

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 2017 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 2017 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 2017 COUNTY TAX RATES IN BRIEF

	Property Tax Rates (non-municipal)	Income Tax Rates		Recordation Tax	Transfer Tax	Hotel/ Motel Tax	Adm & Amusements
		CY16	CY17				
Allegany	0.9770	3.05%	3.05%	\$3.50	0.5%	8%	7.5%
Anne Arundel	0.9150	2.50%	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	0.9520	2.80%	3.00%	\$5.00	-	5%	1%
Caroline	0.9800	2.73%	2.73%	\$5.00	0.5%	5%	-
Carroll	1.0180	3.03%	3.03%	\$5.00	-	5%	10%
Cecil	0.9914	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%	0.5%
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 ¹	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	0.7734	3.20%	3.20%	\$4.45	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	0.5471	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	1.75%	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 Admissions & Amusement Rate is 5% on concerts, golf course fees, and live performances

² Raised Hotel/Motel tax from 3% to 5% effective October 29, 2016

**SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey
August 2016**

TABLE 1.2
FY 2017 COUNTY TAX REVENUES IN BRIEF

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Tax
Allegany	41,080,036	27,149,213	1,500,000	1,024,345
Anne Arundel	648,906,000	463,000,000	95,000,000	14,712,000
Baltimore City	873,090,348	317,656,198	64,550,321	33,000,000
Baltimore County	916,282,901	739,104,822	109,500,000	10,242,652
Calvert	146,707,103	80,000,000	6,426,000	750,000
Caroline	25,011,873	12,450,000	1,999,344	-
Carroll	202,499,770	152,106,065	13,500,000	315,830
Cecil	107,432,216	56,439,257	6,545,390	100,136
Charles ¹	222,735,900	120,591,000	16,300,000	1,027,000
Dorchester	29,469,789	12,520,637	2,293,375	315,000
Frederick ¹	290,584,012	205,212,335	28,556,714	1,331,506
Garrett	47,290,172	11,950,000	2,900,000	2,300,000
Harford	291,961,000	213,000,000	27,450,000	2,025,000
Howard ¹	600,934,715	430,586,155	51,175,000	5,534,805
Kent	30,241,483	13,000,000	1,887,043	129,000
Montgomery	1,738,668,999	1,487,580,000	251,482,456	20,637,350
Prince George's	788,045,500	591,492,100	150,798,200	9,600,200
Queen Anne's	66,183,298	46,448,552	6,583,755	530,000
St. Mary's	106,810,985	89,028,917	10,800,000	775,000
Somerset	16,021,379	6,800,000	410,000	55,000
Talbot	36,149,000	26,100,000	8,550,000	1,200,000
Washington	121,304,710	77,500,000	7,651,000	2,100,000
Wicomico	62,647,428	46,022,556	3,012,805	966,000
Worcester	129,791,205	18,300,000	8,750,000	13,112,583
Statewide Total	7,539,849,822	5,244,037,807	877,621,403	121,783,407

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 2016