tipping Fee	\$85 or \$200/Ton		
	Tire surcharge	\$7/tire or \$200/ton		
	Trash Collection Fee	\$404 Annually	\$74,743,500	\$80,722,600
BALTIMORE CITY	General Tipping Fee	\$60/ton		
	Solid waste Surcharge fee	\$7.50/ton	\$9,500,000	\$9,939,000
BALTIMORE COUNTY	Commercial Tipping Fee - non-special	\$125 per ton		
	Commercial Tipping Fee -- special handling	\$200 per ton		
	Recycling Charge	\$80 per ton		
	Organics & Brush	\$65 per ton		
	Tires	\$175 per ton		
	Mattresses	\$200 per ton	\$19,339,200	\$19,145,808
CALVERT	Residential Tipping Fee	\$95.00/ton		
	Commercial Tipping Fee	\$105.00/ton		
	Tire Tipping Fee	\$245.00/ton		
	Refrigerator/Freezer/Freon Unit	\$10.00 per item		
	Propane Tanks	no fee		
	Other Gas Cylinders	no fee		
	Lamps/Lightbulbs	no fee		
	Oil Filters	\$50.00 per 55 gallon drum		
	Solid Waste Fee	\$157.00		
	Impact fee - Commercial per sq ft	\$0.11/sq ft		
	Impact fee - Residential	\$350.00	\$14,861,932	\$16,527,121
CAROLINE	Residential Permit	\$100/vehicle/year		
	Residential Tipping Fee	\$70/ton		
	Leaves/brush Tipping Fee	\$45/ton	\$63,000	\$60,000
CARROLL	Residential Tipping Fee	\$7/load		
	Commercial Tipping Fee	\$66/ton		
	Rubble/Trash Tipping Fee	\$82/ton		
	Leaves/brush tipping fee (commercial)	\$30/ton (commercial)		
	Recycling Charge	\$55/ton (commercial)		
	Tire surcharge	\$175/ton (commercial)	\$9,032,730	\$9,879,100
CECIL	Tipping Fee	\$79/ton		
	Tipping Fee Rubble/Trash	\$79/ton		
	Tipping Fee Leaves/Brush	\$25/ton		
	Recycling Charge	\$2 per vehicle		
	Tire surcharge, Recovery Charge	\$3 - \$13 per tire	\$9,429,105	\$11,157,055
CHARLES	Environmental Surcharge	\$166		
	Passenger Car Tires (on/off rim)	\$2.00		
	Passenger Car Tires (on/off rim - 10+ tires in load)	\$225 per ton/ \$15 minimum charge		
	Truck Tires (on/off rim)	\$25.00		
	Tractor and Off-Road Vehicle Tires (on/off rim)	\$250 per ton		
	Tag a Bag	\$2.25		
	Leaves/brush tipping fee (commercial)	\$101 / \$15 minimum charge		
	Commercial generators - yard waste	\$50 per ton		
	Tipping Fee (All)	\$101 / \$15 minimum charge	\$20,700,400	\$21,681,300
DORCHESTER ¹	Tipping Fee	\$75/ton		
	Tire Surcharge	\$3 - \$10 off rim/\$6 - \$15 on rim		
	Freon Unit Surcharge	\$20/unit		
	Environmental Surcharge	\$15.00	\$5,397,260	\$ 5,064,109.00
FREDERICK	Residential & Commercial Tipping Fee	\$80.14/ton		
	Rubble/Trash Tipping Fee	\$89.14/ton		
	Recycling Charge Commercial Single Stream	\$25/ton		
	Residential Tire Disposal - limit 5 per year	\$80.14/ton		
	All Commercial Tires and Residential Tires (over 5 per year)	\$164.14/ton		
	Scrap Tire Handling Fee (per tire)	\$25.00		
	Commercial Mattress Fee (per unit)	\$28.00		
	Residential Mattress Fee (over 6)	\$28.00		
	Electronics	\$80.14/ton	\$30,014,909	\$30,974,762
GARRETT	Residential Tipping Fee	\$85/Annual Sticker*, or \$2.00/ 13 gal bag, \$2.50/larger bags, or \$62.50/ton		
	Commercial Tipping Fee	\$62.50/ton		
	Rubble/trash/leaves/brush tipping fee	\$62.50/ton		
	Trash Collection Fee - stumps	\$75/ton		
	Tires - car and truck under 24 inches	\$4 - \$110 per tire		
	Tires - truck - over 24 inches	\$250/ton		
	Freon Unit Surcharge	\$10/unit	\$1,839,500	\$2,283,250
HARFORD	Commercial Tipping Fee	\$117/ton		
	Tire Surcharge	\$8 - \$11/vehicle	18,559,100	19,133,600

Continued on next page

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

SUBDIVISION	DESCRIPTION	RATE	FY 2024	FY 2025
HOWARD ²	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$160 - \$220/ton	\$36,790,800	\$40,472,162
KENT	Residential Tipping Fee	\$4/truck load	\$100,000	\$91,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$70/ton		
	All Yard Trim Tipping Fee	\$46/ton		
	Refuse Collection Charge	\$160/household/year		
	Base Systems Benefit Charge - non-residential	\$83.44 - \$750.96 per 2,000 sq ft	146,978,548.00	151,483,583.00
PRINCE GEORGE'S	Residential Recycling Charge (unincorporated areas)	\$59.73/unit		
	Residential/Commercial Tipping Fee	\$77.00/ton(1)		
	Leaves/brush Tipping Fee	\$45.00/ton		
	Residential Trash Collection Fee	\$240.66/unit		
	Tire Surcharge	\$400.00/ton		
	Metal Wastes (recyclable)	\$25.00/ton		
	Bulky Trash Charge (unincorporated areas)	\$21.51/unit		
	Residential Systems/Service Chg(Uninc/Muni/Apts/Condo)	\$35.49/unit	\$102,568,100	\$95,582,800
QUEEN ANNE'S	Residential Tipping Fee	\$60/15 trips		
	Rubble trash/Leaves, brush tipping fees	\$60/15 trips		
	Tire Surcharge	1 Ticket (\$4 per ticket)		
	Freon Unit Surcharge	10 Tickets (\$4 per ticket)	\$490,000	\$490,000
ST. MARY'S	Residential Tipping Fee	\$10/pick-up		
	Commercial Tipping Fee	\$64/ton		
	Rubble/Trash Tipping Fee	\$10/pick-up		
	Leaves/Brush Tipping Fee	\$50/ton		
	Recycling Charge	\$10/pick-up		
	Environmental Surcharge	\$102.48/property		
	Refrigerator/freezer/freon surcharge	\$10/pick-up		
Tire Surcharge	\$190/ton	5,406,740	5,734,795	
SOMERSET	Residential Tipping Fee	\$65 per year		
	Commercial Tipping Fee	\$75 per ton	\$ 1,502,500.00	\$1,510,600
TALBOT	General Tipping Fees	-	-	-
WASHINGTON	Residential Tipping Fee	\$52/ton		
	Commercial Tipping Fee	\$45/ton		
	Leaves/brush Tipping Fee	\$63/ton		
	Environmental Surcharge	\$5/unit		
	Refrigerator/freezer/freon surcharge	\$3/each or \$162/ton		
	Recycling Permit Fee	\$36/year		
	Yard Debris	\$15/year		
	Rubble/Trash Tipping Fee Landfill Fee	\$75/ton	\$9,322,630	\$10,103,330
WICOMICO	Residential Tipping Fee	\$67/ton until 12/31 then \$78/ton		
	Residential Permit Programs	\$60/yr 1st sticker, \$30 2nd, or \$67/ton until 12/31 then \$78/ton		
	Commercial Tipping Fee	\$67/ton until 12/31 then \$78/ton		
	Rubble Tipping Fee	\$67/ton until 12/31 then \$78/ton		
	Leaves/brush tipping fee	1/2 of tipping fee		
	Freon Surcharge	Bid-Out Semi		
	Tire surcharge	\$380/ton	\$9,002,000	\$9,500,000
WORCESTER	Residential Tipping Fee	80/ton		
	Commercial Tipping Fee	80/ton		
	Rubble tipping fee	80/ton		
	Leaves/brush Tipping Fee	80/ton		
	Refrigerator/freezer/freon surcharge	HO permit or 10 min up to 250lbs		
	Homeowner Permit per household (2 vehicles)	\$100		
	Tire surcharge	\$3-\$20 per tire or \$255 - \$600/ton		
	Pay as you throw/bag tags	\$1 per 33 gallon bag		
	Commercial Permit	\$25 per vehicle		
	Commercial Permit - Local Government	\$15 per vehicle	\$4,898,065	\$5,377,108
TOTAL YIELD			\$530,857,019	\$547,230,083

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2022 and prior year data

¹ - Information on FY 2024 and FY 2025 are projections based on adopted budget documents

² - Collects fees in different manner, revenue is reflected

