



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2026



**FISCAL YEAR 2026
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS**

PREPARED BY THE
MARYLAND ASSOCIATION OF COUNTIES
MACo

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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 2025. Throughout the document, data is presented for years up to and including Fiscal Year 2026. Please note that in every case, the data presented for Fiscal Year 2026 is estimated data, based on the best projections at the time of the survey.

FY 2025 figures are the working appropriation at the time the local jurisdiction approved its FY 2026 budget. Actuals will be collected in the FY 2027 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2025 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 2026 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 2026 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 2026 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY24	CY25				
Allegheny	0.9750	3.03%	3.20%	\$3.50	0.5%	8%	7.5%
Anne Arundel ^{1,2}	0.9770	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	3.20%	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	2.74%	2.74%	\$4.10	0.5%	6%	6%
Charles	1.1410	3.03%	3.03%	\$7.00	0.5%	5%	10%
Dorchester ⁵	1.0300	3.20%	3.30%	\$5.00	0.75%	5%	0.5%
Frederick	1.1100	2.25-3.20%	2.25-3.20%	\$7.00	-	5%	-
Garrett ⁵	1.0200	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%	3.30%	\$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	1.40%	7%	10%
Queen Anne's	0.8300	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8478	3.20%	3.20%	\$4.00	1.0%	5%	2%
Somerset	1.0000	3.20%	3.20%	\$4.30	-	5%	4%
Talbot ^{6,7}	0.8032	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	0.8099	3.20%	3.20%	\$3.50	-	6%	6%
Worcester ⁵	0.8150	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 2025

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

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

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

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

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

⁴ 100% of hotel tax revenue to towns

⁵ Hotel tax revenue shared with municipalities

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

⁷ If the lodging is within one mile of the municipality incorporated limits, the accomodation tax revenue less a 5% county administrative fee is provided to the municipality

TABLE 1.2
FY 2026 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	52,724,463	31,590,000	2,450,000	1,355,000
Anne Arundel	1,021,363,100	857,154,000	130,800,000	27,289,235
Baltimore City	1,106,140,000	493,670,000	104,825,000	33,000,000
Baltimore County	1,302,107,504	1,090,463,098	120,000,000	14,000,000
Calvert	229,073,034	121,643,000	8,200,000	576,000
Caroline	35,429,300	26,075,901	2,850,000	-
Carroll	280,746,164	211,754,723	19,000,000	347,230
Cecil	152,559,601	84,712,522	10,425,000	331,000
Charles ¹	319,277,200	184,500,000	30,400,000	1,330,000
Dorchester	39,650,000	22,600,000	6,100,000	469,000
Frederick	519,123,513	401,627,358	49,650,589	2,800,000
Garrett ¹	73,710,367	18,500,000	5,000,000	4,000,000
Harford	375,076,950	342,000,000	34,000,000	2,700,000
Howard ¹	960,923,568	662,200,366	57,900,000	5,626,000
Kent	38,135,619	21,655,000	2,711,799	133,546
Montgomery ¹	2,433,999,345	2,274,235,002	279,851,436	22,892,041
Prince George's	1,269,879,300	929,849,500	154,597,900	12,062,300
Queen Anne's	92,116,500	89,500,000	9,800,000	1,250,000
St. Mary's ¹	137,961,869	154,532,802	17,240,000	1,310,000
Somerset	23,680,565	12,650,000	700,000	80,000
Talbot	68,661,616	39,500,000	13,825,000	2,000,000
Washington	169,928,000	130,049,610	11,006,800	2,000,000
Wicomico	79,836,400	74,000,000	4,750,000	1,205,159
Worcester	185,818,745	53,000,000	15,450,000	1,875,000
Statewide Total	10,967,922,723	8,327,462,882	1,091,533,524	138,631,511

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2025

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

¹ - Includes Fire and Rescue Tax Revenues

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2025 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, 2025. Baltimore City is the most densely populated subdivision with 7,034 persons per square mile, followed by Montgomery County with 2,221 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, 2024 to JULY 1, 2025

Region & Subdivision	Population 7/1/2024 ¹	Population 7/1/2025 ²	Total Change	Percent Change	2025 % of Total	Rank
NORTHWESTERN AREA	552,035	558,102	6,067	1.10%	8.84%	
Allegany	67,097	66,899	(198)	-0.30%	1.06%	16
Frederick	299,317	304,571	5,254	1.76%	4.83%	7
Garrett	28,393	28,284	(109)	-0.38%	0.45%	22
Washington	157,228	158,348	1,120	0.71%	2.51%	11
BALTIMORE-METRO AREA	2,805,336	2,815,713	10,377	0.37%	44.62%	
Anne Arundel	602,350	604,744	2,394	0.40%	9.58%	4
Baltimore City	568,271	569,026	755	0.13%	9.02%	5
Baltimore County	852,425	856,191	3,766	0.44%	13.57%	3
Carroll	177,108	177,482	374	0.21%	2.81%	9
Harford	265,514	266,259	745	0.28%	4.22%	8
Howard	339,668	342,011	2,343	0.69%	5.42%	6
NATIONAL CAPITAL AREA	2,048,902	2,072,136	23,234	1.13%	32.84%	
Montgomery	1,082,273	1,095,304	13,031	1.20%	17.36%	1
Prince George's	966,629	976,832	10,203	1.06%	15.48%	2
SOUTHERN AREA	385,860	389,181	3,321	0.86%	6.17%	
Calvert	94,913	94,998	85	0.09%	1.51%	15
Charles	174,478	176,716	2,238	1.28%	2.80%	10
St. Mary's	116,469	117,467	998	0.86%	1.86%	12
EASTERN SHORE	471,087	474,728	3,641	0.77%	7.52%	
Caroline	34,248	34,663	415	1.21%	0.55%	20
Cecil	106,305	106,938	633	0.60%	1.69%	14
Dorchester	33,138	33,355	217	0.65%	0.53%	21
Kent	19,557	19,674	117	0.60%	0.31%	24
Queen Anne's	53,688	54,713	1,025	1.91%	0.87%	18
Somerset	25,241	25,440	199	0.79%	0.40%	23
Talbot	38,244	38,422	178	0.47%	0.61%	19
Wicomico	106,329	107,078	749	0.70%	1.70%	13
Worcester	54,337	54,445	108	0.20%	0.86%	17
TOTAL	6,263,220	6,309,860	46,640	0.74%	100.00%	

¹Source: US Census Bureau Quick Facts

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

²Source: Maryland Demographics

<https://www.maryland-demographics.com/counties-cities-that-begin-with-A>

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2025

SUBDIVISION	Population July 1, 2025	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	66,899	422	158	16
ANNE ARUNDEL	604,744	415	1,458	4
BALTIMORE CITY	569,026	81	7,034	1
BALTIMORE COUNTY	856,191	598	1,431	5
CALVERT	94,998	213	446	9
CAROLINE	34,663	319	109	20
CARROLL	177,482	448	397	10
CECIL	106,938	346	309	14
CHARLES	176,716	458	386	11
DORCHESTER	33,355	541	62	23
FREDERICK	304,571	661	461	8
GARRETT	28,284	649	44	24
HARFORD	266,259	437	609	7
HOWARD	342,011	251	1,363	6
KENT	19,674	277	71	22
MONTGOMERY	1,095,304	493	2,221	2
PRINCE GEORGE'S	976,832	483	2,024	3
QUEEN ANNE'S	54,713	372	147	17
ST. MARY'S	117,467	359	328	13
SOMERSET	25,440	320	80	21
TALBOT	38,422	269	143	18
WASHINGTON	158,348	458	346	12
WICOMICO	107,078	374	286	15
WORCESTER	54,445	468	116	19

Source: Maryland Demographics

<https://www.maryland-demographics.com/counties-cities-that-begin-with-A>

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 2022 through 2026, the change from FY 2025 to FY 2026, and the average rate of change from FY 2022 to FY 2026.

Table 3.2 shows a summary of county general fund operating budgets for FY 2024 - 2026.

Table 3.3 is a table detailing the county's FY 2026 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 2026 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 2022 THROUGH FISCAL YEAR 2026

SUBDIVISION	Actual FY 2022	Actual FY 2023	Actual FY 2024	Appropriation FY 2025	Approved FY 2026	Change FY 25-26	Avg Annual Chg FY 22-26
ALLEGANY	128,154,858	135,419,658	136,396,589	123,634,510	132,589,613	7.24%	0.85%
ANNE ARUNDEL	2,064,806,623	2,498,278,600	2,297,366,397	2,498,278,600	2,594,480,000	3.85%	5.87%
BALTIMORE CITY	2,639,796,065	2,300,342,207	2,710,014,947	2,850,549,263	3,034,724,746	6.46%	3.55%
BALTIMORE COUNTY	3,558,176,325	4,164,092,480	4,273,139,770	4,627,948,788	4,782,085,080	3.33%	7.67%
CALVERT	389,600,817	404,476,600	455,845,033	501,058,278	491,558,568	-1.90%	5.98%
CAROLINE	83,314,910	59,663,609	78,789,823	76,224,293	80,003,606	4.96%	-1.01%
CARROLL	528,995,809	552,643,608	581,788,275	591,984,434	640,656,774	8.22%	4.90%
CECIL	332,536,248	290,837,847	333,743,695	365,936,485	385,002,643	5.21%	3.73%
CHARLES	573,047,184	576,143,610	603,245,228	1,008,560,452	779,959,668	-22.67%	8.01%
DORCHESTER	61,433,275	70,238,075	71,606,789	76,172,851	81,106,861	6.48%	7.19%
FREDERICK	945,085,985	954,728,750	1,136,983,314	1,343,693,980	1,410,381,340	4.96%	10.53%
GARRETT	82,887,110	87,931,710	100,046,400	98,842,517	103,966,733	5.18%	5.83%
HARFORD	737,284,176	815,317,136	832,626,378	880,684,000	921,840,000	4.67%	5.74%
HOWARD	1,640,542,650	1,740,249,697	1,894,607,599	2,195,115,676	2,170,878,315	-1.10%	7.25%
KENT	54,088,627	52,432,990	55,048,809	61,135,240	64,536,439	5.56%	4.51%
MONTGOMERY ¹	5,733,310,478	6,063,304,983	6,557,777,474	6,661,799,458	7,113,750,926	6.78%	5.54%
PRINCE GEORGE'S ¹	4,254,846,630	4,577,093,778	4,997,983,769	5,179,787,700	5,427,233,400	4.78%	6.27%
QUEEN ANNE'S	184,280,676	201,964,267	213,651,222	220,378,868	230,999,754	4.82%	5.81%
ST. MARY'S	289,291,739	319,179,200	331,899,764	343,460,042	362,579,115	5.57%	5.81%
SOMERSET ²	41,123,383	47,137,498	46,045,837	56,404,695	65,766,421	16.60%	12.46%
TALBOT	109,871,414	123,341,020	140,505,978	142,769,654	151,068,144	5.81%	8.29%
WASHINGTON	311,429,306	312,435,969	341,398,702	325,958,710	349,246,140	7.14%	2.91%
WICOMICO	183,899,468	167,941,983	193,685,982	221,418,809	236,950,325	7.01%	6.54%
WORCESTER	218,945,977	234,427,543	239,381,868	261,917,617	281,396,017	7.44%	6.47%
TOTAL	25,146,749,733	26,749,622,818	28,623,579,642	30,713,714,920	31,892,760,628	3.84%	6.12%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 and prior year data

¹ Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)

² Budgets include capital projects

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2024 THROUGH FISCAL YEAR 2026

SUBDIVISION	Actual FY 2024	Appropriation FY 2025	Approved FY 2026	Change FY 25-26
ALLEGANY	113,942,240	106,821,679	116,379,100	8.95%
ANNE ARUNDEL	2,124,662,100	2,312,436,300	2,401,061,300	3.83%
BALTIMORE CITY	2,204,665,416	2,242,700,000	2,457,752,000	9.59%
BALTIMORE COUNTY	2,665,145,713	2,789,022,910	2,888,637,085	3.57%
CALVERT	359,623,608	387,600,277	385,978,812	-0.42%
CAROLINE	60,841,110	72,350,782	79,208,471	9.48%
CARROLL	532,485,315	545,024,990	580,655,130	6.54%
CECIL	235,697,629	256,858,783	280,509,793	9.21%
CHARLES	499,012,422	552,238,180	576,422,500	4.38%
DORCHESTER	71,606,789	75,872,851	80,806,861	6.50%
FREDERICK	875,467,217	989,378,386	1,019,327,150	3.03%
GARRETT	100,046,400	98,842,517	103,966,733	5.18%
HARFORD	754,170,275	781,408,000	816,565,000	4.50%
HOWARD	1,462,778,067	1,656,862,175	1,644,269,297	-0.76%
KENT	55,048,809	61,135,240	64,536,439	5.56%
MONTGOMERY ¹	5,251,555,231	5,484,940,603	5,875,321,516	7.12%
PRINCE GEORGE'S	4,443,780,111	4,588,593,200	4,815,956,900	4.95%
QUEEN ANNE'S	193,060,246	193,127,428	209,064,803	8.25%
ST. MARY'S	319,685,309	330,126,041	348,563,112	5.58%
SOMERSET	46,045,837	56,404,695	65,766,421	16.60%
TALBOT	114,353,457	134,389,226	144,734,489	7.70%
WASHINGTON	330,873,269	300,648,730	323,115,430	7.47%
WICOMICO	180,962,094	205,919,475	216,069,177	4.93%
WORCESTER	239,381,868	261,917,617	281,396,017	7.44%
TOTAL	23,234,890,532	24,484,620,085	25,776,063,536	5.27%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

¹ - Includes Primary & Secondary Education and Community Colleges for comparison purposes. Montgomery County does not include these 2 categories in the General Fund Budget.

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2026

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	13,809,497	31,830,681	11,759,041	2,219,043	2,428,976	34,622,552	8,331,856	763,843	1,097,564	448,074	3,144,337	1,089,966	2,633,147	28,704	5,317,166	116,379,100
ANNE ARUNDEL	260,688,100	527,249,300	41,215,900	64,280,800	21,562,800	981,557,700	51,992,800	36,953,500	34,292,400	1,037,400	4,521,900	652,200	141,574,100	233,482,400	2,401,061,300	2,401,061,300
BALTIMORE CITY	422,882,610	991,185,932	136,108,213	57,268,025	22,382,739	420,740,256	1,000,000	85,326,005	34,855,353	7,156,864	54,819,970	72,112,788	111,519,627	20,358,506	40,255,102	2,457,752,000
BALTIMORE COUNTY	150,131,763	497,897,158	143,022,220	31,186,597	17,933,240	1,106,134,190	88,439,272	18,970,521	42,769,108	9,100,585	1,998,150	2,266,612	150,463,518	37,572,666	590,751,465	2,888,637,085
CALVERT	31,021,254	60,850,312	15,389,811	5,104,962	110,505	163,046,853	5,534,814	5,859,131	6,434,063	1,352,896	3,144,337	1,199,030	22,004,268	26,413,096	38,513,470	385,978,812
CAROLINE	16,993,685	25,355,699	5,189,760	640,082	540,074	20,944,182	2,199,988	1,449,406	1,467,813	199,497		15,000	3,883,225	15,580	537,500	79,208,471
CARROLL	99,959,280	82,189,520	15,162,840	5,825,930	1,410,490	256,403,300	13,678,420	3,870,610	11,620,220	1,075,530		4,201,550	35,409,640	4,087,610	45,760,190	580,655,130
CECIL	30,388,902	68,911,125	14,538,634	4,918,393	427,535	106,136,116	13,361,041	2,677,074	7,836,599	1,028,073	6,249,123	1,849,204	19,432,732	2,757,242		289,509,793
CHARLES	73,165,937	169,789,521	10,068,822	4,601,600	5,328,063	242,644,900	12,170,300	14,826,862	6,040,800	987,867	1,028,241	2,725,887	33,063,700			576,422,500
DORCHESTER	17,378,079	18,775,809	6,621,334	1,189,226	234,369	26,867,117	1,370,355	804,201	598,493	397,654		1,081,487	4,214,637	518,100	750,000	80,806,861
FREDERICK	99,372,761	211,868,907	22,352,914	11,122,892	9,470,715	457,419,995	26,999,083	15,966,783	17,807,424	6,767,561	1,506,104	7,886,392	60,944,117	6,161,429	63,681,073	1,019,327,150
GARRETT	8,678,061	17,228,449	20,582,602	2,512,765	606,177	34,645,565	6,621,002	81,580	1,355,782	320,269	1,681,386	4,078,725		302,205	5,272,165	103,966,733
HARFORD	57,109,743	210,052,324	39,637,515	5,156,774	7,984,651	351,079,748	20,181,398	12,499,492	21,512,084	1,043,184	2,265,038	5,290,381	68,017,404	14,013,923	721,341	816,585,000
HOWARD	175,321,456	188,450,419	38,655,474	15,829,218	900,786	816,005,000	45,835,000	34,052,837	27,274,000	981,873	34,112,942	3,667,237	145,018,220	117,164,835	1,000,000	1,644,289,297
KENT	10,000,211	16,537,221	6,937,501	1,374,489	761,110	21,499,813	588,413	2,170,404	842,691	436,523		657,615	1,557,251	393,297	779,900	64,536,439
MONTGOMERY ¹	307,699,383	498,782,043	59,861,597	428,755,582		3,354,638,789	295,686,244		54,552,839	9,839,285	16,680,253		472,836,355		375,989,166	5,875,321,516
PRINCE GEORGES	125,112,300	996,171,300	46,384,200	35,388,200	16,407,200	2,893,235,400	142,991,300		37,789,500	9,314,900	3,661,300	9,559,500	197,682,200	41,951,000	160,308,600	4,815,956,900
QUEEN ANNES	16,420,477	47,600,997	15,614,583	3,052,582	216,106	83,373,301	2,373,840	7,168,241	2,982,381	993,173	5,673,088	1,255,886	13,356,594	920,884	8,062,670	209,064,803
ST. MARYS	41,597,373	85,880,695	15,615,416	6,389,911	6,518,566	142,769,617	5,516,050	6,829,683	4,504,664	787,059		2,737,809	16,489,244	76,128	12,848,897	348,583,112
SOMERSET	10,751,733	20,792,936	11,277,778	1,267,838	212,372	13,101,404	332,950	1,639,109	685,223	83,516		281,875	1,888,002	3,451,685		65,766,421
TALBOT	14,591,887	39,644,049	7,295,309	3,356,417	1,687,620	61,447,701	2,047,282	1,606,796	2,147,977	397,492	80,339	1,254,235	2,589,844	1,526,535	5,061,006	144,734,489
WASHINGTON	37,380,020	91,832,530	9,986,010	3,183,620	556,960	122,839,520	10,708,520	2,057,460	4,855,160	1,145,570		1,175,060	16,268,190	21,146,810		323,115,430
WICOMICO	25,231,149	61,638,374	14,949,757	5,252,181	1,238,322	66,287,791	7,362,832	6,048,083	2,099,486	172,580		251,940	5,777,000		19,759,682	216,089,177
WORCESTER	27,511,542	56,800,306	14,356,572	12,620,404	2,313,193	123,421,994	2,707,168	5,573,645	4,817,769	898,541	219,700	2,346,621	10,080,635	12,749,318	4,978,589	281,396,017
TOTAL	2,072,994,193	5,017,315,607	722,543,803	712,497,511	121,212,569	12,000,861,804	768,034,928	247,195,266	330,239,413	55,945,966	137,641,871	127,637,010	1,536,503,650	545,091,953	1,380,347,992	25,776,063,536

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

¹ - Includes Primary & Secondary Education, Community Colleges, and Debt Service for comparison purposes. Montgomery County does not include these 3 categories in the General Fund Budget.

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2026

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	1,676,072	257,000		820,000		750,000					3,503,072
ANNE ARUNDEL	185,569,600	49,036,024		44,127,963	17,062,400	49,394,369			234,087,174	81,823,855	661,101,385
BALTIMORE CITY	27,500,000	1,075,000		704,093,120	4,750,000	31,790,840	550,000	83,713,000	38,644,588	39,870,738	931,987,286
BALTIMORE COUNTY ¹	358,302,000	63,822,452		90,887,000	58,816,705	30,617,279		8,725,000	33,847,664	707,752,598	1,352,770,698
CALVERT	30,383,593	1,249,039		13,047,000	2,863,952	3,225,000				150,000	50,918,584
CAROLINE	60,489,285	3,255,367	103,940	9,584,343	1,526,865	6,058,026				1,914,686	22,443,227
CARROLL	33,072,000	100,000		25,343,430	5,140,000	6,295,771			7,533,410	23,396,000	128,297,896
CECIL		3,817,000	3,920,000	20,500,000							61,309,000
CHARLES	35,678,100	2,500,000	111,000	16,924,000	12,994,000	33,349,000			3,692,000	1,433,000	106,681,100
DORCHESTER			581,101	180,000	719,250	12,500				196,987	1,689,838
FREDERICK	158,765,666	19,442,050	1,881,200	21,490,100	19,145,371	8,398,806			8,603,000	57,353,996	295,080,189
GARRETT	3,040,000	1,025,000	258,000	4,852,000						3,693,000	12,868,000
HARFORD	72,627,500	8,200,000		53,113,436	22,550,000	13,815,000				35,619,980	205,925,916
HOWARD	100,644,000	25,032,000		202,945,000	4,930,000	12,842,000			21,700,000		368,093,000
KENT	2,239,000	105,734		416,002	210,833						2,971,569
MONTGOMERY	59,358,000	202,713,000		114,694,000	14,453,000	62,538,000	14,546,000	(1,000,000)	11,225,000	185,800,000	664,327,000
PRINCE GEORGES	177,318,000	24,427,000	3,500,000	116,803,000	16,368,000	219,116,000	14,900,000	3,336,000	109,731,000	53,246,000	738,745,000
QUEEN ANNE'S	4,728,460	4,210,324	50,000	12,601,324	5,700,519	5,770,000	1,250,000		1,825,000	12,452,891	48,588,518
ST. MARY'S	34,357,503			18,863,070	500,000	12,215,583			9,466,361		75,402,517
SOMERSET ²				5,814,680	3,421,604	80,000				40,000	9,356,284
TALBOT	260,500			9,220,000	2,325,323	(30,000)		500,000		3,190,000	15,465,823
WASHINGTON	29,840,000	11,029,000	6,120,000	16,360,000	2,782,000	5,635,000				40,067,000	111,833,000
WICOMICO		866,000		24,050,000	2,697,000	3,100,000				1,919,500	32,632,500
WORCESTER	12,570,580	7,809,708		8,972,661	6,668,811	1,747,474	894,052			5,016,090	43,679,376
TOTAL	1,388,419,859	429,971,698	16,525,241	1,535,702,129	205,625,633	506,720,648	32,140,052	95,274,000	480,355,197	1,254,936,321	5,945,670,778

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

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

² - Some projects are also included in Operating Budget

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2026

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	-	-	-
FREDERICK	AAA	Aaa	AAA
GARRETT ¹	-	-	-
HARFORD	AAA	Aaa	AAA
HOWARD	AAA	Aaa	AAA
KENT	-	-	-
MONTGOMERY	AAA	Aaa	AAA
PRINCE GEORGE'S	AAA	Aa1	AAA
QUEEN ANNE'S	AAA	Aa1	AAA
ST. MARY'S	AA+	Aa1	AAA
SOMERSET	-	-	-
TALBOT	-	Aa1	AAA
WASHINGTON	AA+	Aa1	AA+
WICOMICO	AA+	Aa1	AA+
WORCESTER	AA+	Aa2	AAA

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

¹ Has no outstanding public bonds, only private placements, therefore ratings from bond agencies not applicable

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 2016 to FY 2026. 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 2022 through 2026. 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 2026 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 \$248 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 \$2.09 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 2022 through 2026.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2026. Specifically, counties are ranked based upon their total FY 2026 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 2022 through 2026. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2025 to FY 2026. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc.

Personal Property

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

Table 4.7 lists the current exempt status for three categories of personal property by subdivision. Not shown is the treatment of furniture, fixtures, and equipment. Previous versions of this publication detailed the county exemptions for farm implements and livestock—but both are exempted in every jurisdiction by current State law. Twenty-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 2026. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2026.

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 2022 to FY 2024 are shown, along with estimated yield for FY 2025 and projected yield for FY 2026.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2016 THROUGH 2026

COUNTY	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
ALLEGANY	0.9780	0.9770	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750	0.9750
ANNE ARUNDEL	0.9230	0.9150	0.9070	0.9020	0.9350	0.9340	0.9330	0.9330	0.9800	0.9830	0.9770
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	0.9520	0.9520	0.9370	0.9370	0.9320	0.9270	0.9270	0.9270	0.9670	0.9670
CAROLINE	0.9800	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	0.9914	1.0414	1.0414	1.0414	1.0414	1.0279	1.0143	0.9924	0.9824	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	0.9740	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0300
FREDERICK	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600	1.1100	1.1100
GARRETT	0.9900	0.9900	0.9900	0.9899	1.0560	1.0560	1.0560	1.0560	1.0560	1.0560	1.0200
HARFORD	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420	1.0279	0.9779	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	1.0440	1.0440
KENT	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220	1.0120	1.0120	1.0220	1.0220	1.0220
MONTGOMERY	0.9870	1.0260	1.0013	0.9814	0.9786	0.9785	0.9785	0.9785	0.9785	0.9785	0.9785
PRINCE GEORGE'S	1.0000	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	0.8300	0.8300	0.8300	0.8300
ST. MARY'S	0.8523	0.8523	0.8978	0.8478	0.8478	0.8478	0.8478	0.8478	0.8478	0.8478	0.8478
SOMERSET	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
TALBOT	0.5360	0.5500	0.5708	0.6372	0.6372	0.6372	0.6565	0.6820	0.7434	0.7910	0.8032
WASHINGTON	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480	0.9280	0.9280	0.9280	0.9280
WICOMICO	0.9516	0.9516	0.9398	0.9398	0.9346	0.9286	0.9195	0.9070	0.8855	0.8468	0.8099
WORCESTER	0.8350	0.8350	0.8350	0.8350	0.8450	0.8450	0.8450	0.8450	0.8450	0.8450	0.8150

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 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 2022 THROUGH 2026

COUNTY	FY 2022		FY 2023		FY 2024		FY 2025		FY 2026						
	P.T.R.	C.Y.T.R. %Diff. ¹													
ALLEGANY ²	0.9750	0.9637	1.16%	0.9750	0.9588	1.66%	0.9750	0.9401	3.58%	0.9750	0.9351	4.09%	0.9750	0.9259	5.04%
ANNE ARUNDEL ²	0.9330	0.9219	1.19%	0.9330	0.9293	0.40%	0.9800	0.9158	6.55%	0.9830	0.9567	2.68%	0.9770	0.9552	2.23%
BALTIMORE CITY	2.248	2.2334	0.65%	2.2480	2.2387	0.41%	2.2480	2.1736	23.68%	2.2480	2.1569	4.05%	2.2480	2.1675	3.58%
BALTIMORE COUNTY	1.1000	1.0787	1.94%	1.1000	1.0792	1.89%	1.1000	1.0711	2.63%	1.1000	1.0614	3.51%	1.1000	1.0544	4.15%
CALVERT ²	0.9270	0.9144	1.36%	0.9270	0.9040	2.48%	0.9270	0.8953	3.42%	0.9670	0.8853	8.45%	0.9670	0.9386	2.94%
CAROLINE ²	0.9800	0.9534	2.71%	0.9800	0.9519	2.87%	0.9800	0.9377	4.32%	0.9800	0.9293	5.17%	0.9800	0.9252	5.59%
CARROLL	1.0180	0.9955	2.21%	1.0180	0.9896	2.79%	1.0180	0.9793	3.80%	1.0180	0.9703	4.69%	1.0180	0.9636	5.34%
CECIL ²	1.0279	1.0279	0.00%	1.0143	1.0143	0.00%	0.9924	0.9924	0.00%	0.9824	0.9531	2.98%	0.9824	0.9382	4.50%
CHARLES ²	1.1410	1.1074	2.94%	1.1410	1.0985	3.72%	1.1410	1.0866	4.77%	1.1410	1.0710	6.13%	1.1410	1.0816	5.21%
DORCHESTER ²	1.0000	0.9870	1.30%	1.0000	0.9707	2.93%	1.0000	0.9704	2.96%	1.0000	0.9572	4.28%	1.0300	0.9451	8.24%
FREDERICK ²	1.0600	1.0333	2.52%	1.0600	1.0244	3.36%	1.0600	1.0139	4.35%	1.1100	1.0025	9.68%	1.1100	1.0413	6.19%
GARRETT ²	1.0560	1.0402	1.50%	1.0560	1.0331	2.17%	1.0560	0.9652	8.60%	1.0560	0.9437	10.63%	1.0200	0.9530	6.57%
HARFORD ²	1.0279	1.0279	0.00%	0.9779	1.0073	-3.01%	0.9779	0.9430	3.57%	0.9779	0.9392	3.96%	0.9779	0.9313	4.77%
HOWARD	1.0140	0.9937	2.00%	1.0140	0.9920	2.17%	1.0140	0.9813	3.22%	1.0440	0.9760	6.51%	1.0440	0.9985	4.36%
KENT	1.0120	1.0163	-0.42%	1.0120	1.0044	0.75%	1.0220	0.9886	3.27%	1.0220	0.9871	3.41%	1.0220	0.9761	4.49%
MONTGOMERY	0.9785	0.6859	29.90%	0.9785	0.7071	27.74%	0.9785	0.6745	31.07%	0.9785	0.6434	34.25%	0.9785	0.6468	33.90%
PRINCE GEORGE'S ²	1.0000	0.9705	2.95%	1.0000	0.9584	4.16%	1.0000	0.9537	4.63%	1.0000	0.9617	3.83%	1.0000	0.9591	4.09%
QUEEN ANNE'S ²	0.8471	0.8489	-0.21%	0.8300	0.8324	-0.29%	0.8300	0.8118	2.19%	0.8300	0.7943	4.30%	0.8300	0.7893	4.90%
ST. MARY'S	0.8478	0.8290	2.22%	0.8478	0.8270	2.45%	0.8478	0.8203	3.24%	0.8478	0.8104	4.41%	0.8478	0.8116	4.27%
SOMERSET	1.0000	0.9956	0.44%	1.0000	0.9830	1.70%	1.0000	0.9485	5.15%	1.0000	0.9157	8.43%	1.0000	0.9088	9.12%
TALBOT ²	0.6565	0.6294	4.13%	0.6820	0.6476	5.04%	0.7434	0.6687	10.05%	0.7910	0.7223	8.69%	0.8032	0.7670	4.51%
WASHINGTON ²	0.9480	0.9445	0.37%	0.9280	0.9295	-0.16%	0.9280	0.8929	3.78%	0.9280	0.8893	4.17%	0.9280	0.8741	5.81%
WICOMICO	0.9195	0.9068	1.38%	0.9070	0.8893	1.95%	0.8855	0.8682	1.95%	0.8468	0.8302	1.96%	0.8099	0.7941	1.95%
WORCESTER	0.8450	0.8374	0.90%	0.8450	0.8294	1.85%	0.8450	0.8197	2.99%	0.8450	0.7707	8.79%	0.8150	0.7703	5.48%

SOURCE: Constant Yield Data, Maryland State Department of Assessments and Taxation - <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 2026

SUBDIVISION	FY 2026 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2025 Population ¹
ALLEGANY	4,801,295,137	20	71,769	24	542,783	66,899
ANNE ARUNDEL	110,716,208,988	4	183,079	8	10,154,000	604,744
BALTIMORE CITY	52,576,208,596	6	92,397	21	5,339,464	569,026
BALTIMORE COUNTY	118,352,768,581	3	138,232	15	11,253,242	856,191
CALVERT	15,263,051,785	14	160,667	11	1,409,482	94,998
CAROLINE	4,079,140,713	21	117,680	19	398,037	34,663
CARROLL	29,341,329,805	9	165,320	9	2,707,709	177,482
CECIL	14,674,940,897	15	137,228	16	1,350,353	106,938
CHARLES	26,406,572,713	10	149,429	13	2,570,316	176,716
DORCHESTER	3,611,073,532	23	108,262	20	354,000	33,355
FREDERICK	49,870,321,000	7	163,740	10	4,851,562	304,571
GARRETT	6,847,453,855	19	242,096	3	729,304	28,284
HARFORD	41,272,256,473	8	155,008	12	3,454,856	266,259
HOWARD	71,923,425,000	5	210,296	6	6,994,560	342,011
KENT	3,649,568,689	22	185,502	7	372,274	19,674
MONTGOMERY	248,448,880,517	1	226,831	4	25,349,579	1,095,304
PRINCE GEORGE'S	140,504,825,840	2	143,837	14	11,145,417	976,832
QUEEN ANNE'S	11,601,376,393	16	212,041	5	1,105,876	54,713
ST. MARY'S	15,980,905,527	13	136,046	17	1,667,593	117,467
SOMERSET	2,090,299,000	24	82,166	23	209,504	25,440
TALBOT	11,376,439,047	17	296,092	2	888,186	38,422
WASHINGTON	19,114,454,000	12	120,712	18	1,726,298	158,348
WICOMICO	9,164,941,625	18	85,591	22	869,983	107,078
WORCESTER	23,022,903,000	11	422,865	1	2,457,916	54,445
TOTAL	\$1,034,690,640,713		163,980		97,902,293	6,309,860

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

¹Source: Maryland Demographics

<https://www.maryland-demographics.com/counties-cities-that-begin-with-A>

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2022-2026

SUBDIVISION	Actual FY 2022 Yield	Actual FY 2023 Yield	Actual FY 2024 Yield	Projected FY 2025 Yield	Estimated FY 2026 Yield	Growth FY 2025-26	% Growth FY 2025-26	Avg. Growth FY 2022-26
ALLEGANY	42,973,480	44,878,753	48,232,219	47,055,029	49,836,061	2,781,032	5.91%	3.77%
ANNE ARUNDEL	789,805,300	812,632,900	893,999,283	920,388,200	963,771,454	43,383,254	4.71%	5.10%
BALTIMORE CITY	1,044,760,683	1,065,916,359	1,122,357,742	1,170,975,000	1,236,122,000	65,147,000	5.56%	4.29%
BALTIMORE COUNTY	1,134,152,920	1,158,719,758	1,220,770,233	1,271,707,409	1,373,629,154	101,921,745	8.01%	4.91%
CALVERT	205,337,434	208,712,128	208,088,245	224,692,774	230,653,316	5,960,542	2.65%	2.95%
CAROLINE	32,203,953	33,663,636	35,580,032	38,126,459	40,683,696	2,557,237	6.71%	6.02%
CARROLL	239,268,710	232,422,145	248,963,552	264,978,342	285,083,181	20,104,839	7.59%	4.48%
CECIL	129,226,424	135,977,316	136,824,268	145,363,611	155,944,019	10,580,408	7.28%	4.81%
CHARLES	254,956,254	268,771,566	283,523,492	308,194,200	326,077,700	17,883,500	5.80%	6.34%
DORCHESTER ¹	32,067,518	33,905,155	35,965,293	37,550,000	39,650,000	2,100,000	5.59%	5.45%
FREDERICK	380,715,994	405,900,017	448,824,087	500,802,586	550,523,332	49,720,746	9.93%	9.66%
GARRETT	55,033,621	56,256,894	62,383,410	69,198,721	73,710,367	4,511,646	6.52%	7.58%
HARFORD	373,551,601	367,449,522	380,200,494	398,505,840	424,581,384	26,075,544	6.54%	3.25%
HOWARD	620,959,047	641,311,399	666,870,727	725,950,000	767,080,000	41,130,000	5.67%	5.43%
KENT	31,993,083	32,609,328	34,215,383	36,159,574	38,601,489	2,441,915	6.75%	4.81%
MONTGOMERY	2,085,811,076	1,971,138,651	2,213,648,417	2,289,730,667	2,433,999,345	144,268,678	6.30%	3.93%
PRINCE GEORGE'S	1,007,637,247	1,086,117,397	1,130,575,225	1,141,657,400	1,207,879,700	66,222,300	5.80%	4.64%
QUEEN ANNE'S	77,137,891	78,012,721	82,049,357	85,100,000	92,116,500	7,016,500	8.25%	4.54%
ST. MARY'S	118,655,958	123,039,137	126,387,850	133,786,357	139,670,188	5,883,831	4.40%	4.16%
SOMERSET	18,642,203	18,535,295	19,805,239	18,942,280	20,950,430	2,008,150	10.60%	2.96%
TALBOT	47,954,456	51,470,500	58,660,845	63,859,000	68,661,616	4,802,616	7.52%	9.39%
WASHINGTON	137,510,756	142,771,279	153,420,094	154,904,890	169,928,000	15,023,110	9.70%	5.43%
WICOMICO	71,536,153	73,737,712	76,491,250	77,088,099	79,220,850	2,132,751	2.77%	2.58%
WORCESTER	150,513,964	155,397,030	161,952,456	178,811,130	192,565,047	13,753,917	7.69%	6.35%
TOTAL YIELD	9,082,405,726	9,179,346,599	9,849,789,193	10,303,527,568	10,960,938,829	657,411,262	6.38%	4.81%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 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 2026

SUBDIVISION	Estimated FY 2026	Rank by FY 2026 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2025 ¹
ALLEGANY	4,383,592,586	20	65,526	24	66,899
ANNE ARUNDEL	107,387,796,988	4	177,576	8	604,744
BALTIMORE CITY	50,133,041,336	6	88,103	21	569,026
BALTIMORE COUNTY	114,004,362,545	3	133,153	16	856,191
CALVERT	14,967,051,785	14	157,551	11	94,998
CAROLINE	3,980,365,203	21	114,830	19	34,663
CARROLL	28,521,837,805	9	160,703	10	177,482
CECIL	13,875,714,513	15	129,755	17	106,938
CHARLES	25,829,912,029	10	146,166	13	176,716
DORCHESTER	3,436,893,204	23	103,040	20	33,355
FREDERICK	49,385,292,000	7	162,147	9	304,571
GARRETT	6,703,407,855	19	237,004	3	28,284
HARFORD	39,625,796,149	8	148,824	12	266,259
HOWARD	69,912,980,000	5	204,417	6	342,011
KENT	3,564,578,669	22	181,182	7	19,674
MONTGOMERY	244,093,383,367	1	222,854	4	1,095,304
PRINCE GEORGE'S	136,452,526,000	2	139,689	14	976,832
QUEEN ANNE'S	11,454,970,643	16	209,365	5	54,713
ST. MARY'S	15,700,515,527	13	133,659	15	117,467
SOMERSET	1,908,290,000	24	75,011	23	25,440
TALBOT	11,291,085,047	17	293,870	2	38,422
WASHINGTON	18,333,264,000	12	115,778	18	158,348
WICOMICO	8,753,846,154	18	81,752	22	107,078
WORCESTER	22,487,003,000	11	413,022	1	54,445
TOTAL	1,006,187,506,405		159,463		6,309,860

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

¹Source: Maryland Demographics

<https://www.maryland-demographics.com/counties-cities-that-begin-with-A>

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2022 - 2026

SUBDIVISION	Actual	Actual	Actual	Actual	Estimated	Projected	Growth	% Growth	Avg. Growth
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2025-26			
ALLEGANY	33,632,853	34,661,032	38,297,770	38,207,362	40,199,659	1,992,297	5.21%	4.56%	
ANNE ARUNDEL	731,036,309	751,653,391	821,735,516	855,606,200	884,180,800	28,574,600	3.34%	4.87%	
BALTIMORE CITY	922,360,848	933,344,359	992,166,536	1,036,537,000	1,098,816,000	62,279,000	6.01%	4.47%	
BALTIMORE COUNTY	1,019,669,395	1,046,668,665	1,105,162,359	1,165,838,706	1,254,047,988	88,209,282	7.57%	5.31%	
CALVERT	198,264,795	118,553,543	201,164,427	217,090,774	222,998,296	5,907,522	2.72%	2.98%	
CAROLINE	30,161,529	31,438,086	33,327,571	35,760,245	38,263,696	2,503,451	7.00%	6.13%	
CARROLL	216,312,252	217,915,861	230,765,468	247,378,342	265,983,181	18,604,839	7.52%	5.30%	
CECIL	115,116,137	120,948,557	122,062,631	128,276,007	136,315,019	8,039,012	6.27%	4.32%	
CHARLES	234,613,842	248,281,422	265,714,746	288,004,900	308,705,000	20,700,100	7.19%	7.10%	
DORCHESTER	29,356,615	29,962,237	31,736,752	33,300,000	35,400,000	2,100,000	6.31%	4.79%	
FREDERICK	368,684,962	393,671,987	436,452,911	488,802,586	538,523,332	49,720,746	10.17%	9.94%	
GARRETT	48,394,706	49,677,691	55,852,729	62,796,560	66,800,733	4,004,173	6.38%	8.39%	
HARFORD	334,528,936	327,881,944	340,993,239	359,625,840	384,736,384	25,110,544	6.98%	3.56%	
HOWARD	572,814,557	593,237,364	624,048,859	679,050,000	717,768,000	38,718,000	5.70%	5.80%	
KENT	30,482,568	30,935,056	32,039,522	34,451,940	36,429,994	1,978,054	5.74%	4.56%	
MONTGOMERY	1,982,022,628	1,861,199,401	2,110,081,617	2,180,381,591	2,322,994,411	142,612,819	6.54%	4.05%	
PRINCE GEORGE'S	923,406,864	974,618,446	1,037,136,910	1,049,243,500	1,114,541,700	65,298,200	6.22%	4.82%	
QUEEN ANNE'S	74,902,295	75,615,245	79,382,236	82,650,000	89,466,500	6,816,500	8.25%	4.54%	
ST. MARY'S	111,869,155	115,941,464	119,796,212	127,381,947	133,727,321	6,345,374	4.98%	4.56%	
SOMERSET	14,249,526	14,334,495	15,114,644	17,142,490	19,154,000	2,011,510	11.73%	7.67%	
TALBOT	46,694,059	50,076,291	57,090,386	62,659,000	66,961,616	4,302,616	6.87%	9.43%	
WASHINGTON	120,196,963	123,922,504	135,737,855	138,750,570	153,773,680	15,023,110	10.83%	6.35%	
WICOMICO	62,214,715	64,451,847	67,737,383	68,149,099	70,897,400	2,748,301	4.03%	3.32%	
WORCESTER	141,195,395	144,682,787	152,529,249	169,764,666	182,546,198	12,781,532	7.53%	6.63%	
TOTAL YIELD	8,362,181,903	8,353,673,675	9,106,127,528	9,566,849,325	#####	616,381,583	6.44%	5.05%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2026

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/25exempt.pdf>

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2026

SUBDIVISION	Estimated FY 2026	Rank by FY 2026 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2025 ¹
ALLEGANY	417,702,551	13	6,244	4	66,899
ANNE ARUNDEL	3,328,412,000	4	5,504	7	604,744
BALTIMORE CITY	2,443,167,260	5	4,294	14	569,026
BALTIMORE COUNTY	4,348,406,036	2	5,079	10	856,191
CALVERT	296,000,000	15	3,116	19	94,998
CAROLINE	98,775,510	21	2,850	20	34,663
CARROLL	819,492,000	8	4,617	12	177,482
CECIL	799,226,384	9	7,474	2	106,938
CHARLES	576,660,684	11	3,263	18	176,716
DORCHESTER	174,180,328	18	5,222	8	33,355
FREDERICK	30,778,000	24	101	24	304,571
GARRETT	144,046,000	20	5,093	9	28,284
HARFORD	1,646,460,324	7	6,184	5	266,259
HOWARD	2,010,445,000	6	5,878	6	342,011
KENT	84,990,020	23	4,320	13	19,674
MONTGOMERY	4,355,497,150	1	3,977	16	1,095,304
PRINCE GEORGE'S	4,052,299,840	3	4,148	15	976,832
QUEEN ANNE'S	146,405,750	19	2,676	21	54,713
ST. MARY'S	280,390,000	16	2,387	22	117,467
SOMERSET	182,009,000	17	7,154	3	25,440
TALBOT	85,354,000	22	2,221	23	38,422
WASHINGTON	781,190,000	10	4,933	11	158,348
WICOMICO	411,095,471	14	3,839	17	107,078
WORCESTER	535,900,000	12	9,843	1	54,445
TOTAL	28,048,883,307		4,445		6,309,860

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

¹Source: Maryland Demographics

<https://www.maryland-demographics.com/counties-cities-that-begin-with-A>

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2022 THROUGH 2026

SUBDIVISION	Actual FY 2022		Actual FY 2023		Actual FY 2024		Estimated FY 2025		Projected FY 2026		Growth 2025-26		% Growth 2025-26		Avg. Growth FY 2022-26	
	Yield		Yield		Yield		Yield		Yield		2025-26		2025-26		FY 2022-26	
ALLEGANY	10,217,721		10,217,721		9,934,449		8,847,667		9,636,402		788,735		8.91%		-1.45%	
ANNE ARUNDEL	58,768,991		58,768,991		72,263,767		64,782,000		79,590,654		14,808,654		22.86%		7.88%	
BALTIMORE CITY	122,399,835		122,399,835		130,191,206		134,438,000		137,306,000		2,868,000		2.13%		2.91%	
BALTIMORE COUNTY	114,483,525		114,483,525		115,607,874		105,868,703		119,581,166		13,712,463		12.95%		1.10%	
CALVERT	7,072,639		7,072,639		6,923,818		7,602,000		7,655,020		53,020		0.70%		2.00%	
CAROLINE	2,042,424		2,042,424		2,252,461		2,366,214		2,420,000		53,786		2.27%		4.33%	
CARROLL	22,956,458		22,956,458		18,198,084		17,600,000		19,100,000		1,500,000		8.52%		-4.49%	
CECIL	14,110,287		14,110,287		14,761,637		17,087,604		19,629,000		2,541,396		14.87%		8.60%	
CHARLES	20,342,412		20,342,412		17,808,745		20,189,300		17,372,700		(2,816,600)		-13.95%		-3.87%	
DORCHESTER	3,507,939		3,507,939		4,228,541		4,250,000		4,250,000		0		0.00%		4.91%	
FREDERICK	12,031,032		12,031,032		12,371,176		12,000,000		12,000,000		0		0.00%		-0.06%	
GARRETT	6,638,915		6,638,915		6,530,681		6,402,161		6,909,634		507,473		7.93%		1.00%	
HARFORD	39,022,665		39,022,665		39,207,255		38,880,000		39,845,000		965,000		2.48%		0.52%	
HOWARD	48,144,490		48,144,490		42,821,868		46,900,000		49,312,000		2,412,000		5.14%		0.60%	
KENT	1,510,515		1,510,515		2,175,861		1,707,634		2,171,495		463,861		27.16%		9.50%	
MONTGOMERY	103,788,448		103,788,448		103,566,800		109,349,075		111,004,934		1,655,859		1.51%		1.69%	
PRINCE GEORGES	84,230,383		84,230,383		93,438,315		92,413,900		93,338,000		924,100		1.00%		2.60%	
QUEEN ANNE'S	2,235,596		2,235,596		2,667,121		2,450,000		2,650,000		200,000		8.16%		4.34%	
ST. MARY'S	6,786,803		6,786,803		6,591,638		6,404,410		5,942,867		(461,543)		-7.21%		-3.27%	
SOMERSET	4,392,677		4,392,677		4,690,595		1,799,790		1,796,430		(3,360)		-0.19%		-20.03%	
TALBOT	1,260,397		1,260,397		1,570,459		1,200,000		1,700,000		500,000		41.67%		7.77%	
WASHINGTON	17,313,793		17,313,793		17,682,239		16,154,320		16,154,320		0		0.00%		-1.72%	
WICOMICO	9,321,438		9,321,438		8,753,867		8,939,000		8,323,450		(615,550)		-6.89%		-2.79%	
WORCESTER	9,318,569		9,318,569		9,423,207		9,046,464		10,018,849		972,385		10.75%		1.83%	
TOTAL YIELD	721,897,953		721,897,953		743,661,664		736,678,242		777,707,921		41,029,679		5.57%		1.88%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 and prior year data

Section 5 - Property Tax Administration

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

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

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

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

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

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

Table 5.3 lists the Homestead Credit Percentages set by each county for FY 2021 through FY 2026. 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 2026

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2026

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	-	1% per month
GARRETT	-	1.50% per month
HARFORD	6%	1.5%
HOWARD	2.0%	-
KENT	-	1.5% / month
MONTGOMERY	-	1%
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% per month
WICOMICO	0.5%	1%
WORCESTER	-	1%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2021 THROUGH 2026

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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%	3%	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%	5%	5%	3%	3%
QUEEN ANNE'S	5%	5%	5%	5%	5%	5%
ST. MARY'S	5%	3%	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, 2025

<https://dat.maryland.gov/Pages/Tax-Rates.aspx>

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 2021 through 2026. 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 2022 through 2026. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2025 and 2026 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 2021 Through 2026

SUBDIVISION	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
ALLEGANY	3.05%	3.05%	3.03%	3.03%	3.03%	3.20%
ANNE ARUNDEL	2.81%	2.81%	2.7% - 2.81%	2.7% - 3.2%	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%	3.20%	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%	2.80%	2.75%	2.74%	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%	3.30%
FREDERICK	2.96%	2.96%	2.75-2.96%	2.25-3.20%	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%	3.30%
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%	3.10%	3.00%	3.00%	3.20%	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%	3.00%	2.95%	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 2025 and prior year data

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2022 THROUGH 2026

SUBDIVISION	Local Income Tax Yields					Change FY 25 to 26		Property Tax Equiv. of Total Income Tax Yield for FY 2026
	FY 2022	FY 2023	FY 2024	Revised FY 2025	Est. FY 2026	Amount	Percent	
ALLEGANY	32,874,736	55,228,534	30,301,613	30,000,000	31,590,000	1,590,000	5.30%	\$0.58
ANNE ARUNDEL	734,914,210	789,717,002	830,256,885	839,050,000	857,154,000	18,104,000	2.16%	\$0.84
BALTIMORE CITY	450,441,836	450,116,657	475,256,899	481,606,187	493,670,000	12,063,813	2.50%	\$0.92
BALTIMORE COUNTY	995,347,899	1,079,177,245	1,131,073,526	1,143,887,040	1,090,463,098	(53,423,942)	-4.67%	\$0.97
CALVERT	115,270,975	111,164,927	113,853,466	118,100,000	121,643,000	3,543,000	3.00%	\$0.86
CAROLINE	20,716,442	22,587,224	26,029,223	22,550,000	26,075,901	3,525,901	15.64%	\$0.66
CARROLL	206,514,335	223,980,760	216,991,408	200,427,200	211,754,723	11,327,523	5.65%	\$0.78
CECIL	82,987,898	86,917,881	86,288,431	87,211,275	84,712,522	(2,498,753)	-2.87%	\$0.63
CHARLES	171,197,766	165,720,600	173,607,605	169,875,000	184,500,000	14,625,000	8.61%	\$0.72
DORCHESTER	15,968,894	18,855,625	21,319,526	18,800,000	22,600,000	3,800,000	20.21%	\$0.64
FREDERICK	314,419,691	346,027,995	353,880,862	388,797,055	401,627,358	12,830,303	3.30%	\$0.83
GARRETT	16,789,426	19,914,870	20,479,059	16,500,000	18,500,000	2,000,000	12.12%	\$0.25
HARFORD	298,783,378	314,280,980	310,195,604	317,325,000	342,000,000	24,675,000	7.78%	\$0.99
HOWARD	603,890,337	663,802,592	623,796,097	635,858,057	662,200,366	26,342,309	4.14%	\$0.95
KENT	16,436,095	19,961,414	20,020,098	20,900,000	21,655,000	755,000	3.61%	\$0.58
MONTGOMERY	1,895,810,690	2,139,966,489	2,023,561,278	2,170,138,166	2,274,235,002	104,096,836	4.80%	\$0.90
PRINCE GEORGE'S	813,323,395	781,614,361	866,884,573	898,520,100	929,849,500	31,329,400	3.49%	\$0.83
QUEEN ANNE'S	71,002,615	79,467,361	86,007,950	83,045,000	89,500,000	6,455,000	7.77%	\$0.81
ST. MARY'S	122,381,215	126,981,940	140,662,284	147,556,606	154,532,802	6,976,196	4.73%	\$0.93
SOMERSET	9,456,678	10,203,235	11,765,183	10,400,000	12,650,000	2,250,000	21.63%	\$0.60
TALBOT	37,815,496	51,874,354	53,013,098	37,000,000	39,500,000	2,500,000	6.76%	\$0.44
WASHINGTON	122,923,784	121,057,937	125,336,978	121,388,350	130,049,610	8,661,260	7.14%	\$0.75
WICOMICO	65,685,046	70,634,284	77,380,868	66,500,000	74,000,000	7,500,000	11.28%	\$0.85
WORCESTER	37,351,910	46,962,276	53,832,771	47,000,000	53,000,000	6,000,000	12.77%	\$0.22
TOTAL	7,252,304,747	7,796,216,542	7,891,795,284	8,072,435,036	8,327,462,882	255,027,846	3.16%	

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 and prior year data

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2023

SUBDIVISION	Estimated Population July 2025 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	66,899	1,250,966,589	19	18,699	23
ANNE ARUNDEL	604,744	26,697,790,364	3	44,147	5
BALTIMORE CITY	569,026	13,326,022,692	6	23,419	19
BALTIMORE COUNTY	856,191	30,630,699,638	2	35,776	11
CALVERT	94,998	3,753,847,291	13	39,515	7
CAROLINE	34,663	775,561,322	20	22,374	20
CARROLL	177,482	7,255,285,500	9	40,879	6
CECIL	106,938	3,099,154,702	14	28,981	15
CHARLES	176,716	5,494,003,033	10	31,089	14
DORCHESTER	33,355	739,228,615	21	22,162	21
FREDERICK	304,571	11,875,274,924	7	38,990	8
GARRETT	28,284	737,740,618	22	26,083	16
HARFORD	266,259	10,083,463,283	8	37,871	9
HOWARD	342,011	18,597,963,575	5	54,378	2
KENT	19,674	643,872,848	23	32,727	13
MONTGOMERY	1,095,304	61,672,759,547	1	56,307	1
PRINCE GEORGE'S	976,832	24,404,178,830	4	24,983	18
QUEEN ANNE'S	54,713	2,470,695,337	15	45,157	4
ST. MARY'S	117,467	4,142,916,081	11	35,269	12
SOMERSET	25,440	341,584,881	24	13,427	24
TALBOT	38,422	1,821,934,771	18	47,419	3
WASHINGTON	158,348	4,002,103,456	12	25,274	17
WICOMICO	107,078	2,363,198,594	16	22,070	22
WORCESTER	54,445	1,979,396,488	17	36,356	10
TOTAL IN STATE	6,309,860	238,159,642,979		37,744	
OUT OF STATE		8,152,036,234			
TOTAL		\$246,311,679,213			

¹Source: Maryland Demographics

<https://www.maryland-demographics.com/counties-cities-that-begin-with-A>

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 Charles and Frederick Counties, followed by Carroll at \$6.50, Talbot at \$6.00, and Baltimore City, Calvert, Caroline, and Dorchester Counties at \$5.00.

Table 7.1 lists the recordation tax rates each subdivision levied for the period FY 2022 through FY 2026. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2025 and a projected FY 2026. 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 2022 through 2026 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 2022 THROUGH 2026

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Change In Yield 24-25	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Amount	Percent
ALLEGANY	\$3.50 2,425,060	\$3.50 2,152,843	\$3.50 4,499,670	\$3.50 1,700,000	\$3.50 1,700,000	0	0.00%
ANNE ARUNDEL	\$3.50 91,457,299	\$3.50 55,047,230	\$3.50 46,181,499	\$3.50 53,000,000	\$3.50 55,000,000	2,000,000	3.77%
BALTIMORE CITY	\$5.00 80,835,138	\$5.00 63,214,639	\$5.00 45,362,671	\$5.00 46,024,000	\$5.00 47,894,000	1,870,000	4.06%
BALTIMORE COUNTY	\$2.50 54,724,704	\$2.50 41,429,950	\$2.50 33,140,136	\$2.50 36,694,568	\$2.50 37,000,000	305,432	0.83%
CALVERT	\$5.00 12,920,733	\$5.00 8,478,541	\$5.00 7,897,594	\$5.00 8,500,000	\$5.00 8,200,000	(300,000)	-3.53%
CAROLINE	\$5.00 2,930,247	\$5.00 2,341,083	\$5.00 2,345,775	\$5.00 1,800,000	\$5.00 2,050,000	250,000	13.89%
CARROLL	\$5.00 21,794,375	\$5.00 15,663,284	\$5.00 13,172,087	\$6.50 18,018,000	\$6.50 19,000,000	982,000	5.45%
CECIL	\$4.10 15,492,789	\$4.10 8,021,444	\$4.10 7,319,730	\$4.10 8,047,628	\$4.10 8,210,000	162,372	2.02%
CHARLES	\$5.00 38,745,275	\$5.00 19,680,286	\$5.00 20,880,545	\$5.00 18,000,000	\$7.00 22,300,000	4,300,000	23.89%
DORCHESTER	\$5.00 2,100,000	\$5.00 2,100,000	\$5.00 4,534,256	\$5.00 3,300,000	\$5.00 4,600,000	1,300,000	39.39%
FREDERICK	\$7.00 79,812,411	\$7.00 56,482,245	\$7.00 49,151,384	\$7.00 44,168,809	\$7.00 49,650,589	5,481,780	12.41%
GARRETT	\$3.50 4,775,922	\$3.50 3,640,312	\$3.50 3,728,443	\$3.50 1,800,000	\$3.50 2,500,000	700,000	38.89%
HARFORD	\$3.30 24,493,652	\$3.30 17,926,336	\$3.30 15,736,476	\$3.30 17,500,670	\$3.30 16,000,000	(1,500,670)	-8.57%
HOWARD	\$2.50 32,470,698	\$2.50 21,453,203	\$2.50 17,929,511	\$2.50 19,300,000	\$2.50 19,000,000	(300,000)	-1.55%
KENT	\$3.30 2,264,787	\$3.30 1,430,323	\$3.30 1,648,653	\$3.30 1,456,711	\$3.30 1,693,153	236,442	16.23%
MONTGOMERY	\$4.45-\$6.75 113,717,602	\$4.45-\$6.75 70,144,118	\$4.45-\$6.75 153,544,619	\$5.75-\$11.35 166,733,725	\$5.75-\$11.35 175,146,431	8,412,706	5.05%
PRINCE GEORGE'S	\$2.75 73,179,036	\$2.75 42,695,925	\$2.75 34,473,958	\$2.75 34,474,000	\$2.75 39,379,400	4,905,400	14.23%
QUEEN ANNE'S	\$4.95 10,243,655	\$4.95 8,921,379	\$4.95 7,668,565	\$4.95 6,700,000	\$4.95 7,200,000	500,000	7.46%
ST. MARY'S	\$4.00 11,068,647	\$4.00 8,326,237	\$4.00 6,744,377	\$4.00 8,740,000	\$4.00 8,740,000	0	0.00%
SOMERSET	\$3.30 1,093,387	\$3.30 1,009,261	\$3.30 764,264	\$4.30 800,000	\$4.30 700,000	(100,000)	-12.50%
TALBOT	\$6.00 12,776,896	\$6.00 9,028,675	\$6.00 8,873,546	\$6.00 6,500,000	\$6.00 8,410,000	1,910,000	29.38%
WASHINGTON	\$3.80 17,203,855	\$3.80 9,974,278	\$3.80 7,660,380	\$3.80 7,606,800	\$3.80 7,606,800	0	0.00%
WICOMICO	\$3.50 6,061,058	\$3.50 5,422,844	\$3.50 4,864,112	\$3.50 4,750,000	\$3.50 4,750,000	0	0.00%
WORCESTER	\$3.30 14,354,002	\$3.30 9,551,423	\$3.30 9,188,870	\$ 3.30 8,725,000	\$ 3.30 9,450,000	725,000	8.31%
TOTAL YIELD	726,941,227	728,596,995	507,311,121	524,339,911	556,180,373	31,840,462	6.07%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 and prior year data; county websites

TABLE 7.2
TRANSFER TAX RATES AND YIELDS
FISCAL YEARS 2022 THROUGH 2026

SUBDIVISION	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026	Change in Yield 25-26	
						Amount	Percent
ALLEGANY	0.50% 910,175	0.50% 1,080,350	0.50% 1,754,797	0.50% 750,000	0.50% 750,000	0	0.00%
ANNE ARUNDEL ¹	1.00% 106,629,690	1.00% 63,760,365	1.0% - 1.5% 60,951,113	1.0% - 1.5% 74,500,000	1.0% - 1.5% 75,800,000	1,300,000	1.74%
BALTIMORE CITY	1.50% 95,535,569	1.50% 70,792,947	1.50% 45,362,671	1.50% 46,024,000	1.50% 47,894,000	1,870,000	4.06%
BALTIMORE COUNTY ²	1.50% 124,083,698	1.50% 88,939,551	1.50% 76,602,707	1.50% 82,095,640	1.50% 83,000,000	904,360	1.10%
CALVERT	-	-	-	-	-	-	-
CAROLINE	0.50% 1,023,755	0.50% 794,038	0.50% 829,716	0.50% 800,000	0.50% 800,000	0	0.00%
CARROLL	-	-	-	-	-	-	-
CECIL	0.50% 4,091,804	0.50% 2,171,911	0.50% 2,145,362	0.50% 2,293,988	0.50% 2,215,000	(78,988)	-3.44%
CHARLES	0.50% 15,348,723	0.50% 8,120,113	0.50% 8,094,407	0.50% 8,100,000	0.50% 8,100,000	0	0.00%
DORCHESTER	0.75% 846,071	0.75% 914,824	0.75% 1,472,000	0.75% 1,143,124	0.75% 1,500,000	356,876	31.22%
FREDERICK	-	-	-	-	-	-	-
GARRETT	1.00% 5,107,219	1.00% 3,833,257	1.00% 3,555,016	1.00% 1,800,000	1.00% 2,500,000	700,000	38.89%
HARFORD	1.00% 26,152,638	1.00% 18,421,754	1.00% 17,573,766	1.00% 16,000,000	1.00% 18,000,000	2,000,000	12.50%
HOWARD	1.25% 63,471,404	1.25% 44,849,392	1.25% 38,070,843	1.25% 36,000,000	1.25% 38,900,000	2,900,000	8.06%
KENT	0.50% 1,406,593	0.50% 882,362	0.50% 1,031,709	0.50% 851,088	0.50% 1,018,646	167,558	19.69%
MONTGOMERY	0.25 - 6.00% 180,217,441	0.25 - 6.00% 110,458,782	0.25 - 6.00% 96,468,076	0.25%-6.00% 99,675,771	0.25%-6.00% 104,705,005	5,029,234	5.05%
PRINCE GEORGE'S	1.40% 168,454,273	1.40% 128,254,393	1.40% 110,958,734	1.40% 110,958,700	1.40% 115,218,500	4,259,800	3.84%
QUEEN ANNE'S	0.50% 4,241,128	0.50% 3,105,898	0.50% 2,885,299	0.50% 2,300,000	0.50% 2,600,000	300,000	13.04%
ST. MARY'S	1.00% 11,209,893	1.00% 8,388,728	1.00% 7,173,019	1.00% 9,000,000	1.00% 8,500,000	(500,000)	-5.56%
SOMERSET	-	-	-	-	-	-	-
TALBOT ³	1.00% 8,058,982	1.00% 5,430,467	1.00% 5,746,741	1.00% 4,200,000	1.00% 5,415,000	1,215,000	28.93%
WASHINGTON	0.50% 7,054,332	0.50% 3,795,152	0.50% 3,361,155	0.50% 3,400,000	0.50% 3,400,000	0	0.00%
WICOMICO	-	-	-	-	-	-	-
WORCESTER	0.50% 9,462,305	0.50% 6,195,584	0.50% 6,141,189	0.50% 5,500,000	0.50% 6,000,000	500,000	9.09%
TOTAL YIELD	833,305,692	570,189,869	490,178,320	505,392,311	526,316,151	20,923,840	4.14%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 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 - 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 2022 through 2026.

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 2025 and FY 2026 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 2025 and FY 2026. 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 2022 through 2026. 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 2025 and estimated FY 2026 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2022 - 2026

SUBDIVISION	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026	% Chg. 2025-26
ALLEGANY	7.5% 120,265	7.5% 134,918	7.5% 85,140	7.5% 150,000	7.5% 150,000	0.0%
ANNE ARUNDEL	10.0% 8,461,976	10.0% 9,505,059	10.0% 9,470,588	10.0% 9,800,000	10.0% 9,800,000	0.0%
BALTIMORE CITY	10.0% 7,141,297	10.0% 10,439,223	10.0% 11,759,870	10.0% 10,300,000	10.0% 15,049,000	46.1%
BALTIMORE COUNTY	10.0% 4,469,259	10.0% 10,452,775	10.0% 7,326,006	10.0% 7,300,000	10.0% 7,300,000	0.0%
CALVERT	1.0% 21,958	1.0% 19,499	1.0% 25,780	1.0% 20,000	1.0% 22,400	12.0%
CAROLINE	- -	- -	- -	- -	- -	- -
CARROLL	10.0% 329,400	10.0% 404,063	10.0% 504,337	10.0% 400,000	10.0% 500,000	25.0%
CECIL	6.0% 239,446	6.0% 236,264	6.0% 176,583	6.0% 112,718	6.0% 170,000	50.8%
CHARLES	10.0% 678,153	10.0% 816,449	10.0% 719,003	10.0% 810,000	10.0% 750,000	-7.4%
DORCHESTER ¹	0.5% 500	0.5% 500	0.5% 991	0.5% 1,200	0.5% 1,150	-4.2%
FREDERICK	- -	- -	- -	- -	- -	- -
GARRETT	6.0% 1,320,228	6.0% 1,221,379	6.0% 1,175,764	6.0% 1,000,000	6.0% 1,000,000	0.0%
HARFORD	5% 394,067	5% 477,834	5% 392,273	5% 475,000	5% 450,000	-5.3%
HOWARD	7.5% 2,983,304	7.5% 3,957,182	7.5% 4,397,789	7.5% 3,300,000	7.5% 3,300,000	0.0%
KENT	4.5% 44,521	4.5% 52,531	4.5% 34,813	4.5% 33,000	4.5% 33,000	0.0%
MONTGOMERY	7.0% 2,875,167	7.0% 4,392,615	7.0% 3,703,817	7.0% 3,500,000	7.0% 3,500,000	0.0%
PRINCE GEORGE'S	10% 11,965,054	10% 11,803,421	10% 18,200,978	10% 15,000,000	10% 18,300,000	22.0%
QUEEN ANNE'S	5.0% 247,533	5.0% 248,987	5.0% 261,842	5.0% 252,000	5.0% 260,000	3.2%
ST. MARY'S	2.0% 96,397	2.0% 132,883	2.0% 112,762	2.0% 140,000	2.0% 140,000	0.0%
SOMERSET	4.0% 26,698	4.0% 28,869	4.0% 28,117	4.0% 25,000	4.0% 30,000	20.0%
TALBOT	5.0% 32,793	5.0% 36,982	5.0% 41,776	5.0% 20,000	5.0% 30,000	50.0%
WASHINGTON	3-5% 319,188	3-5% 498,807	3-5% 477,760	3-5% 475,000	3-5% 475,000	0.0%
WICOMICO	6.0% 138,722	6.0% 265,330	6.0% 226,292	6.0% 200,000	6.0% 200,000	0.0%
WORCESTER	3.0% 799,070	3.0% 809,565	3.0% 731,510	3.0% 700,000	3.0% 750,000	7.1%
TOTAL YIELD	42,704,996	55,935,135	59,853,792	54,013,918	62,210,550	15.2%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 and prior year data

¹ Information for FY 2022 and FY 2023 are projections from adopted budget documents

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2025 - 2026

SUBDIVISION	FRANCHISE FEE	FY 2025 YIELD	FY 2026 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	420,000	420,000	2	Y
ANNE ARUNDEL	5%	8,800,000	9,200,000	3	Y
BALTIMORE CITY	5%	4,800,000	4,350,000	1	Y
BALTIMORE COUNTY	5%	14,226,618	14,226,618	2	Y
CALVERT	5%	1,600,000	1,600,000	1	Y
CAROLINE	5%	167,000	159,000	2	Y
CARROLL	5%	1,665,000	1,550,000	1	Y
CECIL	5%	618,826	900,000	3	Y
CHARLES	5%	2,505,000	2,280,000	2	Y
DORCHESTER	-	-	-	2	N
FREDERICK	-	-	-	2	Y
GARRETT	5%	275,000	245,000	4	Y
HARFORD	3%	2,250,000	2,050,000	3	Y
HOWARD	5%	4,400,000	4,100,000	2	Y
KENT	3%	54,000	42,000	2	Y
MONTGOMERY	5%	11,586,334	10,636,116	3	Y
PRINCE GEORGE'S	5%	9,500,000	9,025,000	2	Y
QUEEN ANNE'S	4.50%	375,000	325,000	2	Y
ST. MARY'S	5%	1,000,000	1,000,000	2	Y
SOMERSET	3%	112,000	110,000	2	Y
TALBOT	5%	230,000	208,000	2	Y
WASHINGTON	-	-	-	-	N
WICOMICO	5%	780,000	740,000	2	Y
WORCESTER	-	-	-	-	N
TOTAL YIELD		65,364,778	63,166,734		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2025 - 2026

SUBDIVISION	PEG FEE	FY 2025 Yield	FY 2026 Yield	Number of Companies	County Franchise
ALLEGANY	-	-	-	-	N
ANNE ARUNDEL	\$0.98	1,700,000	1,700,000	3	Y
BALTIMORE CITY	1%	724,131	745,855	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	115,000	115,000	2	Y
KENT	-	-	-	-	N
MONTGOMERY	3%	7,026,436	6,381,670	3	Y
PRINCE GEORGE'S	3%	6,965,200	5,150,700	2	Y
QUEEN ANNE'S	0.50%	41,667	36,111	2	Y
ST. MARY'S	-	-	-	-	N
SOMERSET	-	-	-	-	N
TALBOT	-	-	-	-	N
WASHINGTON	-	-	-	-	N
WICOMICO	0.80%	75,000	70,000	1	Y
WORCESTER	-	-	-	-	N
TOTAL YIELD		17,364,434	14,872,336		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

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

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2024-2026

SUBDIVISION	Rate	FY 24 Actual	FY 25 Estimated	FY 26 Projected
ALLEGANY	8%	1,305,039	1,230,000	1,355,000
ANNE ARUNDEL ¹	8%	23,088,732	23,472,935	27,289,235
BALTIMORE CITY	9.5%	32,615,343	29,387,000	33,000,000
BALTIMORE COUNTY	9.5%	14,008,758	14,000,000	14,000,000
CALVERT	5%	33,261	573,000	576,000
CAROLINE ²	5%	-	-	-
CARROLL	5%	348,054	351,060	347,230
CECIL	6%	319,021	279,127	331,000
CHARLES	5%	1,321,866	1,320,000	1,330,000
DORCHESTER ³	5%	467,865	470,000	469,000
FREDERICK	5%	2,838,085	2,700,000	2,800,000
GARRETT ³	8%	6,555,058	4,000,000	4,000,000
HARFORD	6%	2,701,620	2,500,000	2,700,000
HOWARD	7%	5,932,743	5,800,000	5,626,000
KENT	5%	125,746	170,000	133,546
MONTGOMERY	7%	23,084,973	22,115,252	22,892,041
PRINCE GEORGE'S ³	7%	12,222,906	11,942,900	12,062,300
QUEEN ANNE'S	5%	1,127,036	1,100,000	1,250,000
ST. MARY'S	5%	1,384,088	1,200,000	1,310,000
SOMERSET	5%	90,431	100,000	80,000
TALBOT ⁴	4%	2,018,420	1,800,000	2,000,000
WASHINGTON	6%	2,847,625	2,000,000	2,000,000
WICOMICO	6%	1,297,912	1,268,232	1,205,159
WORCESTER ³	5%	2,053,720	1,775,000	1,875,000
County Total		137,788,302	\$129,554,506	\$138,631,511

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

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

² - 100% of revenue allocated to municipalities

³ - Portion of the revenue allocated to municipalities

⁴ - If the lodging is within one mile of the municipality incorporated limits, the accomodation tax revenue less a 5% county administrative fee is allocated to municipality

**TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2022 THROUGH 2026**

SUBDIVISION	Actual FY 2022	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Projected FY 2026	% Change FY25-26
ALLEGANY ¹	15% 47,335	15% 46,880	15% 48,326	15% 62,000	15% 62,000	0.0%
ANNE ARUNDEL	-	-	-	-	-	-
BALTIMORE CITY	-	-	-	-	-	-
BALTIMORE COUNTY	-	-	-	-	-	-
CALVERT ¹	20% 104,410	20% 112,968	20% 116,049	20% 110,000	20% 114,508	4.1%
CAROLINE ²	\$15 75,882	\$15 83,348	\$15 65,721	\$15 80,000	\$15 80,000	0.0%
CARROLL ²	\$10 63,995	\$10 69,210	\$10 68,370	\$10 71,030	\$10 70,000	-1.5%
CECIL ²	\$20 457,910	\$20 449,386	\$20 433,948	\$20 468,881	\$20 457,000	-2.5%
CHARLES ²	\$15 46,065	\$15 41,115	\$15 41,040	\$15 44,700	\$15 44,000	-1.6%
DORCHESTER ¹	15% 230,000	15% 230,000	15% 148,993	15% 140,000	15% 138,500	-1.1%
FREDERICK	-	-	-	-	-	-
GARRETT ¹	15% 43,348	15% 44,470	15% 49,927	15% 40,000	15% 45,000	12.5%
HARFORD ²	\$10 212,950	\$10 212,660	\$10 209,922	\$10 215,000	\$10 210,000	-2.33%
HOWARD	-	-	-	-	-	-
KENT	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-
PRINCE GEORGE'S ²	\$5 41,750	\$5 42,310	\$5 40,720	\$5 42,000	\$5 42,000	0.0%
QUEEN ANNE'S	-	-	-	-	-	-
ST. MARY'S ¹	10% 342,752	10% 352,454	10% 369,513	10% 350,000	10% 350,000	0.0%
SOMERSET	-	-	-	-	-	-
TALBOT ³	\$50 53,602	\$50 53,804	\$50 52,979	\$50 50,000	\$50 50,000	-
WASHINGTON ²	7.5% or \$20 250,000	7.5% or \$20 218,441	7.5% or \$20 222,880	7.5% or \$20 200,000	7.5% or \$20 220,000	10.0%
WICOMICO ¹	15% 479,929	15% 461,765	15% 386,585	15% 420,000	15% 400,000	-4.8%
WORCESTER	-	-	-	-	-	-
TOTAL YIELD	2,449,928	2,418,811	2,254,973	2,293,611	2,283,008	-0.5%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025 and prior year data

¹ - based on gross rental receipts

² - based on monthly charge per unit

³ - based on quarterly charge per unit

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2025 - 2026

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2026 Tax Rate	FY 25 Yield	FY 26 Yield
Anne Arundel	Residential	8% sales tax	3,200,000	2,900,000
Baltimore City	Landlines & Wireless	\$4.00 per line	33,686,000	32,300,000
	Centrex	\$0.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	9,912,182	9,900,000
Harford	Residential	\$1.50 per line	6,000,000	6,000,000
Montgomery	Landline & Wireless	\$2.00 - \$3.50 per line	56,755,557	57,864,795
Prince George's ¹	Residential, non-residential, wireless	\$3.50 per line/month	14,000,000	45,345,400

Total Yield

123,553,739

154,310,195

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2026 Tax Rate	FY 25 Yield	FY 26 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	46,000	46,000
	Natural Gas (non-residential only)	\$0.020/\$0.008 therm	775,000	775,000
	Electricity (non-residential only)	\$0.0025/\$0.0021 kWh	4,750,000	4,750,000
	Anne Arundel County Subtotal			5,571,000
Baltimore City	Steam - commercial	0.003408 per pound	1,061,000	1,100,000
	Steam - residential	0.000979 per pound	included above	included above
	Steam - non-profit	0.002016 per pound	included above	included above
	Liquefied petroleum - commercial	0.195429 per gallon	119,000	250,000
	Liquefied petroleum - residential	0.061902 per gallon	included above	included above
	Liquefied petroleum - non-profit	0.169940 per gallon	included above	included above
	Natural gas - commercial	0.140112 per therm	9,527,766	8,816,408
	Natural gas - non-profit	0.111303 per therm	included above	included above
	Natural gas - residential	0.041180 per therm	4,580,663	4,238,664
	Fuel oil - commercial	0.160133 per gallon	403,008	187,445
	Fuel oil - non-profit	0.138206 per gallon	included above	included above
	Fuel oil - residential	0.057795 per gallon	26,992	12,555
	Electricity - commercial	0.010835 per kWh	20,858,980	21,888,462
	Electricity - non-profit	0.007597 per kWh	included above	included above
	Electricity - residential	0.003470 per kWh	6,399,062	6,714,884
	Baltimore City Subtotal			42,976,471
Baltimore County ²	Electricity (non-residential only)	0.0053 per kWh	12,612,600	12,612,600
Garrett	Natural Gas - non-residential	5.5% wholesale mkt value	380	380
	Coal	\$0.30 per ton	28,500	46,000
	Garrett County Subtotal		28,880	46,380

Continued on next page

TABLE 8.6 (continued)
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2025 - 2026

COUNTY	Unit Taxed	FY 2026 Tax Rate	FY 25 Yield	FY 26 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		177,068,109
Prince George's	Natural Gas (residential and non)	0.082737 per therm	18,632,371	20,797,590
	Fuel Oil (residential and non)	0.311625 per gallon	1,426,402	1,592,160
	Electricity (residential and non)	0.013663 per kWh	68,645,577	76,622,700
	Liquified Petroleum	0.203586 per gallon	445,751	497,550
		Prince George's County Subtotal		89,150,100

Total Yield	327,507,160	341,509,942
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2026 Tax Rate	FY 25 Yield	FY 26 Yield
Anne Arundel	Parking Lots	\$1.00 per vehicle/day	5,405,000	9,008,300
Baltimore City	Parking Lots	20% gross receipts	28,541,000	28,800,000
Cecil ³	Boat Slips	0.9824%	-	-
Dorchester	Boat Slips	\$600 - \$900 varies with location	19,250	63,350
Howard	Parking Lots	\$0.75 /hr - max \$6 daily	20,000	20,000
Somerset	Boat Slips	\$325-\$775	90,000	90,000
Talbot	Boat Slips	\$900 - \$1000/year/slip	120,000	120,000

Total Yield	34,195,250	38,101,650
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2026 Tax Rate	FY 25 Yield	FY 26 Yield
Baltimore City ⁴	Beverages - per container	\$0.05 per container	11,900,000	12,500,000
Howard	Bag Tax - per bag	\$0.05	640,000	590,000
Montgomery	Bag Tax - per bag	\$0.05	2,700,000	2,568,000
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 2025

¹ - 9% sales tax repealed, replaced by per line per month charge

² - Electricity rate for Large Manufacturers is \$.00375 per kwh and capped at 160 million kwh.

³ - Reported as part of Real Property Tax Revenue

⁴ - 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 fifteen counties currently levying these fees or taxes. Fiscal Year 2025 and 2026 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 2025 and 2026 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 2025 and FY 2026.

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 2025 - 2026

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2025	Impact Fee FY 2026	All Impact Fees FY 2025	FY 2026 est.
ALLEGANY	None	None	-	-
ANNE ARUNDEL ¹	\$17,934	\$18,222	\$24,600,000	\$18,144,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY ²	None	\$6.00 per sq. ft.	-	-
CALVERT	\$12,950	\$12,950	\$2,650,094	\$1,104,304
CAROLINE	\$5,000.00	\$5,000.00	\$100,000	\$100,000
CARROLL	\$533	\$533	\$190,774	\$190,774
CECIL	None	None	-	-
CHARLES	\$20,330	\$21,351	\$15,499,667	\$22,682,196
DORCHESTER ³	None	\$5,000	-	\$75,000
FREDERICK	\$18,851	\$19,408	\$18,167,170	\$20,106,910
GARRETT	None	None	-	-
HARFORD	\$6,000	\$10,000	\$2,100,000	\$6,000,000
HOWARD	\$10.05 per sq. ft.	10.27 per sq. ft.	\$19,400,000	\$20,000,000
KENT	None	None	-	-
MONTGOMERY	\$25,004 - \$26,084	\$25,004 - \$26,084	\$29,464,000	\$13,832,000
PRINCE GEORGE'S	\$23,409 - \$38,410	\$23,943 - \$39,295	56,182,840.00	48,000,000.00
QUEEN ANNE'S	\$5.85 per sq. ft.	\$5.85 per sq. ft.	\$2,606,546	\$2,629,939
ST. MARY'S	\$6,697	\$6,697	\$1,500,000	\$1,500,000
SOMERSET	None	None	-	-
TALBOT	\$7,852 - \$9,091	\$8,080 - \$9,355	\$993,000	\$1,602,272
WASHINGTON	\$1.00 per sq. ft.	\$1.00 per sq. ft.	\$600,000	\$600,000
WICOMICO	None	None	-	-
WORCESTER	None	None	-	-
TOTAL YIELD			\$174,054,091	\$156,567,395

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

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 - Excise Tax Fee was suspended in FY 2014. The Excise Tax Fee is reinstated in FY 2026.

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2025 - 2026

SUBDIVISION	FY 2026 Monthly Fees			FY 25 Local Revenue (Act.)	FY 2026 Local Revenues (Estimated)		
	Local	State	Total		Monthly Bills	Pre-Paid	Total
ALLEGANY	\$2.00	\$0.50	\$2.50	1,001,297	778,100	34,111	812,211
ANNE ARUNDEL	\$1.00	\$0.50	\$1.50	10,077,987	8,541,631	414,550	8,956,181
BALTIMORE CITY	\$1.00	\$0.50	\$1.50	8,374,690	7,235,129	438,590	7,673,719
BALTIMORE COUNTY	\$0.75	\$0.50	\$1.25	11,391,161	9,365,145	573,696	9,938,841
CALVERT	\$2.00	\$0.50	\$2.50	2,502,149	2,377,509	61,271	2,438,779
CAROLINE	\$1.50	\$0.50	\$2.00	712,888	654,772	39,213	693,985
CARROLL	\$1.50	\$0.50	\$2.00	4,375,442	3,907,472	234,987	4,142,458
CECIL	\$0.75	\$0.50	\$1.25	1,203,357	991,314	60,227	1,051,541
CHARLES	\$1.50	\$0.50	\$2.00	3,761,249	3,436,959	112,642	3,549,601
DORCHESTER	\$4.25	\$0.50	\$4.75	682,962	631,961	32,649	664,610
FREDERICK	\$2.25	\$0.50	\$2.75	10,901,901	10,229,306	430,316	10,659,622
GARRETT	\$1.50	\$0.50	\$2.00	649,065	558,887	32,874	591,761
HARFORD	\$1.50	\$0.50	\$2.00	6,522,564	5,910,933	285,467	6,196,399
HOWARD	\$1.50	\$0.50	\$2.00	5,036,984	4,124,893	252,147	4,377,040
KENT	\$1.50	\$0.50	\$2.00	452,900	424,862	19,168	444,031
MONTGOMERY	\$1.47	\$0.50	\$1.97	14,793,164	12,270,446	753,037	13,023,483
PRINCE GEORGE'S	\$1.41	\$0.50	\$1.91	22,470,159	20,186,240	1,032,392	21,218,632
QUEEN ANNE'S	\$1.50	\$0.50	\$2.00	736,725	653,828	31,308	685,137
ST. MARY'S	\$0.75	\$0.50	\$1.25	1,207,425	1,049,827	63,994	1,113,821
SOMERSET	\$1.50	\$0.50	\$2.00	199,928	170,711	10,886	181,598
TALBOT	\$1.50	\$0.50	\$2.00	980,535	906,074	42,609	948,683
WASHINGTON	\$1.75	\$0.50	\$2.25	2,605,149	2,222,486	87,973	2,310,459
WICOMICO	\$1.00	\$0.50	\$1.50	1,483,290	1,316,361	79,255	1,395,616
WORCESTER	\$1.50	\$0.50	\$2.00	1,539,581	1,408,281	85,247	1,493,528
TOTAL LOCAL 911 FEE REVENUE				\$113,662,554	\$99,353,127	\$5,208,610	\$104,561,737

Source: Maryland Department of Emergency Management

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
FISCAL YEARS 2025 - 2026**

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2025	FY 2026
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$2.00 per bag	\$317,000	\$317,000
ANNE ARUNDEL	Commercial Tipping Fee	\$100 or \$200/Ton		
	Tire surcharge	\$7/tire or \$200/ton		
	Trash Collection Fee	\$426 Annually	\$80,722,600	\$84,647,500
BALTIMORE CITY ¹	General Tipping Fee	\$127.50/ton		
	Solid waste Surcharge fee	\$7.50/ton	\$9,584,000	\$17,970,000
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	\$19,145,808	\$20,387,466
CALVERT	Residential Tipping Fee	\$98.00/ton		
	Commercial Tipping Fee	\$108.00/ton		
	Debris/Brush (residential)	\$98/ton		
	Tire Tipping Fee	\$255.00/ton		
	Refrigerator/Freezer/Freon Unit	\$11.00 per item		
	Solid Waste Fee	\$162/year	\$16,527,121	\$17,254,594
CAROLINE	Residential Permit	\$100/vehicle/year		
	Residential Tipping Fee	\$71.50/ton		
	Leaves/brush Tipping Fee	\$46.50/ton	\$60,000	\$60,000
CARROLL	Residential Tipping Fee	\$8/load		
	Commercial Tipping Fee	\$70/ton		
	Bulky Waste	\$75/ton		
	Rubble/Trash Tipping Fee	\$85/ton		
	Leaves/brush tipping fee (commercial)	\$40/ton (commercial)		
	Recycling Charge	\$55/ton (commercial)		
	Tire surcharge	\$175/ton (commercial)	\$10,315,460	\$12,554,350
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	\$11,157,055	\$11,300,648
CHARLES	Environmental Surcharge	\$193		
	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/ \$15 minimum charge		
	Tag a Bag	\$2.25		
	Leaves/brush tipping fee (commercial)	\$108 / \$15 minimum charge		
	Commercial generators - yard waste	\$50 per ton		
	Tipping Fee (All)	\$108/\$15 minimum charge	\$21,681,300	\$23,126,500
DORCHESTER	Tipping Fee	\$75/ton		
	Tire Surcharge	\$3 - \$10 off rim/\$6 - \$15 on rim		
	Freon Unit Surcharge	\$20/unit		
	Residential Sticker	\$65 - \$100		
	Commercial Haulers License	\$35 plus \$10 per truck	\$5,064,109	\$ 5,320,985.00
FREDERICK	Residential & Commercial Tipping Fee	\$82.01/ton		
	Rubble/Trash Tipping Fee	\$91.01/ton		
	Recycling Charge Commercial Single Stream	\$25/ton		
	Residential Tire Disposal - limit 5 per year	\$82.01/ton		
	All Commercial Tires and Residential Tires (over 5 per year)	\$166.01/ton		
	Scrap Tire Handling Fee (per tire)	\$25.00		
	Commercial Mattress Fee (per unit)	\$28.00		
	Residential Mattress Fee (limit of 6) - over 6 incurs additional charge of \$28.00 per mattress	\$82.01/ton		
	Electronics	\$82.01/ton	\$30,973,232	\$32,684,580
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	\$2,283,250	\$2,386,250
HARFORD	Commercial Tipping Fee	\$117/ton		
	Tire Surcharge	\$8 - \$11/vehicle	19,133,600	18,173,000

Continued on next page

TABLE 9.3 (continued)
SOLID WASTE, RECYCLING AND TIPPING FEES
FISCAL YEARS 2025 - 2026

SUBDIVISION	DESCRIPTION	RATE	FY 2025	FY 2026
HOWARD ²	Commercial Tipping Fee Tire Surcharge	per ton/varies by substance \$212 - \$292/ton	\$40,472,162	\$41,793,003
KENT	Residential Tipping Fee Tire Surcharge	\$4/truck load \$4 per tire	\$91,000	\$91,000
MONTGOMERY	Residential/Commercial Tipping Fee All Yard Trim Tipping Fee Refuse Collection Charge Base Systems Benefit Charge - non-residential	\$70/ton \$46/ton \$160/household/year \$194.45 - \$1,750.05 per 2,000 sq ft	151,483,581.55	188,393,277.47
PRINCE GEORGE'S	Residential Recycling Charge (unincorporated areas) Residential/Commercial Tipping Fee Leaves/brush Tipping Fee Residential Trash Collection Fee Tire Surcharge Metal Wastes (recyclable) Wood Wastes (recyclable) Bulky Trash Charge (unincorporated areas) Residential Systems/Service Chg(Uninc/Muni/Apts/Condo)	\$59.73/unit \$85.00/ton \$25.00 - \$48.00/ton \$240.66/unit \$450.00 - \$625.00/ton \$25.00/ton \$45.00/ton \$21.51/unit \$36.34/unit	\$95,582,800	\$99,476,000
QUEEN ANNE'S	Residential Tipping Fee Rubble trash/Leaves, brush tipping fees Tire Surcharge Refrigerator/Freezer/Freon Unit Surcharge	\$60/15 trips \$60/15 trips 1 Ticket (\$4 per ticket) 10 Tickets (\$4 per ticket)	\$490,000	\$490,000
ST. MARY'S	Residential Tipping Fee Commercial Tipping Fee Rubble/Trash Tipping Fee Leaves/Brush Tipping Fee Recycling Charge Environmental Surcharge Refrigerator/freezer/freon surcharge Tire Surcharge	\$10/pick-up \$64/ton \$10/pick-up \$50/ton \$10/pick-up \$104.53/property \$10/pick-up \$190/ton	5,734,795	5,734,795
SOMERSET	Residential Tipping Fee Commercial Tipping Fee Tire Surcharge (passenger vehicles/truck) Tire Surcharge (off road heavy equipment)	\$64/year \$75/ton \$4 - \$12 \$100/ton	\$ 1,492,000.00	\$1,572,000
TALBOT	General Tipping Fees	-	-	-
WASHINGTON	Residential Tipping Fee Commercial Tipping Fee Leaves/brush Tipping Fee Refrigerator/Freezer/Freon Unit Surcharge Tire Surcharge Recycling Permit Fee Yard Debris Mattress Fee White Goods/E Waste/Paper Sludge/Industrial Waste Rubble/Trash Tipping Fee Landfill Fee	\$55/ton \$45/ton \$63/ton \$5/unit \$3/each or \$162/ton \$40/year \$50/year \$5 each or \$120/ton \$52/ton \$78/ton	\$10,103,330	\$10,366,590
WICOMICO	Residential Tipping Fee Residential Permit Programs Commercial Tipping Fee Rubble Tipping Fee Leaves/brush tipping fee Freon Surcharge Tire surcharge	\$78/ton until 12/31 then \$88/ton \$60/yr 1st sticker, \$30 2nd, or \$78/ton until 12/31 then \$88/ton \$78/ton until 12/31 then \$88/ton \$78/ton until 12/31 then \$88/ton 1/2 of tipping fee Bid-Out Semi \$380/ton	\$9,500,000	\$12,909,000
WORCESTER	Residential Tipping Fee Commercial Tipping Fee Rubble tipping fee Refrigerator/freezer/freon surcharge Homeowner Permit per household (2 vehicles) Tire surcharge Pay as you throw/bag tags Commercial Permit Commercial Permit - Local Government	\$80/ton \$80/ton \$80/ton HO permit or 10 min up to 250lbs \$100 \$3-\$20 per tire or \$255 - \$600/ton \$1 per 33 gallon bag \$25 per vehicle \$15 per vehicle	\$5,377,108	\$5,476,000
TOTAL YIELD			\$547,291,312	\$612,484,538

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2025

¹ FY 2026 is proposed tipping fee for FY 2026 at time of survey completion

² Collects fees in different manner, revenue is reflected

