



MARYLAND
Association of
COUNTIES

Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2015



**FISCAL YEAR 2015
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS**

PREPARED BY THE
MARYLAND ASSOCIATION OF COUNTIES
(MACo)

169 CONDUIT STREET
ANNAPOLIS, MD 21401

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

Acknowledgments

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

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

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

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

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

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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 2014. Throughout the document, data is presented for years up to and including Fiscal Year 2015. Please note that in every case, the data presented for Fiscal Year 2015 is estimated data, based on the best projections at the time of the survey.

FY 2014 figures are the working appropriation at the time the local jurisdiction approved its FY 2015 budget. Actuals will be collected in the FY 2016 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2014 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 2015 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 2015 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 2015 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY14	CY15				
Allegany	0.9790	3.05%	3.05%	\$3.50	0.5%	8%	7.5%
Anne Arundel	0.9430	2.56%	2.56%	\$3.50	1.0%	7%	10%
Baltimore City	2.2480	3.20%	3.20%	\$5.00	1.5%	9.5%	10%
Baltimore County	1.1000	2.83%	2.83%	\$2.50	1.5%	8%	10%
Calvert	0.8920	2.80%	2.80%	\$5.00	-	5%	1%
Caroline	0.9600	2.73%	2.73%	\$5.00	0.5%	5%	-
Carroll	1.0180	3.04%	3.03%	\$5.00	-	5%	10%
Cecil	0.9907	2.80%	2.80%	\$4.10	\$10/deed	3%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	-	5%	10%
Dorchester	0.9760	2.62%	2.62%	\$5.00	0.75%	5%	0.5%
Frederick ¹	1.0600	2.96%	2.96%	\$6.00	-	3%	-
Garrett	0.9900	2.65%	2.65%	\$3.50	1.0%	6%	4.5%
Harford	1.0420	3.06%	3.06%	\$3.30	1.00%	-	5.0%
Howard	1.0140	3.20%	3.20%	\$2.50	1.0%	7%	7.5%
Kent	1.0220	2.85%	2.85%	\$3.30	0.5%	5%	4.5%
Montgomery	0.9960	3.20%	3.20%	\$3.45	0.25% to 6%	7%	7%
Prince George's	0.9600	3.20%	3.20%	\$2.75	1.4%	5%	10%
Queen Anne's	0.8471	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8570	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	0.9150	3.15%	3.15%	\$3.30	-	5%	4%
Talbot	0.5270	2.40%	2.40%	\$6.00	1.0%	4%	5%
Washington	0.9480	2.80%	2.80%	\$3.80	0.5%	6%	3 - 5%
Wicomico	0.9516	3.20%	3.20%	\$3.50	-	6%	6%
Worcester	0.7700	1.25%	1.25%	\$3.30	0.5%	4.5%	3%

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

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

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey
August 2014**

TABLE 1.2
FY 2015 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	41,239,460	23,675,889	1,475,000	1,024,345
Anne Arundel	621,702,000	437,600,000	78,000,000	12,944,000
Baltimore City	739,825,000	286,688,762	59,222,000	32,001,000
Baltimore County	866,857,555	687,771,310	78,000,000	8,300,000
Calvert	139,549,219	76,840,690	6,120,000	800,000
Caroline	24,328,110	11,500,000	1,380,000	40,500
Carroll	192,258,630	135,918,119	11,800,000	359,641
Cecil	102,903,420	53,643,746	4,800,000	91,536
Charles	213,349,600	110,215,000	14,500,000	940,000
Dorchester	30,027,714	10,621,373	1,560,000	300,000
Frederick	267,877,335	182,535,800	23,958,789	1,331,506
Garrett	45,024,941	10,600,000	2,800,000	2,100,000
Harford	285,102,318	198,729,650	21,849,468	-
Howard ¹	556,020,518	408,779,715	49,300,000	4,900,000
Kent	30,051,655	11,250,000	1,571,000	124,000
Montgomery	1,549,881,853	1,340,644,366	208,177,490	17,512,115
Prince George's	717,225,100	534,061,300	115,447,600	4,850,700
Queen Anne's	64,108,847	41,878,992	5,996,350	480,000
St. Mary's	103,319,238	85,200,000	9,650,000	850,000
Somerset	13,762,549	6,100,000	450,000	55,000
Talbot	34,177,500	26,600,000	7,810,000	1,250,000
Washington	117,938,190	72,230,000	6,900,000	2,000,000
Wicomico	62,651,923	39,561,266	2,757,621	1,100,292
Worcester	117,933,052	12,700,000	8,750,000	13,015,083
Statewide Total	6,937,115,727	4,805,345,978	722,275,318	106,369,718

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

¹Includes Fire Tax Revenues

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2014

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2015 by geographic region and political subdivision. Montgomery County continues to be the most populous of the 24 subdivisions, followed by Prince George’s County, Baltimore County and Baltimore City, respectively. Kent County remains the least populated Maryland county.

Table 2.2 records the estimated population density of each subdivision as of July 1, 2015. Baltimore City is the most densely populated subdivision with 7,678 persons per square mile, followed by Montgomery County with 2,123 persons per square mile. Garrett County, with 46 persons per square mile, remains the least densely populated county.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2014 to JULY 1, 2015

Region & Subdivision	Population July 1, 2014	Population July 1, 2015	Total Change	Percent Change	2014 % of Total	Rank
NORTHWESTERN AREA	496,615	498,791	2,176	0.44%	8.29%	
Allegany	73,141	72,746	(395)	-0.54%	1.21%	16
Frederick	243,452	245,519	2,067	0.85%	4.08%	8
Garrett	29,902	29,895	(7)	-0.02%	0.50%	22
Washington	150,120	150,631	511	0.34%	2.50%	11
BALTIMORE- METRO AREA	2,739,657	2,757,459	17,802	0.65%	45.80%	
Anne Arundel	561,369	567,055	5,686	1.01%	9.42%	5
Baltimore City	621,944	621,904	(40)	-0.01%	10.33%	4
Baltimore County	828,468	833,918	5,450	0.66%	13.85%	3
Carroll	167,858	168,128	270	0.16%	2.79%	9
Harford	250,061	250,982	921	0.37%	4.17%	7
Howard	309,957	315,472	5,515	1.78%	5.24%	6
NATIONAL CAPITAL AREA	1,928,173	1,949,742	21,569	1.12%	32.39%	
Montgomery	1,029,455	1,042,396	12,941	1.26%	17.32%	1
Prince George's	898,718	907,346	8,628	0.96%	15.07%	2
SOUTHERN AREA	356,654	360,317	3,663	1.03%	5.99%	
Calvert	91,212	91,924	712	0.78%	1.53%	15
Charles	154,994	157,101	2,107	1.36%	2.61%	10
St. Mary's	110,448	111,292	844	0.76%	1.85%	12
EASTERN SHORE	453,113	453,741	628	0.14%	7.54%	
Caroline	32,699	32,684	(15)	-0.05%	0.54%	21
Cecil	102,148	102,370	222	0.22%	1.70%	13
Dorchester	32,738	32,798	60	0.18%	0.54%	20
Kent	19,797	19,650	(147)	-0.74%	0.33%	24
Queen Anne's	48,552	48,594	42	0.09%	0.81%	18
Somerset	26,306	26,328	22	0.08%	0.44%	23
Talbot	37,855	37,789	(66)	-0.17%	0.63%	19
Wicomico	101,346	101,796	450	0.44%	1.69%	14
Worcester	51,672	51,732	60	0.12%	0.86%	17
TOTAL	5,974,212	6,020,050	45,838	0.77%	100.00%	

Source: Maryland Department of Legislative Services, October 2014

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2015

SUBDIVISION	Population July 1, 2015	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	72,746	424	172	16
ANNE ARUNDEL	567,055	415	1,366	5
BALTIMORE CITY	621,904	81	7,678	1
BALTIMORE COUNTY	833,918	598	1,395	4
CALVERT	91,924	213	432	8
CAROLINE	32,684	319	102	20
CARROLL	168,128	447	376	9
CECIL	102,370	346	296	14
CHARLES	157,101	458	343	11
DORCHESTER	32,798	541	61	23
FREDERICK	245,519	660	372	10
GARRETT	29,895	647	46	24
HARFORD	250,982	437	574	7
HOWARD	315,472	251	1,257	6
KENT	19,650	277	71	22
MONTGOMERY	1,042,396	491	2,123	2
PRINCE GEORGE'S	907,346	483	1,879	3
QUEEN ANNE'S	48,594	372	131	18
ST. MARY'S	111,292	357	312	13
SOMERSET	26,328	319	83	21
TALBOT	37,789	268	141	17
WASHINGTON	150,631	458	329	12
WICOMICO	101,796	374	272	15
WORCESTER	51,732	468	111	19

Source: Maryland Department of Legislative Services, October 2014.

Overview of Maryland Local Governments, Finances and Demographic Information, January 2014

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 2011 through 2015, the change from FY 2014 to FY 2015, and the average rate of change from FY 2011 to FY 2015.

Table 3.2 shows a summary of county general fund operating budgets for FY 2013 - 2015.

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

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

Table 3.4 provides a summary of each county's FY 2015 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 2011 THROUGH FISCAL YEAR 2015

SUBDIVISION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Appropriation FY 2014	Approved FY 2015	Change FY 14-15	Avg Annual Chg FY 11-15
ALLEGANY	100,942,970	96,971,446	96,020,658	104,800,767	106,680,590	1.79%	1.39%
ANNE ARUNDEL	1,215,286,907	1,224,558,583	1,276,184,733	1,353,449,300	1,406,795,500	3.94%	3.73%
BALTIMORE CITY ¹	1,821,546,484	1,971,546,123	2,019,775,576	1,967,535,143	2,013,870,296	2.35%	2.54%
BALTIMORE COUNTY	2,510,865,795	2,557,279,409	2,623,903,952	2,803,738,869	2,938,786,280	4.82%	4.01%
CALVERT	251,857,615	274,306,142	257,637,518	274,044,314	280,361,842	2.31%	2.72%
CAROLINE	50,098,241	46,496,416	48,785,031	48,385,856	55,842,502	15.41%	2.75%
CARROLL	334,514,877	332,632,456	337,645,368	367,060,000	368,494,140	0.39%	2.45%
CECIL	173,855,385	175,326,851	174,009,325	187,290,732	191,212,268	2.09%	2.41%
CHARLES	368,029,622	395,974,719	386,039,710	406,313,956	418,464,217	2.99%	3.26%
DORCHESTER	49,610,971	48,472,667	49,761,735	51,289,925	51,126,348	-0.32%	0.76%
FREDERICK	839,673,699	530,423,104	550,060,372	587,639,564	581,514,923	-1.04%	-8.78%
GARRETT	67,938,695	70,975,454	70,824,627	75,288,168	71,835,856	-4.59%	1.40%
HARFORD	491,947,011	539,882,480	620,455,164	579,085,501	562,646,563	-2.84%	3.41%
HOWARD	1,052,531,356	1,148,633,066	1,200,237,696	1,523,282,388	1,619,829,592	6.34%	11.38%
KENT	50,216,502	39,038,345	42,022,411	42,324,250	44,657,142	5.51%	-2.89%
MONTGOMERY ²	3,941,855,580	4,024,974,707	4,280,716,517	4,476,442,161	4,645,290,600	3.77%	4.19%
PRINCE GEORGE'S ³	2,948,724,430	2,979,179,600	3,038,310,684	3,111,409,400	3,265,994,600	4.97%	2.59%
QUEEN ANNE'S	120,505,079	116,385,126	119,099,619	120,185,073	125,456,513	4.39%	1.01%
ST. MARY'S	184,069,419	191,570,698	207,529,787	225,627,333	223,908,507	-0.76%	5.02%
SOMERSET ⁴	36,216,689	32,388,662	32,105,423	37,289,382	36,266,102	-2.74%	0.03%
TALBOT ¹	70,566,222	74,850,910	73,045,261	79,292,653	78,746,886	-0.69%	2.78%
WASHINGTON	206,496,485	209,053,008	212,831,483	217,725,050	222,311,090	2.11%	1.86%
WICOMICO	122,280,056	114,301,031	138,119,918	144,348,828	153,642,362	6.44%	5.87%
WORCESTER	163,205,811	164,772,656	164,955,407	168,643,654	177,981,133	5.54%	2.19%
TOTAL	17,172,835,901	17,359,993,659	18,020,077,975	18,952,492,267	19,641,715,852	3.64%	3.42%

¹ Excludes Parking Enterprise, Water and Wastewater, Conduit, and Loan and Guarantee funds
² Excludes operating budget for Washington Suburban Sanitary Commission (WSSC)
³ Excludes enterprise fund and operating budget for bi-county agencies (Maryland-National Capital Park & Planning Commission and WSSC)
⁴ Budgets include capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2013 THROUGH FISCAL YEAR 2015

SUBDIVISION	Actual FY 2013	Appropriation FY 2014	Approved FY 2015	Change FY 14-15
ALLEGANY	80,762,660	82,667,432	82,142,773	-0.63%
ANNE ARUNDEL	1,224,945,188	1,274,319,400	1,323,100,200	3.83%
BALTIMORE CITY ¹	1,549,210,664	1,571,676,679	1,622,300,356	3.22%
BALTIMORE COUNTY	1,639,365,067	1,736,491,528	1,862,304,046	7.25%
CALVERT	227,422,165	233,347,721	242,922,582	4.10%
CAROLINE	42,021,212	42,638,761	43,431,922	1.86%
CARROLL	337,645,368	367,060,000	368,494,140	0.39%
CECIL	163,752,506	173,532,772	178,449,108	2.83%
CHARLES	331,614,382	333,699,510	339,437,000	1.72%
DORCHESTER	48,848,563	50,221,773	49,978,798	-0.48%
FREDERICK	429,849,136	494,565,382	505,493,147	2.21%
GARRETT	70,824,627	75,288,168	71,835,856	-4.59%
HARFORD	564,579,577	519,183,516	502,648,630	-3.18%
HOWARD	891,863,577	969,210,092	1,027,550,315	6.02%
KENT	42,022,411	42,324,250	44,657,142	5.51%
MONTGOMERY	1,014,668,570	1,087,574,730	1,129,671,987	3.87%
PRINCE GEORGE'S	2,677,073,160	2,712,344,300	2,857,220,500	5.34%
QUEEN ANNE'S	114,253,826	114,141,426	118,891,110	4.16%
ST. MARY'S	205,081,318	222,665,317	220,466,510	-0.99%
SOMERSET ²	32,105,423	37,289,382	36,266,102	-2.74%
TALBOT	68,454,202	76,227,137	74,625,000	-2.10%
WASHINGTON	195,296,832	201,189,270	204,539,010	1.66%
WICOMICO	113,515,172	127,916,999	128,733,808	0.64%
WORCESTER	164,955,407	168,643,654	177,981,133	5.54%
TOTAL	12,230,131,013	12,714,219,199	13,213,141,175	3.92%

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

² Budget includes capital projects, pay-go transfer

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2015

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	8,004,669	15,913,737	9,925,594	1,901,004	1,367,720	29,418,144	7,555,000	763,804	947,500	255,654	8,000	1,212,792	2,550,647	686,721	1,631,787	82,142,773
ANNE ARUNDEL	160,650,500	277,356,100	33,221,600	33,897,700	13,943,300	603,483,300	35,937,700	21,441,900	18,584,000	1,446,800	270,000	3,039,000	119,828,300		18,112,114	1,323,100,200
BALTIMORE CITY	208,699,354	688,579,909	142,150,696	23,707,151	7,293,644	262,328,641	46,734,048	28,314,490	23,320,907	4,159,612	32,785,147	58,115,492	124,733,199		297,045,280	1,622,300,356
BALTIMORE COUNTY	89,509,906	336,413,549	100,399,928	20,501,621	7,292,651	780,108,619	46,734,048	18,603,834	33,079,623	5,157,921		1,229,836	102,844,663		23,382,567	1,862,304,046
CALVERT	19,225,668	29,615,030	9,206,073	2,657,191	1,681,899	115,808,129	4,273,219	6,633,247	3,837,535	1,176,365	1,534,104	1,305,607	17,283,969		23,523,596	242,922,582
CAROLINE	5,019,531	12,489,065	3,567,516	449,748	137,953	13,437,486	1,527,320	911,771	1,090,000	134,413	6,000	242,850	3,575,804		668,472	43,431,922
CARROLL	62,746,020	35,900,620	11,678,340	4,334,520	863,340	172,956,170	7,608,220	2,505,040	9,305,210	888,910		3,535,480	42,208,170		11,036,460	368,494,140
CECIL	11,858,304	38,937,135	10,902,061	3,500,074	2,444,388	76,917,845	8,640,088	948,291	4,724,917	560,129		917,446	15,275,891		10,000	178,449,108
CHARLES	29,558,800	91,582,300	6,758,900	3,097,900	2,980,600	161,921,600	9,710,300	5,473,600	3,984,300	646,800	1,256,500	1,210,500	21,254,900			339,437,000
DORCHESTER	3,692,034	10,558,869	3,619,484	1,133,641	131,614	18,531,907	1,113,212	465,188	513,000	441,011		653,806	3,376,756		5,748,276	49,978,798
FREDERICK	46,186,517	103,558,319	12,770,313	12,812,062	4,376,063	244,337,423	14,533,897	6,213,290	10,114,085	618,246	473,144	2,253,720	38,027,943		4,345,620	505,493,147
GARRETT	5,469,184	9,533,985	15,455,930	1,898,510	281,700	26,972,885	5,078,000	65,500	982,700	218,541	1,225,862	2,767,392			1,643,462	71,835,856
HARFORD	48,299,237	101,440,214	16,745,696	3,628,318	9,690,082	223,667,302	14,961,612	9,783,470	16,137,189	644,692	512,075	2,557,056	48,714,947		553,036	502,648,630
HOWARD	47,553,928	118,716,133	60,330,689	9,548,880	38,330,494	530,439,861	31,000,287	19,416,672	18,841,541	1,958,861		2,475,191	100,391,693		46,546,085	1,027,550,315
KENT	6,046,693	9,393,431	4,678,338	429,195	349,238	18,058,853	548,453	1,598,919	596,027	350,477		382,148	1,619,162		602,632	44,657,142
MONTGOMERY ¹	152,796,102	371,640,573	45,531,797	208,197,960		2,138,069,401	243,770,455		38,234,670	1,850,070	5,177,756	10,663,357			295,579,702	3,511,511,843
PRINCE GEORGE'S	61,666,500	595,658,100	14,680,300	19,077,600	5,611,200	1,795,250,300	108,911,900		26,460,600	3,884,600	3,354,400	5,266,900	88,754,300		128,643,800	2,857,220,500
QUEEN ANNE'S ²	3,762,097	22,232,714	9,467,951	2,218,369	316,457	51,228,247	1,791,817	2,987,569	1,432,500	465,565	528,510	453,081	11,703,201		9,979,349	118,891,110
ST. MARY'S	22,967,320	43,179,210	10,760,347	7,117,341	4,100,233	96,098,340	3,995,506	3,819,930	2,498,064	500,437		1,823,787	12,018,227		11,537,957	220,466,510
SOMERSET	6,696,530	6,909,253	3,249,643	958,981	32,810	10,953,744	345,300	400,000	1,103,716	103,797		175,000	2,459,527		2,877,801	36,266,102
TALBOT	5,130,590	13,088,617	3,959,865	2,436,150	577,079	38,710,052	1,785,323	347,440	1,111,700	270,418		734,559	77,715		997,535	74,625,000
WASHINGTON	18,539,900	39,718,390	5,463,860	2,339,720	331,990	94,845,550	8,965,010	2,750,390	2,927,830	598,790		549,500	14,910,280		1,203,830	204,539,010
WICOMICO	11,055,233	25,455,024	8,710,129	3,583,647	298,753	40,486,119	4,063,970	2,697,785	1,158,338	93,436		692,314	13,007,298		16,938,748	128,733,808
WORCESTER	14,209,593	29,350,810	3,223,761	6,080,766	1,317,670	79,468,056	1,570,714	2,413,788	3,133,006	483,755	236,900	1,904,581	13,521,331		290,000	177,981,133
TOTAL	1,049,344,210	3,027,221,087	546,458,811	375,508,049	103,750,878	7,623,497,974	564,421,351	138,555,918	224,118,958	26,909,300	47,368,398	104,161,395	798,137,923		84,488,616	15,594,981,031

¹ Includes the Washington Suburban Sanitary Commission, Health includes Social Services; Debt Service, Parks and Recreation are special funds; Primary and Secondary Education and Colleges are component units of Montgomery County government and are not included in the County's general fund but are included with the County tax-supported funds for budget purposes.

² The Maryland-National Capital Park and Planning Commission (M-NCPPC) maintains the County's parks and administers its recreation program. The M-NCPPC does not receive general fund revenue from the County.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2015

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY		17,500	300,000	1,607,500						453,955	2,378,955
ANNE ARUNDEL	153,401,000	3,999,000		89,710,889	5,313,000	13,793,000			83,408,300	30,034,500	379,659,689
BALTIMORE CITY	17,000,000	1,500,000			3,000,000	4,000,000		7,100,000		17,400,000	50,000,000
BALTIMORE COUNTY ^{1,4}	19,294,000	6,376,000		27,438,939		5,162,488		8,800,000	6,729,150	44,724,903	118,525,480
CALVERT	6,514,747			11,142,200	9,292,550	370,000				1,087,480	28,406,977
CAROLINE	6,122,000	25,666	6,000	3,353,369	132,000	456,115				1,264,608	11,359,758
CARROLL	20,886,119	920,000		14,744,200	300,000	762,600			7,921,300	2,776,258	48,310,477
CECIL	11,065,000	1,073,000	655,000	5,800,000	500,000	3,187,000					22,280,000
CHARLES	16,263,000	4,133,000	101,000	44,385,000	1,303,000	5,651,000		611,000	2,551,000	7,248,000	82,246,000
DORCHESTER	211,000	1,520,000	309,160	4,880,500	528,000	21,000	15,000			165,000	7,649,660
FREDERICK	20,961,538	9,854,460	153,748	18,266,520	6,615,030	1,064,392			2,595,847	14,946,807	74,458,342
GARRETT											
HARFORD	31,053,000	9,863,633		15,559,521	14,425,000	3,825,775				24,580,492	99,307,421
HOWARD	76,084,000	30,915,000	3,000,000	139,875,000	5,470,000	22,237,000			2,212,000		279,793,000
KENT	817,000	64,500		267,200	200,000	205,000				113,000	1,666,700
MONTGOMERY ²	233,195,000	106,964,000		118,685,000	16,800,000	45,788,000	12,089,000	129,373,000	48,565,000	81,081,000	792,540,000
PRINCE GEORGE ^{3,4}	148,944,000	36,325,000		214,437,000	48,706,000	50,421,000	12,450,000	6,800,000	15,816,000	102,300,000	636,199,000
QUEEN ANNE'S	8,337,710	150,500	1,565,530	6,264,500	4,121,012	825,000		492,375	342,500	5,853,851	27,952,978
ST. MARY'S	23,344,006	709,800	4,175,000	17,641,901	11,323,374	5,872,375			1,824,208		64,890,664
SOMERSET ³	1,671,400	637,941	15,000	1,126,531		82,020				642,028	4,174,920
TALBOT	1,226,000	118,250		1,451,452	7,716,300	475,100	50,000			550,000	11,587,102
WASHINGTON	6,075,000	1,310,000	408,000	13,799,000	485,000	346,000				2,848,000	25,271,000
WICOMICO	6,476,962	563,038	1,251,000	2,888,000	4,320,570	3,923,100			200,000	228,345	19,851,015
WORCESTER	698,000	1,639,722		765,000	439,370	660,270	106,488		509,631	174,000	4,992,481
TOTAL	809,640,482	218,680,010	11,939,438	754,089,222	140,990,206	169,128,235	24,710,488	153,176,375	172,674,936	338,472,227	2,793,501,619

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

² Excludes the Washington Suburban Sanitary Commission

³ Included in Operating Budget

⁴ Public Works Category Includes Stormwater Management

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2015

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	
ANNE ARUNDEL	AAA	Aa1	AA+
BALTIMORE CITY	AA-	Aa2	N/A
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aa1	AAA
CAROLINE	AA-	A3	-
CARROLL	AAA	Aa1	AAA
CECIL	AA+	Aa2	-
CHARLES	AA+	Aa1	AAA
DORCHESTER	AA-	A2	-
FREDERICK	AA+	Aa1	AAA
GARRETT ¹	-	-	-
HARFORD	AAA	Aaa	AAA
HOWARD	AAA	Aaa	AAA
KENT	-	-	-
MONTGOMERY	AAA	Aaa	AAA
PRINCE GEORGE'S	AAA	Aaa	AAA
QUEEN ANNE'S	-	Aa2	AA+
ST. MARY'S	AA+	Aa2	AA+
SOMERSET ¹	-	-	-
TALBOT	-	Aa2	AAA
WASHINGTON	AA+	Aa2	AA
WICOMICO	AA+/stable	Aa2	AA-/stable
WORCESTER	AA+	Aa2	AA

¹ Do not apply, no outstanding bonds

**SOURCE: Maryland Association of Counties/Department of
Legislative Services, Budget and Tax Rate Survey,
August 2014**

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 2005 to FY 2015. 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 2011 through 2015. 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 2015 total assessable base for county tax purposes. “Assessable base” is the total assessed value of all taxable real and personal property in the county. By Maryland State law in place until October 1, 2000, the assessed value of real property was 40% of cash value; the assessed value of personal property is 100% of cash value. The assessable base shown is the total of that amount.

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

Montgomery County, with a \$185.7 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Baltimore County, Prince George's County, Anne Arundel County, Baltimore City, and Howard County respectively. Somerset County's assessable base, at \$1.41 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 2011 through 2015.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2015. Specifically, counties are ranked based upon their total FY 2015 real property assessable base and their per capita base. Amounts representing the per capita real property assessable base in each jurisdiction are included. (see note above regarding the transition to full value assessment of real property).

Montgomery, Baltimore, and Anne Arundel 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 2011 through 2015. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2014 to FY 2015. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc.

Personal Property

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

Table 4.7 lists the current exempt status for three categories of personal property by subdivision. Not shown is the treatment of furniture, fixtures, and equipment. Previous versions of this publication detailed the county exemptions for farm implements and livestock—but both are exempted in every jurisdiction by current State law. Twenty-one counties offer 100% exemptions for all three categories shown. In addition, five counties (Frederick, Garrett, Kent, Queen Anne's, and Talbot) levy no personal property tax. The three remaining subdivisions do not offer 100% exemption in all categories, but offer exemptions ranging from 0% to 79% 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 2015. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2015.

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 2011 to FY 2013 are shown, along with estimated yield for FY 2014 and projected yield for FY 2015.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2005 THROUGH 2015

COUNTY	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
ALLEGANY	1.00	1.001	0.983	0.9829	0.9829	0.9829	0.9829	0.9820	0.9810	0.9800	0.9790
ANNE ARUNDEL	0.941	0.931	0.918	0.891	0.888	0.876	0.880	0.910	0.941	0.950	0.943
BALTIMORE CITY	2.328	2.308	2.288	2.268	2.268	2.268	2.268	2.268	2.268	2.248	2.248
BALTIMORE COUNTY	1.115	1.115	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100	1.100
CALVERT	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892
CAROLINE	0.952	0.910	0.870	0.870	0.870	0.870	0.870	0.870	0.890	0.940	0.960
CARROLL	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.028	1.018	1.018	1.018
CECIL	0.98	0.98	0.96	0.96	0.960	0.940	0.915	0.9401	0.9907	0.9907	0.9907
CHARLES	0.962	0.962	0.962	0.962	0.962	0.962	0.962	1.003	1.057	1.141	1.141
DORCHESTER	0.93	0.92	0.896	0.896	0.896	0.896	0.896	0.976	0.976	0.976	0.976
FREDERICK ¹	1.00	1.00	0.94	0.936	0.936	0.936	0.936	0.936	0.936	1.064	1.060
GARRETT	1.036	1.000	1.000	1.00	1.000	0.990	0.990	0.990	0.990	0.990	0.990
HARFORD	1.092	1.082	1.082	1.082	1.082	1.064	1.042	1.042	1.042	1.042	1.042
HOWARD	1.044	1.044	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014
KENT	1.012	0.992	0.972	0.972	0.972	0.972	1.022	1.022	1.022	1.022	1.022
MONTGOMERY	0.902	0.856	0.812	0.812	0.8180	0.9040	0.9040	0.9460	0.991	1.010	0.996
PRINCE GEORGE'S	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960
QUEEN ANNE'S	0.926	0.870	0.80	0.77	0.770	0.770	0.767	0.847	0.847	0.847	0.847
ST. MARY'S	0.878	0.872	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857
SOMERSET	1.01	0.99	0.94	0.94	0.920	0.900	0.884	0.884	0.884	0.915	0.915
TALBOT	0.540	0.52	0.50	0.48	0.449	0.432	0.432	0.448	0.491	0.512	0.527
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	1.025	0.993	0.942	0.881	0.814	0.759	0.759	0.769	0.840	0.909	0.952
WORCESTER	0.73	0.73	0.70	0.70	0.700	0.700	0.700	0.700	0.770	0.770	0.770

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014 and prior year data

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2011 THROUGH 2015

COUNTY	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015		
	P.T.R.	C.Y.T.R. %Diff. ¹									
ALLEGANY ²	0.9829	4.18%	0.9820	0.965	0.9810	0.9766	0.9800	0.9973	0.9790	0.9732	0.59%
ANNE ARUNDEL ²	0.880	2.16%	0.910	0.905	0.941	0.922	0.950	0.9430	0.943	0.928	1.59%
BALTIMORE CITY	2.268	7.72%	2.268	2.255	2.268	2.317	2.248	2.2750	2.248	2.203	2.00%
BALTIMORE COUNTY	1.100	4.91%	1.100	1.094	1.100	1.101	1.100	1.1068	1.100	1.092	0.73%
CALVERT ²	0.892	7.51%	0.892	0.911	0.892	0.953	0.892	0.9320	0.892	0.902	-1.12%
CAROLINE ²	0.870	1.95%	0.870	0.877	0.890	0.892	0.940	0.9260	0.960	0.955	0.52%
CARROLL	1.048	6.68%	1.028	1.051	1.018	1.058	1.018	1.0360	1.018	1.029	-1.08%
CECIL	0.915	2.00%	0.940	0.945	0.9907	0.996	0.9907	1.0310	0.9907	1.004	-1.34%
CHARLES ^{2,3}	1.026	5.85%	1.067	1.066	1.121	1.117	1.205	1.1680	1.205	1.221	-1.33%
DORCHESTER	0.896	5.92%	0.976	0.888	0.976	0.992	0.976	1.0080	0.976	0.978	-0.20%
FREDERICK	0.936	5.34%	0.936	0.966	0.936	0.966	1.064	0.9520	1.060	1.06	0.00%
GARRETT ²	0.990	4.72%	0.990	0.987	0.990	1.0331	0.990	0.9930	0.990	1.071	-8.18%
HARFORD ²	1.042	4.22%	1.042	1.060	1.042	1.066	1.042	1.0660	1.042	1.048	-0.58%
HOWARD	1.014	4.64%	1.014	1.023	1.014	1.012	1.014	1.0020	1.014	0.993	2.07%
KENT	1.022	11.15%	1.022	1.031	1.022	1.036	1.022	1.0260	1.022	1.026	-0.39%
MONTGOMERY	0.9040	30.53%	0.9460	0.724	0.9910	0.744	1.010	0.7260	0.996	0.747	25.00%
PRINCE GEORGE'S ²	0.960	6.35%	0.960	1.010	0.960	1.001	0.960	0.9763	0.960	0.950	1.04%
QUEEN ANNE'S	0.767	5.62%	0.847	0.779	0.847	0.862	0.847	0.8690	0.847	0.853	-0.70%
ST. MARY'S	0.857	4.41%	0.857	0.861	0.857	0.8608	0.857	0.8530	0.857	0.853	0.47%
SOMERSET	0.884	-0.03%	0.884	0.911	0.884	0.975	0.915	0.910	0.915	0.963	-5.25%
TALBOT ²	0.432	2.31%	0.448	0.449	0.491	0.460	0.512	0.5000	0.527	0.525	0.38%
WASHINGTON	0.948	-0.53%	0.948	0.936	0.948	0.973	0.948	0.9850	0.948	0.949	-0.11%
WICOMICO	0.759	0.13%	0.769	0.798	0.840	0.824	0.9086	0.8930	0.9516	0.938	1.43%
WORCESTER	0.700	-5.43%	0.700	0.712	0.770	0.772	0.770	0.7970	0.770	0.777	-0.91%

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

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

A separate county Constant Yield Tax Rate is calculated.

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

TABLE 4.3
ASSESSED VALUE OF REAL AND PERSONAL PROPERTY
(TOTAL ASSESSABLE BASE)
FISCAL YEAR 2015

SUBDIVISION	FY 2015 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2015 Population ¹
ALLEGANY	3,882,784,043	20	53,375	24	437,848	72,746
ANNE ARUNDEL	73,682,611,000	4	129,939	9	6,287,500	567,055
BALTIMORE CITY	53,544,474,888	5	86,098	18	3,491,361	621,904
BALTIMORE COUNTY	78,252,324,545	2	93,837	16	7,568,242	833,918
CALVERT	12,249,000,000	13	133,251	8	1,370,625	91,924
CAROLINE	2,511,636,017	23	76,846	21	246,040	32,684
CARROLL	20,512,203,359	9	122,003	10	1,813,762	168,128
CECIL	9,897,036,228	15	96,679	15	989,704	102,370
CHARLES	16,401,395,404	10	104,400	14	1,770,983	157,101
DORCHESTER	2,928,091,763	22	89,277	17	277,206	32,798
FREDERICK	26,202,836,000	8	106,724	12	2,558,775	245,519
GARRETT	4,454,066,059	19	148,990	6	422,111	29,895
HARFORD	29,279,232,249	7	116,659	11	2,569,687	250,982
HOWARD	45,065,664,275	6	142,852	7	4,683,000	315,472
KENT	2,947,810,000	21	150,016	5	292,143	19,650
MONTGOMERY	185,713,797,817	1	178,161	4	16,913,701	1,042,396
PRINCE GEORGE'S	74,045,530,000	3	81,607	19	7,471,095	907,346
QUEEN ANNE'S	7,655,728,237	17	157,545	3	745,867	48,594
ST. MARY'S	11,863,932,020	14	106,602	13	1,205,592	111,292
SOMERSET	1,416,029,577	24	53,784	23	152,000	26,328
TALBOT	9,054,731,668	16	239,613	2	633,075	37,789
WASHINGTON	12,400,334,000	12	82,323	20	1,167,621	150,631
WICOMICO	6,061,918,000	18	59,550	22	606,128	101,796
WORCESTER	15,056,066,701	11	291,040	1	1,530,949	51,732
TOTAL	\$705,079,233,851		117,122		65,205,015	6,020,050

¹ Population estimates from Department of Legislative Services, October 2014

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2011-2015

SUBDIVISION	Actual FY 2011 Yield	Actual FY 2012 Yield	Actual FY 2013 Yield	Projected FY 2014 Yield	Estimated FY 2015 Yield	Growth FY 2014-15	% Growth FY 2014-15	Avg. Growth FY 2011-15
ALLEGANY	41,993,168	41,307,399	40,825,674	40,764,629	40,914,360	149,731	0.37%	-0.65%
ANNE ARUNDEL	551,618,000	562,317,000	583,677,000	599,691,000	620,208,000	20,517,000	3.42%	2.97%
BALTIMORE CITY	913,117,952	895,772,293	858,156,348	827,196,000	833,765,000	6,569,000	0.79%	-2.25%
BALTIMORE COUNTY	1,032,173,290	979,204,778	943,056,256	914,368,860	910,013,925	(4,354,935)	-0.48%	-3.10%
CALVERT	152,529,165	147,462,346	141,415,214	138,292,498	139,563,574	1,271,076	0.92%	-2.20%
CAROLINE	23,892,084	23,932,023	23,922,641	24,246,955	24,328,110	81,155	0.33%	0.45%
CARROLL	208,296,512	209,814,418	200,320,000	196,332,218	194,346,520	(1,985,698)	-1.01%	-1.72%
CECIL	101,811,471	101,326,773	104,410,863	101,814,095	103,171,672	1,357,577	1.33%	0.33%
CHARLES	206,928,042	200,540,116	201,881,032	213,536,100	213,469,800	(66,300)	-0.03%	0.78%
DORCHESTER	31,906,470	33,051,632	31,909,265	30,268,865	29,929,165	(339,700)	-1.12%	-1.59%
FREDERICK	281,623,186	257,578,504	272,937,233	269,522,826	278,069,799	8,546,973	3.17%	-0.32%
GARRETT	46,294,291	47,811,710	48,125,114	48,116,651	45,024,941	(3,091,710)	-6.43%	-0.69%
HARFORD	306,533,441	293,128,769	313,416,218	308,677,994	311,505,855	2,827,861	0.92%	0.40%
HOWARD ¹	437,598,105	441,680,416	448,040,404	460,555,209	473,886,297	13,331,088	2.89%	2.01%
KENT	38,108,811	31,205,787	31,783,289	31,348,203	30,680,266	(667,937)	-2.13%	-5.28%
MONTGOMERY	1,420,865,241	1,447,188,462	1,483,421,401	1,695,669,721	1,727,711,199	32,041,478	1.89%	5.01%
PRINCE GEORGE'S	726,867,670	719,136,540	701,510,600	701,620,300	717,225,100	15,604,800	2.22%	-0.33%
QUEEN ANNE'S	60,097,958	65,918,832	65,554,080	63,889,716	64,108,847	219,131	0.34%	1.63%
ST. MARY'S	99,665,180	100,050,654	100,809,676	101,669,371	103,319,238	1,649,867	1.62%	0.90%
SOMERSET	16,353,398	15,736,336	14,531,732	14,505,866	13,922,549	(583,317)	-4.02%	-3.94%
TALBOT	29,175,039	30,002,020	32,767,889	33,350,000	34,238,000	888,000	2.66%	4.08%
WASHINGTON	125,759,939	123,902,270	123,609,731	120,107,660	118,761,450	(1,346,210)	-1.12%	-1.42%
WICOMICO	60,530,124	58,468,272	60,969,775	61,053,654	62,651,923	1,598,269	2.62%	0.87%
WORCESTER	128,178,470	126,981,911	125,537,462	120,072,468	119,473,587	(598,881)	-0.50%	-1.74%
TOTAL YIELD	7,041,917,007	6,953,519,261	6,952,588,897	7,116,670,859	7,210,289,177	93,618,318	1.32%	0.59%

¹ Does not include Fire Tax Revenues

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014 and prior year data

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2015

SUBDIVISION	Estimated FY 2015	Rank by FY 2015 Base	Per Capita Base	Per Capta Rank	Population JULY 1, 2015 ¹
ALLEGANY	3,552,335,143	19	48,832	24	72,746
ANNE ARUNDEL	71,203,196,000	3	125,567	8	567,055
BALTIMORE CITY	50,389,163,500	5	81,024	19	621,904
BALTIMORE COUNTY	75,268,181,818	2	90,258	16	833,918
CALVERT	11,277,500,000	13	122,683	9	91,924
CAROLINE	2,463,833,017	23	75,383	21	32,684
CARROLL	19,999,572,359	9	118,954	10	168,128
CECIL	9,552,324,013	15	93,312	15	102,370
CHARLES	15,477,294,008	10	98,518	14	157,101
DORCHESTER	2,809,712,763	22	85,667	17	32,798
FREDERICK	25,906,659,000	7	105,518	12	245,519
GARRETT	4,260,229,059	20	142,506	6	29,895
HARFORD	28,237,044,748	8	112,506	11	250,982
HOWARD	43,545,152,957	6	138,032	7	315,472
KENT	2,911,028,000	21	148,144	5	19,650
MONTGOMERY	182,244,788,817	1	174,833	4	1,042,396
PRINCE GEORGE'S	71,003,570,000	4	78,254	18	907,346
QUEEN ANNE'S	7,655,728,237	18	157,545	3	48,594
ST. MARY'S	11,611,734,020	14	104,336	13	111,292
SOMERSET	1,351,115,577	24	51,319	23	26,328
TALBOT	8,996,385,668	17	238,069	2	37,789
WASHINGTON	11,855,721,000	12	78,707	20	150,631
WICOMICO	5,686,478,000	16	55,862	22	101,796
WORCESTER	14,747,077,701	11	285,067	1	51,732
TOTAL	682,005,825,405		113,289		6,020,050

¹ Population estimates from Department of Legislative Services, October 2014

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2011 - 2015

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Growth FY 2014-15	% Growth FY 2014-15	Avg. Growth FY 2011-15
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015			
ALLEGANY ¹	33,065,327	33,367,215	32,924,807	32,996,420	33,126,559	130,139	0.39%	0.05%
ANNE ARUNDEL	493,175,000	504,988,000	524,770,000	541,486,000	563,837,000	22,351,000	4.13%	3.40%
BALTIMORE CITY ¹	814,868,078	788,415,374	754,741,990	729,214,000	729,611,000	397,000	0.05%	-2.73%
BALTIMORE COUNTY ¹	949,081,269	895,973,580	857,759,980	831,650,000	827,950,000	(3,700,000)	-0.44%	-3.36%
CALVERT	132,478,318	127,166,349	120,442,137	116,996,102	118,063,574	1,067,472	0.91%	-2.84%
CAROLINE	22,796,743	22,788,492	23,922,641	23,092,955	23,204,740	111,785	0.48%	0.44%
CARROLL	194,478,672	197,037,625	186,405,000	183,690,218	181,619,090	(2,071,128)	-1.13%	-1.70%
CECIL	93,608,978	94,239,754	96,357,257	94,029,570	94,634,874	605,304	0.64%	0.27%
CHARLES	183,011,955	177,601,322	177,122,218	185,791,200	185,609,400	(181,800)	-0.10%	0.35%
DORCHESTER	29,851,231	30,088,330	28,927,681	27,561,590	27,040,717	(520,873)	-1.89%	-2.44%
FREDERICK	274,753,304	250,851,833	265,545,631	263,008,926	271,230,199	8,221,273	3.13%	-0.32%
GARRETT	43,480,046	43,755,051	43,242,486	43,357,199	40,326,157	(3,031,042)	-6.99%	-1.86%
HARFORD	281,949,550	269,017,269	286,749,911	282,370,594	284,861,946	2,491,352	0.88%	0.26%
HOWARD	396,964,582	401,968,884	408,590,515	420,339,201	433,926,831	13,587,630	3.23%	2.25%
KENT	37,202,232	30,280,615	30,834,875	30,417,416	29,740,486	(676,930)	-2.23%	-5.44%
MONTGOMERY	1,339,132,412	1,356,869,750	1,405,573,438	1,607,420,077	1,642,391,210	34,971,133	2.18%	5.24%
PRINCE GEORGE'S	662,714,334	639,314,615	630,338,500	632,879,300	649,495,000	16,615,700	2.63%	-0.50%
QUEEN ANNE'S	58,970,220	64,761,416	64,094,471	62,739,716	62,676,436	(63,280)	-0.10%	1.54%
ST. MARY'S	94,164,728	95,360,282	95,409,114	96,272,838	97,917,157	1,644,319	1.71%	0.98%
SOMERSET	14,783,196	14,168,741	12,989,236	12,851,020	12,437,641	(413,379)	-3.22%	-4.23%
TALBOT	28,599,021	29,386,302	32,120,053	32,735,000	33,588,000	853,000	2.61%	4.10%
WASHINGTON	112,692,882	111,861,921	110,455,066	107,702,080	106,636,980	(1,065,100)	-0.99%	-1.37%
WICOMICO	52,679,302	50,460,900	51,809,068	52,946,879	53,778,796	831,917	1.57%	0.52%
WORCESTER	122,578,750	121,476,166	119,580,068	113,980,228	113,525,549	(454,679)	-0.40%	-1.90%
TOTAL YIELD	6,467,080,130	6,351,199,786	6,360,706,143	6,525,528,529	6,617,229,342	91,700,813	1.41%	0.58%

¹ These amounts do not include tax exempt property.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2015

SUBDIVISION	Commercial Inventory	Manufacturing and R&D	
		Inventory	Machinery
ALLEGANY	100	100	100
ANNE ARUNDEL ²	100	100	100
BALTIMORE ³	100	100	100
BALTIMORE COUNTY	100	100	100
CALVERT	100	100	100
CAROLINE	100	100	100
CARROLL	100	100	100
CECIL	100	100	100
CHARLES	100	100	100
DORCHESTER ⁴	100	100	100
FREDERICK ⁵	100	100	100
GARRETT ⁵	100	100	100
HARFORD	100	100	100
HOWARD	100	100	100
KENT ⁵	100	100	100
MONTGOMERY	100	100	100
PRINCE GEORGE'S	100	100	100
QUEEN ANNE'S ⁵	100	100	100
ST. MARY'S	100	100	100
SOMERSET	100	100	-
TALBOT ⁵	100	100	100
WASHINGTON	100	100	100
WICOMICO ⁶	79	100	100
WORCESTER	100	100	-

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

² Exemption for machinery includes laundries

³ Exemption for machinery includes dairies & laundries.

⁴ All other personal property 90% exempt; being phased out @ 10% per year.

⁵ All other personal property is 100% exempt.

⁶ Commercial inventory being phased out 7% per year

**Source: Department of Assessments and Taxation, July 1, 2014 -
www.dat.state.md.us/sdatweb/14exempt.pdf**

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2015

SUBDIVISION	Estimated FY 2015	Rank by FY 2015 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2015 ¹
ALLEGANY	330,448,900	14	4,543	8	72,746
ANNE ARUNDEL	2,479,415,000	5	4,372	9	567,055
BALTIMORE CITY	3,155,311,388	2	5,074	5	621,904
BALTIMORE COUNTY	2,984,142,727	3	3,578	14	833,918
CALVERT	971,500,000	8	10,569	1	91,924
CAROLINE	47,803,000	23	1,463	22	32,684
CARROLL	512,631,000	11	3,049	17	168,128
CECIL	344,712,215	13	3,367	11	102,370
CHARLES	924,101,396	9	5,882	4	157,101
DORCHESTER	118,379,000	19	3,609	13	32,798
FREDERICK	296,177,000	16	1,206	23	245,519
GARRETT	193,837,000	18	6,484	2	29,895
HARFORD	1,042,187,501	7	4,152	10	250,982
HOWARD	1,520,511,318	6	4,820	7	315,472
KENT	36,782,000	24	1,872	20	19,650
MONTGOMERY	3,469,009,000	1	3,328	15	1,042,396
PRINCE GEORGE'S	3,041,960,000	4	3,353	16	907,346
QUEEN ANNE'S	117,654,140	20	2,421	24	48,594
ST. MARY'S	252,198,000	17	2,266	19	111,292
SOMERSET	64,914,000	21	2,466	18	26,328
TALBOT	58,346,000	22	1,544	21	37,789
WASHINGTON	544,613,000	10	3,616	12	150,631
WICOMICO	375,440,000	12	3,688	6	101,796
WORCESTER	308,989,000	15	5,973	3	51,732
TOTAL	23,191,062,585		3,852		6,020,050

¹ Population estimates Department of Legislative Services, October 2014

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2011 THROUGH 2015

SUBDIVISION	Actual FY 2011		Actual FY 2012		Actual FY 2013		Estimated FY 2014		Projected FY 2015		Growth 2014-15		Avg. Growth FY 2011-15	
	Yield		Yield		Yield		Yield		Yield		% Growth		% Growth	
ALLEGANY	7,940,184	7,900,867	7,900,867	7,900,867	7,900,867	7,900,867	7,768,209	7,787,801	7,787,801	19,592	0.25%	19,592	0.25%	-0.48%
ANNE ARUNDEL	57,329,000	58,907,000	58,907,000	58,907,000	58,907,000	58,907,000	58,205,000	56,371,000	56,371,000	(1,834,000)	-3.15%	(1,834,000)	-3.15%	-0.42%
BALTIMORE CITY	98,249,874	106,195,107	106,195,107	103,979,228	103,979,228	103,979,228	97,982,000	104,154,000	104,154,000	6,172,000	6.30%	6,172,000	6.30%	1.47%
BALTIMORE COUNTY	84,104,543	83,231,198	83,231,198	85,296,277	85,296,277	85,296,277	82,718,860	82,063,925	82,063,925	(654,935)	-0.79%	(654,935)	-0.79%	-0.61%
CALVERT	20,050,847	20,295,997	20,295,997	20,973,077	20,973,077	20,973,077	21,296,396	21,500,000	21,500,000	203,604	0.96%	203,604	0.96%	1.76%
CAROLINE	1,095,341	1,143,531	1,143,531	1,211,901	1,211,901	1,211,901	1,154,000	1,123,370	1,123,370	(30,630)	-2.65%	(30,630)	-2.65%	0.63%
CARROLL	13,817,840	12,776,793	12,776,793	13,915,000	13,915,000	13,915,000	12,642,000	12,682,430	12,682,430	40,430	0.32%	40,430	0.32%	-2.12%
CECIL	8,202,493	7,087,019	7,087,019	8,053,606	8,053,606	8,053,606	7,784,525	8,536,798	8,536,798	752,273	9.66%	752,273	9.66%	1.00%
CHARLES	23,916,086	22,938,794	22,938,794	24,758,814	24,758,814	24,758,814	27,744,900	27,860,400	27,860,400	115,500	0.42%	115,500	0.42%	3.89%
DORCHESTER	2,055,239	2,963,302	2,963,302	2,981,584	2,981,584	2,981,584	2,707,275	2,888,448	2,888,448	181,173	6.69%	181,173	6.69%	8.88%
FREDERICK ¹	6,869,882	6,726,671	6,726,671	7,391,602	7,391,602	7,391,602	6,513,900	6,839,600	6,839,600	325,700	5.00%	325,700	5.00%	-0.11%
GARRETT	2,814,246	4,056,659	4,056,659	4,882,628	4,882,628	4,882,628	4,759,452	4,698,784	4,698,784	(60,668)	-1.27%	(60,668)	-1.27%	13.67%
HARFORD	24,583,891	24,111,500	24,111,500	26,666,307	26,666,307	26,666,307	26,307,400	26,643,909	26,643,909	336,509	1.28%	336,509	1.28%	2.03%
HOWARD	40,009,901	39,916,275	39,916,275	39,449,889	39,449,889	39,449,889	40,216,008	39,959,466	39,959,466	(256,542)	-0.64%	(256,542)	-0.64%	-0.03%
KENT ¹	906,579	925,172	925,172	884,643	884,643	884,643	930,787	939,780	939,780	8,993	0.97%	8,993	0.97%	0.90%
MONTGOMERY	84,732,829	90,318,713	90,318,713	77,847,963	77,847,963	77,847,963	88,249,643	85,319,989	85,319,989	(2,929,655)	-3.32%	(2,929,655)	-3.32%	0.17%
PRINCE GEORGE'S	64,153,336	79,821,925	79,821,925	71,172,114	71,172,114	71,172,114	68,741,000	67,730,100	67,730,100	(1,010,900)	-1.47%	(1,010,900)	-1.47%	1.37%
QUEEN ANNE'S ¹	1,127,738	1,157,416	1,157,416	1,459,609	1,459,609	1,459,609	1,150,000	1,432,411	1,432,411	282,411	24.56%	282,411	24.56%	6.16%
ST. MARY'S	5,500,452	4,690,372	4,690,372	5,400,562	5,400,562	5,400,562	5,396,533	5,402,081	5,402,081	5,548	0.10%	5,548	0.10%	-0.45%
SOMERSET	1,570,202	1,567,595	1,567,595	1,542,496	1,542,496	1,542,496	1,654,846	1,484,908	1,484,908	(169,938)	-10.27%	(169,938)	-10.27%	-1.39%
TALBOT ¹	615,000	600,000	600,000	647,836	647,836	647,836	615,000	650,000	650,000	35,000	5.69%	35,000	5.69%	1.39%
WASHINGTON	13,580,270	12,801,340	12,801,340	13,154,665	13,154,665	13,154,665	12,405,580	12,124,470	12,124,470	(281,110)	-2.27%	(281,110)	-2.27%	-2.80%
WICOMICO	7,850,822	8,007,372	8,007,372	9,160,707	9,160,707	9,160,707	8,106,775	8,873,127	8,873,127	766,352	9.45%	766,352	9.45%	3.11%
WORCESTER	5,599,720	5,505,745	5,505,745	5,957,394	5,957,394	5,957,394	6,092,240	5,948,038	5,948,038	(144,202)	-2.37%	(144,202)	-2.37%	1.52%
TOTAL YIELD	568,899,854	595,994,520	595,994,520	585,319,524	585,319,524	585,319,524	583,697,642	585,235,455	585,235,455	1,537,812	0.26%	1,537,812	0.26%	0.71%

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014 and prior year data

Section 5 - Property Tax Administration

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

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

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

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

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

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

Table 5.3 lists the Homestead Credit Percentages set by each county for FY 2010 through FY 2015. 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 2015

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	2%	-	-
CHARLES	-	-	-
DORCHESTER	-	-	-
FREDERICK	1%	0.5%	-
GARRETT	1%	-	-
HARFORD	1%	0.5%	-
HOWARD	0.5%	-	-
KENT	-	-	-
MONTGOMERY	-	-	-
PRINCE GEORGE'S	-	-	-
QUEEN ANNE'S	-	-	-
ST. MARY'S	-	-	-
SOMERSET	-	-	-
TALBOT	1%	-	-
WASHINGTON	0.5%	-	-
WICOMICO	1%	1%	-
WORCESTER	0.5%	-	-
STATEWIDE TOTAL			

**SOURCE: Maryland Association of Counties/Department
of Legislative Services, Budget and Tax Rate Survey,
August 2014**

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2015

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY	-	1.5% per month
ANNE ARUNDEL	-	1%
BALTIMORE CITY	1%	1%
BALTIMORE COUNTY	-	1%
CALVERT		0.4%
CAROLINE	3%	1%
CARROLL	0.5%	0.67%
CECIL	3%	1%
CHARLES	-	1%
DORCHESTER		1% per month
FREDERICK	-	1% per month
GARRETT	-	1% per month
HARFORD	6.0%	1.5%
HOWARD ¹	see note 1	1.5%
KENT	-	1.5%
MONTGOMERY	1% (month)	2/3% (month)
PRINCE GEORGE'S	1.0%	0.667%
QUEEN ANNE'S		1%
ST. MARY'S	3%	1%
SOMERSET	-	-
TALBOT	5/6 of 1%	2/3 of 1%
WASHINGTON	-	1%
WICOMICO	0.5%	1%
WORCESTER	-	1%
STATEWIDE TOTAL		

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2010 THROUGH 2015

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
ALLEGANY	10%	7%	7%	7%	7%	7%
ANNE ARUNDEL	2%	2%	2%	2%	2%	2%
BALTIMORE CITY	4%	4%	4%	4%	4%	4%
BALTIMORE COUNTY	4%	4%	4%	4%	4%	4%
CALVERT	10%	10%	10%	10%	10%	10%
CAROLINE	5%	5%	5%	5%	5%	5%
CARROLL	7%	7%	5%	5%	5%	5%
CECIL	8%	8%	8%	8%	8%	8%
CHARLES	7%	7%	7%	7%	7%	7%
DORCHESTER	5%	5%	5%	5%	5%	5%
FREDERICK	5%	5%	5%	5%	5%	5%
GARRETT	5%	5%	5%	5%	5%	5%
HARFORD	9%	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	5%	0%	1%	4%	2%	2%
QUEEN ANNE'S	5%	5%	0%	5%	5%	5%
ST. MARY'S	5%	5%	5%	5%	5%	5%
SOMERSET	10%	10%	10%	10%	10%	10%
TALBOT	0%	0%	0%	0%	0%	0%
WASHINGTON	5%	5%	5%	5%	5%	5%
WICOMICO	10%	10%	10%	5%	5%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2014

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

Section 6 - Income Taxes

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

Table 6.1 shows each county’s local income tax rate for Calendar Years 2010 through 2015. 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 2011 through 2015. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2014 and 2015 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2012 net taxable income and per capita taxable income. Data from 2012 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 2010 Through 2015

SUBDIVISION	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014	CY 2015
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.56%	2.49%	2.56%	2.56%	2.56%
BALTIMORE CITY	3.05%	3.20%	3.20%	3.20%	3.20%	3.20%
BALTIMORE COUNTY	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
CALVERT	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CAROLINE	2.63%	2.63%	2.63%	2.63%	2.73%	2.73%
CARROLL	3.05%	3.05%	3.05%	3.05%	3.04%	3.03%
CECIL	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CHARLES	2.90%	2.90%	2.90%	2.90%	3.03%	3.03%
DORCHESTER	2.62%	2.62%	2.62%	2.62%	2.62%	2.62%
FREDERICK	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%
GARRETT	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
HARFORD	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
HOWARD	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
KENT	2.85%	2.85%	2.85%	2.85%	2.85%	2.85%
MONTGOMERY	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
PRINCE GEORGE'S	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
QUEEN ANNE'S	2.85%	2.85%	3.20%	3.20%	3.20%	3.20%
ST. MARY'S	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
SOMERSET	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
TALBOT	2.25%	2.25%	2.25%	2.40%	2.40%	2.40%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
WICOMICO	3.10%	3.10%	3.10%	3.20%	3.20%	3.20%
WORCESTER	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2011 THROUGH 2015

SUBDIVISION	Local Income Tax Yields					Change FY 14 to 15		Property Tax Equiv. of Total Income Tax Yield for FY 2015
	FY 2011	FY 2012	FY 2013	Est. FY 2014	Est. FY 2015	Amount	Percent	
ALLEGANY	24,248,781	24,854,127	24,249,252	24,534,600	23,675,889	(858,711)	-3.50%	\$0.54
ANNE ARUNDEL	363,798,661	394,480,856	407,582,398	417,300,000	437,600,000	20,300,000	4.86%	\$0.70
BALTIMORE CITY	234,955,011	262,175,889	278,469,250	274,386,334	286,688,762	12,302,428	4.48%	\$0.82
BALTIMORE COUNTY	514,714,431	593,204,019	624,060,806	663,137,560	687,771,310	24,633,750	3.71%	\$0.91
CALVERT	62,668,488	64,199,044	64,127,088	73,426,000	76,840,690	3,414,690	4.65%	\$0.56
CAROLINE	10,627,738	11,088,210	11,103,027	10,800,000	11,500,000	700,000	6.48%	\$0.47
CARROLL	116,171,871	128,967,957	127,555,768	131,533,099	135,918,119	4,385,020	3.33%	\$0.75
CECIL	46,835,947	49,813,198	50,421,108	52,139,853	53,643,746	1,503,893	2.88%	\$0.54
CHARLES	92,049,627	97,179,582	99,440,598	102,043,500	110,215,000	8,171,500	8.01%	\$0.62
DORCHESTER	9,799,801	10,767,858	9,692,631	9,809,329	10,621,373	812,044	8.28%	\$0.38
FREDERICK	157,826,635	169,760,329	176,068,392	176,363,100	182,535,800	6,172,700	3.50%	\$0.71
GARRETT	10,137,038	10,808,277	11,206,954	10,600,000	10,600,000	0	0.00%	\$0.25
HARFORD	166,483,042	179,177,637	183,317,187	190,600,000	198,729,650	8,129,650	4.27%	\$0.77
HOWARD	315,353,675	357,346,674	374,358,092	370,000,000	408,779,715	38,779,715	10.48%	\$0.87
KENT	8,200,260	10,335,245	11,047,174	13,850,000	11,250,000	(2,600,000)	-18.77%	\$0.39
MONTGOMERY	1,039,234,850	1,255,089,822	1,317,533,090	1,365,884,524	1,340,644,366	(25,240,158)	-1.85%	\$0.79
PRINCE GEORGE'S ¹	476,037,370	500,827,530	526,961,004	513,744,100	534,061,300	20,317,200	3.95%	\$0.71
QUEEN ANNE'S	29,527,496	35,969,879	39,438,906	40,326,921	41,878,992	1,552,071	3.85%	\$0.56
ST. MARY'S	71,984,221	76,289,036	76,746,270	82,000,000	85,200,000	3,200,000	3.90%	\$0.71
SOMERSET	6,295,530	6,246,160	6,123,153	6,100,000	6,100,000	0	0.00%	\$0.40
TALBOT	18,551,894	20,269,343	23,140,754	26,000,000	26,600,000	600,000	2.31%	\$0.42
WASHINGTON	59,279,436	64,578,939	65,763,209	68,730,000	72,230,000	3,500,000	5.09%	\$0.62
WICOMICO	39,186,250	41,845,360	41,027,904	43,553,322	39,561,266	(3,992,056)	-9.17%	\$0.65
WORCESTER	10,459,699	12,900,072	12,676,852	12,200,000	12,700,000	500,000	4.10%	\$0.08
TOTAL	3,884,427,752	4,378,175,043	4,562,110,868	4,679,062,242	4,805,345,978	126,283,736	2.70%	

¹ Prince George's numbers include disparity grant.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2012

SUBDIVISION	Estimated Population July 2012 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	74,012	868,421,906	19	11,734	23
ANNE ARUNDEL	550,488	15,691,797,663	3	28,505	4
BALTIMORE CITY	621,342	8,255,812,351	6	13,287	21
BALTIMORE COUNTY	817,455	21,049,119,069	2	25,750	5
CALVERT	89,628	2,278,960,886	13	25,427	6
CAROLINE	32,718	435,871,364	21	13,322	20
CARROLL	167,217	4,218,663,564	9	25,229	7
CECIL	101,696	1,798,091,765	14	17,681	15
CHARLES	150,592	3,197,435,907	10	21,232	13
DORCHESTER	32,551	428,996,688	22	13,179	22
FREDERICK	239,582	5,950,432,287	7	24,837	8
GARRETT	29,854	409,791,446	23	13,727	18
HARFORD	248,622	5,909,533,512	8	23,769	10
HOWARD	299,430	11,105,229,614	5	37,088	2
KENT	20,191	436,044,076	20	21,596	12
MONTGOMERY	1,004,709	39,644,979,160	1	39,459	1
PRINCE GEORGE'S	881,138	14,773,863,850	4	16,767	16
QUEEN ANNE'S	48,595	1,203,047,540	16	24,757	9
ST. MARY'S	108,987	2,449,089,931	11	22,471	11
SOMERSET	26,253	202,432,581	24	7,711	24
TALBOT	38,098	1,124,865,958	17	29,526	3
WASHINGTON	149,180	2,410,460,922	12	16,158	17
WICOMICO	100,647	1,360,750,895	15	13,520	19
WORCESTER	51,578	994,950,253	18	19,290	14
TOTAL IN STATE	5,884,563	146,198,643,188		24,844	
OUT OF STATE		5,459,669,055			
TOTAL		\$151,658,312,243			

¹ Maryland Department of Legislative Services, October 2014

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2012"

Section 7 - Recordation and Transfer Taxes

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

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

Table 7.1 lists the recordation tax rates each subdivision levied for the period FY 2011 through FY 2015. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2014 and a projected FY 2015. 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 2011 through 2015 by subdivision.

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

TABLE 7.1
RECORDATION TAX RATES AND YIELDS
FISCAL YEARS 2011 THROUGH 2015

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual FY 2011	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Projected FY 2015	Change In Yield 14-15	
						Amount	Percent
ALLEGANY	\$3.25 1,150,655	\$3.50 1,081,251	\$3.50 500,767	\$3.50 1,050,000	\$3.50 1,100,000	50,000	4.76%
ANNE ARUNDEL	\$3.50 28,416,385	\$3.50 28,553,925	\$3.50 42,040,038	\$3.50 36,500,000	\$3.50 39,000,000	2,500,000	6.85%
BALTIMORE CITY	\$5.00 19,425,608	\$5.00 20,137,264	\$5.00 28,424,774	\$5.00 23,367,000	\$5.00 31,868,000	8,501,000	36.38%
BALTIMORE COUNTY	\$2.50 18,344,026	\$2.50 20,397,974	\$2.50 30,578,527	\$2.50 24,620,000	\$2.50 25,500,000	880,000	3.57%
CALVERT	\$5.00 5,330,746	\$5.00 5,180,576	\$5.00 5,909,376	\$5.00 6,000,000	\$5.00 6,120,000	120,000	2.00%
CAROLINE	\$5.00 1,134,102	\$5.00 977,234	\$5.00 1,301,909	\$5.00 1,100,000	\$5.00 1,100,000	0	0.00%
CARROLL	\$5.00 7,717,490	\$5.00 8,520,674	\$5.00 9,955,395	\$5.00 10,244,580	\$5.00 11,800,000	1,555,420	15.18%
CECIL	\$4.10 3,984,394	\$4.10 3,576,107	\$4.10 5,535,807	\$4.10 4,800,000	\$4.10 4,800,000	0	0.00%
CHARLES	\$5.00 9,446,893	\$5.00 8,462,994	\$5.00 11,104,089	\$5.00 10,500,000	\$5.00 14,500,000	4,000,000	38.10%
DORCHESTER	\$5.00 1,669,213	\$5.00 1,312,175	\$5.00 1,434,291	\$5.00 1,534,386	\$5.00 960,000	(574,386)	-37.43%
FREDERICK	\$6.00 18,578,790	\$6.00 16,900,106	\$6.00 24,339,679	\$6.00 22,143,072	\$6.00 23,958,789	1,815,717	8.20%
GARRETT	\$3.50 2,475,847	\$3.50 2,113,050	\$3.50 2,386,470	\$3.50 1,500,000	\$3.50 1,500,000	0	0.00%
HARFORD	\$3.30 9,906,952	\$3.30 9,088,761	\$3.30 10,699,395	\$3.30 10,200,510	\$3.30 10,649,468	448,958	4.40%
HOWARD	\$2.50 14,599,474	\$2.50 15,944,953	\$2.50 21,837,593	\$2.50 20,098,864	\$2.50 22,300,000	2,201,136	10.95%
KENT	\$3.30 836,035	\$3.30 831,372	\$3.30 962,237	\$3.30 1,010,000	\$3.30 1,040,000	30,000	2.97%
MONTGOMERY	\$3.45 72,040,593	\$3.45 93,786,339	\$3.45 104,597,908	\$3.45 100,493,338	\$3.45 110,297,490	9,804,151	9.76%
PRINCE GEORGE'S	\$2.50 25,015,958	\$2.50 22,774,565	\$2.75 30,641,413	\$2.75 34,670,500	\$2.75 37,755,500	3,085,000	8.90%
QUEEN ANNE'S	\$4.95 3,609,751	\$4.95 3,809,545	\$4.95 4,635,790	\$4.95 4,220,000	\$4.95 4,796,350	576,350	13.66%
ST. MARY'S	\$4.00 4,858,028	\$4.00 4,692,275	\$4.00 5,688,996	\$4.00 5,100,000	\$4.00 5,400,000	300,000	5.88%
SOMERSET	\$3.30 413,091	\$3.30 347,707	\$3.30 441,941	\$3.30 350,000	\$3.30 450,000	100,000	28.57%
TALBOT	\$3.30 2,853,663	\$6.00 4,636,327	\$6.00 5,493,728	\$6.00 5,050,000	\$6.00 5,060,000	10,000	0.20%
WASHINGTON	\$3.80 4,108,107	\$3.80 3,556,946	\$3.80 5,213,999	\$3.80 5,000,000	\$3.80 5,500,000	500,000	10.00%
WICOMICO	\$3.50 2,171,210	\$3.50 2,230,158	\$3.50 2,502,251	\$3.50 2,634,927	\$3.50 2,757,621	122,694	4.66%
WORCESTER	\$3.30 5,987,911	\$3.30 5,328,454	\$3.30 6,648,660	\$3.30 6,000,000	\$3.30 6,000,000	0	0.00%
TOTAL YIELD	264,074,922	284,240,732	362,875,033	338,187,177	374,213,218	36,026,040	10.65%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 7.2
TRANSFER TAX RATES AND YIELDS¹
FISCAL YEARS 2011 THROUGH 2015

SUBDIVISION	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Change in Yield 14-15	
						Amount	Percent
ALLEGANY	0.50% 475,984	0.50% 342,354	0.50% 300,696	0.50% 350,000	0.50% 375,000	25,000	7.14%
ANNE ARUNDEL	1.00% 29,584,062	1.00% 30,534,488	1.00% 42,040,038	1.00% 36,500,000	1.00% 39,000,000	2,500,000	6.85%
BALTIMORE CITY	1.50% 21,844,845	1.50% 22,840,024	1.50% 27,506,213	1.50% 24,948,000	1.50% 27,354,000	2,406,000	9.64%
BALTIMORE COUNTY ²	1.50% 35,669,961	1.50% 43,517,262	1.50% 52,962,566	1.50% 52,000,000	1.50% 52,500,000	500,000	0.96%
CALVERT	- -	- -	- -	- -	- -	- -	- -
CAROLINE	0.50% 341,573	0.50% 304,602	0.50% 377,400	0.50% 344,652	0.50% 280,000	(64,652)	-18.76%
CARROLL	- -	- -	- -	- -	- -	- -	- -
CECIL	\$10/deed 23,629	\$10/deed 20,530	\$10/deed 23,946	\$10/deed 20,000	\$10/deed 23,000	3,000	15.00%
CHARLES	- -	- -	- -	- -	- -	- -	- -
DORCHESTER	0.75% 805,494	0.75% 646,940	0.75% 619,002	0.75% 650,000	0.75% 600,000	(50,000)	-7.69%
FREDERICK	- -	- -	- -	- -	- -	- -	- -
GARRETT	1.00% 1,371,460	1.00% 1,239,497	1.00% 1,424,217	1.00% 1,300,000	1.00% 1,300,000	0	0.00%
HARFORD	1.00% 11,241,950	1.00% 9,786,317	1.00% 10,854,827	1.00% 9,600,000	1.00% 11,200,000	1,600,000	16.67%
HOWARD ³	1.00% 21,319,656	1.00% 25,801,012	1.00% 25,253,440	1.00% 27,000,000	1.00% 27,000,000	0	0.00%
KENT	0.50% 398,271	0.50% 373,324	0.50% 451,355	0.50% 450,000	0.50% 531,000	81,000	18.00%
MONTGOMERY ⁴	0.25 - 6% 71,809,475	0.25 - 6% 76,935,730	0.25 - 6% 84,391,394	0.25 - 6% 94,210,000	0.25 - 6% 97,880,000	3,670,000	3.90%
PRINCE GEORGE'S	1.40% 65,629,385	1.40% 62,294,438	1.40% 69,475,489	1.40% 72,036,700	1.40% 77,692,100	5,655,400	7.85%
QUEEN ANNE'S	0.50% 1,158,847	0.50% 1,266,716	0.50% 1,351,065	0.50% 1,200,000	0.50% 1,200,000	0	0.00%
ST. MARY'S	1.00% 4,099,463	1.00% 4,151,361	1.00% 4,268,826	1.00% 4,350,000	1.00% 4,250,000	(100,000)	-2.30%
SOMERSET	- -	- -	- -	- -	- -	- -	- -
TALBOT ⁵	1.00% 2,829,367	1.00% 2,602,845	1.00% 3,024,512	1.00% 2,500,000	1.00% 2,750,000	250,000	10.00%
WASHINGTON	0.50% 1,504,362	0.50% 1,331,163	0.50% 1,484,247	0.50% 1,400,000	0.50% 1,400,000	0	0.00%
WICOMICO	- -	- -	- -	- -	- -	- -	- -
WORCESTER ⁶	0.50% 3,194,074	0.50% 2,595,376	0.50% 2,912,623	0.50% 2,750,000	0.50% 2,750,000	0	0.00%
TOTAL YIELD	273,301,858	286,583,979	328,721,856	331,609,352	348,085,100	16,475,748	4.97%

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

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

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

⁴ General Fund Only

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

⁶ First \$50,000 of consideration for residential owner occupied property is exempt from the transfer tax

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

Section 8 - Other County Taxes

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

Admissions and Amusement Tax

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

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

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

Table 8.1 lists each subdivision's Admissions and Amusement tax rates and compares the estimated revenues generated by the taxes for Fiscal Years 2010 through 2015.

Cable Television and Public, Education, and Government Access Fees

Table 8.2 provides a listing of the various rates charged by counties to cable companies. The estimated yield from this source is included for FY 2013 and FY 2014 as is the number of cable companies in each county and whether a franchise agreement exists with the county. Some counties not indicating a resident cable company have areas within the county served by out-of-county companies.

Table 8.3 shows the public, education, and government (PEG) access channel fees for FY 2013 and FY 2014. PEG fees are used by local governments to provide access to government services and discussions, community events, and educational programming.

Hotel/Motel Taxes

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

Trailer Park Taxes

Table 8.5 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2010 through 2015. The county authority for taxation of trailer parks is in Section 9-401 of Article 24 of the Annotated Code of Maryland, which was recodified in 1989 from the former Article 81.

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

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

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

Other Sales and Service Taxes

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

Table 8.6 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2014 and estimated FY 2015 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2010 - 2015

SUBDIVISION							% Chg. 2014-15
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
ALLEGANY	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	149,995	217,605	143,733	250,167	200,000	220,000	10.0%
ANNE ARUNDEL ¹	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	7,519,000	8,662,488	9,024,945	8,800,000	8,980,000	8,980,000	0.0%
BALTIMORE CITY ²	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	7,475,230	8,184,509	9,161,053	8,750,000	8,653,000	9,429,000	9.0%
BALTIMORE COUNTY	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	5,431,938	4,995,364	5,502,804	5,302,949	5,582,000	5,650,000	1.2%
CALVERT	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
	25,009	25,803	30,938	29,720	30,000	30,000	0.0%
CAROLINE	-	-	-	-	-	-	-
CARROLL	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	253,716	392,893	306,912	296,932	267,636	308,500	15.3%
CECIL	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	136,126	133,561	133,864	130,424	135,000	135,000	0.0%
CHARLES	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	804,476	671,499	717,119	796,989	865,000	842,200	-2.6%
DORCHESTER	0.5%	0.5%	0.5%	0.5%	0.5%	5.0%	
	1,704	1,179	478	445	1,000	500	-50.0%
FREDERICK ³	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	-	-	-
	836,230	821,594	810,890	525,352	0.00	0.00	0.00
GARRETT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	657,011	722,948	685,707	686,667	690,000	690,000	0.0%
HARFORD	2-10%	\$0.05	5%	5%	5%	5%	
	576,966	498,906	506,174	533,606	506,500	533,600	5.4%
HOWARD ⁴	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	2,234,919	2,137,962	2,394,199	2,136,732	2,200,000	2,700,000	22.7%
KENT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	13,864	13,891	14,502	10,404	10,800	9,500	-12.0%
MONTGOMERY	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
	1,907,599	2,043,000	2,554,295	3,178,502	3,118,400	3,212,000	3.0%
PRINCE GEORGE'S	10%	10%	10%	10%	10%	10%	
	11,988,473	11,183,420	10,436,967	13,415,947	12,380,600	13,884,300	12.1%
QUEEN ANNE'S	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	156,552	141,536	183,634	160,516	155,336	178,515	14.9%
ST. MARY'S	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
	84,636	72,649	121,047	84,269	100,000	100,000	0.0%
SOMERSET	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
	23,758	22,956	24,099	16,292	24,000	24,000	0.0%
TALBOT	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	44,895	43,484	43,971	47,184	40,000	45,000	12.5%
WASHINGTON	3-5%	3-5%	3-5%	3 - 5%	3 - 5%	3 - 5%	
	369,953	324,210	319,859	308,149	300,000	310,000	3.3%
WICOMICO ⁵	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	259,811	177,900	84,459	157,103	106,051	85,000	-19.8%
WORCESTER	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
	637,463	559,213	590,148	481,880	560,000	560,000	0.0%
TOTAL YIELD	41,589,325	42,048,570	43,791,797	46,100,229	44,905,323	47,927,115	6.7%

¹ 7.5% rate applies to bingo and movies.

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

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

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2014 - 2015

SUBDIVISION	FRANCHISE FEE	FY 2014 YIELD	FY 2015 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	375,000	410,000	2	Y
ANNE ARUNDEL	5%	9,700,000	10,450,000	3	Y
BALTIMORE CITY	5%	6,700,000	6,500,000	1	Y
BALTIMORE COUNTY	5%	15,800,000	15,835,025	2	Y
CALVERT	5%	1,200,000	1,300,000	1	Y
CAROLINE	5%	136,000	136,000	2	Y
CARROLL	5%	1,395,803	1,400,000	1	Y
CECIL	5%	353,000	740,000	0	Y
CHARLES	5%	2,180,000	2,441,000	2	Y
DORCHESTER	N/A	N/A	N/A	N/A	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	3%	1,691,000	2,030,000	3	Y
HOWARD	5%	5,100,000	5,100,000	3	Y
KENT	3% & 5%	20,000	25,000	2	Y
MONTGOMERY	5%	16,628,866	17,002,130	3	Y
PRINCE GEORGE'S	5%	9,792,000	12,329,000	2	Y
QUEEN ANNE'S	5%	371,380	365,000	1	Y
ST. MARY'S	5%	950,000	950,000	2	Y
SOMERSET	3%	94,809	95,000	2	Y
TALBOT	5%	80,500	80,000	2	Y
WASHINGTON	N/A	N/A	N/A	N/A	N
WICOMICO	5%	809,960	830,000	2	Y
WORCESTER	N/A	N/A	N/A	N/A	N
TOTAL YIELD		73,378,318	78,018,155		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2014 - 2015

SUBDIVISION	PEG FEE	FY 2014 Yield	FY 2015 Yield	Number of Companies	County Franchise
ALLEGANY	N/A	N/A	N/A	N/A	N
ANNE ARUNDEL	1%	1,800,000	1,800,000	3	Y
BALTIMORE CITY	N/A	N/A	N/A	N/A	N
BALTIMORE COUNTY	N/A	N/A	N/A	N/A	N
CALVERT	N/A	N/A	N/A	N/A	N
CAROLINE	N/A	N/A	N/A	N/A	N
CARROLL	N/A	N/A	N/A	N/A	N
CECIL	N/A	N/A	N/A	N/A	N
CHARLES	1%	412,000	484,000	2	Y
DORCHESTER	N/A	N/A	N/A	N/A	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	N/A	N/A	N/A	N/A	N
HOWARD	.20/subscriber/mo.	220,000	220,000	3	Y
KENT	N/A	N/A	N/A	N/A	N
MONTGOMERY	Varies*	10,161,855	10,540,684	3	Y
PRINCE GEORGE'S	3%	5,700,000	5,700,000	2	Y
QUEEN ANNE'S	N/A	N/A	N/A	N/A	N/A
ST. MARY'S	N/A	N/A	N/A	N/A	N/A
SOMERSET	N/A	N/A	N/A	N/A	N/A
TALBOT	N/A	N/A	N/A	N/A	N
WASHINGTON	N/A	N/A	N/A	N/A	N
WICOMICO	N/A	N/A	N/A	N/A	N
WORCESTER	N/A	N/A	N/A	N/A	N/A
TOTAL YIELD		18,293,855	18,744,684		

*RCN and Verizon - 3% of gross revenues; Comcast - based on settlement

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2014-2015

SUBDIVISION	Rate	FY 14 Revenue	FY 15 Revenue
ALLEGANY	8%	948,125	1,024,345
ANNE ARUNDEL	7%	13,670,000	12,944,000
BALTIMORE CITY	9.5%	28,497,000	32,001,000
BALTIMORE COUNTY	8%	8,150,000	8,300,000
CALVERT	5%	810,000	800,000
CAROLINE	5%	40,500	40,500
CARROLL	5%	290,720	359,641
CECIL	3%	75,000	91,536
CHARLES	5%	1,067,000	940,000
DORCHESTER	5%	330,000	300,000
FREDERICK	3%	1,204,000	1,331,506
GARRETT	6%	2,100,000	2,100,000
HARFORD	-	-	-
HOWARD	7%	4,200,000	4,900,000
KENT	5%	118,500	124,000
MONTGOMERY	7%	16,857,688	17,512,115
PRINCE GEORGE'S	5%	4,850,700	4,850,700
QUEEN ANNE'S	5%	447,970	480,000
ST. MARY'S	5%	850,000	850,000
SOMERSET	5%	55,000	55,000
TALBOT	4%	1,250,000	1,250,000
WASHINGTON	6%	2,000,000	2,000,000
WICOMICO ¹	6%	1,170,533	1,100,292
WORCESTER	4.5%	11,250,000	13,015,083
County Total		\$100,232,736	\$106,369,718

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2010 THROUGH 2015

SUBDIVISION							% Change FY14 - 15
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	
ALLEGANY	15%	15%	15%	15%	15%	15%	
	64,421	65,000	70,000	67,000	67,000	67,000	0.0%
ANNE ARUNDEL ¹	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	940,514	940,000	940,000	910,000	910,000	910,000	0.0%
BALTIMORE CITY	-	-	-	-	-	-	-
BALTIMORE COUNTY ²	7%	7%	7%	7%	7%	7%	
	486,710	532,247	607,468	518,163	550,000	570,000	3.6%
CALVERT	20%	20%	20%	20%	20%	20%	
	114,013	120,000	115,791	113,000	120,000	120,000	0.0%
CAROLINE	\$15	\$15	\$15	\$15	\$15	\$15	
	84,264	78,935	72,833	74,528	66,535	75,000	12.7%
CARROLL	\$10	\$10	\$10	\$10	\$10	\$10	
	57,609	66,349	61,807	61,295	84,825	61,800	-27.1%
CECIL	\$20	\$20	\$20	\$20	\$20	\$20	
	430,974	425,993	405,612	435,163	415,000	415,000	0.0%
CHARLES	\$15/mo.	\$15/mo	\$15/mo	\$15/mo	\$15	\$15	
	46,090	46,600	47,900	47,900	46,400	46,700	0.6%
DORCHESTER	15%	15%	15%	15%	Monthly	0%	
	37,468	67,773	86,097	71,956	61,620	75,000	21.7%
FREDERICK ⁴	15%	15%	15%	-	-	-	
	99,291	84,700	86,400	-	-	-	-
GARRETT	15%	15%	15%	15%	15%	15%	
	38,755	40,795	40,000	39,027	38,000	38,000	0.0%
HARFORD	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	
	220,965	217,420	216,100	220,000	217,000	210,500	-3.0%
HOWARD ³	10%	10%	10%	10%	10%	10%	
	577,132	600,000	600,000	600,000	580,000	580,000	0.0%
KENT	-	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-	-
PRINCE GEORGE'S	\$5/month	\$5/month	\$5/month	\$5/month	\$5/month	\$5/month	
	36,936	29,369	34,005	32,175	35,000	35,000	0.0%
QUEEN ANNE'S	-	-	-	-	-	-	-
ST. MARY'S	10%	10%	10%	10%	10%	10%	
	258,911	250,000	250,000	275,000	290,000	290,000	0.0%
SOMERSET	-	-	-	-	-	-	-
TALBOT	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	
	64,865	63,000	63,000	63,000	63,000	63,000	0.0%
WASHINGTON	15%	15%	15%	15%	15%	15%	
	446,056	459,335	475,065	461,753	470,000	470,000	0.0%
WICOMICO	15%	15%	15%	15%	15%	15%	
	335,754	354,000	364,540	342,387	374,166	340,000	-9.1%
WORCESTER	18%	18%	15%	15%	15%	15%	
	89,341	158,681	119,017	100,000	100,000	100,000	0.0%
TOTAL YIELD	4,430,070	4,600,197	4,655,635	4,432,347	4,488,546	4,467,000	-0.480%

¹ Trailer park tax \$25 per month maximum

² Monthly tax per pad capped at \$20

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2014 - 2015

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2015 Tax Rate	FY 14 Yield	FY 15 Yield
Anne Arundel	Residential	8% sales tax	6,300,000	6,100,000
Baltimore City	Residential, non-residential, and wireless	\$4.00 per line	34,299,000	33,526,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non- residential	8% sales tax	8,861,000	8,968,000
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	47,114,000	47,833,000
Prince George's	Residential, non-residential, and wireless	8% sales tax	34,097,500	31,600,400
Total Yield			130,671,500	128,027,400

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2015 Tax Rate	FY 14 Yield	FY 15 Yield
Allegany	Coal Tax	.3 per ton mined	100,000	100,000
Anne Arundel	Steam	\$160/million lbs	included below	included below
	Fuel Oil (non-residential only)	\$0.02/gallon	included below	included below
	Liquefied Petroleum	\$0.015/gallon	included below	included below
	Coal (bituminous/anthracite)	\$2-\$4/ton	included below	included below
	Misc. Energies Combined		50,000	60,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	780,000	890,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	4,900,000	5,300,000
	Anne Arundel County Subtotal		5,730,000	6,250,000
Baltimore City	Steam - commercial	0.002571 per pound	1,159,000	1,179,000
	Steam - nonprofit	0.001521 per pound	included above	included above
	Liquefied petroleum - commercial	0.147431 per gallon	75,000	77,000
	Liquefied petroleum - residential	0.046699 per gallon	included above	included above
	Natural gas - commercial	0.105700 per therm	8,782,709	8,717,000
	Natural gas - residential	0.031066 per therm	4,443,733	4,663,000
	Natural gas - nonprofit	0.083967 per therm	included comm.	included comm.
	Fuel oil - commercial	0.120804 per gallon	290,231	339,689
	Fuel oil - residential	0.043600 per gallon	190,798	223,311
	Fuel oil - nonprofit	0.104262 per gallon	included comm.	included comm.
	Electricity - commercial	0.008174 per kWh	20,937,554	21,334,000
	Electricity - residential	0.002617 per kWh	4,726,995	4,808,000
	Electricity - nonprofit	0.005732 per kWh	<u>included comm.</u>	<u>included comm.</u>
	<i>Baltimore City Subtotal</i>		40,606,020	41,341,000
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	14,500,000	14,645,000
Garrett	Natural Gas	5.5% whsl mkt value	1,500	1,500
	Coal	.3/ton	<u>100,000</u>	<u>89,000</u>
	<i>Garrett County Subtotal</i>		101,500	90,500

Continued on next page

TABLE 8.6 (continued)

COUNTY	Unit Taxed	FY 2015 Tax Rate	FY 14 Yield	FY 15 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.0367935 per pound	302,846	290,293
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	22,434,096	23,412,877
	Natural Gas (non-residential)	.17026 per therm	25,751,584	26,668,121
	Electricity (residential)	.01106 per kwh	52,436,368	50,430,247
	Electricity (non-residential)	.01978 per kwh	112,119,231	105,572,388
	Fuel Oil (residential)	various rates/gal	1,404,237	1,703,803
	Fuel Oil (non-residential)	various rates/gal	<u>689,937</u>	<u>505,739</u>
	<i>Montgomery County Subtotal</i>		215,138,299	208,583,468
Prince George's	Natural Gas (residential and non)	\$.059118/therm	14,027,397	13,452,421
	Fuel Oil (residential and non)	\$.296302/gal	1,304,344	1,380,205
	Electricity (residential and non)	\$.007790/kwh	36,242,264	39,134,547
	Propane	\$.310745/gal	<u>385,395</u>	<u>446,827</u>
		<i>Prince George's County Subtotal</i>		51,959,400
St. Mary's	Fuel Oil	1.25%	180,089	166,236
	Liquefied Petroleum	1.25%	72,790	67,191
	Electricity	1.25%	1,011,518	933,709
	Natural Gas	1.25%	<u>35,603</u>	<u>32,864</u>
		<i>St. Mary's County Subtotal</i>		1,300,000

Total Yield	329,435,219	326,623,968
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Part III - Parking Lot/Boat

Slip Taxes

COUNTY	Unit Taxed	FY 2015 Tax Rate	FY 14 Yield	FY 15 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,500,000	5,400,000
Baltimore City	Parking Lots	20% gross receipts	29,409,000	29,000,000
Queen Anne's	Boat Slips	\$600/yr slip, \$35/yr landing	114,000	120,000
Somerset	Boat Slips	\$100/qtr	42,900	45,000
Talbot	Boat Slips	\$450-550 per year	70,000	65,000
Wicomico	Boat Slips	Prices vary w/size-location	112,913	108,000

Total Yield	35,248,813	34,738,000
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2015 Tax Rate	FY 14 Yield	FY 15 Yield
Baltimore City ²	Beverages - per container	\$0.05	4,998,000	N/A
Montgomery	Bag Tax - per bag	\$0.04	2,408,400	2,150,000
Worcester ³	Food Tax	0.5%	1,000,000	1,000,000

	8,406,400	3,150,000
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¹ Baltimore County electricity rate for Large Manufacturers is \$.00375 per kwh and capped at 160 million kwh.

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

³ Only applies in Ocean City 95% Ocean City, 5% County

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

Section 9 - Service Fees and Charges

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

Impact Fees / Excise Taxes on New Development

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

Table 9.1 identifies the subdivisions that are granted the authority to levy impact fees and development excise taxes. Rates and rate schedules vary from county to county, as does the application of revenues generated. The table shows the level of the fee or tax applied to a single dwelling unit, for purposes of comparison. Table 9.1 also shows the estimated revenue generated in the 16 counties currently levying these fees or taxes. Fiscal Year 2014 and 2015 estimates are included.

Emergency “911” Fees

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

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

All 23 counties and Baltimore City have “911” emergency systems in operation as required. Table 9.2 lists the local monthly “911” fee schedules by subdivision, as well as the type of system provided. The estimated revenue generated in each county by the fees in Fiscal Years 2014 and 2015 are also reported. The chart also includes revenue collected through a new fee placed on pre-paid services. This is further explained on the next page.

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

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

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

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

Solid Waste, Recycling, and Tipping Fees

Table 9.3 lists selected solid waste, recycling and tipping fees by jurisdiction. Also shown are anticipated yields from these sources for FY 2014 and FY 2015.

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 2014 - 2015

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2014	Impact Fee FY 2015	All Impact Fees FY 2014	FY 2015
ALLEGANY	None	None	-	-
ANNE ARUNDEL	11,616	\$11,896	\$8,470,000	\$8,420,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	\$12,950	\$12,950	\$3,766,424	\$3,128,314
CAROLINE ¹	\$850 to \$1500	\$850 to \$1500	\$60,000	\$60,000
CARROLL	\$533	\$533	\$183,657	\$318,000
CECIL	None	None	-	-
CHARLES	\$13,139	\$13,366	\$8,066,016	\$9,872,575
DORCHESTER ⁴	\$3,765	\$3,765	\$94,159	-
FREDERICK	\$15,185	\$14,208	\$7,653,760	\$10,508,724
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	\$2,500,000	\$2,500,000
HOWARD	\$1.13/sq & \$1.124sf	\$1.15/sf & \$1.25/sf	\$14,297,000	\$14,414,904
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	\$66,319,105	\$58,407,000
PRINCE GEORGE'S ²	\$22,355 / \$11,249	\$22,803 / \$11,474	\$2,498,600	\$26,135,000
QUEEN ANNE'S	\$4.36 sq ft	\$4.50 sq ft	\$1,055,000	\$1,555,000
ST. MARY'S	4,500	4,500	\$2,162,500	\$2,187,500
SOMERSET	None	None	-	-
TALBOT ³	\$5,722 / \$6,625	\$5,877 / \$6,804	\$122,000	\$200,000
WASHINGTON	\$1 per square foot	\$1 per square foot	\$542,900	\$543,000
WICOMICO	5,231	5,231	\$557,082	\$771,142
WORCESTER	None	None	-	-
TOTAL YIELD			\$118,348,203	\$139,021,159

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

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

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

⁴ Dorchester does not budget current year revenues from excise taxes

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2014 - 2015

SUBDIVISION	Monthly Fees			FY 14 Local	FY 15 Local	FY 15 Local	Type of
	Local	State	Total	Revenue (Act.)	REVENUE (Est.)	Pre-Paid (Est.)	System
ALLEGANY	\$0.75	\$0.25	\$1.00	393,473	495,000	27,383	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,029,866	4,100,000	219,415	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,574,402	5,850,000	287,614	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	5,999,121	4,805,000	263,566	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	596,534	630,000	32,891	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	176,605	210,000	10,468	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,050,637	1,210,000	58,961	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	584,703	630,000	33,663	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,046,405	1,020,000	56,312	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	183,733	220,000	11,121	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,537,155	1,650,000	82,389	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	199,516	265,000	14,784	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,660,766	1,630,000	90,529	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,195,165	2,125,000	121,484	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	129,606	145,000	7,517	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,012,444	7,600,000	399,438	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,210,612	6,400,000	353,309	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	310,379	340,000	17,521	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	612,758	625,000	34,167	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	108,252	130,000	6,708	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	306,051	330,000	14,912	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	860,130	950,000	49,956	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	532,344	630,000	30,804	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	419,162	510,000	25,087	ENHANCED
PRE-PAID REVENUE ¹	\$0.45	\$0.15	\$0.60	-	\$2,250,000		
TOTAL LOCAL 911 FEE REVENUE				\$39,729,821	\$44,750,000	\$2,250,000	

¹ Pre-paid phone surcharge imposed in FY 2014 and \$2,932,635.95 has been included in the FY 14 County Actuals Paid

Source: Emergency Numbers Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, August 2014

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2014	FY 2015
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$225,000	\$215,000
ANNE ARUNDEL ¹	Commercial Tipping Fee	normal loads \$75/ton Large/unusual loads \$200/ton		
	Tire surcharge	\$7/tire or \$170.60/ton		
	Trash Collection Fee	\$298 Annual	\$49,779,900	\$50,179,100
BALTIMORE CITY ⁴	General Tipping Fee	\$67.50/ton		
			\$9,403,000	\$10,303,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$80/\$96/ton	\$1,908,947	\$2,100,000
CALVERT	Residential Tipping Fee	70.11		
	Commercial Tipping Fee	77.90		
	Tire Tipping Fee	178		
	Landfill Fee	119		
	Impact fee - Commercial per sq ft	0.11		
	Impact fee - Residential	350	\$10,723,662	\$9,676,244
CAROLINE ²	Residential Tipping Fee	100	\$80,000	\$80,000
CARROLL	Tipping Fee	\$62/\$78/ton		
	Trash Collection Fee	rate per contract		
	Recycling Charge	rate per contract		
	Mulch > 3 Cubic Yards	\$2/cubic yard		
	Tire surcharge	\$140/ton	\$6,403,933	\$6,159,200
CECIL	Tipping Fee	\$69/ton		
	Tipping Fee Rubble/Trash	\$67		
	Tippine Fee Leaves/Brush	\$25		
	Recycling Charge	\$4/ton		
	Tire surcharge	\$4 on/off rim or \$25/load	\$5,567,053	\$6,600,000
CHARLES ¹	Environmental Surcharge	\$78		
	Tires Off Rim	\$2-\$25 per tire/\$200 per ton		
	Tires on Rim	\$5-\$62 per tire		
	Tag a Bag	\$1.75		
	Leaves/brush tipping fee (commercial)	\$70		
	Commercial generators-shredders/fill dirt	\$15		
	Commercial generators-contaminated soil	\$70		
	Scrap Metal Commercial Generators	\$10		
	Tipping Fee (All)	\$70		
	Stormwater Remediation	\$43	\$10,516,000	\$11,068,800
DORCHESTER	Tipping Fee	\$60/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Scrap metal	\$55/ton		
	Freon Unit Surcharge	\$15/unit		
	Residential sticker	\$65/year	\$2,811,698	\$2,490,729
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Rubble Tipping Fee	\$85/ton	\$24,684,510	\$24,022,718
GARRETT ¹	Residential Tipping Fee	\$50/yr \$50/bag		
	Commercial Tipping Fee	\$45/ton		
	Rubble/trash/leaves/brush tipping fee	\$45/ton		
	Trash Collection fee	\$75/ton		
	Tires	\$3 - 100/tire		
	Tires - truck	\$250/ton		
	Freon Unit Surcharge	\$10/unit	\$1,311,100	\$1,301,100
HARFORD ¹	Tipping Fee	\$72/Ton		
	Tire Surcharge	\$5 - \$7		
	Compost/Mulch	\$10/yd	\$12,544,650	\$12,480,000

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

SUBDIVISION	DESCRIPTION	RATE	FY 2014	FY 2015
HOWARD ³	Commercial Tipping Fee Tire Surcharge	per ton/varies by substance \$130 - \$190/ton	\$20,921,200	\$20,478,000
KENT	Residential Tipping Fee	\$3/truck load	\$90,000	\$80,000
MONTGOMERY	Residential/Commercial Tipping Fee All Yard Trim Tipping Fee Recycling-Recycling, Refuse, Leaf Collection - Single-family Refuse Collection Charge Leaf Vacuuming - multi family Base Systems Benefit Charge - nonresidential	\$56/ton \$46->500 lbs per load \$213.75 - \$368.66 \$66 \$16.73-\$20.27 \$124.24-\$1,118.18	\$94,862,720	\$96,206,910
PRINCE GEORGE'S ¹	Residential Recycling Charge Residential/Commercial Tipping Fee Residential Trash Collection Fee Environmental Surcharge Tire Surcharge	\$32.25-\$59.73/unit \$43/ton \$236.55/ton \$16/ton \$240/ton	\$85,808,400	\$85,808,500
QUEEN ANNE'S ²	Residential Tipping Fee Rubble trash tipping fee Tire Surcharge Freon Unit Surcharge	\$45/15 trips \$5/ton tickets tickets	\$315,000	\$315,000
ST. MARY'S	Residential Tipping Fee Environmental Surcharge Tire Surcharge Commercial	\$10/pickup \$60 \$158/ton \$65/ton	\$2,773,200	\$2,773,200
SOMERSET	Residential Tipping Fee Tire surcharge Solid waste removal at Smith Island Commercial Tipping Fee	\$56/year \$4-12/tire \$52/developed land \$64/ton	\$1,220,400	\$1,258,900
TALBOT ²	General Tipping Fees Leaves/brush tipping fee Recycling Fee	\$58/ton \$18.50/ton included above	NA	NA
WASHINGTON	Residential Tipping Fee Commercial Tipping Fee Leaves/brush Tipping Fee Tire surcharge Refrigerator/freezer/freon surcharge Recycling Permit Fee Yard Debris Rubble Landfill Fee	\$130/yr for car/truck \$52/ton \$63/ton \$3 each or \$162-\$250/ton \$5/unit \$36/yr \$15/yr \$75/ton	\$5,536,320	\$4,851,040
WICOMICO	Tipping Fee Leaves/brush tipping fee Freon Surcharge Residential Permit Programs Commercial Yard Waste Asbestos Tire surcharge	\$60/ton \$30/ton \$20/unit \$60/year \$28 \$165/ton \$2 on rim/\$5 off rim	\$5,947,698	\$5,765,500
WORCESTER	Tipping Fee Tire surcharge Rubble tipping fee Leaves/brush tipping fee	\$70/ton \$2-\$10/tire,\$175-\$600/ton \$80/ton \$70/ton	\$3,800,000	\$3,700,000
TOTAL YIELD			\$357,234,391	\$357,912,941

¹ Yield data includes other fees and interest.

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

³ Collects fees in difference manner, revenue is reflected

⁴ Balt City: in Fiscal 2015 the City will increase to \$72.5 per ton the charges for solid waste disposal for non-hazardous materials charged to private refuse haulers and other users of the City operated Quarantine Road landfill. The City imposes additional solid waste surcharge of \$7.50 per ton on all waste disposed of in the City by private facility operators.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2014

