

MARYLAND ASSOCIATION OF COUNTIES

ALLEGANY ANNE
ARUNDEL Baltimore***
BALTIMORE City
Calvert CAROLINE
Carroll CECIL**
Charles DORCHESTER
FREDERICK Garrett
Harford HOWARD
KENT Montgomery*****
Prince George's
QUEEN ANNES St.*
Mary's* SOMERSET
TALBOT Washington
WICOMICO Worcester

**BUDGETS, TAX RATES,
& SELECTED STATISTICS
FISCAL YEAR 2012**

FISCAL YEAR 2012
REPORT OF COUNTY
BUDGETS, TAX RATES
&
SELECTED STATISTICS

PREPARED BY
MARYLAND ASSOCIATION OF COUNTIES
(MACo)

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

A special thanks goes to a smaller working group that assisted DLS and MACo in consolidating its surveys and ensuring the data being collected was still relevant and being captured in the correct manner.

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

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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MACo will make available any updates or corrections to the information in this publication via its web site. On our web site, go to Publications and you will find a listing for Budget and Tax rates.

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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 2011. Throughout the document, data is presented for years up to and including Fiscal Year 2012. Please note that in every case, the data presented for Fiscal Year 2012 is estimated data, based on the best projections at the time of the survey. FY 2011 figures are the working appropriation at the time the local jurisdiction approved its FY 2012 budget. Actuals will be collected in the FY 2013 survey. Unless otherwise indicated, figures presented for years prior to Fiscal Year 2011 are actual past year data.

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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 2012 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 2012 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 2012 County Tax Rates in Brief

	Property Tax Rates (non-municipal)	Income Tax Rates		Recor- dation Tax	Trans- fer Tax	Hotel/ Motel Tax	Adm & Amuse ments
		CY11	CY12				
Allegany	0.9820	3.05%	3.05%	\$3.25	0.5%	8%	7.5%
Anne Arundel	0.910	2.56%	2.49%	\$3.50	1.0%	7%	10%
Baltimore City	2.268	3.20%	3.20%	\$5.00	1.5%	9.5%	10%
Baltimore County	1.10	2.83%	2.83%	\$2.50	1.5%	8%	10%
Calvert	0.892	2.80%	2.80%	\$5.00	-	5%	1%
Caroline	0.870	2.63%	2.63%	5%	0.5%	5%	-
Carroll	1.028	3.05%	3.05%	\$5.00	-	5%	10%
Cecil	0.940	2.80%	2.80%	\$4.10	\$10/deed	3%	6%
Charles	1.003	2.90%	2.90%	\$5.00	-	5%	10%
Dorchester	0.976	2.62%	2.62%	\$5.00	0.75%	5%	0.5%
Frederick	0.936	2.96%	2.96%	\$6.00	-	3%	5%/1.5%
Garrett	0.990	2.65%	2.65%	\$3.50	1.0%	5%	4.5%
Harford	1.042	3.06%	3.06%	\$3.30	1.0%	0%	5.0%
Howard	1.014	3.20%	3.20%	\$2.50	1.0%	7%	7.5%
Kent	1.022	2.85%	2.85%	\$3.30	0.5%	5%	4.5%
Montgomery	0.946	3.20%	3.20%	\$3.45	0.25 - 6%	7%	7%
Prince George's	0.960	3.20%	3.20%	\$2.50	1.4%	5%	10%
Queen Anne's	0.847	2.85%	3.20%	\$4.95	0.5%	5%	5%
St. Mary's	0.857	3.00%	3.00%	\$4.00	1.0%	5%	2%
Somerset	0.884	3.15%	3.15%	\$3.30	-	5%	4%
Talbot	0.448	2.25%	2.25%	\$6.00	1.0%	4%	5%
Washington	0.948	2.80%	2.80%	\$3.80	0.5%	6%	3-6%
Wicomico	0.769	3.10%	3.10%	\$3.50	-	6%	6%
Worcester	0.700	1.25%	1.25%	\$3.30	0.5%	4.5%	3%

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2011

Table 1.2 - FY 2012 County Tax Revenues in Brief

	Property Taxes (Real and Personal)	Local Income Tax	Recordation & Transfer Taxes	Hotel and Motel Taxes
Allegany	41,307,399	23,000,000	1,465,079	620,000
Anne Arundel	563,789,000	366,588,200	65,000,000	13,800,000
Baltimore City	900,387,925	243,612,000	44,232,000	25,617,000
Baltimore County	983,886,871	508,547,194	61,000,000	7,528,000
Calvert	146,076,046	61,517,634	5,500,000	715,000
Caroline	23,637,000	10,300,000	1,483,609	-
Carroll	204,596,100	118,800,000	8,000,000	266,380
Cecil	99,278,863	44,836,172	4,023,000	56,000
Charles	206,555,300	88,744,000	10,000,000	997,100
Dorchester	31,029,064	8,600,000	2,609,470	250,000
Frederick	248,986,692	155,843,000	10,442,200	1,038,000
Garrett	44,849,369	9,300,000	3,407,500	1,400,000
Harford	245,997,066	161,600,000	21,400,000	-
Howard	441,546,112	325,465,000	37,000,000	4,200,000
Kent	30,031,389	8,040,000	1,035,000	101,000
Montgomery	1,471,750,195	1,043,678,448	135,192,619	19,244,868
Prince George's	720,561,200	443,234,000	90,385,900	5,234,400
Queen Anne's	65,852,256	31,100,000	2,805,000	420,000
St. Mary's	99,515,305	65,500,000	8,900,000	750,000
Somerset	15,486,336	6,027,684	400,000	50,000
Talbot	29,245,000	19,000,000	8,850,000	975,000
Washington	125,140,480	59,800,000	5,350,000	1,500,000
Wicomico	59,008,117	34,376,000	2,134,000	15,000
Worcester	122,021,348	9,200,000	8,500,000	11,250,000
Statewide Total	6,920,534,433	3,846,709,332	539,115,377	96,027,748

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey August 2011

SECTION 2 – POPULATION DATA

Table 2.1 displays the estimated population of the State as of July 1, 2012 by geographic, regional, and political subdivisions. 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, 2012. Baltimore City is the most densely populated subdivision with 7,921 persons per square mile, followed by Montgomery County with 2,023 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, 2011 to JULY 1, 2012

Region & Subdivision	Population July 1, 2011	Population July 1, 2012	Total Change	Percent Change	2012 % of Total	Rank
NORTHWESTERN AREA	479,421	480,389	968	0.20%	8.32%	
Allegany	72,551	72,503	(48)	-0.07%	1.26%	16
Frederick	231,146	232,046	900	0.39%	4.02%	8
Garrett	29,392	29,347	(45)	-0.15%	0.51%	22
Washington	146,332	146,493	161	0.11%	2.54%	10
BALTIMORE-METRO AREA	2,655,499	2,660,349	4,850	0.18%	46.10%	
Anne Arundel	526,944	529,062	2,118	0.40%	9.17%	5
Baltimore City	634,200	633,676	(524)	-0.08%	10.98%	4
Baltimore County	792,524	793,412	888	0.11%	13.75%	3
Carroll	170,378	170,514	136	0.08%	2.95%	9
Harford	243,567	244,014	447	0.18%	4.23%	7
Howard	287,886	289,671	1,785	0.62%	5.02%	6
NATIONAL CAPITAL AREA	1,836,331	1,844,976	8,645	0.47%	31.97%	
Montgomery	994,882	1,001,284	6,402	0.64%	17.35%	1
Prince George's	841,449	843,692	2,243	0.27%	14.62%	2
SOUTHERN AREA	340,674	342,379	1,705	0.50%	5.93%	
Calvert	90,230	90,501	271	0.30%	1.57%	15
Charles	144,642	145,275	633	0.44%	2.52%	11
St. Mary's	105,802	106,603	801	0.76%	1.85%	12
EASTERN SHORE	442,030	442,627	597	0.14%	7.67%	
Caroline	33,528	33,566	38	0.11%	0.58%	20
Cecil	101,137	101,288	151	0.15%	1.76%	13
Dorchester	32,108	32,138	30	0.09%	0.56%	21
Kent	20,308	20,335	27	0.13%	0.35%	24
Queen Anne's	48,623	48,783	160	0.33%	0.85%	18
Somerset	26,094	26,099	5	0.02%	0.45%	23
Talbot	36,411	36,471	60	0.16%	0.63%	19
Wicomico	94,963	95,121	158	0.17%	1.65%	14
Worcester	48,858	48,826	(32)	-0.07%	0.85%	17
TOTAL	5,753,955	5,770,720	16,765	0.29%	100.00%	

Source: Maryland Department of Legislative Services, September 2011

TABLE 2.2
ESTIMATED POPULATION DENSITY
 Population - July 1, 2012

SUBDIVISION	Population July 1, 2012	Square Miles (Land Only)	Estimated Density Per Square Mile	Density Rank
ALLEGANY	72,503	428	169	16
ANNE ARUNDEL	529,062	418	1,266	5
BALTIMORE CITY	633,676	80	7,921	1
BALTIMORE COUNTY	793,412	598	1,327	4
CALVERT	90,501	213	425	8
CAROLINE	33,566	321	105	19
CARROLL	170,514	456	374	9
CECIL	101,288	360	281	14
CHARLES	145,275	452	321	10
DORCHESTER	32,138	593	54	23
FREDERICK	232,046	663	284	12
GARRETT	29,347	657	45	24
HARFORD	244,014	448	545	7
HOWARD	289,671	251	1,154	6
KENT	20,335	278	73	22
MONTGOMERY	1,001,284	495	2,023	2
PRINCE GEORGE'S	843,692	487	1,732	3
QUEEN ANNE'S	48,783	372	131	18
ST. MARY'S	106,603	373	286	11
SOMERSET	26,099	338	77	21
TALBOT	36,471	259	141	17
WASHINGTON	146,493	455	282	13
WICOMICO	95,121	379	251	15
WORCESTER	48,826	475	103	20

Source: Maryland Department of Legislative Services, September 2011 & the MD Manual

SECTION 3 – COUNTY BUDGET DATA

Each year's publication of the 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 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 2008 through 2012, the change from FY 2011 to FY 2012, and average rate of change from FY 2008 to FY 2012.

It should again be noted that the figures in Table 3.1 are only comparable across jurisdictions in general terms, as the functions and funds contained within operating budgets vary significantly among 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 3.2 shows a summary of county general fund operating budgets for FY 2010 - 2012.

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

Table 3.4 provides a summary of each county's FY 2012 capital budgets. General areas of capital spending are shown for comparison.

Table 3.5 details the bond ratings granted 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 2008 THROUGH FISCAL YEAR 2012

SUBDIVISION	Actual FY 2008	Actual FY 2009	Actual FY 2010	Appropriation FY 2011	Approved FY 2012	Change FY 11-12	Avg Annual Chg FY 08-12
ALLEGANY	105,153,773	97,244,832	96,363,652	97,760,840	97,313,675	-0.46%	-1.92%
ANNE ARUNDEL	1,826,052,500	1,889,994,600	1,796,083,500	1,238,189,800	1,243,203,200	0.40%	-9.16%
BALTIMORE CITY	1,773,774,698	1,854,226,889	2,007,809,826	1,984,508,655	2,002,638,877	0.91%	3.08%
BALTIMORE COUNTY	2,538,840,827	2,589,214,367	2,572,155,769	2,587,626,510	2,632,414,690	1.73%	0.91%
CALVERT	226,005,601	280,130,938	260,350,444	287,515,456	271,970,365	-5.41%	4.74%
CAROLINE	56,544,020	55,138,117	53,203,280	53,499,246	62,057,600	16.00%	2.35%
CARROLL	358,107,849	374,555,468	451,924,227	428,510,313	445,229,397	3.90%	5.59%
CECIL	197,673,922	198,556,985	162,981,369	163,576,146	163,233,252	-0.21%	-4.67%
CHARLES	442,011,945	398,416,239	384,931,086	365,169,547	360,734,673	-1.21%	-4.95%
DORCHESTER	56,714,356	55,678,729	50,803,460	50,895,426	49,789,535	-2.17%	-3.20%
FREDERICK	827,460,233	833,354,252	831,765,649	839,673,699	848,729,358	1.08%	0.64%
GARRETT	65,378,991	68,629,440	68,444,601	66,789,516	70,326,793	5.30%	1.84%
HARFORD	512,465,777	539,792,500	520,966,435	528,829,300	550,307,380	4.06%	1.80%
HOWARD	1,023,455,582	1,003,815,458	974,062,127	1,141,223,876	1,169,068,071	2.44%	3.38%
KENT	49,139,243	54,506,727	52,703,434	49,965,062	43,375,818	-13.19%	-3.07%
MONTGOMERY ²	3,868,384,132	4,342,173,776	4,033,479,891	3,956,500,371	4,045,603,427	2.25%	1.13%
PRINCE GEORGE'S ²	2,965,897,300	3,030,297,600	2,985,125,600	2,979,126,500	3,015,823,900	1.23%	0.42%
QUEEN ANNE'S	122,059,848	126,298,910	129,272,041	110,773,724	106,259,946	-4.07%	-3.41%
ST. MARY'S	181,596,305	193,581,464	183,620,228	191,850,351	194,833,372	1.55%	1.77%
SOMERSET	39,058,523	41,429,386	34,987,375	46,021,840	36,237,422	-21.26%	-1.86%
TALBOT ¹	81,295,633	79,189,695	70,263,772	69,571,550	65,945,000	-5.21%	-5.10%
WASHINGTON	206,990,060	219,533,470	217,209,239	211,196,480	211,398,200	0.10%	0.53%
WICOMICO	185,041,953	173,427,946	126,373,698	112,294,158	107,861,042	-3.95%	-12.62%
WORCESTER	176,693,088	185,963,625	175,197,083	163,205,811	163,541,144	0.21%	-1.92%
TOTAL	17,885,796,159	18,685,151,413	18,240,077,786	17,724,274,177	17,957,896,137	1.32%	0.10%

¹ Budgets include capital projects, pay-go transfer.

² Excludes operating budget for bi-county agencies MNCPPC and WSSC

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011 and prior year data

TABLE 3.2
TOTAL COUNTY GENERAL FUND OPERATING BUDGETS
FISCAL YEAR 2010 THROUGH FISCAL YEAR 2012

SUBDIVISION	Actual FY 2010	Appropriation FY 2011	Approved FY 2012	Change FY 11-12
ALLEGANY	83,128,881	83,126,302	81,937,957	-1.43%
ANNE ARUNDEL	1,180,889,400	1,174,333,500	1,181,224,200	0.59%
BALTIMORE CITY	1,358,783,132	1,380,819,744	1,407,688,024	1.95%
BALTIMORE COUNTY	1,623,601,931	1,605,849,508	1,603,784,784	-0.13%
CALVERT	214,357,043	224,969,990	232,041,787	3.14%
CAROLINE	45,803,052	41,491,343	41,632,732	0.34%
CARROLL	339,928,266	349,000,000	350,250,000	0.36%
CECIL	162,981,369	137,059,227	142,650,639	4.08%
CHARLES	300,367,724	307,627,070	307,623,600	0.00%
DORCHESTER	50,184,012	49,873,427	48,695,374	-2.36%
FREDERICK	449,036,299	416,414,335	426,061,497	2.32%
GARRETT	68,444,601	66,789,516	70,326,793	5.30%
HARFORD	474,787,973	476,858,200	491,484,910	3.07%
HOWARD	809,609,567	824,375,862	870,818,157	5.63%
KENT	42,727,764	42,246,037	41,476,284	-1.82%
MONTGOMERY	910,865,014	842,911,520	903,237,220	7.16%
PRINCE GEORGE'S	2,600,758,700	2,619,453,600	2,650,676,800	1.19%
QUEEN ANNE'S	109,084,998	110,773,724	106,259,946	-4.07%
ST. MARY'S	181,826,997	189,663,970	192,483,034	1.49%
SOMERSET	34,987,375	46,021,840	36,237,422	-21.26%
TALBOT	70,263,772	69,571,550	65,945,000	-5.21%
WASHINGTON	201,855,239	197,148,580	196,253,350	-0.45%
WICOMICO	120,702,072	112,294,158	107,861,042	-3.95%
WORCESTER	172,508,317	163,205,811	163,541,144	0.21%
TOTAL	11,607,483,498	11,531,878,814	11,720,191,696	1.63%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 3.3
COUNTY OPERATING BUDGETS - GENERAL FUND ONLY
FOR SELECTED CATEGORIES IN FISCAL YEAR 2012

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
ALLEGANY	8,146,400	15,171,994	9,588,343	1,703,325	1,310,402	28,263,761	7,425,000	757,558	905,000	215,837	65,081	1,392,943	4,672,971
ANNE ARUNDEL	134,284,100	242,966,700	33,545,700	30,129,000	12,145,500	556,105,600	28,556,400	20,654,400	14,678,500	1,652,800	270,000	1,719,400	104,516,100
BALTIMORE CITY	280,872,178	522,391,750	60,961,811	28,441,288	5,571,676	254,526,664	1,000,000	32,817,708	23,131,657	200,683	24,194,177	43,333,504	118,710,152
BALTIMORE COUNTY ¹	53,793,799	331,146,869	119,750,288	20,130,295	6,521,721	702,982,279	44,257,668	24,688,864	34,070,272	5,759,161	636,805	1,641,919	76,598,024
CALVERT	16,187,108	25,698,835	9,165,528			109,059,947		6,916,359			1,848,647	1,256,046	16,749,201
CAROLINE	4,901,895	11,722,117	3,568,987	449,748	131,362	12,299,444	1,478,104	805,838	1,100,000	335,242	6,000	242,850	4,215,671
CARROLL	60,509,080	35,095,250	9,099,710	4,557,150	1,140,490	164,643,870	6,933,000	1,158,560	7,485,000	781,740		3,459,900	41,482,790
CECIL	15,211,462	31,009,165	8,744,503	49,995	2,492,215	1,901	43,500	957,521		585,169		898,327	
CHARLES	31,420,100	76,142,600	8,555,200	3,117,300	2,384,830	47,100		5,145,900		609,600	910,700	1,380,770	20,987,000
DORCHESTER	3,783,114	10,165,429	3,346,761	983,250	130,633	16,481,888	1,302,474	467,156	513,000	367,656		461,158	4,397,518
FREDERICK	42,224,418	51,513,930	13,260,331	4,042,789	5,043,301			5,757,303		613,940	419,911	1,969,090	36,257,862
GARRETT	6,723,242	9,074,379	16,858,627		281,700			55,000		170,842		3,906,242	33,399
HARFORD	43,340,433	99,188,930	14,939,748	4,029,330	8,910,521	214,291,627	14,961,612	9,492,032	15,512,147	600,581	498,977	2,241,700	53,185,318
HOWARD	41,478,703	99,259,069	55,234,113	9,534,000	23,726,659	467,617,041	25,951,335	14,442,989	16,345,254	2,674,772		1,669,661	92,518,561
KENT	4,916,634	8,281,997	3,485,977	880,696	304,359	16,128,112	578,030	1,284,559	542,000	325,306		336,437	3,026,765
MONTGOMERY ²	121,380,480	316,361,360	36,059,030	171,748,980					28,353,010	1,669,760	3,307,560	5,990,310	
PRINCE GEORGES	63,562,800	406,618,700	11,548,900	22,700,300	2,757,300	1,614,158,600	100,252,500		23,837,400		2,216,200		94,872,700
QUEEN ANNE'S	9,248,172	21,210,620	6,905,330	1,665,972	1,512,511	43,528,032	1,688,442	2,504,237	1,276,393	577,957	440,365	477,356	11,209,452
ST. MARY'S	21,893,161	38,786,815	9,238,030	6,505,860	3,809,553	79,189,700	3,647,430	3,868,277	2,281,038	393,855	1,316,027	1,535,339	12,044,482
SOMERSET	6,450,618	6,890,702	4,419,150	936,941	36,925	10,053,324	392,895	336,085	570,344	104,186		200,000	2,229,977
TALBOT	5,251,669	10,402,702	2,948,510	1,991,924	438,395	35,926,004	1,351,173	327,395	909,606	249,155			74,800
WASHINGTON	15,364,460	33,210,870	4,158,650	2,339,270	1,732,760	92,828,890	8,865,010	2,688,660	2,549,830	518,390	67,390	827,410	13,357,620
WICOMICO	8,368,173	23,773,840	4,711,781	3,239,920	251,066	36,196,892	2,920,880	2,213,069	1,000,000	115,910		105,933	13,655,577
WORCESTER	15,371,512	26,486,628	3,442,517	379,986	1,248,976			1,876,199	3,032,212	639,507	216,300	1,141,680	10,987,942
TOTAL	1,014,683,711	2,452,571,251	453,537,525	319,557,319	81,882,855	4,454,330,676	251,605,453	139,215,669	178,092,663				

¹ Biennial process may distort annual contributions to capital program

² Includes the Washington Suburban Sanitary Commission

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 3.4
COUNTY CAPITAL BUDGETS
FOR SELECTED CATEGORIES IN APPROVED FISCAL YEAR 2012

JURISDICTION	Education (K-12 only)	Libraries & Comm Colleges	Courts & Sheriff	Public Works	Public Safety	Parks & Recreation	Health	Economic Development	Resource Protection	Other	Total
ALLEGANY		1,233,000		5,043,000						31,000	6,307,000
ANNE ARUNDEL	103,373,000	12,047,000	-	159,567,900	1,645,000	2,556,000	-	-	6,290,000	10,522,500	296,001,400
BALTIMORE CITY	16,634,000	1,000,000		252,492,000		4,400,000		41,276,000	90,334,000	90,334,000	406,136,000
BALTIMORE COUNTY ¹	104,528,000	32,335,000		443,406,669		8,750,000		18,193,100	17,533,000	34,751,045	659,496,814
CALVERT	11,808,000	2,088,000		5,027,800	152,000	1,524,000				1,935,000	22,534,800
CAROLINE	1,701,793	10,000		3,219,867	287,000	731,899				12,149,608	18,100,167
CARROLL	30,760,000	467,800		14,612,400		535,178			16,054,750		62,430,128
CECIL	3,305,000	3,409,000		3,408,000	1,772,000	288,000	1,138,000				13,320,000
CHARLES	13,201,000			23,501,000		1,781,000			1,806,000	1,420,000	41,709,000
DORCHESTER			138,923	477,500	33,000						649,423
FREDERICK	27,994,960	6,683,000	777,520	10,124,750	2,553,020	1,001,500		1,183,000		2,400,980	51,535,730
GARRETT	110,500	15,300		622,000	75,000					52,000	2,057,800
HARFORD	16,205,845	19,487,028		21,145,762	3,216,885	5,919,000				38,579,734	104,554,254
HOWARD	72,936,000	34,876,000		32,012,000	7,870,000	5,617,000			1,379,000	33,264,000	187,954,000
KENT						20,773				99,539	120,312
MONTGOMERY ²	362,147,000	52,969,000	921,000	97,467,000	20,378,000	19,380,000	7,499,000	3,971,000	16,815,000	96,367,000	677,914,000
PRINCE GEORGE'S	83,728,000	15,210,000		57,799,000	13,800,000	55,070,000			25,295,000	56,122,000	307,024,000
QUEEN ANNE'S	145,600			50,000	172,778	260,000				1,302,000	1,930,378
ST. MARY'S	7,805,000		1,150,000	6,169,930	8,650,000	559,000		75,000	1,509,743		25,918,673
SOMERSET	1,428,000		20,111	2,480,101	12,000	52,000				359,346	4,351,558
TALBOT	705,000	150,000		189,000							1,044,000
WASHINGTON	1,782,900	5,918,800	186,600	13,906,100	50,000	350,000				2,645,700	24,840,100
WICOMICO			135,963	2,556	32,398	5,000	23,100			160,981	359,998
WORCESTER	11,708,565	110,733		1,608,133	934,400		44,773			1,538,272	15,944,876
TOTAL	872,008,163	188,009,661	3,330,117	1,154,332,468	61,633,481	108,800,350	8,704,873	64,698,100	86,682,493	384,034,705	2,932,234,411

¹ Biennial process may distort annual contributions to capital program

² Includes the Washington Suburban Sanitary Commission

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 3.5
COUNTY BOND RATINGS
FISCAL YEAR 2012

COUNTY	S&P	MOODY'S	FITCH	PURCHASES BOND INSURANCE
ALLEGANY	A	A1	-	Yes
ANNE ARUNDEL	AAA	Aa1	-	-
BALTIMORE CITY	AA-	Aa2	-	-
BALTIMORE COUNTY	AAA	Aaa	AAA	-
CALVERT	AAA	Aa1	AAA	-
CAROLINE	A	A3	-	Yes
CARROLL	AA+	Aa1	AAA	-
CECIL	AA	Aa2	-	-
CHARLES	AA	Aa1	AAA	-
DORCHESTER	A	A2	-	-
FREDERICK	AA+	Aa1	AAA	-
GARRETT	AAA	A1	-	Yes
HARFORD	AA+	Aaa	AAA	-
HOWARD	AAA	Aaa	AAA	-
KENT	-	-	-	Yes
MONTGOMERY	AAA	Aaa	AAA	-
PRINCE GEORGE'S	AAA	Aaa	AAA	-
QUEEN ANNE'S	AA-	Aa2	AA+	Yes
ST. MARY'S	AA	Aa2	AA+	-
SOMERSET	-	-	-	-
TALBOT	-	Aa2	AAA	-
WASHINGTON	AA	Aa2	AA	-
WICOMICO	AA-	Aa3	AA-	-
WORCESTER	-	Aa3	AA-	-

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

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 2002 to FY 2012. 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 2008 through 2012. 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 2012 total assessable base for county tax purposes. Assessable base is the total assessed value of all taxable real and personal property in the county. By Maryland state law in place until October 1, 2000, the assessed value of real property was 40% of cash value, the assessed value of personal property is 100% of cash value. The assessable base shown is the total of that amount.

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

Montgomery County, with a \$167.7 billion base, has the largest property tax assessable base among the 24 subdivisions. It is followed by Prince George's County, Baltimore County, Anne Arundel County, Baltimore City, and Howard County respectively. Somerset County's assessable base, at \$1.69 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 2008 through 2012.

Real Property

Table 4.5 compares each jurisdiction relative to the real property assessable base in Fiscal Year 2012. Specifically, counties are ranked based upon their total FY 2012 real property assessable base and their per capita base. Amounts representing the per capita real property assessable base in each jurisdiction are included. (*see note above regarding the transition to full value assessment of real property*)

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

Table 4.6 reflects the net real property tax yields for Fiscal Years 2008 through 2012. Highlighted is the change in total net revenues generated from each subdivision's real property from FY 2011 to FY 2012. Net indicates the estimate after adjustments for additions and abatements, discounts, credits, penalties and interest, collections for prior year, etc.

Personal Property

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

Table 4.7 lists the current exempt status for three categories of personal property by subdivision. Not shown is the treatment of furniture, fixtures and equipment. Previous versions of this publication detailed the county exemptions for farm implements and livestock—but both are exempted in every jurisdiction by current state law. Twenty one counties offer 100% exemptions for all three categories shown. In addition, five counties (Frederick, Garrett, Kent, Queen Anne's, and Talbot) levy no personal property tax. The three remaining subdivisions do not offer 100% exemption in all categories, but offer exemptions ranging from 0% to 65% 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 2012. Counties are ranked in this table with respect to total personal property assessable base and per capita base in FY 2012.

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 2008 to FY 2011 are shown, along with estimated yields for FY 2012.

TABLE 4.1
COUNTY PROPERTY TAX RATES (NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2002 THROUGH 2012

COUNTY	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
ALLEGANY	0.98	0.98	1.00	1.00	1.001	0.983	0.9829	0.983	0.9829	0.9829	0.982
ANNE ARUNDEL	0.96	0.95	0.96	0.94	0.931	0.918	0.891	0.888	0.876	0.880	0.910
BALTIMORE CITY	2.33	2.33	2.33	2.33	2.308	2.288	2.268	2.268	2.268	2.268	2.268
BALTIMORE COUNTY	1.115	1.115	1.115	1.115	1.115	1.100	1.100	1.100	1.100	1.100	1.100
CALVERT	0.89	0.89	0.89	0.89	0.892	0.892	0.892	0.892	0.892	0.892	0.892
CAROLINE	0.95	0.95	0.95	0.95	0.910	0.870	0.870	0.870	0.870	0.870	0.870
CARROLL	1.05	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.028
CECIL	0.98	0.98	0.98	0.98	0.980	0.960	0.960	0.960	0.940	0.915	0.940
CHARLES	0.95	0.95	0.95	0.96	0.962	0.962	0.962	0.962	0.962	0.962	1.003
DORCHESTER	0.88	0.88	0.93	0.93	0.920	0.896	0.896	0.896	0.896	0.896	0.976
FREDERICK	1.00	1.00	1.00	1.00	1.000	0.936	0.936	0.936	0.936	0.936	0.936
GARRETT	1.04	1.04	1.04	1.04	1.000	1.000	1.000	1.000	0.990	0.990	0.990
HARFORD	1.092	1.092	1.092	1.092	1.082	1.082	1.082	1.082	1.064	1.042	1.042
HOWARD	1.04	1.04	1.04	1.04	1.044	1.014	1.014	1.014	1.014	1.014	1.014
KENT	1.01	1.01	1.01	1.01	0.992	0.972	0.972	0.972	0.972	1.022	1.022
MONTGOMERY	0.901	0.910	0.914	0.902	0.8560	0.8120	0.8120	0.8180	0.904	0.904	0.946
PRINCE GEORGE'S	0.96	0.96	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960	0.960
QUEEN ANNE'S	0.98	0.98	0.98	0.93	0.870	0.800	0.770	0.770	0.770	0.767	0.847
ST. MARY'S	0.908	0.908	0.908	0.878	0.872	0.857	0.857	0.857	0.857	0.857	0.857
SOMERSET	0.98	1.01	1.01	1.01	0.990	0.940	0.940	0.920	0.900	0.884	0.884
TALBOT	0.56	0.55	0.55	0.54	0.520	0.500	0.475	0.449	0.432	0.432	0.448
WASHINGTON	0.95	0.95	0.95	0.95	0.948	0.948	0.948	0.948	0.948	0.948	0.948
WICOMICO	1.07	1.05	1.04	1.03	0.993	0.942	0.881	0.814	0.759	0.759	0.769
WORCESTER	0.73	0.73	0.73	0.73	0.730	0.700	0.700	0.700	0.700	0.700	0.700

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011 and prior year data

TABLE 4.2
COUNTY PROPERTY TAX RATES AND CONSTANT YIELD TAX RATES (FOR NON-MUNICIPAL AREAS)
FOR FISCAL YEARS 2008 THROUGH 2012

COUNTY	FY 2008		FY 2009		FY 2010		FY 2011		FY 2012	
	P.T.R.	C.Y.T.R.	P.T.R.	C.Y.T.R.	P.T.R.	C.Y.T.R.	P.T.R.	C.Y.T.R.	P.T.R.	C.Y.T.R.
ALLEGANY ²	0.9829	0.906	0.9829	0.897	0.9829	0.915	0.9829	0.9418	0.9820	0.9652
ANNE ARUNDEL ²	0.891	0.867	0.888	0.839	0.876	0.861	0.880	0.861	0.910	0.905
BALTIMORE CITY	2.268	2.138	2.268	2.079	2.268	2.093	2.268	2.093	2.268	2.255
BALTIMORE COUNTY	1.100	1.036	1.100	1.034	1.100	1.046	1.100	1.046	1.100	1.094
CALVERT ²	0.892	0.793	0.892	0.803	0.892	0.825	0.892	0.825	0.892	0.911
CAROLINE ²	0.870	0.804	0.870	0.807	0.870	0.816	0.870	0.853	0.870	0.877
CARROLL	1.048	0.967	1.048	0.965	1.048	0.978	1.048	0.978	1.028	1.051
CECIL	0.960	0.870	0.960	0.873	0.940	0.897	0.915	0.897	0.940	0.945
CHARLES ^{2,4}	1.026	0.934	1.026	0.941	1.026	0.966	1.026	0.966	1.067	1.066
DORCHESTER	0.896	0.820	0.896	0.823	0.896	0.843	0.896	0.843	0.976	0.888
FREDERICK	0.936	0.866	0.936	0.866	0.936	1.005	0.936	0.886	0.936	0.966
GARRETT ²	1.000	0.898	1.000	0.918	0.990	0.946	0.990	0.9433	0.990	0.9874
HARFORD ²	1.082	0.984	1.082	0.986	1.064	0.998	1.042	0.998	1.042	1.060
HOWARD	1.014	0.948	1.014	0.952	1.014	1.096	1.014	0.967	1.014	1.023
KENT	0.972	0.882	0.972	0.952	0.972	0.908	1.022	0.908	1.022	1.031
MONTGOMERY ³	0.8120	0.561	0.8180	0.952	0.9040	0.869	0.904	0.628	0.946	0.724
PRINCE GEORGES ²	0.960	0.894	0.960	0.888	0.960	1.235	0.960	0.899	0.960	1.010
QUEEN ANNE'S	0.770	0.734	0.770	0.715	0.770	0.724	0.767	0.724	0.847	0.779
ST. MARY'S	0.857	0.791	0.857	0.782	0.857	0.798	0.857	0.819	0.857	0.861
SOMERSET	0.940	0.825	0.920	0.831	0.900	0.874	0.884	0.884	0.8837	0.911
TALBOT ²	0.475	0.460	0.449	0.437	0.432	0.422	0.432	0.422	0.448	0.449
WASHINGTON	0.948	0.873	0.948	0.878	0.948	0.892	0.948	0.953	0.948	0.936
WICOMICO	0.881	0.863	0.814	0.798	0.759	0.758	0.759	0.758	0.769	0.798
WORCESTER	0.700	0.605	0.700	0.619	0.700	0.738	0.700	0.738	0.700	0.712

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 - Montgomery County tax rate shown does not include special service area taxes (which are included in Table 4.1)

⁴ - Charles County tax rate shown does include 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 2012

SUBDIVISION	FY 2012 Total Assessable Base	Rank By Total Base	Per Capita Base	Per Capita Rank	Penny on Tax Rate Generates	July 1, 2012 Population ¹
ALLEGANY	3,912,567,738	20	53,964	24	441,720	72,503
ANNE ARUNDEL	76,444,258,000	4	144,490	8	6,445,000	529,062
BALTIMORE CITY	50,577,444,140	5	79,816	21	3,346,089	633,676
BALTIMORE COUNTY	84,807,962,000	3	106,890	15	7,350,146	793,412
CALVERT	13,365,745,657	13	147,686	7	1,474,242	90,501
CAROLINE	3,020,686,245	22	89,992	20	263,707	33,566
CARROLL	22,015,902,756	9	129,115	10	1,850,000	170,514
CECIL	10,590,829,000	15	104,562	16	1,077,830	101,288
CHARLES	17,885,190,677	10	123,113	11	1,674,695	145,275
DORCHESTER	3,227,021,000	21	100,411	18	318,913	32,138
FREDERICK	27,266,137,000	8	117,503	13	2,660,114	232,046
GARRETT	4,825,882,396	19	164,442	5	507,351	29,347
HARFORD	29,697,273,098	7	121,703	12	2,704,014	244,014
HOWARD	44,653,514,431	6	154,153	6	4,789,564	289,671
KENT	2,854,374,279	23	140,368	9	289,231	20,335
MONTGOMERY	167,746,875,000	1	167,532	4	16,774,688	1,001,284
PRINCE GEORGE'S	86,901,343,000	2	103,001	17	3,002,338	843,692
QUEEN ANNE'S	8,584,151,000	17	175,966	3	762,745	48,783
ST. MARY'S	11,396,150,233	14	106,903	14	1,161,205	106,603
SOMERSET	1,685,614,931	24	64,585	23	167,000	26,099
TALBOT	10,285,785,763	16	282,026	2	652,790	36,471
WASHINGTON	13,395,473,000	12	91,441	19	1,221,417	146,493
WICOMICO	7,088,944,054	18	74,526	22	773,215	95,121
WORCESTER	17,676,352,000	11	362,027	1	1,739,553	48,826
TOTAL	\$719,905,477,398		124,751		61,447,567	5,770,720

¹ - Population Estimates From MD Department of Legislative Services, September 2011

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 4.4
TOTAL ASSESSABLE REVENUE YIELDS (INCLUDES ALL REAL AND PERSONAL PROPERTY)
FISCAL YEARS 2008-2012

SUBDIVISION	ACTUAL FY 2008 YIELD	ACTUAL FY 2009 YIELD	ACTUAL FY 2010 YIELD	ACTUAL FY 2011 YIELD	ESTIMATED FY 2012 YIELD	GROWTH FY 2011-12	%GROWTH FY 2011-12	AVG GROWTH FY 2008-12
ALLEGANY	34,690,639	37,442,879	42,031,704	41,993,168	41,307,399	(685,769)	-1.63%	4.46%
ANNE ARUNDEL	471,049,000	513,534,000	527,479,000	551,618,000	562,317,000	10,699,000	1.94%	4.53%
BALTIMORE CITY	623,646,000	681,316,000	737,077,000	765,518,661	779,304,925	13,786,264	1.80%	5.73%
BALTIMORE COUNTY	845,387,442	951,062,233	1,034,401,901	1,034,557,859	983,886,871	(50,670,988)	-4.90%	3.87%
CALVERT	106,121,818	122,918,020	133,981,114	146,507,535	146,076,046	(431,489)	-0.29%	8.32%
CAROLINE	19,093,410	21,039,582	22,823,504	23,668,074	23,637,000	(31,074)	-0.13%	5.48%
CARROLL	174,408,493	189,095,183	204,973,872	208,688,900	204,596,100	(4,092,800)	-1.96%	4.07%
CECIL	86,506,000	93,081,444	99,046,471	102,817,654	101,326,773	(1,490,881)	-1.45%	4.03%
CHARLES	176,652,920	206,919,569	215,465,781	211,550,500	206,555,300	(4,995,200)	-2.36%	3.99%
DORCHESTER	27,056,972	27,033,934	32,990,615	31,906,470	32,925,352	1,018,882	3.19%	5.03%
FREDERICK	251,132,637	285,021,139	302,226,301	282,467,000	255,789,692	(26,677,308)	-9.44%	0.46%
GARRETT	37,051,524	41,277,596	48,411,453	46,294,292	50,177,423	3,883,131	8.39%	7.88%
HARFORD	257,241,041	292,171,808	270,451,635	269,966,500	257,697,066	(12,269,434)	-4.54%	0.04%
HOWARD	367,835,075	402,503,729	425,829,531	438,152,849	441,546,112	3,393,263	0.77%	4.67%
KENT	24,258,832	28,757,797	31,259,422	29,450,344	29,699,149	248,805	0.84%	5.19%
MONTGOMERY	1,212,968,141	1,374,984,360	1,412,580,074	1,460,076,383	1,471,750,195	11,673,812	0.80%	4.95%
PRINCE GEORGES	609,733,020	670,176,578	717,492,010	724,495,354	720,561,200	-3,934,154	-0.54%	4.26%
QUEEN ANNE'S	49,975,236	55,080,139	59,242,742	59,934,809	65,852,256	5,917,447	9.87%	7.14%
ST. MARY'S	77,982,887	87,266,566	94,282,545	99,250,867	99,515,305	264,438	0.27%	6.29%
SOMERSET	13,943,350	15,746,779	16,529,520	16,353,398	15,736,336	(617,062)	-3.77%	3.07%
TALBOT	26,372,941	27,455,977	28,353,045	29,290,000	29,745,000	455,000	1.55%	3.05%
WASHINGTON	112,451,228	120,195,520	129,459,615	126,127,110	125,140,480	(986,630)	-0.78%	2.71%
WICOMICO	59,397,652	60,505,255	60,211,126	60,575,912	59,008,117	(1,567,795)	-2.59%	-0.16%
WORCESTER	116,497,719	133,201,611	126,952,587	128,182,439	126,981,912	(1,200,527)	-0.94%	2.18%
TOTAL YIELD	5,781,453,977	6,437,787,697	6,773,552,568	6,889,444,079	6,831,133,009	-58,311,069	-0.85%	4.26%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011 and prior year data

TABLE 4.5
ASSESSED VALUE OF REAL PROPERTY
FISCAL YEAR 2012

SUBDIVISION	ESTIMATED FY 2012	RANK BY FY 2012 BASE	PER CAPITA BASE	PER CAPITA RANK	Population JULY 1, 2012 ¹
ALLEGANY	3,576,148,738	20	49,324	24	72,503
ANNE ARUNDEL	73,830,654,000	4	139,550	7	529,062
BALTIMORE CITY	48,835,029,140	5	77,066	21	633,676
BALTIMORE COUNTY	81,717,096,000	3	102,995	15	793,412
CALVERT	12,447,965,657	13	137,545	9	90,501
CAROLINE	2,968,101,245	22	88,426	19	33,566
CARROLL	21,481,548,756	9	125,981	10	170,514
CECIL	10,206,568,000	16	100,768	16	101,288
CHARLES	16,836,946,866	11	115,897	13	145,275
DORCHESTER	3,107,283,008	21	96,686	18	32,138
FREDERICK	26,977,446,000	8	116,259	12	232,046
GARRETT	4,660,795,396	19	158,817	5	29,347
HARFORD	28,741,826,669	7	117,788	11	244,014
HOWARD	43,084,512,431	6	148,736	6	289,671
KENT	2,818,468,279	23	138,602	8	20,335
MONTGOMERY	163,704,000,000	1	163,494	4	1,001,284
PRINCE GEORGE'S	83,989,592,000	2	99,550	17	843,692
QUEEN ANNE'S	8,524,724,000	17	174,748	3	48,783
ST. MARY'S	11,135,095,233	14	104,454	14	106,603
SOMERSET	1,614,658,931	24	61,867	23	26,099
TALBOT	10,228,785,763	12	280,464	2	36,471
WASHINGTON	12,848,978,000	12	87,711	20	146,493
WICOMICO	6,578,257,054	18	69,157	22	95,121
WORCESTER	17,361,738,000	10	355,584	1	48,826
TOTAL	697,276,219,166		120,830		5,770,720

¹ Population estimates from MD Dept. of Legislative Services, September 2011

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 4.6
REAL PROPERTY ASSESSABLE REVENUE YIELDS
FISCAL YEARS 2008 - 2012

SUBDIVISION	Actual	Actual	Actual	Actual	Actual	Estimated	GROWTH FY 2011-12	%GROWTH FY 2011-12	AVE. GROWTH FY 2008-12
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012			
ALLEGANY ¹	26,283,732	28,941,913	31,534,472	33,065,327	33,367,215	301,888	0.91%	6.15%	
ANNE ARUNDEL	418,872,000	457,376,000	472,111,000	493,175,000	504,988,000	11,813,000	2.40%	4.79%	
BALTIMORE CITY ¹	527,383,625	590,517,647	640,202,095	672,236,661	682,486,000	10,249,339	1.52%	6.66%	
BALTIMORE COUNTY ¹	759,285,030	867,620,594	948,583,930	949,240,402	898,888,056	(50,352,346)	-5.30%	4.31%	
CALVERT	82,643,866	99,032,362	122,765,663	127,187,391	125,476,046	(1,711,345)	-1.35%	11.00%	
CAROLINE	18,011,128	19,889,387	21,688,374	22,572,733	22,497,000	(75,733)	-0.34%	5.72%	
CARROLL	160,115,952	174,850,769	190,927,105	194,488,900	190,696,100	(3,792,800)	-1.95%	4.47%	
CECIL	78,707,436	85,454,950	91,552,139	94,836,843	92,680,824	(2,156,019)	-2.27%	4.17%	
CHARLES	154,500,388	181,117,401	194,044,298	184,560,300	178,606,200	(5,954,100)	-3.23%	3.69%	
DORCHESTER	24,096,655	24,060,362	30,025,669	29,851,231	30,003,745	152,514	0.51%	5.63%	
FREDERICK	243,616,501	277,996,348	295,275,366	275,152,000	248,986,692	(26,165,308)	-9.51%	0.55%	
GARRETT	34,649,014	38,566,870	45,344,470	43,480,046	46,092,813	2,612,767	6.01%	7.40%	
HARFORD	232,233,660	266,524,872	248,124,501	247,788,627	236,400,066	(11,388,561)	-4.60%	0.45%	
HOWARD	330,286,310	363,563,651	386,089,286	398,640,335	400,986,911	2,346,576	0.59%	4.97%	
KENT	23,362,881	27,862,864	30,712,088	28,501,366	28,781,751	280,385	0.98%	5.35%	
MONTGOMERY	1,126,496,623	1,288,491,365	1,342,444,472	1,366,980,730	1,376,897,243	9,916,513	0.73%	5.15%	
PRINCE GEORGE'S	543,656,274	601,734,985	654,439,062	659,563,490	655,570,400	(3,993,090)	-0.61%	4.79%	
QUEEN ANNE'S	48,745,770	53,842,995	57,967,128	58,694,809	64,612,256	5,917,447	10.08%	7.30%	
ST. MARY'S	72,079,442	81,211,204	88,619,785	93,441,232	93,923,469	482,237	0.52%	6.84%	
SOMERSET	12,415,924	14,218,012	14,865,787	14,783,196	14,168,741	(614,455)	-4.16%	3.36%	
TALBOT	25,775,727	26,898,002	27,801,093	28,775,000	29,245,000	470,000	1.63%	3.21%	
WASHINGTON	98,040,944	106,449,520	115,539,880	112,529,230	111,560,210	(969,020)	-0.86%	3.28%	
WICOMICO	49,740,422	51,396,306	54,952,996	52,305,317	50,437,606	(1,867,711)	-3.57%	0.35%	
WORCESTER	110,785,279	127,477,083	121,366,637	122,582,719	121,476,166	(1,106,553)	-0.90%	2.33%	
TOTAL YIELD	5,201,784,583	5,855,095,462	6,226,977,296	6,304,432,885	6,238,828,510	(65,604,375)		4.65%	

¹ These amounts do not include tax exempt property.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011 and prior year data

TABLE 4.7
TAXATION OF PERSONAL PROPERTY ¹
 (Expressed As The Percentage Exempt From Local Taxation)
 Fiscal Year 2012

SUBDIVISION	COMMERCIAL INVENTORY	MANUFACTURING and R&D	
		INVENTORY	MACHINERY
ALLEGANY	100	100	100
ANNE ARUNDEL	100	100	100
BALTIMORE CITY ²	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 ³	100	100	100
FREDERICK ⁴	100	100	100
GARRETT ⁴	100	100	100
HARFORD	100	100	100
HOWARD	100	100	100
KENT ³	100	100	100
MONTGOMERY	100	100	100
PRINCE GEORGE'S ²	100	100	100
QUEEN ANNE'S ⁴	100	100	100
ST. MARY'S	100	100	100
SOMERSET	100	100	0
TALBOT ⁴	100	100	100
WASHINGTON	100	100	100
WICOMICO	65	100	0
WORCESTER	100	100	0

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

² Exemption for machinery includes pasteurizing & laundries.

³ All other personal property 50% exempt; being phased out @10% per year.

⁴ All other personal property is 100% exempt.

Source: Department of Assessments and Taxation, July 1, 2011

TABLE 4.8
ASSESSED VALUE OF PERSONAL PROPERTY
FISCAL YEAR 2012

SUBDIVISION	ESTIMATED FY 2012	RANK BY FY 2012 BASE	PER CAPITA BASE	PER CAPITA RANK	Population JULY 1, 2012 ¹
ALLEGANY	336,419,000	14	4,640	8	72,503
ANNE ARUNDEL	2,613,604,000	4	4,940	7	529,062
BALTIMORE CITY	1,742,415,000	5	2,750	17	633,676
BALTIMORE COUNTY	3,090,866,000	2	3,896	11	793,412
CALVERT	917,780,000	9	10,141	1	90,501
CAROLINE	52,585,000	23	1,567	21	33,566
CARROLL	534,354,000	11	3,134	16	170,514
CECIL	384,261,000	13	3,794	12	101,288
CHARLES	1,048,243,811	7	7,216	2	145,275
DORCHESTER	119,737,992	19	3,726	14	32,138
FREDERICK	288,691,000	16	1,244	23	232,046
GARRETT	165,087,000	18	5,625	4	29,347
HARFORD	955,446,429	8	3,916	10	244,014
HOWARD	1,569,002,000	6	5,416	5	289,671
KENT	35,906,000	24	1,766	20	20,335
MONTGOMERY	4,042,875,000	1	4,038	9	1,001,284
PRINCE GEORGE'S	2,911,751,000	3	3,451	15	843,692
QUEEN ANNE'S	59,427,000	21	1,218	24	48,783
ST. MARY'S	261,055,000	17	2,449	19	106,603
SOMERSET	70,956,000	20	2,719	18	26,099
TALBOT	57,000,000	22	1,563	22	36,471
WASHINGTON	546,495,000	10	3,731	13	146,493
WICOMICO	510,687,000	12	5,369	6	95,121
WORCESTER	314,614,000	15	6,444	3	48,826
TOTAL	22,629,258,232		3,921		5,770,720

¹ Population Estimates MD Dept. of Legislative Services, September 2011

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 4.9
PERSONAL PROPERTY ASSESSABLE REVENUE YIELDS (INCLUDING OPERATING PROPERTY OF PUBLIC UTILITIES)
FISCAL YEARS 2008 THROUGH 2012

SUBDIVISION	ACTUAL FY 2008 YIELD	ACTUAL FY 2009 YIELD	ACTUAL FY 2010 YIELD	ACTUAL FY 2011 YIELD	ESTIMATED FY 2012 YIELD	GROWTH 2011-12	%GROWTH 2011-12	AVE. GROWTH FY 2008-12
ALLEGANY	8,406,907	8,500,966	10,496,232	8,927,841	7,940,184	(987,657)	-11.06%	-1.42%
ANNE ARUNDEL	52,177,000	56,158,000	55,368,000	58,443,000	57,329,000	(1,114,000)	-1.91%	2.38%
BALTIMORE CITY	95,515,000	96,239,000	96,875,000	93,282,000	96,818,925	3,536,925	3.79%	0.34%
BALTIMORE COUNTY	86,102,412	83,441,639	83,039,709	85,317,457	84,998,815	(318,642)	-0.37%	-0.32%
CALVERT	23,477,952	23,885,658	11,215,451	19,320,144	20,600,000	1,279,856	6.62%	-3.22%
CAROLINE	1,082,282	1,150,195	1,135,130	1,095,341	1,140,000	44,659	4.08%	1.31%
CARROLL	14,292,541	14,244,414	14,046,767	14,200,000	13,900,000	(300,000)	-2.11%	-0.69%
CECIL	7,798,564	7,626,494	7,494,332	7,980,811	8,645,949	665,138	8.33%	2.61%
CHARLES	22,152,532	25,802,167	21,421,484	26,990,200	27,949,100	958,900	3.55%	5.98%
DORCHESTER	2,960,317	2,973,572	2,964,945	2,055,239	2,921,607	866,368	42.15%	-0.33%
FREDERICK	7,516,136	7,024,791	6,950,935	7,315,000	6,803,000	(512,000)	-7.00%	-2.46%
GARRETT	2,402,510	2,710,726	2,798,608	2,814,246	4,084,610	1,270,364	45.14%	14.19%
HARFORD	25,007,381	25,646,936	22,326,864	22,177,873	21,297,000	(880,873)	-3.97%	-3.94%
HOWARD	37,548,765	38,940,078	40,086,225	39,512,514	40,559,201	1,046,687	2.65%	1.95%
KENT ¹	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MONTGOMERY	86,471,518	86,492,995	89,188,915	93,095,653	94,852,952	1,757,299	1.89%	2.34%
PRINCE GEORGE'S	66,076,746	68,441,593	63,052,948	64,931,864	64,990,800	58,936	0.09%	-0.41%
QUEEN ANNE'S	1,229,466	1,237,144	1,237,004	1,240,000	1,240,000	0	0.00%	0.21%
ST. MARY'S	5,903,445	6,055,362	5,662,760	5,809,635	5,591,836	(217,799)	-3.75%	-1.35%
SOMERSET	1,527,426	1,528,767	1,663,733	1,570,202	1,567,595	(2,607)	-0.17%	0.65%
TALBOT	597,214	557,975	500,000	515,000	500,000	(15,000)	-2.91%	-4.34%
WASHINGTON	14,410,284	13,746,000	13,919,735	13,597,880	13,580,270	(17,610)	-0.13%	-1.47%
WICOMICO	9,657,230	9,108,949	8,516,440	8,270,595	8,570,511	299,916	3.63%	-2.94%
WORCESTER	5,712,440	5,724,528	5,585,950	5,599,720	5,505,746	(93,974)	-1.68%	-0.92%
TOTAL YIELD	570,509,932	580,213,158	558,596,232	576,747,216	584,584,101	7,836,885	1.36%	0.61%

¹ No personal property tax is assessed

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 2011 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. For those counties offering a discount, the revenue impact of the discount is shown.

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

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

Table 5.2 shows each subdivision's penalty and/or interest charged for late payment of property taxes. Also shown are the revenue effects of these charges for late payments.

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 2007 through FY 2012. 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 AND REVENUE EFFECTS
FISCAL YEAR 2012

SUBDIVISION	AMT. OF DISCOUNT			Revenue Loss Due To Discounts
	JULY	AUG	SEPT	
ALLEGANY	1%	1%	-	\$174,000
ANNE ARUNDEL	-	-	-	-
BALTIMORE CITY	0.5%	0.0%	-	\$2,000,000
BALTIMORE COUNTY	1%	0.5%	-	\$5,600,000
CALVERT	-	-	-	-
CAROLINE	-	-	-	-
CARROLL	1%	0.5%	-	\$800,000
CECIL	2%	-	-	\$923,626
CHARLES	-	-	-	-
DORCHESTER	-	-	-	-
FREDERICK	1%	0.5%	-	\$1,561,600
GARRETT	1%	-	-	\$315,000
HARFORD	1%	0.5%	-	\$1,794,993
HOWARD	0.5%	-	-	\$1,250,000
KENT	-	-	-	-
MONTGOMERY	-	-	-	-
PRINCE GEORGE'S	-	-	-	-
QUEEN ANNE'S	-	-	-	-
ST. MARY'S	-	-	-	-
SOMERSET	-	-	-	-
TALBOT	-1%	-	-	\$195,000
WASHINGTON	0.5%	-	-	\$305,000
WICOMICO	1%	1%	-	\$360,000
WORCESTER	1%	-	-	\$900,000
STATEWIDE TOTAL				\$16,179,219

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 5.2
PROPERTY TAX PENALTIES AND INTEREST
AND REVENUE EFFECTS
FISCAL YEAR 2012

SUBDIVISION	LATE PAYMENT PENALTY	MONTHLY INTEREST	Revenue Gain Due To Penalties/Interest
ALLEGANY	-	1.5%/month	850,000
ANNE ARUNDEL	-	1%	-
BALTIMORE CITY	1%	1%	6,700,000
BALTIMORE COUNTY	-	1%	1,761,547
CALVERT	1.0%	-	500,000
CAROLINE	3%	1%	300,000
CARROLL	0.5%	0.67%	900,000
CECIL	3%	1%	578,000
CHARLES	-	1%	633,190
DORCHESTER	1%	1%	500,000
FREDERICK	-	1%	2,042,000
GARRETT	-	1%	650,000
HARFORD	6.0%	1.5%	2,140,000
HOWARD ¹	see note 1	1.5%	1,330,000
KENT	-	1.5%	425,000
MONTGOMERY	1.0%	1.67%	400,000
PRINCE GEORGE'S	-	1.67%	4,080,000
QUEEN ANNE'S	-	1%	211,073
ST. MARY'S	3%	1%	890,000
SOMERSET	-	1%	386,639
TALBOT	5/6 of 1%	2/3 of 1%	140,000
WASHINGTON	-	1%	580,000
WICOMICO	0.5%	1%	80,000
WORCESTER	-	1%	500,000
STATEWIDE TOTAL			\$26,577,449

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 2011

TABLE 5.3
COUNTY HOMESTEAD PROPERTY TAX CREDIT PERCENTAGES
FISCAL YEARS 2007 THROUGH 2012

SUBDIVISION	Percentage Limitation (maximum allowable assessment increase)					
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
ALLEGANY	10%	10%	10%	10%	7%	7%
ANNE ARUNDEL	2%	2%	2%	2%	2%	2%
BALTIMORE CITY	4%	4%	4%	4%	4%	4%
BALTIMORE COUNTY	4%	4%	4%	4%	4%	4%
CALVERT	10%	10%	10%	10%	10%	10%
CAROLINE	5%	5%	5%	5%	5%	5%
CARROLL	7%	7%	7%	7%	7%	5%
CECIL	8%	8%	8%	8%	8%	8%
CHARLES	10%	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	10%	10%	9%	9%	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	3%	3%	3%	3%	5%	4%
QUEEN ANNE'S	5%	5%	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	10%	5%	5%	5%	5%	5%
WICOMICO	10%	10%	10%	10%	10%	5%
WORCESTER	3%	3%	3%	3%	3%	3%

Maryland State Department of Assessments and Taxation, rates effective July 1, 2011

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 2007 through 2012. 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 2008 through 2012. The table also reflects the increase or (decrease) in piggyback tax revenues between Fiscal Years 2011 and 2012 for each subdivision.

Table 6.3 compares and ranks counties based upon their CY 2010 net taxable income and per capita taxable income. Data from 2010 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 2007 Through 2012

SUBDIVISION	CY 2007	CY 2008	CY 2009	CY 2010	CY 2011	CY 2012
ALLEGANY	2.93%	3.05%	3.05%	3.05%	3.05%	3.05%
ANNE ARUNDEL	2.56%	2.56%	2.56%	2.56%	2.56%	2.49%
BALTIMORE CITY	3.05%	3.05%	3.05%	3.05%	3.20%	3.20%
BALTIMORE COUNTY	2.83%	2.83%	2.83%	2.83%	2.83%	2.83%
CALVERT	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CAROLINE	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
CARROLL	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
CECIL	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
CHARLES	2.90%	2.90%	2.90%	2.90%	2.90%	2.90%
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	3.10%	3.10%	3.20%	3.20%	3.20%	3.20%
QUEEN ANNE'S	2.85%	2.85%	2.85%	2.85%	2.85%	3.20%
ST. MARY'S	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
SOMERSET	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
TALBOT	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
WASHINGTON	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
WICOMICO	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
WORCESTER	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 6.2
ESTIMATED LOCAL INCOME TAX YIELDS & PROPERTY TAX EQUIVALENT
FISCAL YEARS 2008 THROUGH 2012

SUBDIVISION	LOCAL INCOME TAX YIELDS					Change FY 11 to 12		Property Tax Equiv. of Total Income Tax Yield for FY 2012
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	Amount	Percent	
ALLEGANY	24,859,124	25,429,319	23,824,268	22,640,000	23,000,000	360,000	1.59%	\$0.52
ANNE ARUNDEL	371,369,460	372,441,155	353,417,000	363,000,000	366,588,200	3,588,200	0.99%	\$0.57
BALTIMORE CITY	267,624,939	262,901,249	222,375,717	243,955,011	243,612,000	(343,011)	-0.14%	\$0.73
BALTIMORE COUNTY	631,772,154	621,284,318	495,665,906	500,427,817	508,547,194	8,119,377	1.62%	\$0.69
CALVERT	62,153,000	58,370,205	56,136,128	55,972,450	61,517,634	5,545,184	9.91%	\$0.42
CAROLINE	11,646,302	10,850,761	10,020,333	10,300,000	10,300,000	0	0.00%	\$0.39
CARROLL	117,976,994	112,763,103	108,385,444	112,200,000	118,800,000	6,600,000	5.88%	\$0.64
CECIL	50,192,279	48,851,186	46,816,208	46,665,160	44,836,172	(1,828,988)	-3.92%	\$0.42
CHARLES	81,823,096	82,314,487	86,513,316	85,695,000	88,744,000	3,049,000	3.56%	\$0.53
DORCHESTER	11,523,663	12,561,789	8,636,162	8,600,000	8,600,000	0	0.00%	\$0.27
FREDERICK	161,633,784	158,356,951	146,332,338	139,145,505	155,843,000	16,697,495	12.00%	\$0.59
GARRETT	11,110,742	10,423,109	9,867,543	10,137,038	9,300,000	(837,038)	-8.26%	\$0.18
HARFORD	164,337,260	161,364,855	154,181,039	149,590,396	161,600,000	12,009,604	8.03%	\$0.60
HOWARD	316,060,767	317,213,178	294,042,538	299,000,000	325,465,000	26,465,000	8.85%	\$0.68
KENT	12,100,529	12,100,769	9,306,233	9,325,000	8,040,000	(1,285,000)	-13.78%	\$0.28
MONTGOMERY	1,291,339,613	1,291,716,935	1,042,106,679	1,060,680,000	1,043,678,448	(17,001,552)	-1.60%	\$0.62
PRINCE GEORGE'S ¹	404,188,793	435,409,723	428,141,810	400,689,200	443,234,000	42,544,800	10.62%	NA
QUEEN ANNE'S	34,767,725	35,988,334	29,647,125	32,980,024	31,100,000	(1,880,024)	-5.70%	\$0.41
ST. MARY'S	62,829,665	61,471,674	65,115,901	60,000,000	65,500,000	5,500,000	9.17%	\$0.56
SOMERSET	7,082,322	6,676,022	6,222,301	6,086,752	6,027,684	(59,068)	-0.97%	\$0.36
TALBOT	31,626,307	31,635,555	19,260,503	18,950,000	19,000,000	50,000	0.26%	\$0.29
WASHINGTON	66,257,074	63,033,878	57,025,046	60,000,000	59,800,000	(200,000)	-0.33%	\$0.49
WICOMICO	45,077,614	41,198,096	37,206,314	34,500,000	34,376,000	(124,000)	-0.36%	\$0.44
WORCESTER	13,684,600	13,062,134	10,921,118	10,776,000	9,200,000	(1,576,000)	-14.63%	\$0.05
TOTAL	4,253,037,806	4,247,418,785	3,721,166,970	3,741,315,353	3,846,709,332	105,393,979	2.82%	

¹ Prince George's numbers do not include disparity grant.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 6.3
NET AND PER CAPITA TAXABLE INCOME
CALENDAR YEAR 2010

SUBDIVISION	ESTIMATED POPULATION JULY 2010 ¹	TOTAL NET TAXABLE INCOME ²	RANK	PER CAPITA NET TAXABLE INCOME	RANK
ALLEGANY	72,599	853,305,437	19	11,754	23
ANNE ARUNDEL	524,834	13,625,411,460	3	25,961	4
BALTIMORE CITY	634,725	7,467,933,579	6	11,766	22
BALTIMORE COUNTY	791,637	17,881,894,299	2	22,589	7
CALVERT	89,959	2,058,133,830	13	22,879	6
CAROLINE	33,490	407,328,571	20	12,163	21
CARROLL	170,243	3,699,705,615	9	21,732	9
CECIL	100,986	1,652,071,679	14	16,359	15
CHARLES	144,012	2,960,443,829	10	20,557	12
DORCHESTER	32,078	397,945,007	21	12,406	20
FREDERICK	230,250	5,379,266,522	7	23,363	5
GARRETT	29,437	384,686,741	22	13,068	19
HARFORD	243,121	5,211,316,589	8	21,435	10
HOWARD	286,112	9,442,191,637	5	33,002	2
KENT	20,281	336,217,548	23	16,578	14
MONTGOMERY	988,521	34,040,992,827	1	34,436	1
PRINCE GEORGE'S	839,212	13,543,857,382	4	16,139	16
QUEEN ANNE'S	48,463	1,069,568,975	16	22,070	8
ST. MARY'S	105,007	2,207,425,070	11	21,022	11
SOMERSET	26,089	199,285,818	24	7,639	24
TALBOT	36,351	966,801,287	17	26,596	3
WASHINGTON	146,171	2,203,921,097	12	15,078	17
WICOMICO	94,806	1,296,763,909	15	13,678	18
WORCESTER	48,890	902,488,197	18	18,460	13
TOTAL IN STATE	5,737,274	128,188,956,905		22,343	
OUT OF STATE		7,687,333,025			
TOTAL		\$135,876,289,930			

¹ Maryland Department of Legislative Services, September 2011

² Comptroller of the Treasury, Revenue Administration Division, "Income Tax Summary Report, Tax Year 2010"

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, Howard and Prince George’s 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 2008 through FY 2012. The revenues generated in each county by the recordation tax rates are shown for each year, including an estimate for FY 2012. 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 2008 through 2012 by subdivision.

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

**TABLE 7.1
RECORDATION TAX RATES AND YIELDS
FISCAL YEARS 2008 THROUGH 2012**
Recordation Tax rates shown are per \$500 of consideration

SUBDIVISION	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	CHG IN YIELD 11-12	
						AMT	PCT
ALLEGANY	\$3.25 1,889,261	\$3.25 1,242,338	\$3.25 1,235,868	\$3.25 1,250,000	\$3.25 1,070,079		
ANNE ARUNDEL	\$3.50 43,699,516	\$3.50 28,419,042	\$3.50 28,976,000	\$3.50 30,000,000	\$3.50 33,000,000	3,000,000	10.00%
BALTIMORE CITY	\$5.00 39,186,698	\$5.00 22,706,426	\$5.00 20,942,368	\$5.00 19,425,608	\$5.00 20,545,000	1,119,392	5.76%
BALTIMORE COUNTY	\$2.50 30,000,000	\$2.50 18,000,000	\$2.50 20,027,562	\$2.50 18,423,084	\$2.50 21,000,000	2,576,916	13.99%
CALVERT	\$5.00 9,114,661	\$5.00 5,799,985	\$5.00 5,690,348	\$5.00 5,700,000	\$5.00 5,500,000	(200,000)	-3.51%
CAROLINE	\$3.30 2,453,682	\$3.30 1,236,559	\$5.00 1,236,554	\$5.00 1,200,000	\$5.00 1,200,000	0	0.00%
CARROLL	\$5.00 14,956,646	\$5.00 9,248,039	\$5.00 9,224,371	\$5.00 10,000,000	\$5.00 8,000,000	(2,000,000)	-20.00%
CECIL	\$4.10 6,464,010	\$4.10 4,580,956	\$4.10 4,382,564	\$4.10 4,200,000	\$4.10 4,000,000	(200,000)	-4.76%
CHARLES	\$5.00 15,525,128	\$5.00 9,947,801	\$5.00 9,500,396	\$5.00 10,000,000	\$5.00 10,000,000	0	0.00%
DORCHESTER	\$5.00 2,915,333	\$5.00 1,967,178	\$5.00 1,921,225	\$5.00 1,781,386	\$5.00 1,849,386	68,000	3.82%
FREDERICK	\$6.00 14,253,985	\$6.00 10,415,103	\$6.00 10,686,142	\$6.00 10,442,200	\$6.00 10,442,200	0	0.00%
GARRETT	\$3.50 2,986,155	\$3.50 2,335,811	\$3.50 2,037,153	\$3.50 2,475,847	\$3.50 2,200,000	(275,847)	-11.14%
HARFORD	\$3.30 15,001,024	\$3.30 9,434,605	\$3.30 10,236,128	\$3.30 8,935,000	\$3.30 10,200,000	1,265,000	14.16%
HOWARD	\$2.50 18,006,347	\$2.50 12,991,383	\$2.50 15,267,362	\$2.50 15,500,000	\$2.50 17,000,000	1,500,000	9.68%
KENT	\$3.30 1,668,608	\$3.30 1,038,301	\$3.30 968,716	\$3.30 995,000	\$3.30 700,000	(295,000)	-29.65%
MONTGOMERY	\$3.45 79,385,176	\$3.45 60,660,424	\$3.45 61,182,682	\$3.45 53,986,064	\$3.45 51,852,619	(2,133,445)	-3.95%
PRINCE GEORGE'S	\$2.20 38,372,071	\$2.50 25,716,764	\$2.50 27,028,936	\$2.50 26,955,300	\$2.50 24,587,100	(2,368,200)	-8.79%
QUEEN ANNE'S	\$3.30 3,825,394	\$4.95 2,930,197	\$4.95 2,489,560	\$4.95 2,650,000	\$4.95 2,650,000	0	0.00%
ST. MARY'S	\$4.00 7,696,871	\$4.00 5,260,423	\$4.00 4,974,956	\$4.00 4,900,000	\$4.00 5,000,000	100,000	2.04%
SOMERSET	\$3.30 760,231	\$3.30 552,785	\$3.30 556,498	\$3.30 318,000	\$3.30 400,000	82,000	25.79%
TALBOT	\$3.30 4,476,013	\$3.30 3,016,205	\$3.30 2,934,335	\$3.30 3,000,000	\$6.00 5,650,000	2,650,000	88.33%
WASHINGTON	\$3.80 7,151,876	\$3.80 4,683,063	\$3.80 3,933,626	\$3.80 4,550,000	\$3.80 4,550,000	0	0.00%
WICOMICO	\$3.50 4,511,545	\$3.50 2,845,744	\$3.50 2,590,719	\$3.50 2,770,000	\$3.50 2,134,000	(636,000)	-22.96%
WORCESTER	\$3.30 8,026,476	\$3.30 5,962,649	\$3.30 3,254,790	\$3.30 5,250,000	\$3.30 5,750,000	500,000	9.52%
TOTAL YIELD	372,326,707	250,991,781	251,278,860	244,707,489	249,280,384	4,572,895	1.87%

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

**TABLE 7.2
TRANSFER TAX RATES AND YIELDS ¹
FISCAL YEARS 2008 THROUGH 2012**

SUBDIVISION	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	CHG IN YIELD, 11-12	
						AMOUNT	PERCENT
ALLEGANY	0.50%	0.50%	0.50%	0.50%	0.50%		
	582,668	425,465	441,940	395,000	395,000	0	0.00%
ANNE ARUNDEL	1.00%	1.00%	1.00%	1.00%	1.00%		
	39,076,025	27,391,962	30,752,000	30,000,000	32,000,000	2,000,000	6.67%
BALTIMORE CITY	1.50%	1.50%	1.50%	1.50%	1.50%		
	36,495,044	23,388,980	26,022,596	21,844,845	23,687,000	1,842,155	8.43%
BALTIMORE COUNTY ²	1.50%	1.50%	1.50%	1.50%	1.50%		
	56,000,000	36,000,000	41,005,835	36,318,030	40,000,000	3,681,970	10.14%
CALVERT	-	-	-	-	-		
	-	-	-	-	-	-	-
CAROLINE	0.50%	0.50%	0.50%	0.50%	0.50%		
	675,093	326,455	373,983	376,210	283,609	(92,601)	-24.61%
CARROLL	-	-	-	-	-		
	-	-	-	-	-	-	-
CECIL	\$10/deed	\$10/deed	\$10/deed	\$10/deed	\$10/deed		
	27,493	22,383	23,509	23,500	23,000	(500)	-2.13%
CHARLES	-	-	-	-	-		
	-	-	-	-	-	-	-
DORCHESTER	0.75%	0.75%	0.75%	0.75%	0.75%		
	1,234,965	862,195	977,338	634,454	760,084	125,630	19.80%
FREDERICK	-	-	-	-	-		
	-	-	-	-	-	-	-
GARRETT	1.00%	1.00%	1.00%	1.00%	1.00%		
	2,112,969	1,395,679	1,194,788	1,387,172	1,207,500	(179,672)	-12.95%
HARFORD	1.00%	1.00%	1.00%	1.00%	1.00%		
	13,867,414	9,146,528	11,098,307	9,160,578	11,200,000	2,039,422	22.26%
HOWARD ³	1.00%	1.00%	1.00%	10.00%	10.00%		
	24,006,139	18,370,976	18,348,856	18,000,000	20,000,000	2,000,000	11.11%
KENT	0.50%	0.50%	0.50%	0.50%	0.50%		
	795,826	449,736	481,441	435,000	335,000	(100,000)	-22.99%
MONTGOMERY	0.25% to 6%	0.25% to 6%	0.25% to 6%	0.25 - 6%	0.25 - 6%		
	85,259,940	64,771,739	77,029,256	75,650,000	83,340,000	7,690,000	10.17%
PRINCE GEORGE'S	1.40%	1.40%	1.40%	1.40%	1.40%		
	98,353,526	66,992,498	68,767,410	71,600,400	65,798,800	(5,801,600)	-8.10%
QUEEN ANNE'S	0.50%	0.50%	0.50%	0.50%	0.50%		
	311,589	49,647	93,002	155,000	155,000	0	0.00%
ST. MARY'S	1.00%	1.00%	1.00%	1.00%	1.00%		
	5,647,906	4,389,061	4,483,543	4,400,000	3,900,000	(500,000)	-11.36%
SOMERSET	-	-	-	-	-		
	-	-	-	-	-	-	-
TALBOT	1.00%	1.00%	1.00%	1.00%	1.00%		
	4,199,101	2,958,214	2,848,707	3,000,000	3,200,000	200,000	6.67%
WASHINGTON	0.50%	0.50%	0.50%	0.50%	0.50%		
	2,444,560	1,617,340	1,417,424	1,160,300	800,000	(360,300)	-31.05%
WICOMICO	-	-	-	-	-		
	-	-	-	-	-	-	-
WORCESTER	0.50%	0.50%	0.50%	0.50%	0.50%		
	3,984,963	2,843,502	3,254,790	2,500,000	2,750,000	250,000	10.00%
TOTAL YIELD	366,280,169	255,047,121	288,614,725	277,040,489	289,834,993	12,794,504	4.62%

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

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

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

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 Amusements Tax

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

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

In some instances, the admissions and amusements 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 2007 through 2012.

Cable Television 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 2011 and FY 2012 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.

Hotel/Motel Taxes

Table 8.3 details county taxes on hotel and motel accommodations. Hotel/motel taxes (levied in 23 counties, including Baltimore City) are in addition to the State's 6% Sales and Use Tax. Many counties have arrangements with municipalities to remit to the municipal government all or part of hotel/motel tax revenues generated on facilities within the municipality.

Trailer Park Taxes

Table 8.4 details county taxation of trailer parks, and the yields from these taxes for Fiscal Years 2007 through 2012. The county authority for taxation of trailer parks is in Section 9-401 of Article 24 of the Annotated Code of Maryland, which was recodified in 1989 from the former Article 81.

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

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

The tax rates shown in Table 8.4 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. Nineteen 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 8.5 shows the items taxed in the subdivisions, the rates currently imposed, and the FY 2011 and estimated FY 2012 revenue yields.

**TABLE 8.1
ADMISSIONS AND AMUSEMENT TAX RATES AND ESTIMATED YIELDS
FISCAL YEAR 2007 - 2012**

SUBDIVISION							% CHG 2011-12
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	
ALLEGANY	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	162,589	157,974	161,612	149,995	150,000	150,000	0.0%
ANNE ARUNDEL ¹	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	7,187,118	7,734,653	7,928,349	7,519,000	8,500,000	8,750,000	2.9%
BALTIMORE CITY ²	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	8,840,000	9,775,307	9,432,565	7,475,230	8,184,509	8,350,000	2.0%
BALTIMORE COUNTY	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	7,572,047	8,072,662	7,194,055	5,954,953	6,021,008	6,747,260	12.1%
CALVERT	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
	107,310	23,377	30,212	25,009	30,000	30,000	0.0%
CAROLINE	-	-	-	-	-	-	-
CARROLL	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	405,295	386,184	335,125	246,184	275,000	275,000	0.0%
CECIL	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	177,527	177,496	163,059	136,126	175,000	140,000	-20.0%
CHARLES	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	
	684,716	821,653	928,659	804,476	957,000	911,000	-4.8%
DORCHESTER	0.5%	0.5%	0.5%	0.5%	0.5%	5.0%	
	3,597	3,038	5,171	1,704	3,000	2,500	-16.7%
FREDERICK	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	0.5 - 5%	
	954,532	834,477	827,599	836,230	800,000	800,000	0.0%
GARRETT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	537,808	657,270	658,550	657,011	722,948	700,000	-3.2%
HARFORD	1-10%	1-10%	2-10%	2-10%	5%	5%	
	610,182	503,188	538,693	576,966	600,000	600,000	0.0%
HOWARD ³	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	1,986,750	2,039,890	2,121,909	2,234,919	2,000,000	2,200,000	10.0%
KENT	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	
	13,200	20,981	17,505	13,864	20,000	12,000	-40.0%
MONTGOMERY	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
	2,407,717	2,201,957	2,169,201	1,907,599	2,043,000	2,581,000	26.3%
PRINCE GEORGE'S	10%	10%	10%	10%	10%	10%	
	10,893,547	12,190,674	10,193,629	11,988,473	10,537,900	10,696,000	1.5%
QUEEN ANNE'S	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	214,326	167,425	176,691	156,552	175,000	225,000	28.6%
ST. MARY'S	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	
	115,355	112,802	101,437	84,636	100,000	100,000	0.0%
SOMERSET	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	
	31,476	26,524	38,029	23,758	25,000	24,000	-4.0%
TALBOT	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	
	43,612	67,106	51,251	44,895	50,000	50,000	0.0%
WASHINGTON	3-5%	3-5%	3-5%	3-5%	3-5%	3-6%	
	403,022	441,705	387,200	369,953	390,000	360,000	-7.7%
WICOMICO ⁴	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
	220,982	208,355	145,570	259,811	95,500	95,500	0.0%
WORCESTER	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	
	593,253	597,615	606,615	637,463	560,000	560,000	0.0%
TOTAL YIELD	44,165,961	47,222,313	44,212,686	42,104,808	42,414,865	44,359,260	4.6%

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 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

⁴ Admissions and Amusements for FY 2010 includes a one-time \$139,052 catch-up from the State of MD for taxes from prior years.

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

Survey, August 2011

Maryland Association of Counties - Budget, Tax Rates, and Selected Statistics - FY 2012

TABLE 8.2
CABLE TELEVISION FRANCHISE FEES, YIELDS, AND FRANCHISES
FISCAL YEARS 2011 - 2012

SUBDIVISION	FRANCHISE FEE	FY 2011 YIELD	FY 2012 YIELD	NUMBER OF COMPANIES	COUNTY FRANCHISE
ALLEGANY	5%	340,000	350,000	2	Y
ANNE ARUNDEL	5%	7,840,000	8,500,000	4	Y
BALTIMORE CITY	5%	6,130,459	5,400,000	1	Y
BALTIMORE COUNTY	5%	12,240,000	12,852,000	2	Y
CALVERT	5%	1,050,000	1,100,000	1	Y
CAROLINE	5%	134,376	136,000	1	Y
CARROLL	5%	1,150,000	1,200,000	1	Y
CECIL	5%	319,000	333,010	3	Y
CHARLES	5%	1,694,600	1,710,900	2	Y
DORCHESTER	0%	-	-	0	N
FREDERICK	0%	-	-	1	N
GARRETT	0%	-	-	3	N
HARFORD	3%	1,400,000	1,400,000	3	Y
HOWARD	5%	4,000,000	4,467,940	3	Y
KENT	3%, 5%	19,500	20,000	2	Y
MONTGOMERY	5%	13,939,000	14,997,000	1	Y
PRINCE GEORGE'S	0%	-	-	2	Y
QUEEN ANNE'S	5%	315,000	320,000	1	Y
ST. MARY'S	5%	775,000	800,000	2	Y
SOMERSET	3%	100,956	95,000	2	Y
TALBOT	2%	24,000	24,000	2	Y
WASHINGTON	0%	-	-	0	N
WICOMICO	5%	820,000	820,000	2	Y
WORCESTER	0%	-	-	0	N
TOTAL YIELD		52,291,891	54,525,850		

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 8.3
HOTEL/MOTEL ROOM TAXES
FISCAL YEARS 2011-2012

SUBDIVISION	RATE	FY 11 Revenue	FY 12 Revenue
ALLEGANY	8%	620,000	620,000
ANNE ARUNDEL	7%	13,500,000	13,800,000
BALTIMORE CITY	9.5%	27,149,826	25,617,000
BALTIMORE COUNTY	8%	7,528,098	7,528,000
CALVERT	5%	730,000	715,000
CAROLINE	5%	0	0
CARROLL	5%	280,000	266,380
CECIL	3%	25,000	56,000
CHARLES	5%	994,000	997,100
DORCHESTER	5%	250,000	250,000
FREDERICK	3%	1,052,000	1,038,000
GARRETT	5%	2,475,847	1,400,000
HARFORD	0%	0	0
HOWARD	7%	3,400,000	4,200,000
KENT	5%	105,750	101,000
MONTGOMERY	7%	17,352,945	19,244,868
PRINCE GEORGE'S	5%	5,106,700	5,234,400
QUEEN ANNE'S	5%	420,000	420,000
ST. MARY'S	5%	650,000	750,000
SOMERSET	5%	50,000	50,000
TALBOT	4%	975,000	975,000
WASHINGTON	6%	1,500,000	1,500,000
WICOMICO ¹	6%	15,000	15,000
WORCESTER	4.5%	11,250,000	11,250,000
County Total		\$95,430,166	\$96,027,748

¹ Wicomico County - moved to an enterprise fund begin FY2005 - not in General Fund

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 8.4
TRAILER PARK TAXES AND ESTIMATED YIELDS
FISCAL YEARS 2007 THROUGH 2012

SUBDIVISION							% CHG FY11 - 12
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	
ALLEGANY	15%	15%	15%	15%	15%	15%	
	70,795	61,814	72,880	64,421	65,000	70,000	7.7%
ANNE ARUNDEL ¹	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	
	942,416	941,202	941,432	940,514	940,000	940,000	0.0%
BALTIMORE CITY	-	-	-	-	-	-	-
BALTIMORE COUNTY ²	7%	7%	7%	7%	7%	7%	
	487,155	542,719	535,414	550,000	538,450	538,400	0.0%
CALVERT	20%	20%	20%	20%	20%	20%	
	157,516	148,115	119,546	114,013	120,000	120,000	0.0%
CAROLINE	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	
	88,713	88,505	82,754	85,000	76,410	82,000	7.3%
CARROLL	\$10	\$10	\$10	\$10	\$10	\$10	
	72,050	62,898	55,146	57,610	60,000	60,000	0.0%
CECIL	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	
	486,970	425,529	450,958	430,974	425,993	450,000	5.6%
CHARLES	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	\$15/mo.	
	51,790	46,050	46,605	46,090	46,600	47,900	2.8%
DORCHESTER	15%	15%	15%	15%	15%	15%	
	47,280	36,875	30,609	37,468	67,773	25,000	-63.1%
FREDERICK	15%	15%	15%	15%	15%	15%	
	81,446	84,346	99,580	99,291	84,700	86,400	2.0%
GARRETT	15%	15%	15%	15%	15%	15%	
	40,131	60,078	44,760	38,755	40,795	38,000	-6.9%
HARFORD	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	\$10/mo.	
	220,440	220,590	220,235	220,965	220,000	220,000	0.0%
HOWARD ³	10%	10%	10%	10%	10%	10%	
	593,020	572,277	577,657	577,132	600,000	600,000	0.0%
KENT	20%	-	-	-	-	-	-
	14,000	-	-	-	-	-	-
MONTGOMERY	-	-	-	-	-	-	-
PRINCE GEORGE'S	\$5/mo.	\$5/mo.	\$5/month	\$5/month	\$5/month	\$5/month	
	40,540	33,786	40,000	36,936	29,369	40,000	36.2%
QUEEN ANNE'S	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
ST. MARY'S	10%	10%	10%	10%	10%	10%	
	225,866	225,171	247,293	258,911	250,000	275,000	10.0%
SOMERSET	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
TALBOT	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	\$50/qtr.	
	92,570	64,044	65,189	64,865	63,000	63,000	0.0%
WASHINGTON	15%	15%	15%	15%	15%	15%	
	436,879	410,685	436,342	446,056	459,335	440,000	-4.2%
WICOMICO	15%	15%	15%	15%	15%	15%	
	313,166	309,384	387,304	335,754	354,000	335,000	-5.4%
WORCESTER	18%	18%	18%	18%	18%	18%	
	109,802	181,203	154,788	89,341	100,000	100,000	0.0%
TOTAL YIELD	4,558,545	4,515,271	4,608,492	4,494,097	4,541,425	4,530,700	-0.236%

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.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 8.5
LOCAL SALES AND SERVICE TAXES
(INCLUDING TELEPHONE, ENERGY AND PARKING TAXES)
FISCAL YEARS 2011 - 2012

Part I - Telephone Taxes

County	Unit Taxed	FY 2012 Tax Rate	FY 11 Yield	FY 12 Yield
Anne Arundel	Residential	8% sales tax	6,000,000	5,800,000
Baltimore City	Residential, non-residential, and wireless	\$4.00 per line	34,937,114	33,720,000
	Centrex	\$.40 per line	(inc. above)	(inc. above)
Baltimore County	Residential and non-residential	8% sales tax	9,800,000	9,800,000
Montgomery	Monthly tax per land line / wireless	\$2.00 / \$3.50 per line	49,620,000	51,528,000
Prince George's	Residential, non-residential, and wireless	8% sales tax	41,982,171	42,334,100

Total Yield	142,339,285	143,182,100
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Part II - Energy Taxes

County	Unit Taxed	FY 2012 Tax Rate	FY 11 Yield	FY 12 Yield
Allegany	Coal Tax	.30/ton	95,000	110,000
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		55,000	50,000
	Natural Gas (non-residential only)	\$0.008/\$0.020/therm	650,000	700,000
	Electricity (non-residential only)	\$0.0025/\$0.0020	5,000,000	5,100,000
	<i>Anne Arundel County Subtotal</i>		5,705,000	5,850,000
Baltimore City	Steam - commercial	0.002399 per pound	1,037,658	1,255,000
	Steam - residential	0.000689 per pound	included above	included above
	Liquefied petroleum - commercial	0.137555 per gallon	72,596	70,000
	Liquefied petroleum - residential	0.043571 per gallon	included above	included above
	Natural gas - commercial	0.098619 per therm	7,586,931	7,335,313
	Natural gas - residential	0.028985 per therm	4,131,714	3,994,687
	Fuel oil - commercial	0.112711 per gallon	253,917	321,512
	Fuel oil - residential	0.040679 per gallon	280,751	355,488
	Electricity - commercial	0.007626 per kWh	19,698,841	20,112,953
	Electricity - residential	0.002442 per kWh	<u>4,542,553</u>	<u>4,638,047</u>
	<i>Baltimore City Subtotal</i>		37,604,961	38,083,000
Baltimore County ¹	Electricity (non-residential only)	0.00530/kwh	15,900,000	16,000,000
Garrett	Natural Gas	5.5% whsl mkt value	1,509	1,800
	Coal	.3/ton	<u>274,040</u>	<u>220,000</u>
	<i>Garrett County Subtotal</i>		275,549	221,800

County	Unit Taxed	FY 2012 Tax Rate	FY 11 Yield	FY 12 Yield
Montgomery	Liquefied Petroleum (residential)	.024840 per pound	249,372	246,949
	Liquefied Petroleum (non-residential)	.025757063 per pound	included above	included above
	Natural Gas (residential)	.11493 per therm	30,147,713	30,903,670
	Natural Gas (non-residential)	.19025 per therm	24,225,219	24,713,683
	Electricity (residential)	.01335 per kwh	62,410,337	63,034,441
	Electricity (non-residential)	.02210 per kwh	123,287,256	124,520,129
	Fuel Oil (residential)	various rates/gal	1,595,825	1,491,492
	Fuel Oil (non-residential)	various rates/gal	<u>1,931,435</u>	<u>1,874,881</u>
<i>Montgomery County Subtotal</i>			243,847,158	246,785,244
Prince George's	Natural Gas (residential and non)	\$.064931/therm	15,644,811	15,644,811
	Fuel Oil (residential and non)	\$.191964/gal	1,501,251	1,321,100
	Electricity (residential and non)	\$.007454/kwh	47,527,796	41,824,500
	Propane, Other Misc Fuels	\$.240954/gal	<u>455,984</u>	<u>401,300</u>
	<i>Prince George's County Subtotal</i>			65,129,842
St. Mary's	Fuel Oil	1.25% / gallon	207,796	193,943
	Liquefied Petroleum	1.25% / lb.	83,986	78,387
	Electricity	1.25% / kwh	1,167,137	1,089,328
	Natural Gas	1.25% / sales	<u>41,081</u>	<u>38,342</u>
	<i>St. Mary's County Subtotal</i>			1,500,000

Total Yield	370,057,510	367,641,755
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Part III - Parking Lot/Boat Slip Taxes

County	Unit Taxed	FY 2012 Tax Rate	FY 11 Yield	FY 12 Yield
Anne Arundel	Parking Lots	\$0.60 vehicle/day	5,650,000	5,800,000
Baltimore City	Parking Lots	20%	26,535,321	25,091,000
Somerset	Boat Slips	\$100/qtr	37,972	31,000
Talbot	Boat Slips	\$450-550 per year	53,500	67,500
Wicomico	Boat Slips	Prices vary w/size-location	136,958	137,049

Total Yield	32,413,751	31,126,549
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¹ Baltimore County electricity rate for Large Manufacturers is \$.00375 per kwh and capped at 160 million kwh.

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

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 2011 and 2012 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 2011 and 2012 are also reported.

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 10 to 25 cents, and enabled counties to adjust their local charge to a new maximum of 75 cents.

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 2011 and FY 2012.

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 2011 - 2012

SUBDIVISION	SINGLE DWELLING	SINGLE DWELLING	TOTAL YIELD	
	IMPACT FEE FY 2011	IMPACT FEE FY 2012	ALL IMPACT FEES FY 2011	ALL IMPACT FEES FY 2012
ALLEGANY	None	None	-	-
ANNE ARUNDEL ¹	\$3,983 / \$9,958	\$9,958	5,200,000	7,450,000
BALTIMORE CITY	None	None	-	-
BALTIMORE COUNTY	None	None	-	-
CALVERT	\$12,950	\$12,950	2,821,173	2,592,315
CAROLINE ²	\$850 to \$1500	\$850 to \$1500	100,000	100,000
CARROLL	\$6,836	\$6,836	1,180,000	1,180,000
CECIL	None	None	-	-
CHARLES	\$12,097	\$12,361	10,708,115	5,880,860
DORCHESTER	\$3,555	\$3,555	237,760	0
FREDERICK	\$15,185	\$15,185	6,848,463	6,906,532
GARRETT	None	None	-	-
HARFORD	\$6,000	\$6,000	3,500,000	3,500,000
HOWARD	\$.99/sq & \$1.16/sf	\$1.04/sf & \$1.19/sf	9,559,608	12,099,768
KENT	None	None	-	-
MONTGOMERY	regional rates	regional rates	11,800,000	21,223,000
PRINCE GEORGE'S	\$14,277 / \$8,299	\$14,682 / \$8,565	14,794,254	Not Available
QUEEN ANNE'S	\$4.36 sq ft	\$4.50 sq ft	1,130,000	680,000
ST. MARY'S	4,500	4,500	1,998,000	2,298,000
SOMERSET	None	None	-	-
TALBOT ³	6,113	6,321	330,000	224,000
WASHINGTON	\$3 per sq ft	\$3 per sq ft	1,725,000	979,400
WICOMICO	5,231	5,231	336,267	336,020
WORCESTER	None	None	-	-
TOTAL YIELD			\$72,268,640	\$65,449,895

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

² - Countywide rate shown. Several regional impact fees also apply

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011

TABLE 9.2
EMERGENCY "911" FEES & SYSTEM INFORMATION
FISCAL YEARS 2011 - 2012

SUBDIVISION	MONTHLY FEES:			FY 11 LOCAL REVENUE (EST)	FY 12 LOCAL REVENUE (EST)	TYPE OF SYSTEM
	LOCAL	STATE	TOTAL			
ALLEGANY	\$0.75	\$0.25	\$1.00	492,655	495,000	ENHANCED
ANNE ARUNDEL	\$0.75	\$0.25	\$1.00	3,947,613	4,100,000	ENHANCED
BALTIMORE CITY	\$0.75	\$0.25	\$1.00	5,174,625	5,850,000	ENHANCED
BALTIMORE COUNTY	\$0.75	\$0.25	\$1.00	4,741,964	4,805,000	ENHANCED
CALVERT	\$0.75	\$0.25	\$1.00	591,758	630,000	ENHANCED
CAROLINE	\$0.75	\$0.25	\$1.00	188,338	210,000	ENHANCED
CARROLL	\$0.75	\$0.25	\$1.00	1,060,794	1,210,000	ENHANCED
CECIL	\$0.75	\$0.25	\$1.00	605,654	630,000	ENHANCED
CHARLES	\$0.75	\$0.25	\$1.00	1,013,144	1,020,000	ENHANCED
DORCHESTER	\$0.75	\$0.25	\$1.00	200,078	220,000	ENHANCED
FREDERICK	\$0.75	\$0.25	\$1.00	1,482,310	1,650,000	ENHANCED
GARRETT	\$0.75	\$0.25	\$1.00	265,990	265,000	ENHANCED
HARFORD	\$0.75	\$0.25	\$1.00	1,628,759	1,630,000	ENHANCED
HOWARD	\$0.75	\$0.25	\$1.00	2,185,683	2,125,000	ENHANCED
KENT	\$0.75	\$0.25	\$1.00	135,240	145,000	ENHANCED
MONTGOMERY	\$0.75	\$0.25	\$1.00	7,186,504	7,600,000	ENHANCED
PRINCE GEORGE'S	\$0.75	\$0.25	\$1.00	6,356,579	6,400,000	EXPANDED
QUEEN ANNE'S	\$0.75	\$0.25	\$1.00	315,222	340,000	ENHANCED
ST. MARY'S	\$0.75	\$0.25	\$1.00	614,716	625,000	ENHANCED
SOMERSET	\$0.75	\$0.25	\$1.00	120,693	130,000	ENHANCED
TALBOT	\$0.75	\$0.25	\$1.00	268,291	330,000	ENHANCED
WASHINGTON	\$0.75	\$0.25	\$1.00	898,782	950,000	ENHANCED
WICOMICO	\$0.75	\$0.25	\$1.00	554,215	630,000	ENHANCED
WORCESTER	\$0.75	\$0.25	\$1.00	451,355	510,000	ENHANCED
TOTAL LOCAL 911 FEE REVENUE				\$40,480,962	\$42,500,000	

Source: Emergency Numbers Systems Board, and Maryland Association of Counties, Budget and Tax Rate Survey, November 2011

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

SUBDIVISION	AND TIPPING FEES SOLID WASTE, RECYCLING		TOTAL YIELD for ALL FEES	
	DESCRIPTION	RATE	FY 2011	FY 2012
ALLEGANY	Residential Recycling Charge	\$1.50/ton		
	Landfill/Drop Box Fee	\$.25 per bag	195,000	230,000
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	\$315/year	46,003,200	51,173,100
BALTIMORE CITY	Commercial Tipping Fee	\$60/ton		
	Solid Waste Surcharge	\$7.50/ton	8,636,624	9,688,000
BALTIMORE COUNTY	Commercial Tipping Fee	\$65/\$80/ton	2,090,000	2,371,160
CALVERT	Residential Tipping Fee	\$ 65.27/ton		
	Commercial Tipping Fee	\$72.52/ton		
	Tire Tipping Fee	\$178/ton		
	Residential	\$350/ton		
	Commercial	\$0.11/square ft		
	Landfill fee	\$113/year	10,681,588	10,959,830
CAROLINE ²	Residential Tipping Fee	\$100/year	-	150,000
CARROLL	Tipping Fee	\$62/\$78/ton		
	Trash Collection Fee	rate per contract		
	Recycling Charge	rate per contract		
	Tire surcharge	\$140/ton	7,400,000	7,539,900
CECIL	Tipping Fee	\$57.20/ton		
	Residential tipping fee	\$5/car		
	Recycling Charge	\$4/ton		
	Refrigerator surcharge	\$10		
	Construction & demolition debris	\$67.20/ton		
	Tire surcharge	\$4 per tire or \$25/load	5,165,845	4,985,956
CHARLES ¹	Environmental Surcharge	\$74		
	Tire surcharge	\$1-25 per tire		
	Tag a Bag	\$1.00		
	Leaves/brush tipping fee (commercial)	\$30		
	Commercial generators-shredders/fill dirt	\$15		
	Commercial generators-contaminated soil	\$70		
	Tipping Fee	\$70	7,955,900	8,783,200
DORCHESTER	Tipping Fee	\$55/ton		
	Tire Surcharge	various		
	Scrap metal	\$55/ton		
	Freon Unit Surcharge	\$15/unit		
	Residential sticker	\$65/year	2,553,777	2,706,112
FREDERICK	Residential & Commercial Tipping Fee	\$76/ton		
	Tire Surcharge	\$160/ton		
	Rubble Tipping Fee	\$85/ton		
	Environmental surchare	\$25/ton		
	Mattress/Box Spring Tipping Fee residential	\$76/ton		
	Mattress/Box Spring Tipping Fee non-resider	\$28/each	23,898,501	23,598,116
GARRETT ¹	Residential Tipping Fee	\$25/yr \$.50/bag		
	Commercial Tipping Fee	\$35/ton		
	Rubble/trash/leaves/brush tipping fee	\$40/ton		
	Stump tipping fee	\$75/ton		
	Tires	\$3 - 110/tire		
	Tires - truck	\$250/ton		
	Mixed metals	\$35/ton		
	Freon Unit Surcharge	\$10/unit	1,117,620	1,091,100
HARFORD ¹	Tipping Fee	\$67/ton		
	Tire surcharge - residential	\$2 to \$4 per vehicle		
	Private Vehicles by Vehicle Type -Cars, Truc	5.00 - 7.00		
	Compost/Mulch	10	12,029,498	14,265,727

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

SUBDIVISION	DESCRIPTION	RATE	FY 2011	FY 2012
HOWARD	Commercial Tipping Fee	per ton/varies by substance		
	Tire Surcharge	\$130 - \$190/ton	20,697,363	20,256,000
KENT	Residential & Commercial Tipping Fee	\$60/ton		
	Freon Unit Surcharge	\$10/unit		
	Tire Surcharge	\$2/tire	115,200	208,931
MONTGOMERY	Residential/Commercial Tipping Fee	\$56/ton		
	Recycling Fee - Single/multi-family	\$113.30 - \$2.91		
	Trash Collection Fee	\$70		
	Leaf Vacuuming	\$3.83 - \$88.91		
	Base Systems Development Charge	\$13.82 - \$51.75	92,177,020	93,513,530
PRINCE GEORGE'S ¹	Residential Recycling Charge	\$31.41-\$58.16/unit		
	Residential/Commercial Tipping Fee	\$43/ton		
	Residential Trash Collection Fee	\$234.33/unit		
	Environmental Surcharge	\$16/ton		
	Tire Surcharge	\$175/ton		
	Residential System Benefit Charge	\$30.84/unit		
	Commercial System Benefit Charge	\$4.52-\$15.83/100 sq. ft.	84,358,271	87,382,800
QUEEN ANNE'S ²	Tipping Fee - Tickets	\$3 per trip	491,915	344,000
ST. MARY'S	Residential Tipping Fee	\$10/pickup		
	Environmental Surcharge	\$60		
	Commercial	\$65/ton	2,711,240	2,687,449
SOMERSET	Residential Tipping Fee	\$52/year		
	Tire surcharge	\$4-12/tire		
	Solid waste removal at Smith Island	\$52/developed land		
	Commercial Tipping Fee	\$60/ton	1,231,800	1,294,600
TALBOT ²	General Tipping Fees	\$61/ton		
	Leaves/brush tipping fee	\$21.50/ton		
	Recycling Fee	\$4.00/ton	-	-
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-\$250/ton		
	Refrigerator/freezer/freon surcharge	\$5/unit		
	Rubble Landfill Fee	\$75/ton	6,450,980	6,750,870
WICOMICO	Tipping Fee	\$60/ton		
	Freon Surcharge	\$20/unit		
	Residential Permit Programs	\$60/year		
	Commercial Yard Waste	\$28		
	Asbestos	\$165/ton		
	Tire surcharge	\$2 - \$5/car	6,295,498	5,825,901
WORCESTER	Tipping Fee	\$70/ton		
	Tire surcharge	\$2-\$10/tire, \$175-\$600/ton		
	Rubble tipping fee	\$75/ton		
	Leaves/brush tipping fee	\$60/ton	5,368,566	5,161,908
TOTAL YIELD			347,625,406	360,968,190

¹ Yield data includes other fees and interest.

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

SOURCE: Maryland Association of Counties/Department of Legislative Services, Budget and Tax Rate Survey, August 2011