



MARYLAND
Association of
COUNTIES

***Budgets, Tax Rates, & Selected Statistics
Fiscal Year 2016***



FISCAL YEAR 2016
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS

PREPARED BY THE
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Acknowledgments

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

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

MACo would also like to thank the staff of the Department of Legislative Services (DLS). 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:

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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 2015. Throughout the document, data is presented for years up to and including Fiscal Year 2016. Please note that in every case, the data presented for Fiscal Year 2016 is estimated data, based on the best projections at the time of the survey.

FY 2015 figures are the working appropriation at the time the local jurisdiction approved its FY 2016 budget. Actuals will be collected in the FY 2017 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2015 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 2016 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 2016 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 2016 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY15	CY16				
Allegany	0.9780	3.05%	3.05%	\$3.50	0.5%	8%	7.5%
Anne Arundel	0.9230	2.56%	2.50%	\$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	0.9800	2.73%	2.73%	\$5.00	0.5%	5%	-
Carroll ¹	1.0180	3.03%	3.03%	\$5.00	-	5%	10%
Cecil	0.9907	2.80%	2.80%	\$4.10	0.5%	3%	6%
Charles	1.1410	3.03%	3.03%	\$5.00	0.5%	5%	10%
Dorchester	0.9760	2.62%	2.62%	\$5.00	0.75%	5%	5.0%
Frederick ²	1.0600	2.96%	2.96%	\$6.00	-	3%	-
Garrett	0.9900	2.65%	2.65%	\$3.50	1.0%	6%	6.0%
Harford	1.0420	3.06%	3.06%	\$3.30	1.0%	6%	5.0%
Howard ³	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	0.9870	3.20%	3.20%	\$3.45	0.25% to 6%	7%	7%
Prince George's	1.0000	3.20%	3.20%	\$2.75	1.4%	7%	10%
Queen Anne's	0.8471	3.20%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.8523	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	1.0000	3.15%	3.15%	\$3.30	-	5%	4%
Talbot	0.5360	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	0.8350	1.25%	1.75%	\$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 *Calendar Year 2015 Income Tax Rate was lowered from 3.04% effective January 1, 2015*

² *Real Property and Fire District Tax Consolidated in FY 2014, Fire District Tax is .128*

³ *Admissions & Amusement Rate is 5% on concerts, golf course fees, and live performances*

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey
August 2015**

TABLE 1.2
FY 2016 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	40,922,513	24,859,683	1,675,000	1,024,345
Anne Arundel	632,620,000	450,560,000	80,000,000	14,532,000
Baltimore City	857,184,430	293,109,000	57,553,000	27,451,063
Baltimore County	884,330,446	718,939,400	97,000,000	9,750,000
Calvert	138,857,103	74,550,000	6,300,000	800,000
Caroline	24,745,884	11,800,000	1,450,000	40,000
Carroll	196,714,930	143,410,440	12,600,000	351,200
Cecil	106,987,439	53,900,000	6,254,878	91,536
Charles ¹	216,774,800	111,931,000	15,983,200	949,000
Dorchester	28,882,696	11,966,549	2,200,000	300,000
Frederick ¹	276,709,538	192,924,600	24,897,097	1,331,506
Garrett	45,508,783	10,821,000	2,900,000	2,100,000
Harford	287,941,010	203,407,621	23,000,000	2,000,000
Howard ¹	577,755,780	407,366,530	49,002,213	4,976,000
Kent	30,241,483	13,000,000	1,887,043	129,000
Montgomery	1,582,612,215	1,433,417,237	197,092,260	20,339,825
Prince George's	770,339,600	550,900,300	123,037,500	7,989,500
Queen Anne's	65,017,662	44,767,650	6,761,920	520,000
St. Mary's	105,081,992	86,700,000	9,950,000	725,000
Somerset	15,343,255	6,150,000	460,000	55,000
Talbot	34,924,500	28,000,000	8,400,000	1,200,000
Washington	118,695,180	74,910,000	7,300,000	2,100,000
Wicomico	62,152,401	41,496,963	2,912,805	1,151,600
Worcester	127,042,299	14,900,000	8,500,000	13,015,083
Statewide Total	7,227,385,939	5,003,787,973	747,116,916	112,921,658

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

¹Includes Fire and Rescue Tax Revenues

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2015

Section 2 - Population Data

Table 2.1 displays the estimated population of the state as of July 1, 2016 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, 2016. Baltimore City is the most densely populated subdivision with 7,682 persons per square mile, followed by Montgomery County with 2,145 persons per square mile. Garrett County, with 45 persons per square mile, remains the least densely populated county.

TABLE 2.1
ESTIMATED POPULATION & POPULATION GROWTH
JULY 1, 2015 to JULY 1, 2016

Region & Subdivision	Population July 1, 2015	Population July 1, 2016	Total Change	Percent Change	2016 % of Total	Rank
NORTHWESTERN AREA	497,625	499,384	1,759	0.35%	8.24%	
Allegany	72,392	71,852	(540)	-0.75%	1.19%	16
Frederick	245,924	248,157	2,233	0.91%	4.10%	8
Garrett	29,442	29,228	(214)	-0.73%	0.48%	22
Washington	149,867	150,147	280	0.19%	2.48%	11
BALTIMORE-METRO AREA	2,750,111	2,763,585	13,474	0.49%	45.63%	
Anne Arundel	564,277	568,557	4,280	0.76%	9.39%	5
Baltimore City	622,494	622,232	(262)	-0.04%	10.27%	4
Baltimore County	830,377	833,982	3,605	0.43%	13.77%	3
Carroll	168,130	168,434	304	0.18%	2.78%	9
Harford	250,908	251,698	790	0.31%	4.16%	7
Howard	313,925	318,682	4,757	1.52%	5.26%	6
NATIONAL CAPITAL AREA	1,956,415	1,978,384	21,969	1.12%	32.66%	
Montgomery	1,041,762	1,053,344	11,582	1.11%	17.39%	1
Prince George's	914,653	925,040	10,387	1.14%	15.27%	2
SOUTHERN AREA	358,728	361,780	3,052	0.85%	5.97%	
Calvert	90,826	91,084	258	0.28%	1.50%	15
Charles	156,619	158,538	1,919	1.23%	2.62%	10
St. Mary's	111,283	112,158	875	0.79%	1.85%	12
EASTERN SHORE	453,375	453,922	547	0.12%	7.49%	
Caroline	32,429	32,331	(98)	-0.30%	0.53%	21
Cecil	102,733	103,073	340	0.33%	1.70%	13
Dorchester	32,541	32,518	(23)	-0.07%	0.54%	20
Kent	19,800	19,769	(31)	-0.16%	0.33%	24
Queen Anne's	49,014	49,210	196	0.40%	0.81%	18
Somerset	25,611	25,382	(229)	-0.89%	0.42%	23
Talbot	37,390	37,146	(244)	-0.65%	0.61%	19
Wicomico	102,104	102,667	563	0.55%	1.69%	14
Worcester	51,753	51,826	73	0.14%	0.86%	17
TOTAL	6,016,254	6,057,055	40,801	0.68%	100.00%	

Source: Maryland Department of Legislative Services, October 2015

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2016

SUBDIVISION	Population July 1, 2016	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	71,852	424	169	16
ANNE ARUNDEL	568,557	415	1,370	5
BALTIMORE CITY	622,232	81	7,682	1
BALTIMORE COUNTY	833,982	598	1,395	4
CALVERT	91,084	213	428	8
CAROLINE	32,331	319	101	20
CARROLL	168,434	447	377	9
CECIL	103,073	346	298	14
CHARLES	158,538	458	346	11
DORCHESTER	32,518	541	60	23
FREDERICK	248,157	660	376	10
GARRETT	29,228	647	45	24
HARFORD	251,698	437	576	7
HOWARD	318,682	251	1,270	6
KENT	19,769	277	71	22
MONTGOMERY	1,053,344	491	2,145	2
PRINCE GEORGE'S	925,040	483	1,915	3
QUEEN ANNE'S	49,210	372	132	18
ST. MARY'S	112,158	357	314	13
SOMERSET	25,382	319	80	21
TALBOT	37,146	268	139	17
WASHINGTON	150,147	458	328	12
WICOMICO	102,667	374	275	15
WORCESTER	51,826	468	111	19

Source: Maryland Department of Legislative Services, October 2015.

Overview of Maryland Local Governments, Finances and Demographic Information, January 2015

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 2012 through 2016, the change from FY 2015 to FY 2016, and the average rate of change from FY 2012 to FY 2016.

Table 3.2 shows a summary of county general fund operating budgets for FY 2014 - 2016.

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 2016 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 2012 THROUGH FISCAL YEAR 2016

SUBDIVISION	Actual FY 2012	Actual FY 2013	Actual FY 2014	Appropriation FY 2015	Approved FY 2016	Change FY 15-16	Avg Annual Chg FY 12-16
ALLEGANY	96,971,446	96,020,658	104,800,767	106,680,590	117,286,516	9.94%	4.87%
ANNE ARUNDEL	1,224,558,583	1,276,184,733	1,340,088,541	1,406,795,500	1,441,814,300	2.49%	4.17%
BALTIMORE CITY ¹	1,971,546,123	2,019,775,576	1,922,855,741	2,013,870,296	2,078,216,388	3.20%	1.33%
BALTIMORE COUNTY	2,557,279,409	2,623,903,952	2,719,333,834	2,953,865,944	3,064,770,772	3.75%	4.63%
CALVERT	274,306,142	257,637,518	283,564,708	309,082,852	312,505,500	1.11%	3.31%
CAROLINE	46,496,416	48,785,031	47,221,827	55,855,752	57,881,986	3.63%	5.63%
CARROLL	332,632,456	337,645,368	353,884,127	368,494,140	379,962,320	3.11%	3.38%
CECIL	175,326,851	174,009,325	203,426,217	205,597,716	211,613,003	2.93%	4.82%
CHARLES	395,974,719	386,039,710	386,059,626	425,152,731	422,082,694	-0.72%	1.61%
DORCHESTER	48,472,667	49,761,735	51,567,755	49,348,291	53,334,696	8.08%	2.42%
FREDERICK	530,423,104	550,060,372	601,881,085	614,066,750	607,145,642	-1.13%	3.44%
GARRETT	70,975,454	70,824,627	72,435,540	77,048,672	71,509,230	-7.19%	0.19%
HARFORD	539,882,480	620,455,164	549,676,709	642,005,808	579,719,627	-9.70%	1.80%
HOWARD	1,148,633,066	1,200,237,696	1,277,484,059	1,492,407,440	1,457,854,393	-2.32%	6.14%
KENT	39,038,345	42,022,411	40,885,282	44,657,142	46,665,112	4.50%	4.56%
MONTGOMERY ²	4,024,974,707	4,280,716,517	4,502,245,912	4,645,290,600	4,717,494,293	1.55%	4.05%
PRINCE GEORGE'S ³	2,979,179,578	3,038,310,694	3,060,528,736	3,265,994,600	3,357,682,300	2.81%	3.04%
QUEEN ANNE'S	116,385,126	119,099,619	122,209,603	126,742,161	133,813,555	5.58%	3.55%
ST. MARY'S	191,570,698	207,529,787	216,210,424	223,908,507	231,092,655	3.21%	4.80%
SOMERSET ⁴	32,388,662	32,105,423	34,399,781	36,266,102	35,264,998	-2.76%	2.15%
TALBOT ¹	74,850,910	73,045,261	82,422,361	78,679,136	83,144,630	5.68%	2.66%
WASHINGTON	209,053,008	212,831,483	214,305,738	222,311,090	223,839,370	0.69%	1.72%
WICOMICO	114,301,031	138,119,918	138,162,289	153,642,362	153,908,798	0.17%	7.72%
WORCESTER	164,772,656	164,955,407	171,491,780	177,981,133	182,450,109	2.51%	2.58%
TOTAL	17,359,993,637	18,020,077,985	18,497,142,442	19,695,745,315	20,021,052,887	1.65%	3.63%

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 2015 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2016

SUBDIVISION	Actual FY 2014	Appropriation FY 2015	Approved FY 2016	Change FY 15-16
ALLEGANY	82,474,316	82,142,773	84,577,664	2.96%
ANNE ARUNDEL	1,270,868,834	1,323,100,200	1,348,924,500	1.95%
BALTIMORE CITY ¹	1,620,033,367	1,622,300,356	1,699,053,247	4.73%
BALTIMORE COUNTY	1,723,405,600	1,876,241,636	1,951,782,630	4.03%
CALVERT	232,116,925	242,922,582	238,847,277	-1.68%
CAROLINE	42,131,033	43,431,922	44,995,349	3.60%
CARROLL	353,884,127	368,494,140	379,962,320	3.11%
CECIL	175,513,831	178,449,108	182,145,864	2.07%
CHARLES	329,985,925	349,384,150	358,478,800	2.60%
DORCHESTER	50,727,246	48,279,099	52,208,387	8.14%
FREDERICK	479,834,648	526,333,094	535,834,628	1.81%
GARRETT	72,435,540	77,048,672	71,509,230	-7.19%
HARFORD	500,854,830	578,263,692	517,583,954	-10.49%
HOWARD	962,818,966	1,027,550,315	1,012,304,050	-1.48%
KENT	40,885,282	44,657,142	46,665,112	4.50%
MONTGOMERY	1,117,961,885	1,129,671,987	1,133,242,438	0.32%
PRINCE GEORGE'S	2,721,024,669	2,857,220,500	2,950,420,200	3.26%
QUEEN ANNE'S	114,038,843	118,943,309	125,160,950	5.23%
ST. MARY'S	213,722,078	220,466,510	227,349,549	3.12%
SOMERSET ²	34,399,781	36,266,102	35,264,998	-2.76%
TALBOT	77,739,727	74,625,000	78,640,000	5.38%
WASHINGTON	194,608,159	204,539,010	206,592,450	1.00%
WICOMICO	121,730,460	128,733,808	129,000,244	0.21%
WORCESTER	171,491,780	177,981,133	182,450,109	2.51%
TOTAL	12,704,687,852	13,337,046,240	13,592,993,950	1.92%

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 2015

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2016

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	8,621,787	16,520,872	9,995,548	1,926,674	1,373,071	29,837,545	7,555,000	760,517	947,500	247,604	8,000	972,712	3,715,834	28,704	2,066,296	84,577,664
ANNE ARUNDEL	163,471,700	281,220,800	31,803,600	33,935,200	14,601,100	620,575,900	36,687,700	21,770,600	18,779,500	1,182,500	270,000	2,912,000	121,713,900			1,348,924,500
BALTIMORE CITY	242,853,586	723,762,525	155,648,420	26,333,366	9,754,880	264,949,111	1,000,000	43,314,410	24,164,275	787,844	29,151,710	49,857,278	100,410,986		27,064,856	1,689,053,247
BALTIMORE COUNTY	93,785,041	340,287,445	104,873,066	21,550,611	7,795,975	824,029,701	49,593,018	19,228,927	32,764,153	4,926,569		1,195,797	111,991,467	24,179,050	315,581,810	1,951,782,630
CALVERT	18,186,464	29,603,043	6,149,102	2,499,741	2,309,396	115,811,762	4,542,192	3,925,009	3,965,242	1,134,141	2,554,135	1,308,197	17,085,245	4,987,444	24,786,164	238,847,277
CAROLINE	5,128,318	12,855,528	3,482,835	449,748	147,953	13,765,180	1,575,078	893,462	1,132,435	135,413	6,000	245,850	3,666,078	298,493	1,212,978	44,996,349
CARROLL	64,730,300	37,464,090	12,393,460	4,467,890	1,298,800	177,689,800	7,827,680	1,643,410	9,594,210	873,080		3,803,980	41,743,990	2,700,770	13,730,860	379,962,320
CECIL	10,643,148	40,456,819	11,896,344	3,514,332	2,159,415	80,353,713	8,852,240	940,713	4,785,667	613,148		1,054,295	14,743,186	1,451,481	681,363	182,145,864
CHARLES	39,156,910	93,141,700	6,865,000	3,140,800	2,973,700	166,121,100	9,710,300	6,326,600	3,983,600	637,600	944,200	2,089,290	23,388,200			358,478,800
DORCHESTER	3,950,946	11,147,581	3,505,939	1,133,641	134,614	18,963,336	1,113,212	510,357	533,520	447,576		669,817	2,587,103		7,510,745	52,208,387
FREDERICK	50,582,482	106,074,594	22,440,968	6,307,970	8,862,753	251,935,087	16,274,036	6,874,965	10,200,713	880,734	416,363	4,576,041	40,397,223	5,107,072	4,903,627	535,834,628
GARRETT	5,829,750	9,957,631	15,593,248	1,879,353	278,883	26,590,600	4,880,270	65,500	972,873	212,430	1,327,357	1,994,312		302,205	1,624,818	71,509,230
HARFORD	50,257,740	102,575,029	18,586,510	3,628,318	6,318,201	228,208,971	15,281,612	8,916,552	16,279,546	686,897	1,276,347	3,862,476	52,427,719	8,605,000	693,036	517,583,954
HOWARD	49,607,036	120,994,185	60,789,177	8,725,645	18,402,609	544,144,625	31,000,287	23,110,623	18,841,541	2,298,938		2,475,191	106,160,277	2,000,000	23,753,916	1,012,304,050
KENT	6,538,576	9,963,223	5,673,724	431,089	354,696	18,077,958	588,727	1,615,217	611,828	365,283		694,495	1,093,529	3,576	653,191	46,665,112
MONTGOMERY ¹	168,014,782	368,015,051	46,099,835	209,253,900		2,176,525,543	251,468,195	40,707,935	40,707,935	2,200,860	5,554,107	11,288,011			282,107,957	3,561,236,176
PRINCE GEORGE'S ²	61,420,000	625,937,600	14,571,500	18,176,100	5,593,700	1,833,067,700	105,492,100		26,511,500	3,728,700	3,556,700	4,344,300	98,947,900		149,072,400	2,950,420,200
QUEEN ANNES	8,698,063	23,187,077	9,562,936	2,195,628	329,576	52,850,293	1,850,552	3,688,603	1,597,000	544,800		1,660,047	11,502,820	833,889	8,319,713	125,160,950
ST. MARY'S	23,883,553	42,788,779	9,643,843	7,159,579	4,258,339	100,202,216	4,257,845	3,973,804	2,588,064	508,400		125,000	13,006,486	42,973	13,375,621	227,349,549
SOMERSET	6,278,183	6,919,303	3,274,452	958,981	32,810	10,813,988	365,700	403,974	595,396	110,192			2,489,527	2,897,492		35,264,998
TALBOT	6,715,993	15,490,901	3,947,118	2,555,600	603,637	39,588,019	1,748,983	846,863	1,204,569	269,357		770,742	1,045,827	877,535	2,974,856	78,640,000
WASHINGTON	19,367,200	40,284,610	5,316,160	2,339,270	338,070	94,844,030	9,265,010	2,623,610	2,967,330	679,730		559,030	14,935,490	11,751,280	1,321,630	206,592,450
WICOMICO	14,441,308	33,540,133	9,460,327	3,579,568	305,613	41,306,646	4,063,970	2,855,019	1,158,338	103,272		684,844	12,520,402	493,014	4,487,770	129,000,244
WORCESTER	14,937,952	30,577,817	5,128,615	6,065,646	1,481,373	80,671,634	1,638,079	2,315,112	3,027,763	483,703	236,900	1,658,041	11,728,412	22,135,776	363,286	182,450,109
TOTAL	1,137,100,818	3,122,766,336	576,701,727	372,208,470	89,709,164	7,810,924,458	576,611,786	156,603,847	227,914,498	24,058,771	45,301,819	98,801,746	807,301,601	88,695,754	886,286,893	16,020,987,688

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 2015

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2016

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Dev.	Resource Protection	Other	Total
ALLEGANY	6,224,000	85,500	85,500	845,000	1,650,000	1,650,000	1,650,000	50,000	50,000	50,000	12,340,000
ANNE ARUNDEL	139,979,272	29,718,000	1,890,000	82,190,436	20,896,000	9,628,000	85,503,700	38,108,400	85,503,700	38,108,400	406,023,808
BALTIMORE CITY	17,000,000	19,635,000	1,890,000	526,175,000	980,000	15,408,000	3,050,000	63,289,000	14,345,000	11,125,000	672,897,000
BALTIMORE COUNTY ^{1,2}	155,344,000	26,350,000	26,350,000	68,521,474	68,521,472	10,330,769	10,330,768	28,000,000	13,361,622	73,388,006	480,498,111
CALVERT	4,579,000	4,579,000	4,579,000	13,172,700	17,556,800	549,000	549,000	549,000	549,000	1,010,400	47,672,900
CAROLINE	6,122,000	44,000	81,368	3,781,799	980,818	661,637	661,637	661,637	661,637	246,108	13,902,641
CARROLL	17,338,090	400,000	210,000	13,412,545	50,000	2,307,793	-	-	8,256,520	10,408,523	52,383,471
CECIL	10,624,000	934,000	934,000	4,275,000	2,300,000	1,860,000	1,860,000	1,860,000	1,860,000	462,000	26,035,000
CHARLES	16,451,000	6,441,000	6,441,000	54,529,000	371,000	842,000	186,000	91,000	2,012,000	778,000	81,701,000
DORCHESTER	1,439,175	1,439,175	341,776	9,494,609	2,696,312	25,300	25,300	241,153	241,153	196,600	16,140,553
FREDERICK	84,815,395	2,504,729	587,200	22,195,200	1,554,400	1,599,866	1,599,866	1,599,866	3,527,575	7,072,850	123,857,215
GARRETT	849,700	500,000	64,046	1,095,675	718,598	-	-	-	-	175,000	3,403,019
HARFORD	28,024,000	3,352,000	3,352,000	21,666,250	650,000	5,688,000	5,688,000	5,688,000	23,907,053	23,907,053	83,287,303
HOWARD	67,470,000	47,985,000	300,000	166,172,000	5,027,000	8,148,000	8,148,000	8,148,000	36,368,000	36,368,000	331,470,000
KENT	689,500	87,000	87,000	387,400	200,000	290,700	290,700	290,700	290,700	2,220,000	4,833,700
MONTGOMERY ²	301,764,000	74,739,000	74,739,000	176,010,000	16,355,000	32,038,000	142,000	11,370,000	62,642,000	81,371,000	756,431,000
PRINCE GEORGES ³	147,929,000	69,998,000	69,998,000	187,177,000	33,610,000	27,815,000	800,000	1,375,000	14,767,000	56,464,000	539,935,000
QUEEN ANNE'S	755,000	3,254,096	4,322,864	6,822,945	5,172,259	1,267,000	4,245,000	4,245,000	4,245,000	2,949,203	28,788,367
ST. MARY'S	9,910,288	1,114,000	3,592,000	16,152,091	472,864	2,484,900	2,484,900	570,000	3,045,869	3,045,868	42,872,780
SOMERSET ³	1,417,900	175,000	16,277	1,145,195	24,000	57,100	57,100	57,100	57,100	171,861	3,178,633
TALBOT	845,749	845,749	845,749	580,000	2,595,000	295,000	295,000	295,000	295,000	295,000	7,187,247
WASHINGTON	11,054,000	9,453,500	1,060,000	14,608,000	502,000	255,000	264,000	264,000	14,577,500	6,300,000	51,510,000
WICOMICO	34,519,583	2,574,000	2,574,000	950,000	5,525,226	1,976,300	264,000	264,000	6,300,000	737,319	52,109,109
WORCESTER	798,000	1,433,781	1,433,781	1,520,032	229,146	815,176	476,488	476,488	476,488	371,427,691	6,009,942
TOTAL	1,065,942,652	307,641,530	44,412,780	1,392,879,351	188,637,895	125,992,541	23,122,893	108,699,590	215,710,876	371,427,691	3,844,467,799

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 2015

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2016

COUNTY	S&P	Moody's	Fitch
ALLEGANY	AA-	Aa3	-
ANNE ARUNDEL	AAA	Aa1	AA+
BALTIMORE CITY	AA2	AA	-
BALTIMORE COUNTY	AAA	Aaa	AAA
CALVERT	AAA	Aa1	AAA
CAROLINE	AA-	A3	-
CARROLL	AAA	Aa1	AAA
CECIL	AA+	Aa2	-
CHARLES	AAA	Aa1	AAA
DORCHESTER	A+	A2	
FREDERICK	AAA	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+	Aa1	AA+
WICOMICO	AA+/stable	Aa2	AA
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 2015**

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 2006 to FY 2016. 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 2012 through 2016. 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 2016 total assessable base for county tax purposes. “Assessable base” is the total assessed value of all taxable real and personal property in the county. By Maryland State law in place until October 1, 2000, the assessed value of real property was 40% of cash value; the assessed value of personal property is 100% of cash value.

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

Montgomery County, with a \$175 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, Howard County, and Baltimore City respectively. Somerset County's assessable base, at \$1.44 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 2012 through 2016.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2016. Specifically, counties are ranked based upon their total FY 2016 real property assessable base and their per capita base. Amounts representing the per capita real property assessable base in each jurisdiction are included. (see note above regarding the transition to full value assessment of real property).

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

Table 4.6 reflects the net real property tax yields for Fiscal Years 2012 through 2016. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2015 to FY 2016. "Net" indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc. Twelve counties are projecting a decline in property tax revenues from FY 2012.

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 86% 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 2016. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2016.

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 2012 to FY 2014 are shown, along with estimated yield for FY 2015 and projected yield for FY 2016.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2006 THROUGH 2016

COUNTY	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
ALLEGANY	1.00	0.983	0.983	0.9829	0.9829	0.9829	0.9820	0.9810	0.9800	0.9790	0.9780
ANNE ARUNDEL	0.931	0.918	0.891	0.888	0.876	0.880	0.910	0.941	0.950	0.943	0.923
BALTIMORE CITY	2.308	2.288	2.268	2.268	2.268	2.268	2.268	2.268	2.248	2.248	2.248
BALTIMORE COUNTY	1.115	1.100	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	0.910	0.870	0.870	0.870	0.870	0.870	0.870	0.890	0.940	0.960	0.980
CARROLL	1.048	1.048	1.048	1.048	1.048	1.048	1.028	1.018	1.018	1.018	1.018
CECIL	0.98	0.96	0.96	0.96	0.940	0.915	0.940	0.9907	0.9907	0.9907	0.9907
CHARLES	0.962	0.962	0.962	0.962	0.962	0.962	1.003	1.057	1.141	1.141	1.141
DORCHESTER	0.92	0.90	0.896	0.896	0.896	0.896	0.976	0.976	0.976	0.976	0.976
FREDERICK ¹	1.00	0.94	0.94	0.936	0.936	0.936	0.936	0.936	1.064	1.060	1.060
GARRETT	1.000	1.000	1.000	1.00	0.990	0.990	0.990	0.990	0.990	0.990	0.990
HARFORD	1.082	1.082	1.082	1.082	1.064	1.042	1.042	1.042	1.042	1.042	1.042
HOWARD	1.044	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014	1.014
KENT	0.992	0.972	0.972	0.972	0.972	1.022	1.022	1.022	1.022	1.022	1.022
MONTGOMERY	0.953	0.903	0.903	0.903	0.9040	0.9040	0.9460	0.9910	1.010	0.996	0.987
PRINCE GEORGE'S	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	1.000
QUEEN ANNE'S	0.8700	0.8000	0.7700	0.7700	0.7700	0.7671	0.8471	0.8471	0.8471	0.8471	0.8471
ST. MARY'S	0.872	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.857	0.8523
SOMERSET	0.99	0.94	0.94	0.92	0.900	0.884	0.884	0.884	0.915	0.915	1.000
TALBOT	0.520	0.50	0.48	0.45	0.432	0.432	0.448	0.491	0.512	0.527	0.536
WASHINGTON	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	0.993	0.942	0.881	0.814	0.759	0.759	0.769	0.8404	0.9086	0.9516	0.9516
WORCESTER	0.73	0.70	0.70	0.70	0.700	0.700	0.700	0.770	0.770	0.770	0.835

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 2015 and prior year data

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2012 THROUGH 2016

COUNTY	FY 2012		FY 2013		FY 2014		FY 2015		FY 2016	
	P.T.R.	C.Y.T.R. %Diff. ¹	P.T.R.	C.Y.T.R. %Diff. ¹	P.T.R.	C.Y.T.R. %Diff. ¹	P.T.R.	C.Y.T.R. %Diff. ¹	P.T.R.	C.Y.T.R. %Diff. ¹
ALLEGANY ²	0.9820	0.965	0.9810	0.977	0.9800	0.9973	0.9790	0.9732	0.9780	0.974
ANNE ARUNDEL ²	0.9100	0.905	0.9410	0.922	0.9500	0.943	0.9430	0.9280	0.9230	0.927
BALTIMORE CITY	2.2680	2.255	2.2680	2.317	2.2480	2.275	2.2480	2.2030	2.2480	2.210
BALTIMORE COUNTY	1.1000	1.094	1.1000	1.101	1.1000	1.107	1.1000	1.0920	1.1000	1.087
CALVERT ²	0.8920	0.911	0.8920	0.953	0.8920	0.932	0.8920	0.9020	0.8920	0.898
CAROLINE ²	0.8700	0.877	0.8900	0.892	0.9400	0.926	0.9600	0.9550	0.9800	0.973
CARROLL	1.0280	1.051	1.0180	1.058	1.0180	1.036	1.0180	1.0290	1.0180	1.015
CECIL	0.9401	0.945	0.9907	0.996	0.9907	1.031	0.9907	1.0040	0.9907	0.993
CHARLES ^{2,3}	1.0670	1.066	1.1210	1.117	1.2050	1.168	1.2050	1.2210	1.2050	1.209
DORCHESTER	0.9760	0.888	0.9760	0.992	0.9760	1.008	0.9760	0.9780	0.9760	0.983
FREDERICK	0.9360	0.966	0.9360	0.966	1.0640	0.952	1.0600	1.0600	1.0600	1.045
GARRETT ²	0.9900	0.987	0.9900	1.033	0.9900	0.9930	0.9900	1.0710	0.9900	0.998
HARFORD ²	1.0420	1.060	1.0420	1.066	1.0420	1.066	1.0420	1.0480	1.0420	1.043
HOWARD	1.0140	1.023	1.0140	1.012	1.0140	1.002	1.0140	0.9930	1.0140	0.990
KENT	1.0220	1.031	1.0220	1.036	1.0220	1.026	1.0220	1.0260	1.0220	1.025
MONTGOMERY	0.9460	0.724	0.9910	0.744	1.0100	0.726	0.9960	0.7470	0.9870	0.710
PRINCE GEORGE'S ²	0.9600	1.010	0.9600	1.001	0.9600	0.976	0.9600	0.9500	1.0000	0.949
QUEEN ANNE'S	0.8471	0.779	0.8471	0.862	0.8471	0.869	0.8471	0.8530	0.8471	0.852
ST. MARY'S	0.8570	0.861	0.8570	0.861	0.8570	0.8530	0.8570	0.8530	0.8523	0.852
SOMERSET	0.8837	0.911	0.8837	0.975	0.9150	0.910	0.9150	0.963	1.0000	0.913
TALBOT ²	0.4480	0.449	0.4910	0.460	0.5120	0.500	0.5270	0.5250	0.5360	0.534
WASHINGTON	0.9480	0.936	0.9480	0.973	0.9480	0.985	0.9480	0.9490	0.9480	0.952
WICOMICO	0.7690	0.798	0.8404	0.824	0.9086	0.893	0.9516	0.9380	0.9516	0.955
WORCESTER	0.7000	0.712	0.7700	0.772	0.7700	0.797	0.7700	0.7770	0.8350	0.775

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 2016

SUBDIVISION	FY 2016 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2016 Population ¹
ALLEGANY	3,839,670,858	20	53,439	24	434,133	71,852
ANNE ARUNDEL	76,156,060,000	4	133,946	9	5,957,000	568,557
BALTIMORE CITY	34,785,155,022	6	55,904	23	3,366,070	622,232
BALTIMORE COUNTY	79,236,271,200	2	95,010	16	7,656,505	833,982
CALVERT	12,295,600,000	13	134,992	8	1,370,625	91,084
CAROLINE	2,869,532,560	23	88,755	17	246,040	32,331
CARROLL	20,752,314,081	9	123,207	10	1,812,789	168,434
CECIL	9,812,949,295	15	95,204	15	981,295	103,073
CHARLES	16,707,289,305	10	105,383	14	1,799,515	158,538
DORCHESTER	2,881,235,777	22	88,604	18	281,140	32,518
FREDERICK	26,993,698,000	8	108,777	12	2,590,394	248,157
GARRETT	4,432,631,207	19	151,657	5	422,125	29,228
HARFORD	29,616,245,872	7	117,666	11	2,599,322	251,698
HOWARD	46,937,792,000	5	147,287	7	4,914,184	318,682
KENT	2,940,271,213	21	148,731	6	292,469	19,769
MONTGOMERY	175,060,000,000	1	166,195	3	17,506,000	1,053,344
PRINCE GEORGE'S	78,804,106,300	3	85,190	19	7,703,396	925,040
QUEEN ANNE'S	7,570,431,431	17	153,839	4	749,320	49,210
ST. MARY'S	12,093,051,254	14	107,822	13	1,232,922	112,158
SOMERSET	1,439,427,500	24	56,711	22	155,000	25,382
TALBOT	8,924,817,563	16	240,263	2	634,515	37,146
WASHINGTON	12,477,761,000	12	83,104	20	1,172,020	150,147
WICOMICO	6,104,613,000	18	59,460	21	603,888	102,667
WORCESTER	14,870,535,000	11	286,932	1	1,550,871	51,826
TOTAL	\$687,601,459,438		113,521		66,031,538	6,057,055

¹ Population estimates from Department of Legislative Services, October 2015

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2012-2016

SUBDIVISION	Actual FY 2012	Actual FY 2013	Actual FY 2014	Projected FY 2015	Estimated FY 2016	Growth	% Growth	Avg. Growth
	Yield	Yield	Yield	Yield	Yield	FY 2015-16	FY 2015-16	FY 2012-16
ALLEGANY	41,307,399	40,825,674	40,764,629	40,914,360	40,510,413	(403,947)	-0.99%	-0.49%
ANNE ARUNDEL	562,317,000	583,677,000	603,178,340	622,502,000	633,420,000	10,918,000	1.75%	3.02%
BALTIMORE CITY	895,772,293	858,156,348	847,749,169	833,765,000	895,157,759	61,392,759	7.36%	-0.02%
BALTIMORE COUNTY	979,204,778	943,056,256	914,982,275	910,194,258	920,728,007	10,533,749	1.16%	-1.53%
CALVERT	147,462,346	141,415,214	139,301,176	139,946,574	139,266,574	(680,000)	-0.49%	-1.42%
CAROLINE	23,932,023	23,922,641	27,913,380	28,096,647	27,974,728	(121,919)	-0.43%	3.98%
CARROLL	209,864,588	200,411,071	195,655,410	193,375,520	196,973,930	3,598,410	1.86%	-1.57%
CECIL	101,326,773	104,410,863	102,642,297	103,259,026	102,547,220	(711,806)	-0.69%	0.30%
CHARLES	200,540,116	201,881,032	213,358,161	213,469,800	216,841,300	3,371,500	1.58%	1.97%
DORCHESTER	33,051,632	31,909,265	30,268,865	29,929,165	29,321,869	(607,296)	-2.03%	-2.95%
FREDERICK	257,578,504	272,937,233	218,376,434	273,836,385	282,662,738	8,826,353	3.22%	2.35%
GARRETT	47,811,710	48,125,114	48,116,651	45,024,941	45,508,783	483,842	1.07%	-1.23%
HARFORD	293,128,769	313,416,218	311,459,573	311,786,670	314,737,556	2,950,886	0.95%	1.79%
HOWARD ¹	441,680,416	448,040,404	459,015,949	476,498,965	490,556,500	14,057,535	2.95%	2.66%
KENT	31,205,787	31,783,289	31,322,364	30,680,266	30,588,973	(91,293)	-0.30%	-0.50%
MONTGOMERY	1,447,188,462	1,483,421,401	1,537,699,046	1,546,213,651	1,582,612,215	36,398,564	2.35%	2.26%
PRINCE GEORGE'S	719,136,540	701,510,600	705,053,866	717,225,100	770,339,600	53,114,500	7.41%	1.73%
QUEEN ANNE'S	65,918,832	65,554,080	64,701,622	64,437,899	65,017,662	579,763	0.90%	-0.34%
ST. MARY'S	100,050,654	100,809,676	103,014,068	103,319,238	105,081,992	1,762,754	1.71%	1.23%
SOMERSET	15,736,336	14,531,732	14,419,774	13,922,549	15,463,255	1,540,706	11.07%	-0.44%
TALBOT	30,002,020	32,767,889	33,705,843	34,238,000	34,990,000	752,000	2.20%	3.92%
WASHINGTON	123,902,270	123,609,731	121,449,621	118,761,450	119,475,190	713,740	0.60%	-0.91%
WICOMICO	58,468,272	60,969,775	61,053,654	62,651,923	61,938,432	(713,491)	-1.14%	1.45%
WORCESTER	126,981,911	125,537,462	119,731,743	119,473,587	128,249,108	8,775,521	7.35%	0.25%
TOTAL YIELD	6,953,569,431	6,952,679,968	6,944,933,909	7,033,522,974	7,249,963,804	216,440,830	3.08%	1.05%

¹ Does not include Fire Tax Revenues

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015 and prior year data

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2016

SUBDIVISION	Estimated FY 2016	Rank by FY 2016 Base	Per Capita Base	Per Capta Rank	Population JULY 1, 2016 ¹
ALLEGANY	3,505,229,857	20	48,784	24	71,852
ANNE ARUNDEL	73,652,034,000	4	129,542	8	568,557
BALTIMORE CITY	33,660,697,236	6	54,097	22	622,232
BALTIMORE COUNTY	76,334,512,182	2	91,530	16	833,982
CALVERT	11,323,600,000	14	124,320	9	91,084
CAROLINE	2,811,199,227	22	86,951	17	32,331
CARROLL	20,188,879,081	9	119,862	10	168,434
CECIL	9,454,270,112	15	91,724	15	103,073
CHARLES	15,795,668,472	10	99,633	14	158,538
DORCHESTER	2,774,569,793	23	85,324	18	32,518
FREDERICK	26,695,545,000	8	107,575	12	248,157
GARRETT	4,221,250,020	19	144,425	6	29,228
HARFORD	28,574,058,378	7	113,525	11	251,698
HOWARD	45,329,563,000	5	142,241	7	318,682
KENT	2,905,085,225	21	146,952	5	19,769
MONTGOMERY	171,470,300,000	1	162,787	3	1,053,344
PRINCE GEORGE'S	75,765,262,300	3	81,905	19	925,040
QUEEN ANNE'S	7,570,431,431	17	153,839	4	49,210
ST. MARY'S	11,796,456,254	13	105,177	13	112,158
SOMERSET	1,367,495,500	24	53,877	23	25,382
TALBOT	8,863,823,563	16	238,621	2	37,146
WASHINGTON	11,923,313,000	12	79,411	20	150,147
WICOMICO	5,728,139,000	18	55,793	21	102,667
WORCESTER	14,531,442,000	11	280,389	1	51,826
TOTAL	666,242,824,631		109,995		6,057,055

¹ Population estimates from Department of Legislative Services, October 2015

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2012 - 2016

SUBDIVISION	Actual	Actual	Actual	Actual	Estimated	Projected	Growth FY 2015-16	% Growth FY 2015-16	Avg. Growth FY 2012-16
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2015-16			
ALLEGANY ¹	33,367,215	32,924,807	32,996,420	33,126,559	32,640,748	(485,811)	-1.47%	-0.55%	
ANNE ARUNDEL	504,988,000	524,770,000	544,973,340	565,718,000	577,353,000	11,635,000	2.06%	3.40%	
BALTIMORE CITY ¹	788,415,374	754,741,990	743,300,936	729,611,000	789,041,759	59,430,759	8.15%	0.02%	
BALTIMORE COUNTY ¹	895,973,580	857,759,980	831,315,742	827,367,230	839,679,634	12,312,404	1.49%	-1.61%	
CALVERT	127,166,349	120,442,137	97,838,782	98,800,000	98,000,000	(800,000)	-0.81%	-6.31%	
CAROLINE	22,788,492	23,922,641	26,519,549	26,683,678	26,574,728	(108,950)	-0.41%	3.92%	
CARROLL	197,037,625	186,405,000	182,719,497	180,693,090	183,957,030	3,263,940	1.81%	-1.70%	
CECIL	94,239,754	96,357,257	93,679,348	94,722,228	93,663,454	(1,058,774)	-1.12%	-0.15%	
CHARLES	177,601,322	177,122,218	185,724,868	185,609,400	189,379,600	3,770,200	2.03%	1.62%	
DORCHESTER	30,088,330	28,927,681	27,561,590	27,040,717	26,719,219	(321,498)	-1.19%	-2.93%	
FREDERICK	250,851,833	265,545,631	211,268,407	266,996,785	275,617,938	8,621,153	3.23%	2.38%	
GARRETT	43,755,051	43,242,486	43,357,199	40,326,157	40,384,459	58,302	0.14%	-1.98%	
HARFORD	269,017,269	286,749,911	284,413,965	285,142,761	287,943,267	2,800,506	0.98%	1.71%	
HOWARD	401,968,884	408,590,515	418,462,497	435,433,856	449,672,824	14,238,968	3.27%	2.84%	
KENT	30,280,615	30,834,875	30,363,861	29,757,642	29,689,971	(67,671)	-0.23%	-0.49%	
MONTGOMERY	1,356,869,750	1,405,573,438	1,446,961,419	1,455,960,919	1,496,734,882	40,773,962	2.80%	2.48%	
PRINCE GEORGE'S	639,314,615	630,338,500	634,519,093	649,495,000	699,572,400	50,077,400	7.71%	2.28%	
QUEEN ANNE'S	64,761,416	64,094,471	63,337,331	62,980,488	63,512,887	532,399	0.85%	-0.49%	
ST. MARY'S	95,360,282	95,409,114	97,792,914	97,917,157	98,762,296	845,139	0.86%	0.88%	
SOMERSET	14,168,741	12,989,236	12,872,151	12,437,641	13,664,955	1,227,314	9.87%	-0.90%	
TALBOT	29,386,302	32,120,053	33,026,089	33,588,000	34,240,000	652,000	1.94%	3.90%	
WASHINGTON	111,861,921	110,455,066	107,976,719	106,636,980	106,977,350	340,370	0.32%	-1.11%	
WICOMICO	50,460,900	51,809,068	52,946,879	53,778,796	53,977,268	198,472	0.37%	1.70%	
WORCESTER	121,476,166	119,580,068	113,689,543	113,525,549	121,170,541	7,644,992	6.73%	-0.06%	
TOTAL YIELD	6,351,199,786	6,360,706,143	6,317,618,140	6,413,349,633	6,628,930,210	215,580,576	3.36%	1.08%	

¹ These amounts do not include tax exempt property.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2016

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	86	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, 2015 -

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2016

SUBDIVISION	Estimated FY 2016	Rank by FY 2016 Base	Per Capita Base	Per Capita Rank	Population JULY 1, 2016 ¹
ALLEGANY	334,441,001	15	4,655	6	71,852
ANNE ARUNDEL	2,504,026,000	4	4,404	7	568,557
BALTIMORE CITY	1,124,457,786	6	1,807	20	622,232
BALTIMORE COUNTY	2,901,759,018	3	3,479	12	833,982
CALVERT	972,000,000	8	10,671	1	91,084
CAROLINE	58,333,333	23	1,804	21	32,331
CARROLL	563,435,000	10	3,345	15	168,434
CECIL	358,679,183	13	3,480	13	103,073
CHARLES	911,620,833	9	5,750	4	158,538
DORCHESTER	106,665,984	19	3,280	11	32,518
FREDERICK	298,153,000	16	1,201	24	248,157
GARRETT	211,381,187	18	7,232	2	29,228
HARFORD	1,042,187,494	7	4,141	8	251,698
HOWARD	1,608,229,000	5	5,047	5	318,682
KENT	35,185,988	24	1,780	22	19,769
MONTGOMERY	3,589,700,000	1	3,408	14	1,053,344
PRINCE GEORGE'S	3,038,844,000	2	3,285	16	925,040
QUEEN ANNE'S	117,654,140	20	2,391	19	49,210
ST. MARY'S	296,595,000	17	2,644	18	112,158
SOMERSET	71,932,000	21	2,834	17	25,382
TALBOT	60,994,000	22	1,642	23	37,146
WASHINGTON	554,448,000	11	3,693	9	150,147
WICOMICO	376,474,000	12	3,667	10	102,667
WORCESTER	339,093,000	14	6,543	3	51,826
TOTAL	21,476,288,947		3,546		6,057,055

¹ Population estimates Department of Legislative Services, October 2015

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

**TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2012 THROUGH 2016**

SUBDIVISION	Actual FY 2012 Yield	Actual FY 2013 Yield	Actual FY 2014 Yield	Estimated FY 2015 Yield	Projected FY 2016 Yield	Growth 2015-16	% Growth 2015-16	Avg. Growth FY 2012-16
ALLEGANY	7,900,867	7,768,209	7,768,209	7,787,801	7,869,665	81,864	1.05%	-0.10%
ANNE ARUNDEL	58,907,000	58,205,000	58,205,000	56,784,000	56,067,000	(717,000)	-1.26%	-1.23%
BALTIMORE CITY	106,195,107	103,979,228	104,448,233	104,154,000	106,116,000	1,962,000	1.88%	-0.02%
BALTIMORE COUNTY	83,231,198	85,296,277	83,666,533	82,827,028	81,048,373	(1,778,655)	-2.15%	-0.66%
CALVERT	20,295,997	21,296,396	41,462,394	41,146,574	41,266,574	120,000	0.29%	19.41%
CAROLINE	1,143,531	1,211,901	1,393,831	1,412,969	1,400,000	(12,969)	-0.92%	5.19%
CARROLL	12,776,793	13,033,254	12,935,913	12,682,430	13,016,900	334,470	2.64%	0.47%
CECIL	7,087,019	7,784,525	8,962,949	8,536,798	8,883,766	346,968	4.06%	5.81%
CHARLES	22,938,794	27,744,900	27,633,293	27,860,400	27,461,700	(398,700)	-1.43%	4.60%
DORCHESTER	2,963,302	2,981,584	2,707,275	2,888,448	2,602,650	(285,798)	-9.89%	-3.19%
FREDERICK ¹	6,726,671	6,513,900	7,108,027	6,839,600	7,044,800	205,200	3.00%	1.16%
GARRETT ¹	4,056,659	4,759,452	4,759,452	4,698,784	5,124,324	425,540	9.06%	6.01%
HARFORD	24,111,500	26,307,400	27,045,608	26,643,909	26,794,289	150,380	0.56%	2.67%
HOWARD	39,916,275	40,216,008	40,216,008	41,065,109	40,883,676	(181,433)	-0.44%	0.60%
KENT ¹	925,172	884,643	958,503	916,862	899,002	(17,860)	-1.95%	-0.71%
MONTGOMERY	90,318,713	77,847,963	90,737,626	90,252,731	85,877,333	(4,375,398)	-4.85%	-1.25%
PRINCE GEORGE'S	79,821,925	71,172,114	70,534,773	67,730,100	70,767,200	3,037,100	4.48%	-2.97%
QUEEN ANNE'S ¹	1,157,416	1,459,609	1,364,291	1,457,411	1,504,775	47,364	3.25%	6.78%
ST. MARY'S	4,690,372	5,400,562	5,221,154	5,402,081	6,319,696	917,615	16.99%	7.74%
SOMERSET	1,567,595	1,542,496	1,547,623	1,484,908	1,798,300	313,392	21.11%	3.49%
TALBOT ¹	600,000	647,836	679,754	650,000	750,000	100,000	15.38%	5.74%
WASHINGTON	12,801,340	13,154,665	13,472,902	12,124,470	12,497,840	373,370	3.08%	-0.60%
WICOMICO	8,007,372	9,160,707	8,106,775	8,873,127	7,961,164	(911,963)	-10.28%	-0.14%
WORCESTER	5,505,745	5,957,394	6,042,200	5,948,038	7,078,567	1,130,529	19.01%	6.48%
TOTAL YIELD	595,994,520	586,927,480	618,911,796	612,411,116	613,089,792	678,676	0.11%	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 2015 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.

Eleven 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 1%, 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 2011 through FY 2016. 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 2016

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 ¹	-	-	-
CHARLES	-	-	-
DORCHESTER	-	-	-
FREDERICK	1%	0.5%	-
GARRETT ²	0.5%	-	-
HARFORD	1%	0.5%	-
HOWARD ³	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			

¹Eliminated Payment Discount in FY 2016

²Discount only applies to online ACH payment types

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
FISCAL YEAR 2016

SUBDIVISION	Late Payment Penalty	Monthly Interest
ALLEGANY	-	-
ANNE ARUNDEL	-	0.11%
BALTIMORE CITY	3%	-
BALTIMORE COUNTY	-	1%
CALVERT	-	-
CAROLINE	3%	1%
CARROLL	0.5%	0.67%
CECIL	3%	1%
CHARLES	-	1%
DORCHESTER		1%
FREDERICK	-	1%
GARRETT	-	1%
HARFORD	6.0%	1.5%
HOWARD ¹	see note 1	1.5%
KENT	-	1.5%
MONTGOMERY	1.0%	0.67%
PRINCE GEORGE'S	0.0%	1.667%
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 2015

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2011 THROUGH 2016

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
ALLEGANY	7%	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%	5%	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	5%	5%	5%	5%	5%	5%
HOWARD	5%	5%	5%	5%	5%	5%
KENT	5%	5%	5%	5%	5%	5%
MONTGOMERY	10%	10%	10%	10%	10%	10%
PRINCE GEORGE'S	0%	1%	4%	2%	2%	2%
QUEEN ANNE'S	5%	0%	5%	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%	5%	5%	5%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2015

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 2011 through 2016. 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 2012 through 2016. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2015 and 2016 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2013 net taxable income and per capita taxable income. Data from 2013 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 2011 Through 2016

SUBDIVISION	CY 2011	CY 2012	CY 2013	CY 2014	CY 2015	CY 2016
ALLEGANY	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.49%	2.56%	2.56%	2.56%	2.50%
BALTIMORE CITY	3.20%	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%	2.73%	2.73%	2.73%
CARROLL ¹	3.05%	3.05%	3.05%	3.04%	3.03%	3.03%
CECIL	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CHARLES	2.90%	2.90%	2.90%	3.03%	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%	3.20%	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%	2.40%	2.40%	2.40%	2.40%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
WICOMICO	3.10%	3.10%	3.20%	3.20%	3.20%	3.20%
WORCESTER	1.25%	1.25%	1.25%	1.25%	1.25%	1.75%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2012 THROUGH 2016

SUBDIVISION	Local Income Tax Yields					Change FY 15 to 16		Property Tax Equiv. of Total Income Tax Yield for FY 2016
	FY 2012	FY 2013	FY 2014	Est. FY 2015	Est. FY 2016	Amount	Percent	
	ALLEGANY	24,854,127	24,249,252	24,112,733	23,675,889	24,859,683	1,183,794	
ANNE ARUNDEL	394,480,856	407,582,398	435,870,098	437,600,000	450,560,000	12,960,000	2.96%	\$0.76
BALTIMORE CITY	262,175,889	278,469,250	284,437,489	286,688,762	293,109,000	6,420,238	2.24%	\$0.87
BALTIMORE COUNTY	593,204,019	624,060,806	667,924,145	689,605,200	718,939,400	29,334,200	4.25%	\$0.94
CALVERT	64,199,044	64,127,088	66,768,748	75,016,690	74,550,000	(466,690)	-0.62%	\$0.54
CAROLINE	11,088,210	11,103,027	11,461,356	11,500,000	11,800,000	300,000	2.61%	\$0.48
CARROLL	128,967,957	127,555,768	131,533,099	135,918,119	143,410,440	7,492,321	5.51%	\$0.79
CECIL	49,813,198	50,421,108	50,800,381	53,643,746	53,900,000	256,254	0.48%	\$0.55
CHARLES	97,179,582	99,440,598	99,513,353	110,215,000	111,931,000	1,716,000	1.56%	\$0.62
DORCHESTER	10,767,858	9,692,631	12,258,240	11,829,991	11,966,549	136,558	1.15%	\$0.43
FREDERICK	169,760,329	176,068,392	174,145,880	182,535,800	192,924,600	10,388,800	5.69%	\$0.74
GARRETT	10,808,277	11,206,954	10,992,150	10,700,000	10,821,000	121,000	1.13%	\$0.26
HARFORD	179,177,637	183,317,187	190,046,278	198,729,650	203,407,621	4,677,971	2.35%	\$0.78
HOWARD	357,346,674	374,358,092	392,660,792	394,985,296	407,366,530	12,381,234	3.13%	\$0.01
KENT	10,335,245	11,047,174	13,696,595	11,250,000	13,000,000	1,750,000	15.56%	\$0.44
MONTGOMERY	1,255,089,822	1,317,533,090	1,376,763,653	1,333,119,043	1,433,417,237	100,298,194	7.52%	\$0.82
PRINCE GEORGE'S ¹	500,827,530	526,961,004	513,959,197	534,061,300	550,900,300	16,839,000	3.15%	\$0.72
QUEEN ANNE'S	35,969,879	39,438,906	40,326,921	41,878,992	44,767,650	2,888,658	6.90%	\$0.60
ST. MARY'S	76,289,036	76,746,270	77,384,719	85,200,000	86,700,000	1,500,000	1.76%	\$0.70
SOMERSET	6,246,160	6,123,153	6,296,565	6,100,000	6,150,000	50,000	0.82%	\$0.40
TALBOT	20,269,343	23,140,754	27,108,102	26,600,000	28,000,000	1,400,000	5.26%	\$0.44
WASHINGTON	64,578,939	65,763,209	68,864,506	72,230,000	74,910,000	2,680,000	3.71%	\$0.64
WICOMICO	41,845,360	41,027,904	43,553,322	39,561,266	41,496,963	1,935,697	4.89%	\$0.69
WORCESTER	12,900,072	12,676,852	13,673,793	12,700,000	14,900,000	2,200,000	17.32%	\$0.10
TOTAL	4,378,175,043	4,562,110,868	4,734,152,115	4,785,344,744	5,003,787,973	218,443,229	4.56%	

¹ Prince George's numbers include disparity grant.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2013

SUBDIVISION	Estimated Population July 2013 ¹	Total Net Taxable Income ²	Rank	Per Capita Net Taxable Income	Rank
ALLEGANY	73,521	883,324,281	19	12,015	23
ANNE ARUNDEL	555,743	15,636,875,234	3	28,137	4
BALTIMORE CITY	622,104	8,336,453,230	6	13,400	22
BALTIMORE COUNTY	823,015	21,287,945,539	2	25,866	5
CALVERT	90,484	2,298,278,397	13	25,400	8
CAROLINE	32,693	444,086,756	21	13,584	21
CARROLL	167,564	4,272,854,810	9	25,500	6
CECIL	101,913	1,824,523,665	14	17,903	15
CHARLES	152,864	3,251,745,193	10	21,272	12
DORCHESTER	32,660	447,355,915	20	13,697	20
FREDERICK	241,409	6,150,452,048	7	25,477	7
GARRETT	29,889	429,605,220	22	14,373	18
HARFORD	249,215	5,926,992,757	8	23,783	10
HOWARD	304,580	10,972,456,432	5	36,025	2
KENT	19,944	419,493,814	23	21,034	13
MONTGOMERY	1,016,677	38,036,993,408	1	37,413	1
PRINCE GEORGE'S	890,081	15,047,432,585	4	16,906	16
QUEEN ANNE'S	48,517	1,218,705,721	16	25,119	9
ST. MARY'S	109,633	2,479,551,035	11	22,617	11
SOMERSET	26,273	207,793,663	24	7,909	24
TALBOT	37,931	1,111,304,912	17	29,298	3
WASHINGTON	149,588	2,477,483,140	12	16,562	17
WICOMICO	100,896	1,400,850,656	15	13,884	19
WORCESTER	51,620	990,978,118	18	19,198	14
TOTAL IN STATE	5,928,814	145,553,536,529		24,550	
OUT OF STATE		4,393,936,077			
TOTAL		\$149,947,472,606			

¹ Maryland Department of Legislative Services, October 2015

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2013"

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 2012 through FY 2016. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2015 and a projected FY 2016. 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 2012 through 2016 by subdivision.

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

TABLE 7.1
RECORDATION TAX RATES AND YIELDS
FISCAL YEARS 2012 THROUGH 2016

Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	Actual	Actual	Actual	Estimated	Projected	Change In Yield 15-16	
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Amount	Percent
ALLEGANY	\$3.50 1,081,251	\$3.50 500,767	\$3.50 1,643,304	\$3.50 1,100,000	\$3.50 1,250,000	150,000	13.64%
ANNE ARUNDEL	\$3.50 28,553,925	\$3.50 42,040,038	\$3.50 38,552,477	\$3.50 39,000,000	\$3.50 40,000,000	1,000,000	2.56%
BALTIMORE CITY	\$5.00 20,137,264	\$5.00 28,424,774	\$5.00 37,777,174	\$5.00 31,868,000	\$5.00 29,054,000	(2,814,000)	-8.83%
BALTIMORE COUNTY	\$2.50 20,397,974	\$2.50 30,578,527	\$2.50 26,429,148	\$2.50 29,000,000	\$2.50 30,000,000	1,000,000	3.45%
CALVERT	\$5.00 5,180,576	\$5.00 5,909,376	\$5.00 6,170,922	\$5.00 6,120,000	\$5.00 6,300,000	180,000	2.94%
CAROLINE	\$5.00 977,234	\$5.00 1,301,909	\$5.00 1,104,166	\$5.00 1,100,000	\$5.00 1,200,000	100,000	9.09%
CARROLL	\$5.00 8,520,674	\$5.00 10,021,395	\$5.00 10,576,850	\$5.00 11,800,000	\$5.00 12,600,000	800,000	6.78%
CECIL	\$4.10 3,576,107	\$4.10 5,535,807	\$4.10 4,617,831	\$4.10 4,800,000	\$4.10 5,000,000	200,000	4.17%
CHARLES	\$5.00 8,462,994	\$5.00 11,104,089	\$5.00 11,094,837	\$5.00 14,500,000	\$5.00 11,300,000	(3,200,000)	-22.07%
DORCHESTER	\$5.00 1,312,175	\$5.00 1,434,291	\$5.00 1,222,975	\$5.00 1,262,253	\$5.00 1,600,000	337,747	26.76%
FREDERICK	\$6.00 16,900,106	\$6.00 24,339,679	\$6.00 24,174,915	\$6.00 23,548,789	\$6.00 24,897,097	1,348,308	5.73%
GARRETT	\$3.50 2,113,050	\$3.50 2,386,470	\$3.50 1,694,481	\$3.50 1,500,000	\$3.50 1,500,000	0	0.00%
HARFORD ¹	\$3.30 9,088,761	\$3.30 10,699,395	\$3.30 10,607,920	\$3.30 10,834,734	\$3.30 10,200,000	(634,734)	-5.86%
HOWARD	\$2.50 15,944,953	\$2.50 21,837,593	\$2.50 18,978,128	\$2.50 21,239,512	\$2.50 21,002,213	(237,299)	-1.12%
KENT	\$3.30 831,372	\$3.30 962,237	\$3.30 999,378	\$3.30 1,040,000	\$3.30 1,178,700	138,700	13.34%
MONTGOMERY	\$3.45 93,786,339	\$3.45 104,597,908	\$3.45 94,367,721	\$3.45 92,786,977	\$3.45 100,796,043	8,009,066	8.63%
PRINCE GEORGE'S	\$2.50 22,774,565	\$2.75 30,641,413	\$2.75 30,944,735	\$2.75 34,372,200	\$2.75 36,950,100	2,577,900	7.50%
QUEEN ANNE'S	\$4.95 3,809,545	\$4.95 4,635,790	\$4.95 4,446,657	\$4.95 4,328,350	\$4.95 5,032,550	704,200	16.27%
ST. MARY'S	\$4.00 4,692,275	\$4.00 5,688,996	\$4.00 5,488,287	\$4.00 5,400,000	\$4.00 5,700,000	300,000	5.56%
SOMERSET	\$3.30 347,707	\$3.30 441,941	\$3.30 457,646	\$3.30 450,000	\$3.30 460,000	10,000	2.22%
TALBOT	\$6.00 4,636,327	\$6.00 5,493,728	\$6.00 4,943,298	\$6.00 5,060,000	\$6.00 5,200,000	140,000	2.77%
WASHINGTON	\$3.80 3,556,946	\$3.80 5,213,999	\$3.80 4,657,341	\$3.80 5,500,000	\$3.80 5,800,000	300,000	5.45%
WICOMICO	\$3.50 2,230,158	\$3.50 2,502,251	\$3.50 2,634,927	\$3.50 2,757,621	\$3.50 2,912,805	155,184	5.63%
WORCESTER	\$3.30 5,328,454	\$3.30 6,648,660	\$3.30 5,142,527	\$3.30 6,000,000	\$3.30 5,500,000	(500,000)	-8.33%
TOTAL YIELD	284,240,732	362,941,033	348,727,645	355,368,436	365,433,508	10,065,072	2.83%

¹Recordation Tax is Not a General Fund Revenue

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 7.2
TRANSFER TAX RATES AND YIELDS¹
FISCAL YEARS 2012 THROUGH 2016

SUBDIVISION	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Change in Yield 15-16	
						Amount	Percent
ALLEGANY	0.50%	0.50%	0.50%	0.50%	0.50%		
	342,354	300,696	478,515	375,000	425,000	50,000	13.33%
ANNE ARUNDEL	1.00%	1.00%	1.00%	1.00%	1.00%		
	30,534,488	42,040,038	38,982,623	39,000,000	40,000,000	1,000,000	2.56%
BALTIMORE CITY	1.50%	1.50%	1.50%	1.50%	1.50%		
	22,840,024	27,506,213	36,767,342	27,354,000	28,499,000	1,145,000	4.19%
BALTIMORE COUNTY ²	1.50%	1.50%	1.50%	1.50%	1.50%		
	43,517,262	52,962,566	53,627,948	65,000,000	67,000,000	2,000,000	3.08%
CALVERT	-	-	-	-	-		
CAROLINE	0.50%	0.50%	0.50%	0.50%	0.50%		
	304,602	377,400	344,652	365,397	250,000	(115,397)	-31.58%
CARROLL	-	-	-	-	-		
CECIL ³	\$10/deed	\$10/deed	\$10/deed	\$10/deed	0.50%		
	20,530	23,946	25,009	23,000	1,254,878	1,231,878	5355.99%
CHARLES ⁴	-	-	-	-	0.50%		
	-	-	-	-	4,683,200	-	-
DORCHESTER	0.75%	0.75%	0.75%	0.75%	0.75%		
	646,940	619,002	634,992	703,685	600,000	(103,685)	-14.73%
FREDERICK	-	-	-	-	-		
GARRETT	1.00%	1.00%	1.00%	1.00%	1.00%		
	1,239,497	1,424,217	1,488,304	1,400,000	1,400,000	0	0.00%
HARFORD ⁵	1.00%	1.00%	1.00%	1.00%	1.00%		
	9,786,317	10,854,827	11,646,255	11,200,000	12,800,000	1,600,000	14.29%
HOWARD ⁶	1.00%	1.00%	1.00%	1.00%	1.00%		
	25,801,012	25,253,440	26,907,783	30,252,673	28,000,000	(2,252,673)	-7.45%
KENT	0.50%	0.50%	0.50%	0.50%	0.50%		
	373,324	451,355	559,650	531,000	708,343	177,343	33.40%
MONTGOMERY ⁷	0.25 - 6%	0.25 - 6%	0.25 - 6%	0.25 - 6%	0.25 - 6%		
	76,935,730	84,391,394	91,220,828	88,766,217	96,296,217	7,530,000	8.48%
PRINCE GEORGE'S	1.40%	1.40%	1.40%	1.40%	1.40%		
	62,294,438	69,475,489	73,462,773	77,692,100	86,087,400	8,395,300	10.81%
QUEEN ANNE'S	0.50%	0.50%	0.50%	0.50%	0.50%		
	1,266,716	1,351,065	1,461,174	1,545,408	1,729,370	183,962	11.90%
ST. MARY'S	1.00%	1.00%	1.00%	1.00%	1.00%		
	4,151,361	4,268,826	5,016,978	5,350,000	4,250,000	(1,100,000)	-20.56%
SOMERSET	-	-	-	-	-		
TALBOT ⁸	1.00%	1.00%	1.00%	1.00%	1.00%		
	2,602,845	3,024,512	3,341,976	2,750,000	3,200,000	450,000	16.36%
WASHINGTON	0.50%	0.50%	0.50%	0.50%	0.50%		
	1,331,163	1,484,247	1,593,811	1,400,000	1,500,000	100,000	7.14%
WICOMICO	-	-	-	-	-		
WORCESTER ⁹	0.50%	0.50%	0.50%	0.50%	0.50%		
	2,595,376	2,912,623	3,165,274	2,750,000	3,000,000	250,000	9.09%
TOTAL YIELD	286,583,979	328,721,856	350,725,887	356,458,480	377,000,208	20,541,728	5.76%

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 Cecil increased rate to 0.50% in FY 2016

⁴ Charles County instituted tax beginning in FY 2016

⁵ Transfer Tax is Not a General Fund Revenue

⁶ In Howard County all transfer tax revenues are dedicated funds.

⁷ General Fund Only

⁸ The first \$50,000 of consideration is exempt from transfer tax.

⁹ 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 2015

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 and Frederick Counties. 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 2011 through 2016.

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 2015 and FY 2016 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 2015 and FY 2016. 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 24 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 2011 through 2016. The county authority for taxation of trailer parks is in Section 20-501 of the Local Government Article of the Annotated Code of Maryland, which was recodified in 2013 from the former Article 24.

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

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

The tax rates shown in Table 8.5 will continue to be charged on the rental of "permanent" mobile home spaces or on spaces rented to the same person for more than 30 days. 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 2015 and estimated FY 2016 revenue yields.

TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2011 - 2016

SUBDIVISION							% Chg. 2015-16
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
ALLEGANY	7.5% 217,605	7.5% 143,733	7.5% 250,167	7.5% 164,229	7.5% 220,000	7.5% 220,000	0.0%
ANNE ARUNDEL ¹	10.0% 8,662,488	10.0% 9,024,945	10.0% 8,800,000	10.0% 8,680,092	10.0% 8,980,000	10.0% 8,980,000	0.0%
BALTIMORE CITY ²	10.0% 8,184,509	10.0% 9,161,053	10.0% 8,750,000	10.0% 7,460,404	10.0% 9,429,000	10.0% 7,690,000	-18.4%
BALTIMORE COUNTY	10.0% 4,995,364	10.0% 5,502,804	10.0% 5,302,949	10.0% 5,535,939	10.0% 5,300,000	10.0% 5,500,000	3.8%
CALVERT	1.0% 25,803	1.0% 30,938	1.0% 29,720	1.0% 14,776	1.0% 30,000	1.0% 30,000	0.0%
CAROLINE	-	-	-	-	-	-	-
CARROLL	10.0% 392,893	10.0% 306,912	10.0% 296,932	10.0% 267,637	10.0% 308,500	10.0% 304,200	-1.4%
CECIL	6.0% 133,561	6.0% 133,864	6.0% 130,424	6.0% 125,242	6.0% 135,000	6.0% 135,000	0.0%
CHARLES	10.0% 671,499	10.0% 717,119	10.0% 796,989	10.0% 757,375	10.0% 842,200	10.0% 844,600	0.3%
DORCHESTER	0.5% 1,179	0.5% 478	0.5% 445	0.5% 398	5.0% 435	5.0% 500	14.9%
FREDERICK ³	0.5 - 5% 821,594	0.5 - 5% 810,890	0.5 - 5% 525,352	-	-	-	-
GARRETT	4.5% 722,948	4.5% 685,707	4.5% 686,667	4.5% 735,612	4.5% 690,000	6.0% 890,000	29.0%
HARFORD	\$0.05 498,906	\$0.05 506,174	5% 533,606	5% 544,792	5% 533,600	5% 545,000	2.1%
HOWARD ⁴	7.5% 2,137,962	7.5% 2,394,199	7.5% 2,136,732	7.5% 2,200,000	7.5% 2,110,605	7.5% 2,700,000	27.9%
KENT	4.5% 13,891	4.5% 14,502	4.5% 10,404	4.5% 7,868	4.5% 9,500	4.5% 10,480	10.3%
MONTGOMERY	7.0% 2,043,000	7.0% 2,554,295	7.0% 3,178,502	7.0% 2,983,891	7.0% 3,045,800	7.0% 3,247,808	6.6%
PRINCE GEORGE'S	10% 11,183,420	10% 10,436,967	10% 13,415,947	10% 12,345,348	10% 13,884,300	10% 14,245,800	2.6%
QUEEN ANNE'S	5.0% 141,536	5.0% 183,634	5.0% 160,516	5.0% 155,336	5.0% 178,515	5.0% 160,000	-10.4%
ST. MARY'S	2.0% 72,649	2.0% 121,047	2.0% 84,269	2.0% 205,855	2.0% 100,000	2.0% 85,000	-15.0%
SOMERSET	4.0% 22,956	4.0% 24,099	4.0% 16,292	4.0% 20,666	4.0% 24,000	4.0% 22,000	-8.3%
TALBOT	5.0% 43,484	5.0% 43,971	5.0% 47,184	5.0% 45,531	5.0% 45,000	5.0% 40,000	-11.1%
WASHINGTON	3-5% 324,210	3-5% 319,859	3 - 5% 308,149	3 - 5% 291,605	3-5% 310,000	3-5% 300,000	-3.2%
WICOMICO	6.0% 177,900	6.0% 84,459	6.0% 157,103	6.0% 106,051	6.0% 85,000	6.0% 100,000	17.6%
WORCESTER	3.0% 559,213	3.0% 590,148	3.0% 481,880	3.0% 466,636	3.0% 560,000	3.0% 560,000	0.0%
TOTAL YIELD	42,048,570	43,791,797	46,100,229	43,115,283	46,821,455	46,610,388	-0.5%

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2015 - 2016

SUBDIVISION	FRANCHISE FEE	FY 2015 YIELD	FY 2016 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	410,000	420,000	2	Y
ANNE ARUNDEL	5%	10,450,000	10,450,000	3	Y
BALTIMORE CITY	5%	6,500,000	6,617,000	1	Y
BALTIMORE COUNTY	5%	16,000,000	16,900,000	2	Y
CALVERT	0%	0	0	1	Y
CAROLINE	5%	158,650	164,000	2	Y
CARROLL	5%	1,547,709	1,500,910	1	Y
CECIL	5%	861,968	834,000	3	Y
CHARLES	5%	2,441,000	2,732,000	2	Y
DORCHESTER	0%	-	-	0	N
FREDERICK	N/A	N/A	N/A	N/A	N
GARRETT	N/A	N/A	N/A	N/A	N
HARFORD	3%	2,030,000	2,541,000	3	Y
HOWARD	5%	5,100,000	5,100,000	3	Y
KENT	3% & 5%	25,000	27,000	2	Y
MONTGOMERY	5%	17,106,891	17,281,070	3	Y
PRINCE GEORGE'S	5%	12,329,000	12,256,000	2	Y
QUEEN ANNE'S	5%	365,000	400,000	1	Y
ST. MARY'S	5%	950,000	975,000	2	y
SOMERSET	3%	106,934	95,000	2	Y
TALBOT	5%	80,000	115,000	2	Y
WASHINGTON	N/A	N/A	N/A	N/A	N
WICOMICO	5%	830,000	808,658	2	Y
WORCESTER	N/A	N/A	N/A	N/A	N
TOTAL YIELD		77,292,152	79,216,638		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 8.3
PUBLIC, EDUCATION, AND GOVERNMENT (PEG) ACCESS CHANNEL FEES
FISCAL YEARS 2015 - 2016

SUBDIVISION	PEG FEE	FY 2015 Yield	FY 2016 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	.50/sub/momth	798,388	798,388	1	Y
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%	484,000	548,400	2	Y
DORCHESTER	N/A	N/A	N/A	N/A	N
FREDERICK	N/A	N/A	N/A	0	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 by Provider	8,774,850	10,408,242	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	0%	-	-	2	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		17,777,238	19,475,030		

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

** PEG Yields are not General Fund revenues and are deposited in the County's Information Technology Internal Service Fund

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 8.4
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2015-2016

SUBDIVISION	Rate	FY 14 Actual	FY 15 Estimated	FY 16 Projected
ALLEGANY	8%	909,960	1,024,345	1,024,345
ANNE ARUNDEL	7%	12,449,651	12,944,000	14,532,000
BALTIMORE CITY	9.5%	26,744,860	27,420,912	27,451,063
BALTIMORE COUNTY	8%	8,674,163	9,500,000	9,750,000
CALVERT	5%	560,148	800,000	800,000
CAROLINE	5%	39,216	40,500	40,000
CARROLL	5%	290,720	359,641	351,200
CECIL	3%	95,649	91,536	91,536
CHARLES	5%	912,531	940,000	949,000
DORCHESTER	5%	313,671	300,000	300,000
FREDERICK	3%	1,213,263	1,331,506	1,331,506
GARRETT	6%	2,231,485	2,100,000	2,100,000
HARFORD	6%	-	-	2,000,000
HOWARD	7%	4,953,775	4,976,000	4,976,000
KENT	5%	123,089	124,000	129,000
MONTGOMERY	7%	17,675,982	19,608,800	20,339,825
PRINCE GEORGE'S	7%	5,544,149	5,540,600	7,989,500
QUEEN ANNE'S	5%	447,970	480,000	520,000
ST. MARY'S	5%	710,033	850,000	725,000
SOMERSET	5%	55,848	55,000	55,000
TALBOT	4%	1,135,209	1,250,000	1,200,000
WASHINGTON	6%	1,930,710	2,000,000	2,100,000
WICOMICO ¹	6%	1,101,864	1,100,292	1,151,600
WORCESTER	4.5%	14,127,887	13,015,083	13,015,083
County Total		\$ 102,241,833	\$105,852,215	\$112,921,658

¹Harford instituted hotel tax in FY 2016

²Wicomico 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 2015

TABLE 8.5
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2011 THROUGH 2016

SUBDIVISION							% Change FY15 - 16
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
ALLEGANY	15%	15%	15%	15%	15%	15%	
	65,000	70,000	67,000	67,000	67,000	72,000	7.5%
ANNE ARUNDEL ¹	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	940,000	940,000	910,000	910,000	910,000	900,000	-1.1%
BALTIMORE CITY	-	-	-	-	-	-	-
BALTIMORE COUNTY ²	7%	7%	7%	7%	7%	7%	
	532,247	607,468	518,163	550,000	550,000	570,000	3.6%
CALVERT	20%	20%	20%	20%	20%	20%	
	120,000	115,791	113,000	120,000	120,000	120,000	0.0%
CAROLINE	\$15	\$15	\$15	\$15	\$0	\$0	
	78,935	72,833	74,528	66,535	63,993	75,000	17.2%
CARROLL	\$10	\$10	\$10	\$10	\$10	\$10	
	66,349	61,807	61,295	84,825	61,800	63,700	3.1%
CECIL	\$20	\$20	\$20	\$20	\$20	\$20	
	425,993	405,612	435,163	415,000	415,000	425,000	2.4%
CHARLES	\$15	\$15	\$15	\$15	\$15	\$15	
	46,600	47,900	47,900	46,400	46,700	47,000	0.6%
DORCHESTER	15%	15%	15%	15%	15%	15%	
	67,773	86,097	71,956	61,620	84,733	75,000	-11.5%
FREDERICK ⁴	15%	15%	-	-	-	-	
	84,700	86,400	-	-	-	-	-
GARRETT	15%	15%	15%	15%	15%	15%	
	40,795	40,000	39,027	38,000	38,000	36,000	-5.3%
HARFORD	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	
	217,420	216,100	220,000	217,000	210,500	210,500	0.0%
HOWARD ³	10%	10%	10%	10%	10%	10%	
	600,000	600,000	600,000	580,000	609,002	628,400	3.2%
KENT	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
PRINCE GEORGE'S	\$5	\$5	\$5	\$5	\$5	\$5	
	29,369	34,005	32,175	34,005	35,000	35,000	0.0%
QUEEN ANNE'S	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
ST. MARY'S	10%	10%	10%	10%	10%	10%	
	250,000	250,000	275,000	290,000	290,000	290,000	0.0%
SOMERSET	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TALBOT	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	
	63,000	63,000	63,000	63,000	63,000	57,000	-9.5%
WASHINGTON	15%	15%	15%	15%	15%	15%	
	459,335	475,065	461,753	470,000	470,000	470,000	0.0%
WICOMICO	15%	15%	15%	15%	15%	15%	
	354,000	364,540	342,387	374,166	340,000	340,000	0.0%
WORCESTER	18%	15%	15%	15%	15%	15%	
	158,681	119,017	123,695	123,066	100,000	100,000	0.0%
TOTAL YIELD	4,600,197	4,655,635	4,456,042	4,510,617	4,474,728	4,514,600	0.891%

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 2015

TABLE 8.6
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2015 - 2016

Part I - Telephone Taxes

COUNTY	Unit Taxed	FY 2016 Tax Rate	FY 15 Yield	FY 16 Yield
Anne Arundel	Residential	8% sales tax	6,100,000	6,200,000
Baltimore City	Residential, non-residential, wireless	\$4.00 per line	34,105,337	34,105,337
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	9,200,000	9,350,000
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	49,600,236	50,416,800
Prince George's	Residential, non-residential, wireless	9% sales tax	31,600,400	34,660,400

Total Yield

130,605,973

134,732,537

Part II - Energy Taxes

COUNTY	Unit Taxed	FY 2016 Tax Rate	FY 15 Yield	FY 16 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		60,000	70,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	890,000	900,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,300,000	5,200,000
	<i>Anne Arundel County Subtotal</i>		6,250,000	6,170,000
Baltimore City	Steam - commercial	0.002571 per pound	1,234,976	1,234,976
	Steam - nonprofit	0.001521 per pound	included above	included above
	Liquefied petroleum - commercial	0.147431 per gallon	81,777	81,777
	Liquefied petroleum - residential	0.046699 per gallon	included above	included above
	Natural gas - commercial	0.105700 per therm	4,887,517	4,887,517
	Natural gas - residential	0.031066 per therm	4,670,341	4,670,341
	Natural gas - nonprofit	0.083967 per therm	included comm.	included comm.
	Fuel oil - commercial	0.120804 per gallon	380,391	380,391
	Fuel oil - residential	0.043600 per gallon	380,391	380,391
	Fuel oil - nonprofit	0.104262 per gallon	included comm.	included comm.
	Electricity - commercial	0.008174 per kWh	11,868,728	11,868,728
	Electricity - residential	0.002617 per kWh	8,672,340	8,672,340
	Electricity - nonprofit	0.005732 per kWh	included comm.	included comm.
	<i>Baltimore City Subtotal</i>		32,176,461	32,176,461
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	14,500,000	14,650,000
Garrett	Natural Gas	5.5% whsl mkt value	1,500	1,500
	Coal	.3/ton	<u>89,000</u>	<u>100,000</u>
	<i>Garrett County Subtotal</i>		90,500	101,500

Continued on next page

COUNTY	Unit Taxed	FY 2016 Tax Rate	FY 15 Yield	FY 16 Yield
Montgomery	Liquefied Petroleum (residential)	.02056-.0367935 per pound	311,057	315,147
	Liquefied Petroleum (non-residential)	included above	included above	included above
	Natural Gas (residential)	.09515 per therm	22,181,185	22,472,867
	Natural Gas (non-residential)	.17026 per therm	28,374,496	28,747,621
	Electricity (residential)	.01106 per kwh	46,155,059	46,761,998
	Electricity (non-residential)	.01978 per kwh	104,391,512	105,764,260
	Fuel Oil (residential)	various rates/gal	847,915	859,065
	Fuel Oil (non-residential)	various rates/gal	<u>671,985</u>	<u>680,822</u>
	<i>Montgomery County Subtotal</i>		202,933,208	205,601,780
Prince George's	Natural Gas (residential and non)	\$.065576/therm	13,452,421	13,448,064
	Fuel Oil (residential and non)	\$.275755/gal	1,380,205	2,019,947
	Electricity (residential and non)	\$.008377/kwh	39,134,547	47,328,263
	Propane	\$.389477/gal	<u>446,792</u>	<u>598,126</u>
	<i>Prince George's County Subtotal</i>		54,413,965	63,394,400
St. Mary's	Fuel Oil	1.25%	166,236	180,089
	Liquefied Petroleum	1.25%	67,191	72,790
	Electricity	1.25%	933,709	1,011,519
	Natural Gas	1.25%	<u>32,864</u>	<u>35,602</u>
	<i>St. Mary's County Subtotal</i>		1,200,000	1,300,000

Total Yield	311,664,135	323,494,141
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Part III - Parking Lot/Boat Slip Taxes

COUNTY	Unit Taxed	FY 2016 Tax Rate	FY 15 Yield	FY 16 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,400,000	5,500,000
Baltimore City	Parking Lots	20% gross receipts	1,234,975	1,234,975
Queen Anne's	Boat Slips	\$750/yr slip, \$35/yr landing	129,800	120,000
Somerset	Boat Slips	\$125/qtr	55,750	70,000
Talbot	Boat Slips	\$450-550 per year	65,000	60,000
Wicomico	Boat Slips	Prices vary w/size-location	108,000	108,000

Total Yield	6,993,525	7,092,975
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Part IV - Miscellaneous Sales and Service Taxes

COUNTY	Unit Taxed	FY 2016 Tax Rate	FY 15 Yield	FY 16 Yield
Baltimore City ²	Beverages - per container	\$0.05	4,998,000	N/A
Montgomery	Bag Tax - per bag	\$0.04	2,150,000	2,400,000
Worcester ³	Food Tax	.5% collected: pay 95% ocean	1,000,000	1,000,000

	8,148,000	3,400,000
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¹ Baltimore County electricity rate for Large Manufacturers is \$.00375 per kwh and capped at 160 million kw

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 2015

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 2015 and 2016 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 2015 and FY 2016.

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 2015 - 2016

SUBDIVISION	Single Dwelling	Single Dwelling	Total Yield	
	Impact Fee FY 2015	Impact Fee FY 2016	All Impact Fees FY 2015	All Impact Fees FY 2016
ALLEGANY	None	None	-	-
ANNE ARUNDEL	11,896	\$12,275	\$8,420,000	\$11,729,800
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	\$12,950	\$12,950	\$4,586,211	\$2,687,844
CAROLINE ¹	\$850 to \$1500	\$850 to \$1500	\$179,944	\$80,000
CARROLL	\$533	\$533	\$318,000	\$450,000
CECIL	None	None	-	-
CHARLES	\$13,366	\$14,095	\$10,380,384	\$10,559,499
DORCHESTER ⁴	\$3,765	\$3,765	\$0	\$0
FREDERICK	\$15,185	\$14,208	\$10,522,932	\$10,792,000
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	\$2,500,000	\$2,500,000
HOWARD	\$1.15/sq & \$1.125sf	\$1.17/sf & \$1.25/sf	\$14,870,389	\$14,400,000
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	\$58,407,000	\$45,580,000
PRINCE GEORGE'S ²	\$22,803 / \$11,474	\$22,757 / \$11,451	\$21,197,600	\$28,856,800
QUEEN ANNE'S	\$4.84 sq ft	\$4.96 sq ft	\$1,555,900	\$1,555,900
ST. MARY'S	4,500	4,500	\$2,187,500	\$1,450,000
SOMERSET	None	None	-	-
TALBOT ³	\$5,877 / \$6,804	\$6,019 / \$6,967	\$200,000	\$313,670
WASHINGTON	\$1 per square foot	\$1 per square foot	\$543,000	\$600,000
WICOMICO	5,231	6 Month Moratorium	\$771,142	\$0
WORCESTER	None	None	-	-
TOTAL YIELD			\$136,640,002	\$131,555,513

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 excise taxes have been suspended for two years

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2015

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2015 - 2016

SUBDIVISION	Monthly Fees			FY 15 Local Revenue (Act.)	FY 16 Local REVENUE (Est.)	FY 16 Local Pre-Paid (Est.)	Type of System
	Local	State	Total				
ALLEGANY	\$0.75	\$0.25	\$1.00	386,923	516,116	40,884	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	4,044,555	3,978,280	418,720	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	3,414,454	4,193,605	371,395	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	6,078,418	5,884,666	623,334	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	607,463	602,018	61,982	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	175,919	191,650	18,350	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,073,250	1,050,834	109,166	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	597,089	608,247	60,753	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,070,608	1,027,274	108,726	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	181,532	211,909	19,091	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,580,072	1,522,283	159,717	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	194,116	274,269	20,731	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,698,728	1,629,439	172,561	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,241,971	2,195,913	228,087	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	131,048	132,533	13,467	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,171,871	6,989,378	728,622	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,290,781	6,130,691	645,309	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	317,318	308,750	32,250	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	617,849	617,332	63,668	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	108,377	124,752	11,248	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	275,134	258,200	31,800	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	856,212	907,629	89,371	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	539,660	575,687	55,313	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	422,325	440,447	43,553	ENHANCED
PRE-PAID REVENUE ¹	\$0.45	\$0.15	\$0.60	0	\$0	4,128,095	
TOTAL LOCAL 911 FEE REVENUE				\$40,075,676	\$40,371,905	\$4,128,095	

¹ Pre-paid phone surcharge imposed in FY 2015 and \$4,128,095.39 has been included in the FY 15 County Actuals Paid and FY 16 Pre-paid (EST.).

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

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2015	FY 2016
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	\$215,000	\$240,000
ANNE ARUNDEL ¹	Commercial Tipping Fee	normal loads \$75/ton Large/unusual loads \$200/ton		
	Tire surcharge	\$7/tire or \$170.60/ton		
	Trash Collection Fee	\$298 Annual	\$50,179,100	\$51,042,400
BALTIMORE CITY ⁵	General Tipping Fee	\$67.50/ton		
	Recycling Charge	Varies		
		798,388	\$10,317,149	\$10,317,149
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	\$0	\$0
CALVERT	Residential Tipping Fee	70.69		
	Commercial Tipping Fee	78.54		
	Tire Tipping Fee	178		
	Landfill Fee	119		
	Impact fee - Commercial per sq ft	0.11		
	Impact fee - Residential	350	\$9,764,244	\$9,552,891
CAROLINE ²	Residential Tipping Fee	100	\$74,800	\$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	\$6,152,600	\$6,190,320
CECIL	Tipping Fee	\$75/ton		
	Tipping Fee Rubble/Trash	\$75/ton		
	Tippine Fee Leaves/Brush	25/ton		
	Recycling Charge	\$4/ton		
	Tire surcharge, Recovery Charge	\$40	\$6,232,890	\$7,260,000
CHARLES ³	Environmental Surcharge	\$88		
	Tires Off Rim	\$2-\$25 per tire/\$200 per ton		
	Tires on Rim	\$5-\$62 per tire		
	Tag a Bag	\$2.00		
	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	\$35	\$11,073,800	\$11,742,500
DORCHESTER	Tipping Fee	\$60/ton		
	Tire Surcharge	\$2/\$5 or \$160/ton		
	Scrap metal	\$55/ton		
	Freon Unit Surcharge	\$15/unit		
	Residential sticker	\$65/year	\$2,560,746	\$2,351,860
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Rubble Tipping Fee	\$85/ton	\$24,022,718	\$24,052,603
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	\$1,301,100	\$1,305,800
HARFORD ¹	Tipping Fee	\$72/Ton		
	Tire Surcharge	\$5 - \$7		
	Compost/Mulch	\$10/yd	\$12,461,000	\$11,841,000

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

SUBDIVISION	DESCRIPTION	RATE	FY 2015	FY 2016
HOWARD ⁴	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	\$26,687,227	\$27,195,891
KENT	Residential Tipping Fee	\$3/truck load	\$80,000	\$80,000
MONTGOMERY	Residential/Commercial Tipping Fee	\$56/ton		
	All Yard Trim Tipping Fee	\$46>500 lbs per load		
	Recycling-Recycling, Refuse, Leaf Collection - Single-family	\$205.11 - \$364.02		
	Refuse Collection Charge	\$70		
	Leaf Vacuuming - multi family	\$16.06-\$19.60		
	Base Systems Benefit Charge - nonresidential	\$119.23-\$1073.02	\$96,206,910	\$96,328,723
PRINCE GEORGE'S ¹	Residential Recycling Charge	\$32.25-\$59.73/unit		
	Residential/Commercial Tipping Fee	\$43/ton		
	Residential Trash Collection Fee	\$236.55/ton		
	Environmental Surcharge	\$16/ton		
	Tire Surcharge	\$240/ton	\$85,808,500	\$87,927,300
QUEEN ANNE'S ²	Residential Tipping Fee	\$45/15 trips		
	Rubble trash/Leaves, brush tipping fees	\$45/15 trips		
	Tire Surcharge	tickets		
	Freon Unit Surcharge	tickets	\$480,000	\$589,809
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$60		
	Tire Surcharge	\$158/ton		
	Commercial	\$65/ton	\$2,773,200	\$2,990,000
SOMERSET	Residential Tipping Fee	\$56/year		
	Tire surcharge	\$4-12/tire		
	Solid waste removal at Smith Island	\$52/developed land		
	Commercial Tipping Fee	\$66/ton	\$1,258,900	\$1,169,300
TALBOT ²	General Tipping Fees	\$58/ton		
	Leaves/brush tipping fee	\$18.50/ton		
	Recycling Fee	included above	NA	NA
WASHINGTON	Residential Tipping Fee	\$130/yr for car/truck		
	Commercial Tipping Fee	\$52/ton		
	Leaves/brush Tipping Fee	\$63/ton		
	Tire surcharge	\$3 each or \$162/ton		
	Refrigerator/freezer/freon surcharge	\$5/unit		
	Recycling Permit Fee	\$36/yr		
	Yard Debris	\$15/yr		
	Rubble Landfill Fee	\$75/ton	\$4,851,040	\$5,075,830
WICOMICO	Tipping Fee	\$60/ton		
	Leaves/brush tipping fee	\$30/ton		
	Freon Surcharge	\$20/unit		
	Residential Permit Programs	\$60/year		
	Commercial Yard Waste	\$28		
	Asbestos	\$165/ton		
	Tire surcharge	\$2 on rim/\$5 off rim	\$5,765,500	\$5,725,000
WORCESTER	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire,\$175-\$600/ton		
	Rubble tipping fee	\$80/ton		
	Leaves/brush tipping fee	\$70/ton	\$3,700,000	\$3,700,000
TOTAL YIELD			\$361,966,424	\$366,758,376

¹Yield data includes fees and interest

²Caroline, 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.

³Yield data includes Stormwater Remediation Fee: FY 15 - \$2,121,100; FY 16 - \$1,799,800

⁴Collects fees in difference manner, revenue is reflected

⁵Balt 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 2015