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# **County Revenue Outlook**

## **Fiscal 2020**

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**Department of Legislative Services  
Office of Policy Analysis  
Annapolis, Maryland**

**December 2019**

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## Sources of County Revenues

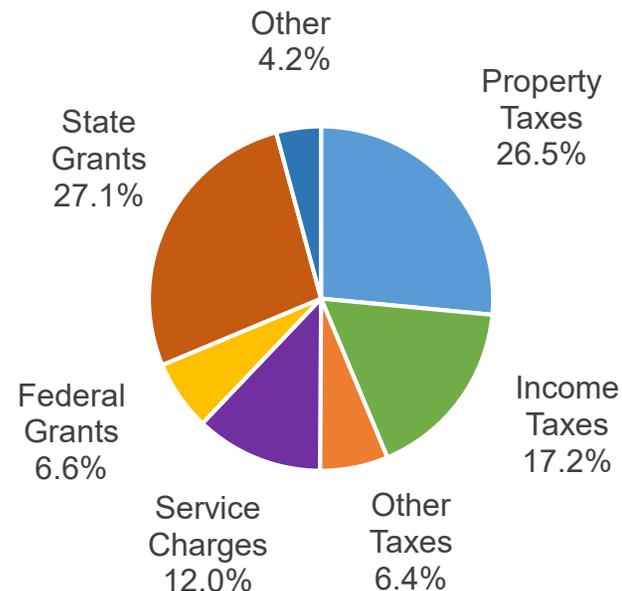
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County governments and Baltimore City collected \$30.7 billion in revenues in fiscal 2018, excluding debt proceeds. County governments receive revenue from two basic sources: own-source revenues, which include locally generated revenues such as property taxes, income taxes, and service charges; and intergovernmental revenues, which include federal and State funding. Property taxes and State aid account for the leading revenue sources for county governments, followed by local income taxes and service charges.

### Local Own-source Revenues

Own-source revenues consist of total revenues minus intergovernmental revenues. Own-source revenues as a percentage of total revenue show how dependent a jurisdiction is on its own-source revenues compared to intergovernmental revenues. A high ratio indicates that the local government has control over its revenues and is relatively fiscally self-reliant. While there is not a set percentage of intergovernmental revenue reliance to indicate a problem, counties with higher bond ratings tend to average about 50% of their revenue from their own sources. Statewide, own source revenues account for 66% of county revenues. The percentage ranges from 31.7% in Somerset County to 79.3% in Worcester County. Many of the State's less affluent jurisdictions receive a lower percentage of their funding from local sources and a higher percentage from the State and federal government.

Sources of County Revenue  
Statewide Average  
FY 2018



Source: Local Government Finances in Maryland

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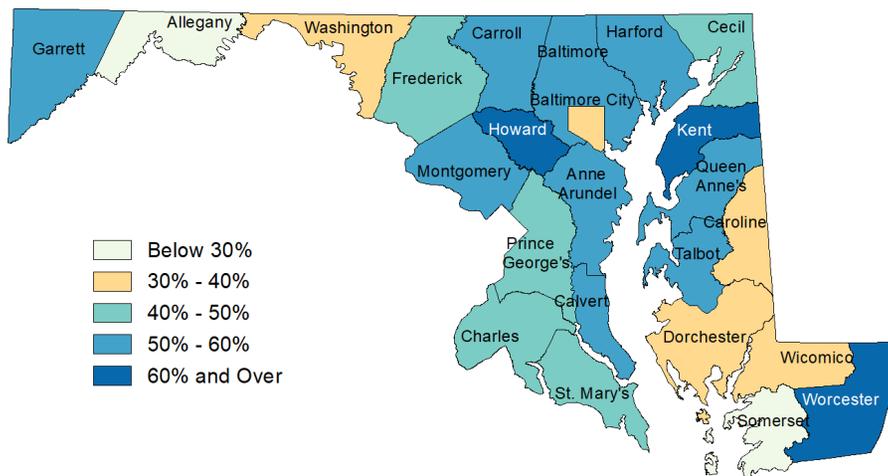
## State Aid to Local Governments

State aid is the largest revenue source for many county governments in Maryland, accounting for 27.1% of total revenues in fiscal 2018. The percentage ranges from 14.9% in Worcester County to 54.9% in Somerset County.

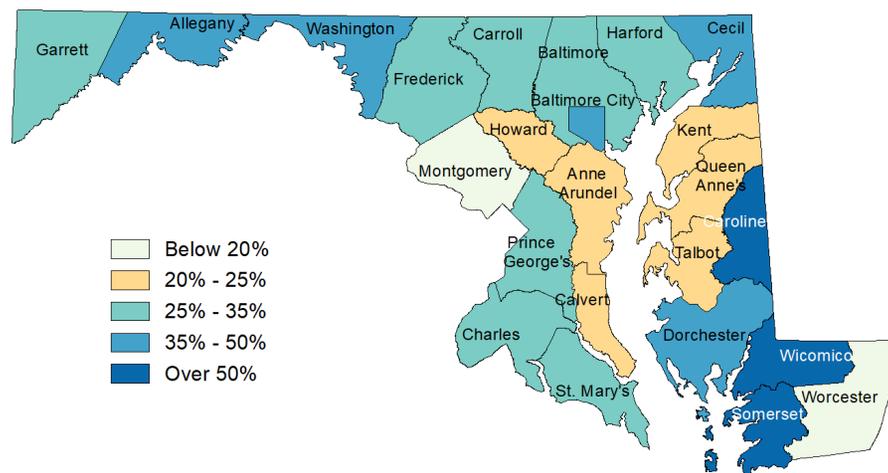
In the 12 counties in which State aid was not the largest revenue source, it was either the second or third leading revenue source. In Anne Arundel, Baltimore, Calvert, Carroll, Garrett, Harford, Kent, Queen Anne's, Talbot, and Worcester counties, State aid was the second largest revenue source after property taxes, whereas in Howard and Montgomery counties, State aid was the third largest revenue source after both property and income taxes.

State aid includes direct assistance to county governments, local school systems, libraries, community colleges, and local health departments. In fiscal 2018, local school systems received approximately 86% of total State aid. County and municipal governments received 8%, with a majority of the funds targeted for transportation and public safety initiatives. Community colleges, libraries, and local health departments accounted for the remaining 6%. Approximately 70% of State aid is distributed inversely to local wealth. Utilizing local wealth measures to distribute State aid attempts to offset the inequalities in the revenue capacity among local jurisdictions.

**Percent of Total County Revenues – Local Taxes  
FY 2018**



**Percent of Total County Revenues – State Grants  
FY 2018**



### County Revenues by Source for Fiscal 2018

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	16.0%	9.7%	1.5%	9.2%	10.2%	48.5%	4.9%
Anne Arundel	28.5%	20.1%	7.2%	13.6%	3.8%	22.6%	4.1%
Baltimore City	21.2%	8.6%	6.5%	14.9%	8.6%	35.8%	4.4%
Baltimore	26.9%	19.2%	4.6%	11.7%	7.5%	26.7%	3.3%
Calvert	38.0%	18.1%	2.0%	8.1%	3.8%	24.4%	5.5%
Caroline	18.7%	10.2%	2.1%	3.7%	8.8%	52.5%	3.9%
Carroll	31.2%	23.3%	3.2%	5.3%	5.0%	27.2%	4.9%
Cecil	28.2%	14.7%	2.4%	7.1%	6.8%	37.4%	3.4%
Charles	29.0%	15.7%	5.2%	11.1%	5.9%	29.8%	3.4%
Dorchester	21.2%	8.8%	2.4%	5.1%	9.1%	49.8%	3.6%
Frederick	25.9%	18.3%	3.5%	14.8%	4.8%	29.4%	3.2%
Garrett	36.9%	8.5%	5.8%	8.3%	8.5%	28.3%	3.8%
Harford	29.5%	20.8%	3.7%	7.8%	6.5%	27.2%	4.5%
Howard	32.5%	23.0%	6.5%	8.8%	3.5%	20.1%	5.7%
Kent	41.6%	17.5%	2.8%	4.3%	7.8%	23.7%	2.3%
Montgomery	27.0%	22.4%	8.9%	13.2%	7.0%	17.1%	4.4%
Prince George's	24.6%	12.0%	8.1%	13.3%	6.6%	31.0%	4.4%
Queen Anne's	30.6%	23.4%	3.9%	7.6%	5.4%	23.7%	5.4%
St. Mary's	24.9%	20.6%	4.3%	10.3%	6.2%	31.4%	2.4%
Somerset	15.6%	7.5%	0.7%	6.2%	13.3%	54.9%	1.9%
Talbot	29.7%	19.8%	9.5%	9.3%	6.7%	20.9%	4.1%
Washington	22.9%	14.3%	2.5%	7.2%	7.7%	42.1%	3.2%
Wicomico	15.9%	12.7%	1.4%	7.8%	7.7%	52.0%	2.5%
Worcester	48.3%	8.1%	11.1%	9.9%	5.8%	14.9%	2.0%
<b>Statewide</b>	<b>26.5%</b>	<b>17.2%</b>	<b>6.4%</b>	<b>12.0%</b>	<b>6.6%</b>	<b>27.1%</b>	<b>4.2%</b>

Source: Local Government Finances in Maryland



## Local Revenue Outlook

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The local fiscal outlook continues to improve for most county governments, with general fund revenues increasing statewide by 3.9% in fiscal 2020 and local tax revenues increasing by 4.3%. This modest increase in local tax revenues is influenced by two primary factors: continual growth in local income tax collections due to an overall strong State economy and steady growth in property tax collections. However, several jurisdictions indicated that the fiscal 2020 budget cycle was the most difficult and challenging in recent years. For example, the annual increase in local tax revenues was 1% or less in Allegany County and Baltimore City, with Garrett County realizing a slight decrease in tax revenues over a two-year period.

Local income taxes accounted for the largest percentage increase over the two-year period (FY 2018-2020) with revenue growth exceeding 5% statewide. Income taxes are projected to increase by 4.2% in fiscal 2019 and 5.9% in fiscal 2020. Property taxes are projected to increase by 3.2% over the two-year period, with revenues increasing by 2.6% in fiscal 2019 and 3.7% in fiscal 2020. With property and income taxes accounting for approximately 90% of local tax revenues, the relative strong increase in these two taxes indicates a positive fiscal outlook for most county governments.

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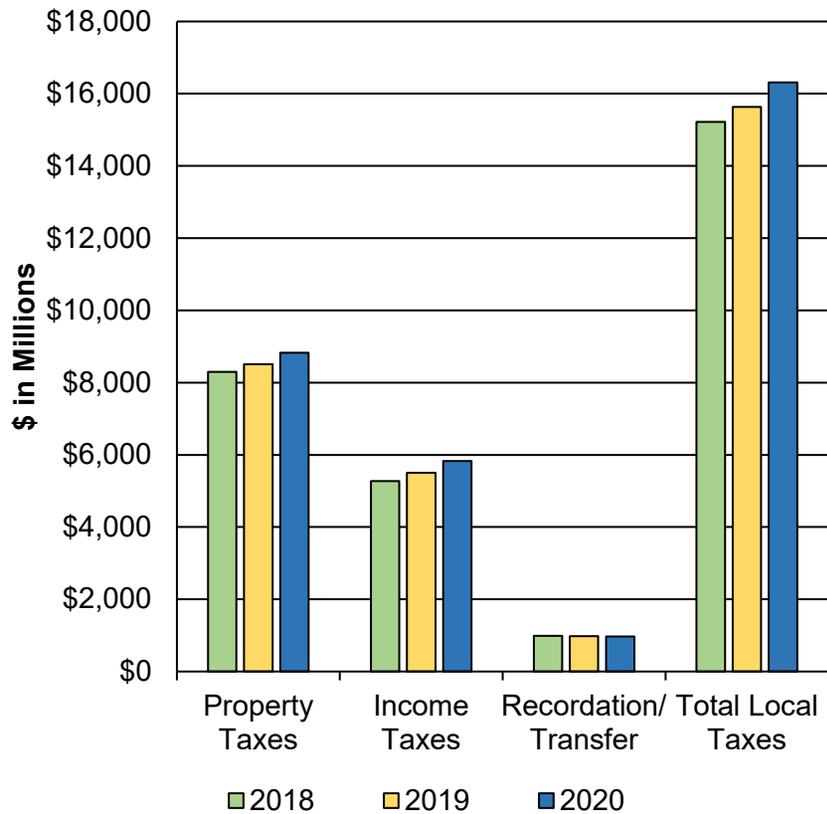
### County Revenues – Annual Percent Change

	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Two-Year Average</u>
Property Taxes	2.6%	3.7%	3.2%
Income Taxes	4.2%	5.9%	5.1%
Recordation Taxes	0.2%	0.0%	0.1%
Transfer Taxes	-3.5%	-1.0%	-2.2%
Hotel Rental Taxes	2.5%	1.9%	2.2%
Admissions Taxes	1.1%	3.3%	2.2%
Other Local Taxes	-0.2%	6.2%	3.0%
Total Local Taxes	2.8%	4.3%	3.5%
General Fund Revenues	3.1%	3.9%	3.5%

Source: Department of Legislative Services, County Budgets

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## Local Tax Revenue Inches Upward



Source: Department of Legislative Services, County Budgets

(\$ in Millions)	
<b>Fiscal 2018</b>	
Property Taxes	\$8,294.3
Income Taxes	5,276.8
Recordation/Transfer Taxes	991.7
<b>Total Local Taxes</b>	<b>\$15,215.2</b>
<b>Fiscal 2019</b>	
Property Taxes	\$8,512.8
Income Taxes	5,498.8
Recordation/Transfer Taxes	974.5
<b>Total Local Taxes</b>	<b>\$15,640.5</b>
<b>Fiscal 2020</b>	
Property Taxes	\$8,830.8
Income Taxes	5,824.5
Recordation/Transfer Taxes	969.5
<b>Total Local Taxes</b>	<b>\$16,313.8</b>

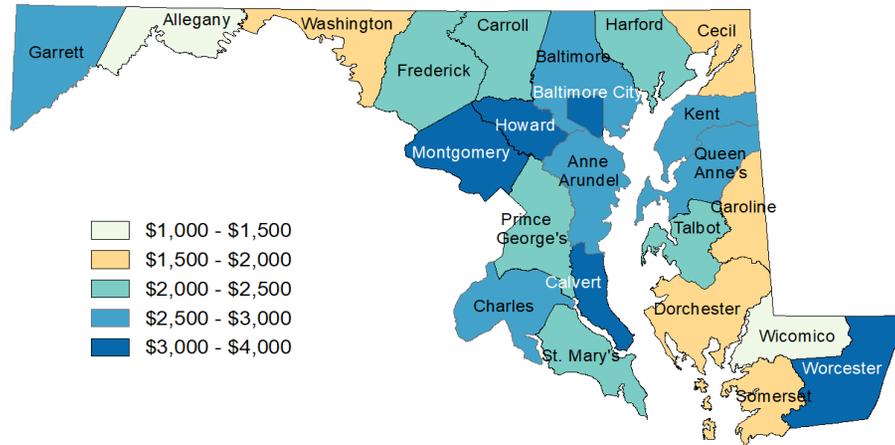
# General Fund Revenues

General fund revenues for county governments are projected to total \$16.3 billion in fiscal 2020. Revenue amounts range from \$42.4 million in Somerset County to over \$3.5 billion in Montgomery County. On a per capita basis, the amount ranges from \$1,280 in Allegany County to \$3,884 in Worcester County, with the statewide average at \$2,707. General fund revenues (per capita) are the highest in Worcester, Howard, Calvert, Montgomery, and Baltimore City. The lowest per capita amounts are in Wicomico and Allegany counties.

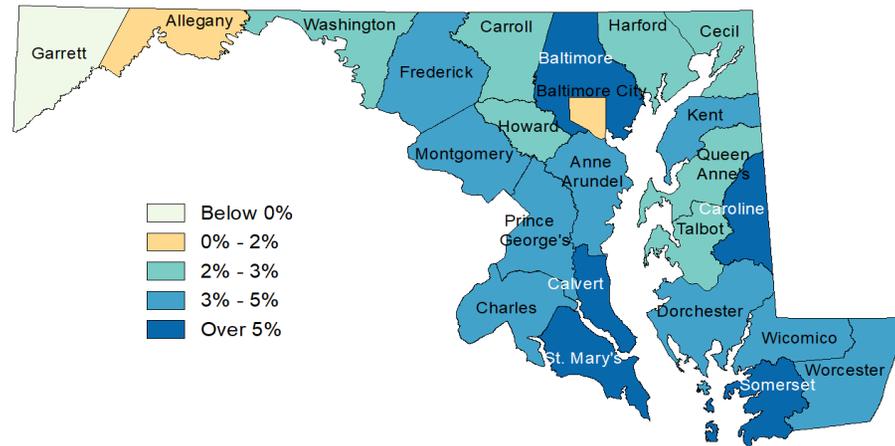
The revenue trend for most county governments points upward, with general fund revenues increasing statewide by 3.9% in fiscal 2020 compared to a 3.1% growth rate in fiscal 2019. Over a two-year period, local general fund revenues are expected to increase by \$1.1 billion, from \$15.3 billion in fiscal 2018 to \$16.3 billion in fiscal 2020. This represents a 3.5% average annual increase over the two-year period.

Garrett County is the only jurisdiction that is anticipating a decrease in general fund revenues over the two-year period. In the other counties, the average-annual increase ranges from 1.8% in Baltimore City to 11.6% in Somerset County. The large increase in Somerset County is due to federal and state grants and bond proceeds. Five counties are expecting average-annual increases over 5%, while nine counties are expecting increases between 3% and 5%. Lower growth is projected in nine counties, where the average-annual increase will be below 3%.

**General Fund Revenue - Per Capita Amount  
FY2020**



**General Fund Revenue - Average Annual Change  
FY2018-2020**



## Total General Fund Revenues for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$87,542,655	\$88,589,227	\$90,842,753	\$1,046,572	1.2%	\$2,253,526	2.5%	1.9%
Anne Arundel	1,445,672,076	1,477,030,700	1,565,661,700	31,358,624	2.2%	88,631,000	6.0%	4.1%
Baltimore City	1,848,907,138	1,899,776,210	1,915,559,484	50,869,072	2.8%	15,783,274	0.8%	1.8%
Baltimore	1,952,934,316	2,024,877,422	2,156,335,786	71,943,106	3.7%	131,458,364	6.5%	5.1%
Calvert	280,465,070	296,298,998	311,630,741	15,833,928	5.6%	15,331,743	5.2%	5.4%
Caroline	47,072,488	47,536,212	52,667,299	463,724	1.0%	5,131,087	10.8%	5.8%
Carroll	379,533,902	387,595,180	398,893,953	8,061,278	2.1%	11,298,773	2.9%	2.5%
Cecil	192,223,244	194,131,861	202,043,087	1,908,617	1.0%	7,911,226	4.1%	2.5%
Charles	390,809,271	393,738,600	414,995,800	2,929,329	0.7%	21,257,200	5.4%	3.0%
Dorchester	51,207,096	53,531,755	55,575,857	2,324,659	4.5%	2,044,102	3.8%	4.2%
Frederick	575,477,435	579,367,288	611,983,668	3,889,853	0.7%	32,616,380	5.6%	3.1%
Garrett	83,470,669	78,044,738	82,330,730	-5,425,931	-6.5%	4,285,992	5.5%	-0.7%
Harford	542,325,948	549,718,155	569,471,000	7,392,207	1.4%	19,752,845	3.6%	2.5%
Howard	1,051,268,261	1,076,693,495	1,105,413,789	25,425,234	2.4%	28,720,294	2.7%	2.5%
Kent	46,660,415	47,554,228	49,664,285	893,813	1.9%	2,110,057	4.4%	3.2%
Montgomery	3,293,529,893	3,449,301,149	3,546,240,466	155,771,256	4.7%	96,939,317	2.8%	3.8%
Prince George's	1,962,559,153	2,020,430,400	2,108,011,700	57,871,247	2.9%	87,581,300	4.3%	3.6%
Queen Anne's	136,440,573	136,426,106	142,750,862	-14,467	0.0%	6,324,756	4.6%	2.3%
St. Mary's	221,765,796	230,155,443	253,113,474	8,389,647	3.8%	22,958,031	10.0%	6.8%
Somerset	34,047,340	43,461,181	42,414,938	9,413,841	27.6%	-1,046,243	-2.4%	11.6%
Talbot	83,804,839	86,979,370	87,664,740	3,174,531	3.8%	685,370	0.8%	2.3%
Washington	222,045,205	229,639,310	233,782,190	7,594,105	3.4%	4,142,880	1.8%	2.6%
Wicomico	136,281,000	151,061,227	148,541,880	14,780,227	10.8%	-2,519,347	-1.7%	4.4%
Worcester	185,926,525	190,030,719	201,285,552	4,104,194	2.2%	11,254,833	5.9%	4.0%
<b>Total</b>	<b>\$15,251,970,308</b>	<b>\$15,731,968,974</b>	<b>\$16,346,875,734</b>	<b>\$479,998,666</b>	<b>3.1%</b>	<b>\$614,906,760</b>	<b>3.9%</b>	<b>3.5%</b>

Source: Department of Legislative Services, County Budgets

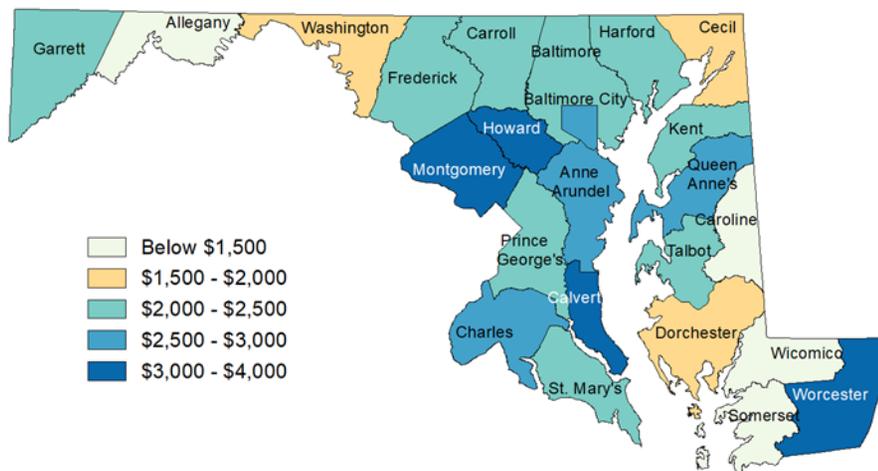
# Local Tax Revenues

The projected growth in local tax revenues, which includes both general and special fund revenues, continues to improve, with local revenues increasing by 2.8% in fiscal 2019 and 4.3% in fiscal 2020. The average annual increase in local tax revenues over the two-year period is projected at 3.5%. In total, local governments are projected to collect \$16.3 billion in local tax revenues, a \$1.1 billion increase since fiscal 2018.

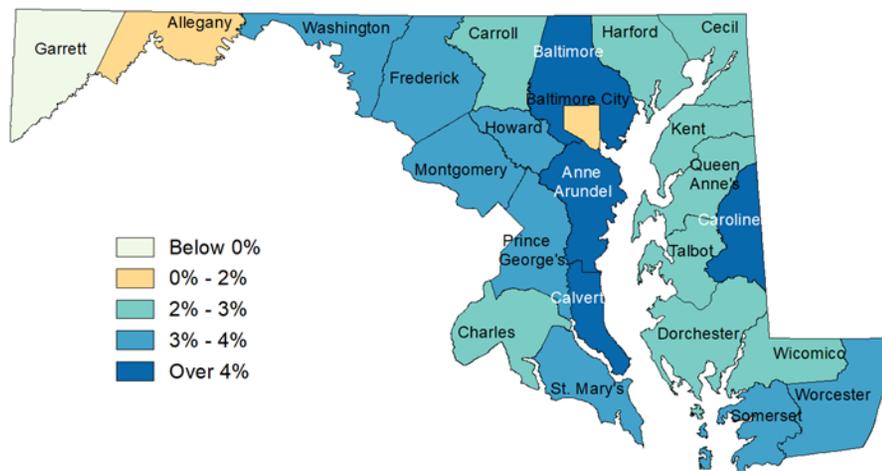
Statewide, local tax revenues average \$2,696 per capita. The highest per capita amounts are in Howard, Montgomery, Worcester, and Calvert counties, where local tax revenues exceed \$3,000 per capita. The lowest per capita amounts are in Caroline, Wicomico, Allegany, and Somerset counties, where local tax revenues are below \$1,500 per capita.

Most jurisdictions are realizing average annual increases in local tax revenues of between 2% and 4%. Four counties (Anne Arundel, Baltimore, Calvert, and Caroline) are anticipating increases in excess of 4% while Allegany County and Baltimore City are anticipating annual increases below 2%. Garrett County is the only jurisdiction anticipating a decrease in local tax revenues over the two-year period. This decrease is due to an anticipated decline in local income, recordation, and transfer taxes.

**Local Tax Revenue – Per Capita Amount  
FY2020**



**Local Tax Revenues – Average Annual Change  
FY2018-2020**



## Total Local Taxes for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$70,536,487	\$72,294,856	\$72,982,127	\$1,758,369	2.5%	\$687,271	1.0%	1.7%
Anne Arundel	1,384,236,997	1,414,891,700	1,509,352,300	30,654,703	2.2%	94,460,600	6.7%	4.4%
Baltimore City	1,491,612,940	1,502,087,000	1,512,084,625	10,474,060	0.7%	9,997,625	0.7%	0.7%
Baltimore	1,776,927,486	1,850,802,330	1,976,481,138	73,874,844	4.2%	125,678,808	6.8%	5.5%
Calvert	267,276,066	283,329,847	296,745,435	16,053,781	6.0%	13,415,588	4.7%	5.4%
Caroline	41,738,889	42,401,271	45,238,484	662,382	1.6%	2,837,213	6.7%	4.1%
Carroll	375,949,405	389,441,654	398,070,330	13,492,249	3.6%	8,628,676	2.2%	2.9%
Cecil	183,936,617	186,402,790	192,954,282	2,466,173	1.3%	6,551,492	3.5%	2.4%
Charles	383,601,873	387,405,800	404,139,800	3,803,927	1.0%	16,734,000	4.3%	2.6%
Dorchester	45,741,440	46,431,723	48,151,082	690,283	1.5%	1,719,359	3.7%	2.6%
Frederick	549,268,890	559,646,089	586,720,869	10,377,199	1.9%	27,074,780	4.8%	3.4%
Garrett	72,568,391	68,543,263	72,164,925	-4,025,128	-5.5%	3,621,662	5.3%	-0.3%
Harford	562,795,979	570,469,727	589,085,500	7,673,748	1.4%	18,615,773	3.3%	2.3%
Howard	1,191,727,912	1,215,435,237	1,282,348,656	23,707,325	2.0%	66,913,419	5.5%	3.7%
Kent	44,854,533	45,683,568	47,363,926	829,035	1.8%	1,680,358	3.7%	2.8%
Montgomery	3,742,332,244	3,880,523,992	4,043,172,996	138,191,748	3.7%	162,649,004	4.2%	3.9%
Prince George's	2,086,698,669	2,160,178,400	2,236,130,200	73,479,731	3.5%	75,951,800	3.5%	3.5%
Queen Anne's	128,065,945	128,992,892	134,522,105	926,947	0.7%	5,529,213	4.3%	2.5%
St. Mary's	215,024,472	218,318,223	228,995,317	3,293,751	1.5%	10,677,094	4.9%	3.2%
Somerset	23,896,688	23,663,134	25,584,723	-233,554	-1.0%	1,921,589	8.1%	3.5%
Talbot	75,519,805	78,988,204	80,026,750	3,468,399	4.6%	1,038,546	1.3%	2.9%
Washington	213,590,783	220,891,309	227,030,405	7,300,526	3.4%	6,139,096	2.8%	3.1%
Wicomico	119,270,578	122,900,633	124,607,782	3,630,055	3.0%	1,707,149	1.4%	2.2%
Worcester	167,988,938	170,793,966	179,860,835	2,805,028	1.7%	9,066,869	5.3%	3.5%
<b>Total</b>	<b>\$15,215,162,027</b>	<b>\$15,640,517,608</b>	<b>\$16,313,814,592</b>	<b>\$425,355,581</b>	<b>2.8%</b>	<b>\$673,296,984</b>	<b>4.3%</b>	<b>3.5%</b>

Source: Department of Legislative Services, County Budgets

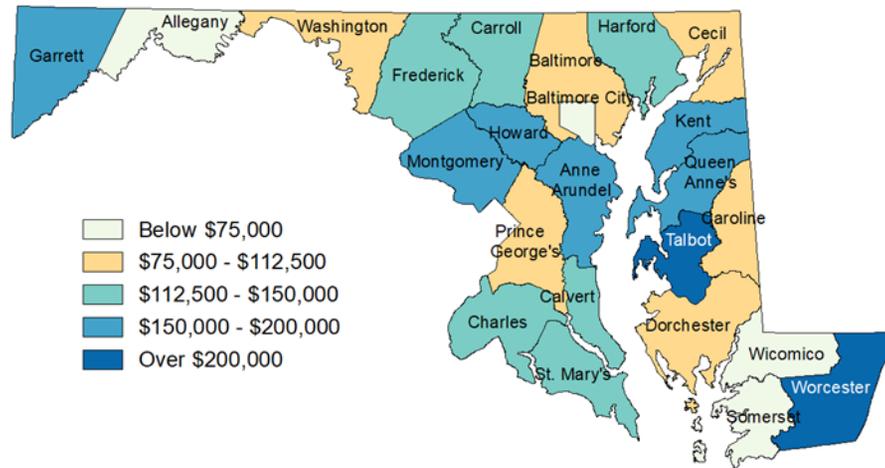
# Property Taxes

Due to the triennial assessment process and the homestead assessment caps, the property tax remains a relatively stable and predictable revenue source for county governments. Revenue collections are projected to total \$8.8 billion in fiscal 2020. This represents a \$536.5 million increase over a two-year period.

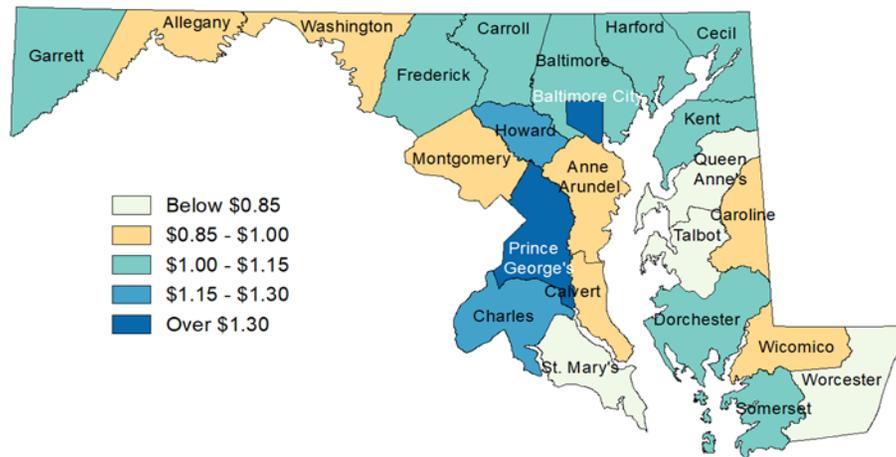
Property tax collections are affected by each jurisdiction's tax rate and assessable base amount. For fiscal 2020, five counties – Anne Arundel, Garrett, Howard, Talbot, and Worcester – increased their real property tax rates. Two counties – Montgomery and Wicomico – decreased their real property tax rates. Real property tax rates range from \$0.6372 per \$100 of assessed value in Talbot County to \$2.248 in Baltimore City.

The larger the assessable property tax base in a county, the more revenue that can be derived with an increase in the property tax rate. For example, a one-cent increase in the real property tax rate in Talbot County for fiscal 2020 generates approximately \$735,600, whereas it generates only \$135,500 in Somerset County, even though the jurisdictions have a comparable number of residents. County assessable base in fiscal 2020 totals \$790.6 billion or \$130,834 per State resident. Per capita assessable base ranges from \$55,848 in Allegany County to \$314,916 in Worcester County.

**Property Tax Revenue – Per Capita Assessable Base  
FY2020**



**Property Tax Revenues – County Tax Rates  
FY2020**

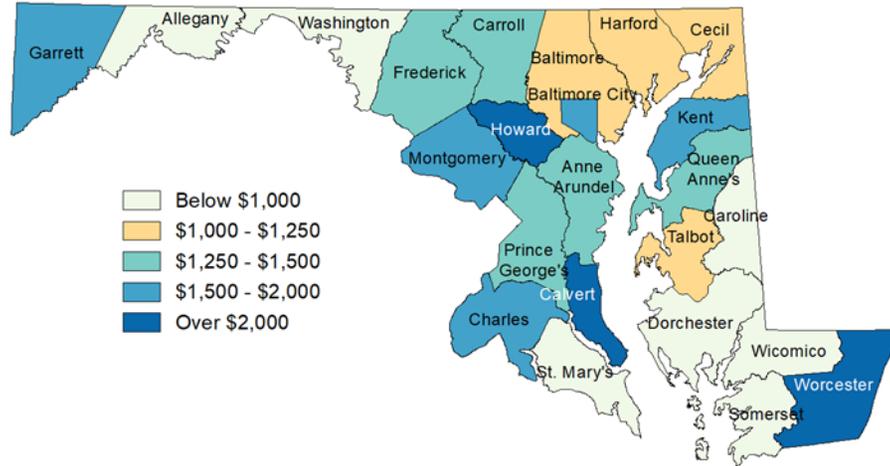


Statewide, local property tax revenues average \$1,461 per capita. The highest per capita amounts are in Worcester, Howard, and Calvert counties, where local tax revenues exceed \$2,000 per capita. The lowest per capita amounts are in Allegany, Wicomico, and Somerset counties, where local property tax revenues are below \$700.

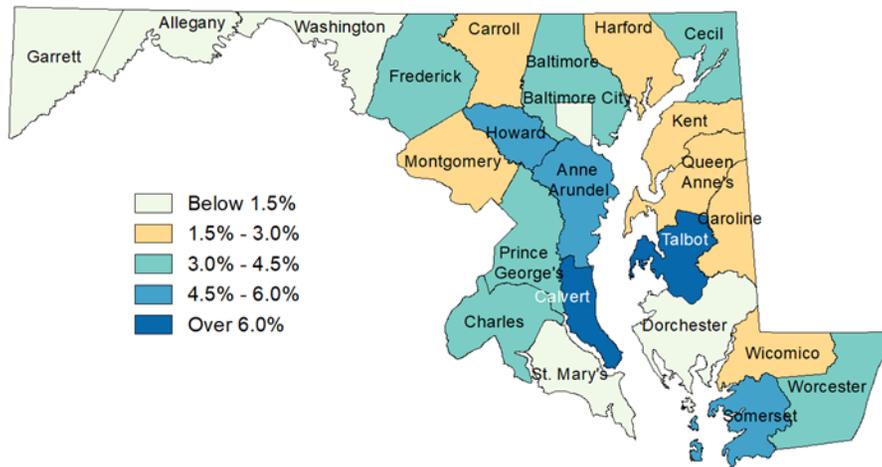
For the most part, the increase in county property tax revenue is driven by the growth in the jurisdiction’s property tax base. Based on projections by the State Department of Assessments and Taxation, the county assessable base will increase by 3.1% in fiscal 2020, a slight decrease from the 3.5% growth rate in fiscal 2018. In addition, several counties are experiencing growth rates of 1% or less, which has constrained revenue growth. Two of these jurisdictions increased the property tax rate in order to generate additional revenue.

The average annual increase in local property tax revenues over the prior two-year period ranges from 0.5% in Baltimore City to 6.8% in Talbot County. A majority of counties are experiencing annual growth rates of between 1.5% and 4.5%. However, six counties are experiencing annual increases of less than 1.5% a year; while five counties are experiencing growth rates above 5%.

**Property Tax Revenue – Per Capita Amount  
FY2020**



**Property Tax Revenues – Average Annual Change  
FY2018-2020**



## Property Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2019	FY 2020	FY 2020	Revenues	Ranking
Allegany	70,975	\$0.9750	\$0.9750	\$42,376,195	\$597	24
Anne Arundel	576,031	0.9020	0.9350	802,846,700	1,394	11
Baltimore City	602,495	2.2480	2.2480	928,793,000	1,542	7
Baltimore	828,431	1.1000	1.1000	1,005,340,307	1,214	15
Calvert	92,003	0.9370	0.9370	196,586,104	2,137	3
Caroline	33,304	0.9800	0.9800	26,498,484	796	21
Carroll	168,429	1.0180	1.0180	218,949,100	1,300	13
Cecil	102,826	1.0414	1.0414	121,734,340	1,184	17
Charles	161,503	1.2050	1.2050	248,493,800	1,539	8
Dorchester	31,998	1.0000	1.0000	30,637,137	957	19
Frederick	255,648	1.0600	1.0600	335,197,915	1,311	12
Garrett	29,163	0.9899	1.0560	52,465,190	1,799	4
Harford	253,956	1.0420	1.0420	317,457,500	1,250	14
Howard	323,196	1.1900	1.2500	757,551,028	2,344	2
Kent	19,383	1.0220	1.0220	31,500,426	1,625	6
Montgomery	1,052,567	0.9927	0.9907	1,836,802,945	1,745	5
Prince George's	909,308	1.3740	1.3740	1,297,216,800	1,427	9
Queen Anne's	50,251	0.8471	0.8471	70,332,149	1,400	10
St. Mary's	112,664	0.8478	0.8478	112,192,561	996	18
Somerset	25,675	1.0000	1.0000	17,451,723	680	22
Talbot	36,968	0.6061	0.6372	44,006,750	1,190	16
Washington	150,926	0.9480	0.9480	128,697,630	853	20
Wicomico	103,195	0.9398	0.9346	66,860,819	648	23
Worcester	51,823	0.8350	0.8450	140,826,835	2,717	1
<b>Total</b>	<b>6,042,718</b>			<b>\$8,830,815,438</b>	<b>\$1,461</b>	

Source: Department of Legislative Services, County Budgets

## Property Tax Revenue Trend for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$41,529,471	\$42,818,643	\$42,376,195	\$1,289,172	3.1%	-\$442,448	-1.0%	1.0%
Anne Arundel	725,243,425	753,825,900	802,846,700	28,582,475	3.9%	49,020,800	6.5%	5.2%
Baltimore City	919,471,507	915,660,000	928,793,000	-3,811,507	-0.4%	13,133,000	1.4%	0.5%
Baltimore	947,349,588	976,583,290	1,005,340,307	29,233,702	3.1%	28,757,017	2.9%	3.0%
Calvert	174,096,002	184,793,847	196,586,104	10,697,845	6.1%	11,792,257	6.4%	6.3%
Caroline	25,353,867	25,719,095	26,498,484	365,228	1.4%	779,389	3.0%	2.2%
Carroll	207,861,776	212,754,383	218,949,100	4,892,607	2.4%	6,194,717	2.9%	2.6%
Cecil	113,443,901	115,962,848	121,734,340	2,518,947	2.2%	5,771,492	5.0%	3.6%
Charles	230,447,289	238,842,800	248,493,800	8,395,511	3.6%	9,651,000	4.0%	3.8%
Dorchester	30,063,678	30,199,885	30,637,137	136,207	0.5%	437,252	1.4%	0.9%
Frederick	308,021,608	316,778,390	335,197,915	8,756,782	2.8%	18,419,525	5.8%	4.3%
Garrett	51,795,477	48,951,753	52,465,190	-2,843,724	-5.5%	3,513,437	7.2%	0.6%
Harford	307,787,490	308,798,875	317,457,500	1,011,385	0.3%	8,658,625	2.8%	1.6%
Howard	677,804,444	700,835,322	757,551,028	23,030,878	3.4%	56,715,706	8.1%	5.7%
Kent	30,207,075	30,940,168	31,500,426	733,093	2.4%	560,258	1.8%	2.1%
Montgomery	1,754,328,392	1,786,493,997	1,836,802,945	32,165,605	1.8%	50,308,948	2.8%	2.3%
Prince George's	1,197,044,479	1,258,115,700	1,297,216,800	61,071,221	5.1%	39,101,100	3.1%	4.1%
Queen Anne's	67,907,999	69,341,149	70,332,149	1,433,150	2.1%	991,000	1.4%	1.8%
St. Mary's	109,091,602	110,428,505	112,192,561	1,336,903	1.2%	1,764,056	1.6%	1.4%
Somerset	15,565,522	15,966,486	17,451,723	400,964	2.6%	1,485,237	9.3%	5.9%
Talbot	38,574,339	41,593,204	44,006,750	3,018,865	7.8%	2,413,546	5.8%	6.8%
Washington	125,111,785	126,448,250	128,697,630	1,336,465	1.1%	2,249,380	1.8%	1.4%
Wicomico	63,658,983	65,096,508	66,860,819	1,437,525	2.3%	1,764,311	2.7%	2.5%
Worcester	132,513,334	135,821,065	140,826,835	3,307,731	2.5%	5,005,770	3.7%	3.1%
<b>Total</b>	<b>\$8,294,273,033</b>	<b>\$8,512,770,063</b>	<b>\$8,830,815,438</b>	<b>\$218,497,030</b>	<b>2.6%</b>	<b>\$318,045,375</b>	<b>3.7%</b>	<b>3.2%</b>

Note: Property tax revenues for Charles and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

# Income Taxes

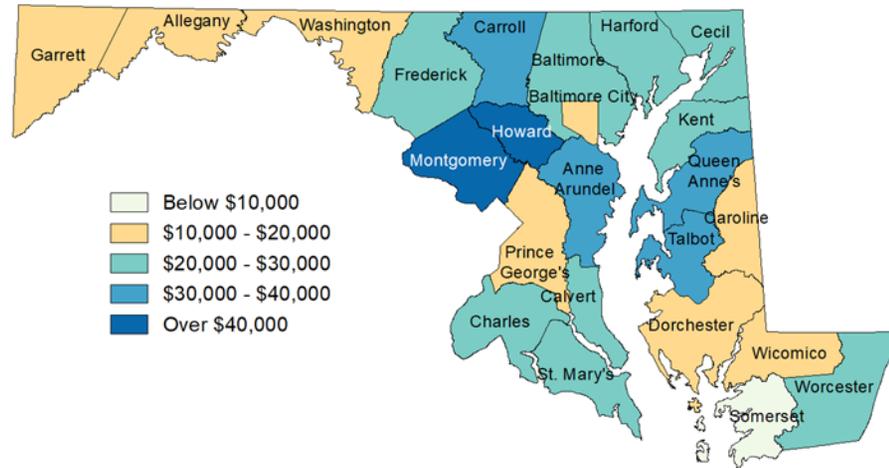
In an effort to reduce reliance on the local property tax, legislation was enacted in 1967 authorizing local governments to impose a local personal income tax. Today, the local income tax is the third largest revenue source for county governments, accounting for 17.2% of total revenue in fiscal 2018. Maryland is one of the few states in the nation that allow local governments to impose a local income tax.

Local governments are authorized to set a local income tax rate of at least 1.0% but not more than 3.2%. Currently, 12 jurisdictions impose the maximum local income tax rate, with five of the jurisdictions located in the Washington-Baltimore corridor, six jurisdictions located on the Eastern Shore, and one jurisdiction located in Western Maryland.

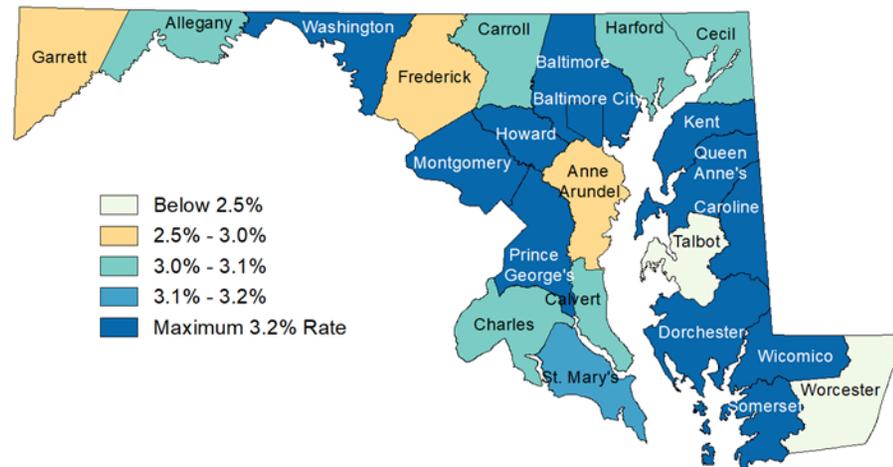
In calendar 2020, seven counties increased their local income tax rate, with four of the counties raising the rate to the maximum amount. No jurisdiction reduced the local income tax rate in calendar 2020.

Net taxable income is the tax base used in determining local income tax liability. Montgomery and Howard counties lead the State in per capita net taxable income followed by Talbot and Anne Arundel counties. Somerset County has the lowest per capita net taxable income, followed by Allegany, Caroline, and Dorchester counties.

**Income Tax Revenue – Per Capita Net Taxable Income  
Tax Year 2017**



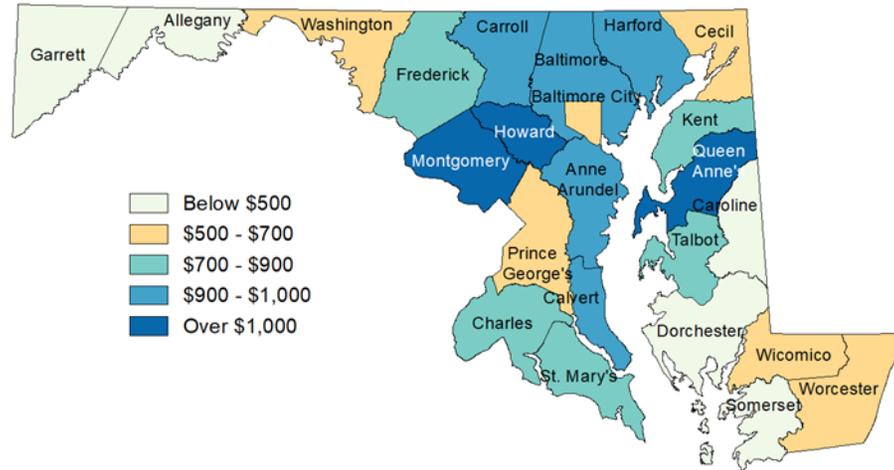
**Income Tax Revenues – County Tax Rates  
CY2020**



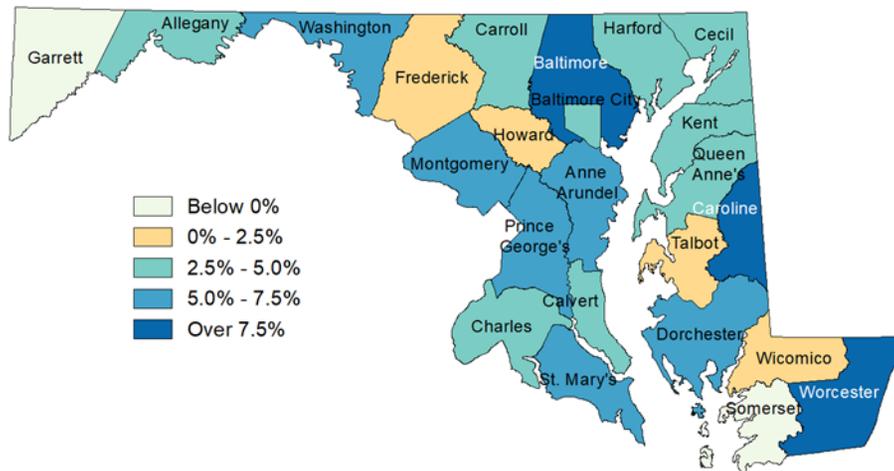
Local income tax revenues are projected to total \$5.8 billion in fiscal 2020. This represents a \$547.7 million increase over a two-year period. Statewide, local income tax revenues average \$964 per capita. The highest per capita amounts are in Montgomery, Howard, and Queen Anne's counties, where local tax revenues exceed \$1,000 per capita. The lowest per capita amounts are in Somerset and Allegany counties, where local income tax revenues are below \$400.

The average annual increase in local income tax revenues over the prior two-year period ranges from 1.4% in Talbot County to 9.1% in Worcester County. A majority of counties are experiencing annual growth rates of between 3.3% and 6.2%. However, two counties (Somerset and Garrett) are experiencing a decrease in local income tax revenues.

**Income Tax Revenue – Per Capita Amount  
FY2020**



**Income Tax Revenue – Average Annual Change  
FY2018-2020**



## Local Income Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2020	Per Capita Revenues	Per Capita Ranking
		CY 2019	CY 2020			
Allegany	70,975	3.05%	3.05%	\$27,195,182	\$383	23
Anne Arundel	576,031	2.50%	2.81%	564,999,600	981	5
Baltimore City	602,495	3.20%	3.20%	366,804,000	609	16
Baltimore	828,431	2.83%	3.20%	804,685,745	971	7
Calvert	92,003	3.00%	3.00%	91,659,331	996	4
Caroline	33,304	3.20%	3.20%	16,170,000	486	20
Carroll	168,429	3.03%	3.03%	163,878,720	973	6
Cecil	102,826	3.00%	3.00%	63,322,542	616	15
Charles	161,503	3.03%	3.03%	134,337,000	832	11
Dorchester	31,998	2.62%	3.20%	14,168,894	443	21
Frederick	255,648	2.96%	2.96%	227,145,067	889	10
Garrett	29,163	2.65%	2.65%	11,950,000	410	22
Harford	253,956	3.06%	3.06%	233,500,000	919	8
Howard	323,196	3.20%	3.20%	465,243,628	1,440	2
Kent	19,383	2.85%	3.20%	13,850,000	715	13
Montgomery	1,052,567	3.20%	3.20%	1,640,319,299	1,558	1
Prince George's	909,308	3.20%	3.20%	627,543,700	690	14
Queen Anne's	50,251	3.20%	3.20%	55,847,412	1,111	3
St. Mary's	112,664	3.00%	3.17%	101,272,567	899	9
Somerset	25,675	3.20%	3.20%	7,450,000	290	24
Talbot	36,968	2.40%	2.40%	26,500,000	717	12
Washington	150,926	2.80%	3.20%	87,950,000	583	17
Wicomico	103,195	3.20%	3.20%	52,200,000	506	19
Worcester	51,823	1.75%	2.25%	26,500,000	511	18
<b>Total</b>	<b>6,042,718</b>			<b>\$5,824,492,687</b>	<b>\$964</b>	

Source: Department of Legislative Services, County Budgets

## Local Income Tax Revenue Trend for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$25,797,515	\$26,149,213	\$27,195,182	\$351,698	1.4%	\$1,045,969	4.0%	2.7%
Anne Arundel	508,267,424	512,892,000	564,999,600	4,624,576	0.9%	52,107,600	10.2%	5.4%
Baltimore City	346,796,929	359,148,000	366,804,000	12,351,071	3.6%	7,656,000	2.1%	2.8%
Baltimore	680,281,749	723,009,021	804,685,745	42,727,272	6.3%	81,676,724	11.3%	8.8%
Calvert	83,786,433	90,700,000	91,659,331	6,913,567	8.3%	959,331	1.1%	4.6%
Caroline	13,870,004	13,900,000	16,170,000	29,996	0.2%	2,270,000	16.3%	8.0%
Carroll	153,469,703	161,002,901	163,878,720	7,533,198	4.9%	2,875,819	1.8%	3.3%
Cecil	58,909,734	62,572,542	63,322,542	3,662,808	6.2%	750,000	1.2%	3.7%
Charles	124,654,098	127,940,000	134,337,000	3,285,902	2.6%	6,397,000	5.0%	3.8%
Dorchester	12,564,574	12,612,176	14,168,894	47,602	0.4%	1,556,718	12.3%	6.2%
Frederick	217,210,924	219,803,105	227,145,067	2,592,181	1.2%	7,341,962	3.3%	2.3%
Garrett	12,490,262	11,950,000	11,950,000	-540,262	-4.3%	0	0.0%	-2.2%
Harford	218,196,227	226,700,000	233,500,000	8,503,773	3.9%	6,800,000	3.0%	3.4%
Howard	444,453,384	454,296,364	465,243,628	9,842,980	2.2%	10,947,264	2.4%	2.3%
Kent	12,736,121	12,986,400	13,850,000	250,279	2.0%	863,600	6.7%	4.3%
Montgomery	1,469,251,059	1,542,918,907	1,640,319,299	73,667,848	5.0%	97,400,392	6.3%	5.7%
Prince George's	567,885,778	600,520,300	627,543,700	32,634,522	5.7%	27,023,400	4.5%	5.1%
Queen Anne's	51,834,189	51,536,447	55,847,412	-297,742	-0.6%	4,310,965	8.4%	3.8%
St. Mary's	90,410,603	93,904,332	101,272,567	3,493,729	3.9%	7,368,235	7.8%	5.8%
Somerset	7,625,199	7,120,648	7,450,000	-504,551	-6.6%	329,352	4.6%	-1.2%
Talbot	25,767,710	27,600,000	26,500,000	1,832,290	7.1%	-1,100,000	-4.0%	1.4%
Washington	77,919,871	84,000,000	87,950,000	6,080,129	7.8%	3,950,000	4.7%	6.2%
Wicomico	50,400,906	52,500,000	52,200,000	2,099,094	4.2%	-300,000	-0.6%	1.8%
Worcester	22,260,250	23,000,000	26,500,000	739,750	3.3%	3,500,000	15.2%	9.1%
<b>Total</b>	<b>\$5,276,840,646</b>	<b>\$5,498,762,356</b>	<b>\$5,824,492,687</b>	<b>\$221,921,710</b>	<b>4.2%</b>	<b>\$325,730,331</b>	<b>5.9%</b>	<b>5.1%</b>

Source: Department of Legislative Services, County Budgets

# Recordation Taxes

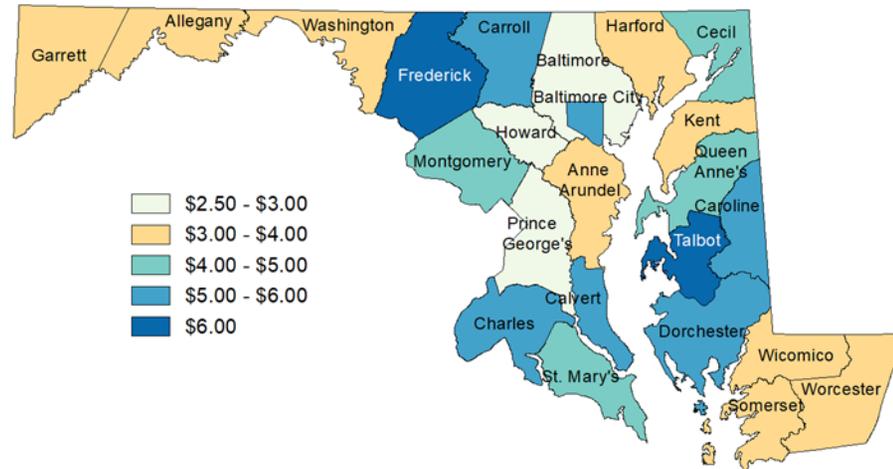
Recordation taxes continue to be an important revenue source for local governments, with anticipated revenues totaling \$472.1 million in fiscal 2020. Between fiscal 2018 and 2020, recordation tax revenue increased by \$0.9 million representing a 0.1% annual increase over the two-year period.

Recordation tax collections reached a peak of \$619.0 million in fiscal 2006 which coincided with the soaring real estate market. Revenues declined to \$237.9 million in fiscal 2010. Since that time, local recordation taxes have increased at an average annual rate of 7.1%. More recently, in the past five years, the average annual increase has totaled 4.6%.

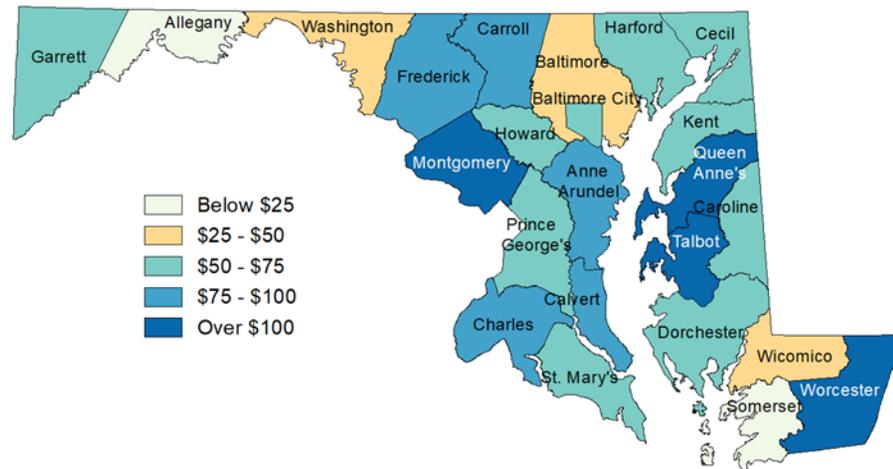
In fiscal 2020, recordation tax revenue projections range from \$600,000 in Somerset County to \$154.0 million in Montgomery County. On a per capita basis, estimated revenue collections range from \$20 in Allegany County to \$149 in Talbot County. Revenue collections tend to be higher in jurisdictions with higher home prices and home sales.

No county altered its recordation tax rate for fiscal 2020. Recordation tax rates range from \$2.50 per \$500 of transaction in Baltimore and Howard counties to \$6.00 per \$500 of transaction in Frederick and Talbot counties. A majority of counties have tax rates set between \$3.00 and \$5.00.

**Recordation Tax Revenue – County Tax Rates  
FY2020**



**Recordation Tax Revenues – Per Capita Amount  
FY2020**



## Recordation Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2019	FY 2020	FY 2020	Revenues	Ranking
Allegany	70,975	\$3.50	\$3.50	\$1,400,000	\$20	24
Anne Arundel	576,031	3.50	3.50	50,000,000	87	5
Baltimore City	602,495	5.00	5.00	38,955,000	65	11
Baltimore	828,431	2.50	2.50	32,500,000	39	21
Calvert	92,003	5.00	5.00	7,600,000	83	8
Caroline	33,304	5.00	5.00	2,000,000	60	14
Carroll	168,429	5.00	5.00	14,307,500	85	7
Cecil	102,826	4.10	4.10	5,424,200	53	19
Charles	161,503	5.00	5.00	13,305,000	82	9
Dorchester	31,998	5.00	5.00	1,914,632	60	16
Frederick	255,648	6.00	6.00	22,031,887	86	6
Garrett	29,163	3.50	3.50	1,750,000	60	15
Harford	253,956	3.30	3.30	16,000,000	63	12
Howard	323,196	2.50	2.50	21,454,000	66	10
Kent	19,383	3.30	3.30	1,175,000	61	13
Montgomery	1,052,567	4.45	4.45	153,959,803	146	2
Prince George's	909,308	2.75	2.75	53,170,200	58	18
Queen Anne's	50,251	4.95	4.95	5,531,750	110	4
St. Mary's	112,664	4.00	4.00	6,700,000	59	17
Somerset	25,675	3.30	3.30	600,000	23	23
Talbot	36,968	6.00	6.00	5,500,000	149	1
Washington	150,926	3.80	3.80	6,500,000	43	20
Wicomico	103,195	3.50	3.50	3,700,000	36	22
Worcester	51,823	3.30	3.30	6,662,000	129	3
<b>Total</b>	<b>6,042,718</b>			<b>\$472,140,972</b>	<b>\$78</b>	

Source: Department of Legislative Services, County Budgets

## Recordation Tax Revenue Trend for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,323,973	\$1,400,000	\$1,400,000	\$76,027	5.7%	\$0	0.0%	2.8%
Anne Arundel	52,367,765	52,000,000	50,000,000	-367,765	-0.7%	-2,000,000	-3.8%	-2.3%
Baltimore City	42,331,443	47,678,000	38,955,000	5,346,557	12.6%	-8,723,000	-18.3%	-4.1%
Baltimore	34,201,597	34,692,837	32,500,000	491,240	1.4%	-2,192,837	-6.3%	-2.5%
Calvert	8,469,655	6,936,000	7,600,000	-1,533,655	-18.1%	664,000	9.6%	-5.3%
Caroline	1,858,080	1,800,000	2,000,000	-58,080	-3.1%	200,000	11.1%	3.7%
Carroll	13,923,538	14,900,000	14,307,500	976,462	7.0%	-592,500	-4.0%	1.4%
Cecil	8,166,708	5,424,200	5,424,200	-2,742,508	-33.6%	0	0.0%	-18.5%
Charles	18,153,251	12,761,000	13,305,000	-5,392,251	-29.7%	544,000	4.3%	-14.4%
Dorchester	1,705,374	1,965,768	1,914,632	260,394	15.3%	-51,136	-2.6%	6.0%
Frederick	21,452,057	20,557,616	22,031,887	-894,441	-4.2%	1,474,271	7.2%	1.3%
Garrett	2,150,807	1,750,000	1,750,000	-400,807	-18.6%	0	0.0%	-9.8%
Harford	15,314,545	14,933,700	16,000,000	-380,845	-2.5%	1,066,300	7.1%	2.2%
Howard	22,702,722	22,968,000	21,454,000	265,278	1.2%	-1,514,000	-6.6%	-2.8%
Kent	1,128,155	1,025,000	1,175,000	-103,155	-9.1%	150,000	14.6%	2.1%
Montgomery	132,857,418	145,340,387	153,959,803	12,482,969	9.4%	8,619,416	5.9%	7.6%
Prince George's	56,819,453	51,621,700	53,170,200	-5,197,753	-9.1%	1,548,500	3.0%	-3.3%
Queen Anne's	5,550,291	5,327,551	5,531,750	-222,740	-4.0%	204,199	3.8%	-0.2%
St. Mary's	6,485,658	6,300,000	6,700,000	-185,658	-2.9%	400,000	6.3%	1.6%
Somerset	606,638	500,000	600,000	-106,638	-17.6%	100,000	20.0%	-0.5%
Talbot	6,648,370	5,775,000	5,500,000	-873,370	-13.1%	-275,000	-4.8%	-9.0%
Washington	6,698,891	6,500,000	6,500,000	-198,891	-3.0%	0	0.0%	-1.5%
Wicomico	3,302,304	3,478,000	3,700,000	175,696	5.3%	222,000	6.4%	5.9%
Worcester	7,018,586	6,500,000	6,662,000	-518,586	-7.4%	162,000	2.5%	-2.6%
<b>Total</b>	<b>\$471,237,279</b>	<b>\$472,134,759</b>	<b>\$472,140,972</b>	<b>\$897,480</b>	<b>0.2%</b>	<b>\$6,213</b>	<b>0.0%</b>	<b>0.1%</b>

Source: Department of Legislative Services, County Budgets



# Transfer Taxes

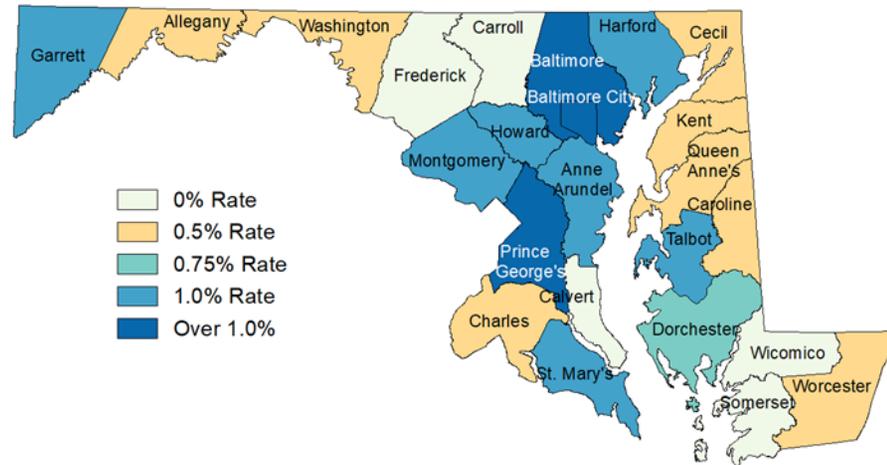
Local transfer tax revenues are projected to total \$497.4 million in fiscal 2020. The current revenue projection is below the amount collected by local governments in fiscal 2018. Between fiscal 2018 and 2020, transfer tax revenue is projected to decrease by \$23.1 million. This represents a 2.2% annual decrease over the two-year period.

Due to the volatility in home sales and the potential for a slowdown in the real estate market, many local governments have taken a conservative approach in developing their revenue estimates for the transfer tax. Actual revenue collections have increased at an average annual rate of 4.3% in the past five years (fiscal 2013 to fiscal 2018).

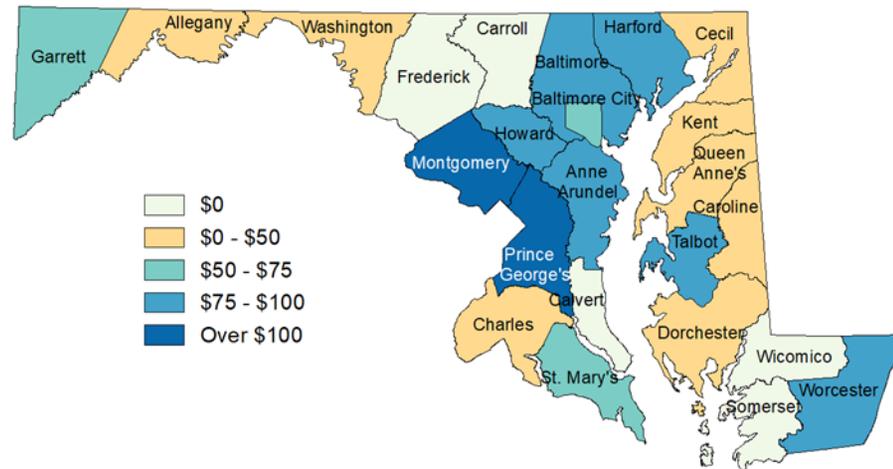
In fiscal 2020, transfer tax revenue projections range from \$500,000 in Caroline County to \$128.0 million in Prince George’s County. On a per capita basis, estimated revenue collections range from \$8 in Allegany County to \$141 in Prince George’s County.

No county altered its transfer tax rate for fiscal 2020. Local transfer tax rates range from 0.5% in eight counties (Allegany, Caroline, Cecil, Charles, Kent, Queen Anne’s, Washington, and Worcester) to 1.5% in Baltimore City and Baltimore County. Five counties (Calvert, Carroll, Frederick, Somerset, and Wicomico) do not impose a tax on property transfers.

**Transfer Tax Revenue – County Tax Rates  
FY2020**



**Transfer Tax Revenues – Per Capita Amount  
FY2020**



## Local Transfer Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2019	FY 2020	FY 2020	Revenues	Ranking
Allegany	70,975	0.50%	0.50%	\$550,000	\$8	19
Anne Arundel	576,031	1.00%	1.00%	52,000,000	90	5
Baltimore City	602,495	1.50%	1.50%	40,912,000	68	9
Baltimore	828,431	1.50%	1.50%	70,500,000	85	6
Calvert	92,003	0.00%	0.00%	0	0	20
Caroline	33,304	0.50%	0.50%	500,000	15	18
Carroll	168,429	0.00%	0.00%	0	0	20
Cecil	102,826	0.50%	0.50%	1,674,200	16	16
Charles	161,503	0.50%	0.50%	5,920,000	37	14
Dorchester	31,998	0.75%	0.75%	852,919	27	15
Frederick	255,648	0.00%	0.00%	0	0	20
Garrett	29,163	1.00%	1.00%	1,753,500	60	10
Harford	253,956	1.00%	1.00%	19,300,000	76	8
Howard	323,196	1.00%	1.00%	30,000,000	93	4
Kent	19,383	0.50%	0.50%	740,000	38	13
Montgomery	1,052,567	1.00%	1.00%	126,410,000	120	2
Prince George's	909,308	1.40%	1.40%	127,986,800	141	1
Queen Anne's	50,251	0.50%	0.50%	2,012,894	40	12
St. Mary's	112,664	1.00%	1.00%	6,275,189	56	11
Somerset	25,675	0.00%	0.00%	0	0	20
Talbot	36,968	1.00%	1.00%	3,600,000	97	3
Washington	150,926	0.50%	0.50%	2,400,000	16	17
Wicomico	103,195	0.00%	0.00%	0	0	20
Worcester	51,823	0.50%	0.50%	4,000,000	77	7
<b>Total</b>	<b>6,042,718</b>			<b>\$497,387,502</b>	<b>\$82</b>	

Source: Department of Legislative Services, County Budgets

## Transfer Tax Revenue Trend for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$525,354	\$475,000	\$550,000	-\$50,354	-9.6%	\$75,000	15.8%	2.3%
Anne Arundel	58,274,896	58,000,000	52,000,000	-274,896	-0.5%	-6,000,000	-10.3%	-5.5%
Baltimore City	46,966,265	43,043,000	40,912,000	-3,923,265	-8.4%	-2,131,000	-5.0%	-6.7%
Baltimore	75,395,995	76,859,758	70,500,000	1,463,763	1.9%	-6,359,758	-8.3%	-3.3%
Calvert	0	0	0	0	N/A	0	N/A	N/A
Caroline	583,469	912,176	500,000	328,707	56.3%	-412,176	-45.2%	-7.4%
Carroll	0	0	0	0	N/A	0	N/A	N/A
Cecil	2,664,806	1,674,200	1,674,200	-990,606	-37.2%	0	0.0%	-20.7%
Charles	8,273,984	5,678,000	5,920,000	-2,595,984	-31.4%	242,000	4.3%	-15.4%
Dorchester	914,772	1,108,004	852,919	193,232	21.1%	-255,085	-23.0%	-3.4%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	2,241,027	1,760,000	1,753,500	-481,027	-21.5%	-6,500	-0.4%	-11.5%
Harford	18,671,392	17,200,000	19,300,000	-1,471,392	-7.9%	2,100,000	12.2%	1.7%
Howard	37,826,118	28,800,000	30,000,000	-9,026,118	-23.9%	1,200,000	4.2%	-10.9%
Kent	684,608	630,000	740,000	-54,608	-8.0%	110,000	17.5%	4.0%
Montgomery	109,452,788	125,015,000	126,410,000	15,562,212	14.2%	1,395,000	1.1%	7.5%
Prince George's	138,539,045	124,259,100	127,986,800	-14,279,945	-10.3%	3,727,700	3.0%	-3.9%
Queen Anne's	1,997,292	2,002,880	2,012,894	5,588	0.3%	10,014	0.5%	0.4%
St. Mary's	6,512,986	5,172,244	6,275,189	-1,340,742	-20.6%	1,102,945	21.3%	-1.8%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	4,130,941	3,600,000	3,600,000	-530,941	-12.9%	0	0.0%	-6.6%
Washington	2,401,873	2,400,000	2,400,000	-1,873	-0.1%	0	0.0%	0.0%
Wicomico	0	0	0	0	N/A	0	N/A	N/A
Worcester	4,400,977	3,750,000	4,000,000	-650,977	-14.8%	250,000	6.7%	-4.7%
<b>Total</b>	<b>\$520,458,588</b>	<b>\$502,339,362</b>	<b>\$497,387,502</b>	<b>-\$18,119,226</b>	<b>-3.5%</b>	<b>-\$4,951,860</b>	<b>-1.0%</b>	<b>-2.2%</b>

Source: Department of Legislative Services, County Budgets



# Hotel Rental Taxes

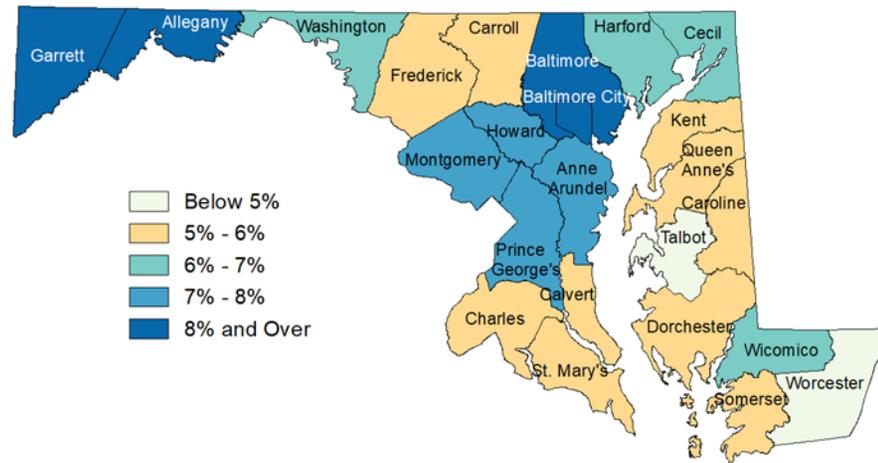
Hotel rental taxes are imposed in all counties in Maryland. In several jurisdictions, revenues collected from the hotel rental tax are shared with municipalities and community organizations. A few municipalities are also authorized to impose a hotel rental tax or to collect the county tax within their jurisdiction.

In fiscal 2020, county governments will retain \$82.0 million in revenue from the hotel rental tax. This represents a \$4.2 million increase from the amount retained in fiscal 2018. The amounts range from \$68,000 in Somerset County to \$22.6 million in Montgomery County. On a per capita basis, hotel rental tax revenue ranges from \$2 in Cecil County to \$110 in Garrett County.

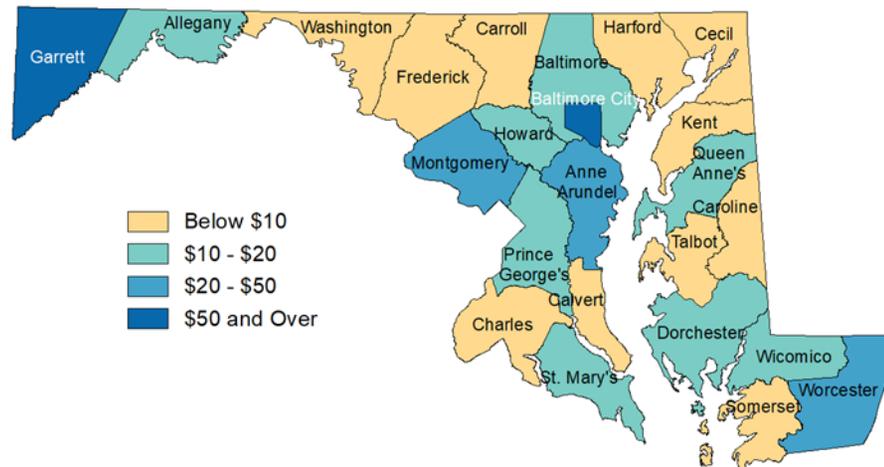
Baltimore City will collect \$33.7 million in hotel rental taxes in fiscal 2020, a \$0.7 million increase from fiscal 2018.

Two counties increased their hotel rental tax rate for fiscal 2020. Baltimore County increased its rate to 9.5% and Garrett County increased its rate to 8.0%. Hotel rental tax rates currently range from 4% in Talbot County to 9.5% in Baltimore City and Baltimore County. Tax rates are higher in the Washington-Baltimore corridor and in Western Maryland. The Eastern Shore and Southern Maryland tend to have the lowest tax rates.

**Hotel Rental Tax Revenue – County Tax Rates  
FY2020**



**Hotel Rental Tax Revenues – Per Capita Amount  
FY2020**



## Hotel Rental Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2019	FY 2020	FY 2020	Revenues	Ranking
Allegany	70,975	8.0%	8.0%	\$1,178,750	\$17	6
Anne Arundel	576,031	7.0%	7.0%	14,264,000	25	3
Baltimore City	602,495	9.5%	9.5%	33,662,625	56	2
Baltimore	828,431	8.0%	9.5%	11,939,000	14	8
Calvert	92,003	5.0%	5.0%	750,000	8	17
Caroline	33,304	5.0%	5.0%	0	0	24
Carroll	168,429	5.0%	5.0%	568,210	3	21
Cecil	102,826	6.0%	6.0%	204,000	2	23
Charles	161,503	5.0%	5.0%	1,174,000	7	18
Dorchester	31,998	5.0%	5.0%	347,000	11	12
Frederick	255,648	5.0%	5.0%	2,346,000	9	15
Garrett	29,163	6.0%	8.0%	3,200,000	110	1
Harford	253,956	6.0%	6.0%	2,280,000	9	16
Howard	323,196	7.0%	7.0%	5,350,000	17	7
Kent	19,383	5.0%	5.0%	82,500	4	20
Montgomery	1,052,567	7.0%	7.0%	22,632,286	22	5
Prince George's	909,308	7.0%	7.0%	10,423,700	11	11
Queen Anne's	50,251	5.0%	5.0%	626,200	12	10
St. Mary's	112,664	5.0%	5.0%	1,110,000	10	13
Somerset	25,675	5.0%	5.0%	68,000	3	22
Talbot	36,968	4.0%	4.0%	350,000	9	14
Washington	150,926	6.0%	6.0%	677,775	4	19
Wicomico	103,195	6.0%	6.0%	1,327,578	13	9
Worcester	51,823	4.5%	4.5%	1,119,000	22	4
<b>Total</b>	<b>6,042,718</b>			<b>\$115,680,624</b>	<b>\$19</b>	

Source: Department of Legislative Services, County Budgets

## Hotel Rental Tax Revenue Trend for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,078,013	\$1,150,000	\$1,178,750	\$71,987	6.7%	\$28,750	2.5%	4.6%
Anne Arundel	14,318,738	14,200,000	14,264,000	-118,738	-0.8%	64,000	0.5%	-0.2%
Baltimore City	32,985,925	33,545,000	33,662,625	559,075	1.7%	117,625	0.4%	1.0%
Baltimore	10,344,021	10,762,000	11,939,000	417,979	4.0%	1,177,000	10.9%	7.4%
Calvert	772,359	750,000	750,000	-22,359	-2.9%	0	0.0%	-1.5%
Caroline	0	0	0	0		0		
Carroll	322,488	417,570	568,210	95,082	29.5%	150,640	36.1%	32.7%
Cecil	208,836	204,000	204,000	-4,836	-2.3%	0	0.0%	-1.2%
Charles	1,132,755	1,324,000	1,174,000	191,245	16.9%	-150,000	-11.3%	1.8%
Dorchester	327,142	340,980	347,000	13,838	4.2%	6,020	1.8%	3.0%
Frederick	2,584,301	2,506,978	2,346,000	-77,323	-3.0%	-160,978	-6.4%	-4.7%
Garrett	2,782,144	3,093,760	3,200,000	311,616	11.2%	106,240	3.4%	7.2%
Harford	2,278,619	2,287,152	2,280,000	8,533	0.4%	-7,152	-0.3%	0.0%
Howard	5,288,893	5,350,000	5,350,000	61,107	1.2%	0	0.0%	0.6%
Kent	80,557	84,000	82,500	3,443	4.3%	-1,500	-1.8%	1.2%
Montgomery	21,033,479	22,108,386	22,632,286	1,074,907	5.1%	523,900	2.4%	3.7%
Prince George's	10,145,908	10,189,300	10,423,700	43,392	0.4%	234,400	2.3%	1.4%
Queen Anne's	617,293	614,865	626,200	-2,428	-0.4%	11,335	1.8%	0.7%
St. Mary's	1,072,003	1,053,142	1,110,000	-18,861	-1.8%	56,858	5.4%	1.8%
Somerset	84,529	61,000	68,000	-23,529	-27.8%	7,000	11.5%	-10.3%
Talbot	322,425	350,000	350,000	27,575	8.6%	0	0.0%	4.2%
Washington	688,461	738,059	677,775	49,598	7.2%	-60,284	-8.2%	-0.8%
Wicomico	1,327,660	1,298,125	1,327,578	-29,535	-2.2%	29,453	2.3%	0.0%
Worcester	954,989	1,043,596	1,119,000	88,607	9.3%	75,404	7.2%	8.2%
<b>Total</b>	<b>\$110,751,538</b>	<b>\$113,471,913</b>	<b>\$115,680,624</b>	<b>\$2,720,375</b>	<b>2.5%</b>	<b>\$2,208,711</b>	<b>1.9%</b>	<b>2.2%</b>

Source: Department of Legislative Services, County Budgets



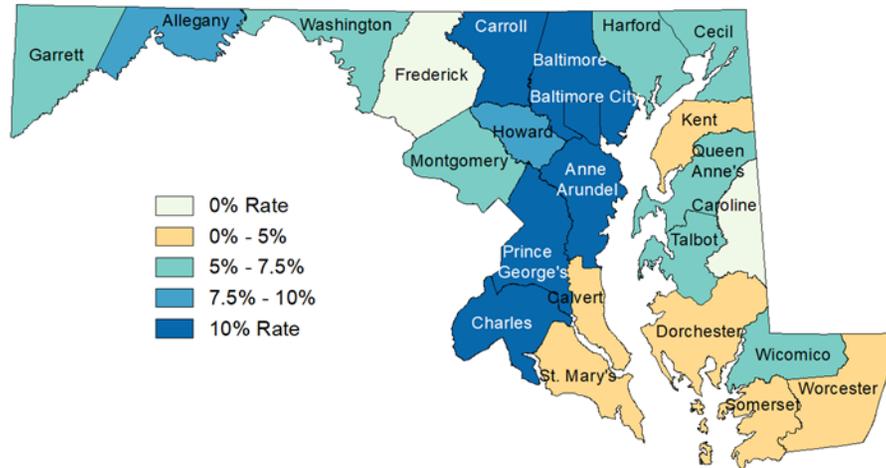
# Admissions-Amusement Taxes

County governments and Baltimore City are projecting to collect \$50.7 million in admissions and amusement tax revenue in fiscal 2020. Between fiscal 2018 and 2020, admissions and amusement tax revenues are projected to increase by \$2.15 million. This represents a 2.2% annual increase over the two-year period.

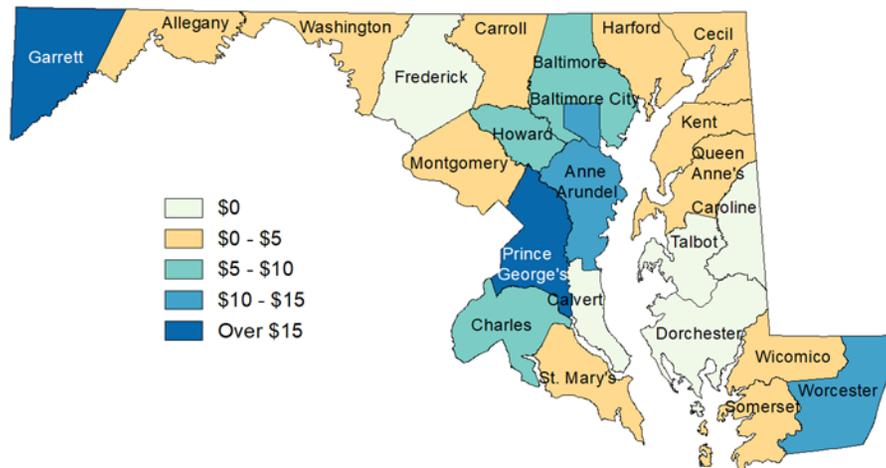
In fiscal 2020, admissions and amusement tax collections range from \$500 in Dorchester County to \$17.5 million in Prince George's County. On average, county governments collected \$8 per capita in admissions and amusement tax revenue. Garrett County leads the State with per capita admissions and amusement tax revenue totaling \$31.

No county altered its admissions and amusement tax rate for fiscal 2020. Caroline and Frederick counties are the only jurisdictions that do not impose an admissions and amusement tax. Currently, admissions and amusement tax rates range from 0.5% in Dorchester County to 10.0% in six jurisdictions – Baltimore City and Anne Arundel, Baltimore, Carroll, Charles, and Prince George's counties.

**Admissions and Amusement Tax Revenue – County Tax Rates FY2020**



**Admissions and Amusement Tax Revenues – Per Capita Amount FY2020**



## Admissions and Amusement Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita Revenues	Per Capita Ranking
		FY 2019	FY 2020	FY 2020		
Allegany	70,975	7.5%	7.5%	\$220,000	\$3	11
Anne Arundel	576,031	10.0%	10.0%	7,330,000	13	4
Baltimore City	602,495	10.0%	10.0%	8,300,000	14	3
Baltimore	828,431	10.0%	10.0%	6,532,500	8	7
Calvert	92,003	1.0%	1.0%	30,000	0	21
Caroline	33,304	0.0%	0.0%	0	0	23
Carroll	168,429	10.0%	10.0%	350,000	2	13
Cecil	102,826	6.0%	6.0%	135,000	1	16
Charles	161,503	10.0%	10.0%	910,000	6	8
Dorchester	31,998	0.5%	0.5%	500	0	22
Frederick	255,648	0.0%	0.0%	0	0	23
Garrett	29,163	6.0%	6.0%	900,000	31	1
Harford	253,956	5.0%	5.0%	548,000	2	12
Howard	323,196	7.5%	7.5%	2,750,000	9	6
Kent	19,383	4.5%	4.5%	16,000	1	18
Montgomery	1,052,567	7.0%	7.0%	3,904,613	4	9
Prince George's	909,308	10.0%	10.0%	17,468,100	19	2
Queen Anne's	50,251	5.0%	5.0%	171,700	3	10
St. Mary's	112,664	2.0%	2.0%	140,000	1	17
Somerset	25,675	4.0%	4.0%	15,000	1	19
Talbot	36,968	5.0%	5.0%	15,000	0	20
Washington	150,926	5.0%	5.0%	255,000	2	14
Wicomico	103,195	6.0%	6.0%	159,385	2	15
Worcester	51,823	3.0%	3.0%	575,000	11	5
<b>Total</b>	<b>6,042,718</b>			<b>\$50,725,798</b>	<b>\$8</b>	

Source: Department of Legislative Services, County Budgets

## Admissions and Amusement Tax Revenue Trend for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$220,306	\$240,000	\$220,000	\$19,694	8.9%	-\$20,000	-8.3%	-0.1%
Anne Arundel	7,339,021	6,100,000	7,330,000	-1,239,021	-16.9%	1,230,000	20.2%	-0.1%
Baltimore City	8,839,880	8,583,800	8,300,000	-256,080	-2.9%	-283,800	-3.3%	-3.1%
Baltimore	6,565,436	6,500,000	6,532,500	-65,436	-1.0%	32,500	0.5%	-0.3%
Calvert	24,035	30,000	30,000	5,965	24.8%	0	0.0%	11.7%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	355,088	350,000	350,000	-5,088	-1.4%	0	0.0%	-0.7%
Cecil	102,489	135,000	135,000	32,511	31.7%	0	0.0%	14.8%
Charles	934,856	860,000	910,000	-74,856	-8.0%	50,000	5.8%	-1.3%
Dorchester	456	219	500	-237	-52.0%	281	128.3%	4.7%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	923,162	875,000	900,000	-48,162	-5.2%	25,000	2.9%	-1.3%
Harford	547,706	550,000	548,000	2,294	0.4%	-2,000	-0.4%	0.0%
Howard	2,978,338	2,500,000	2,750,000	-478,338	-16.1%	250,000	10.0%	-3.9%
Kent	18,017	18,000	16,000	-17	-0.1%	-2,000	-11.1%	-5.8%
Montgomery	3,328,948	3,638,210	3,904,613	309,262	9.3%	266,403	7.3%	8.3%
Prince George's	15,068,995	17,468,100	17,468,100	2,399,105	15.9%	0	0.0%	7.7%
Queen Anne's	158,881	170,000	171,700	11,119	7.0%	1,700	1.0%	4.0%
St. Mary's	132,252	150,000	140,000	17,748	13.4%	-10,000	-6.7%	2.9%
Somerset	14,800	15,000	15,000	200	1.4%	0	0.0%	0.7%
Talbot	20,713	15,000	15,000	-5,713	-27.6%	0	0.0%	-14.9%
Washington	187,039	255,000	255,000	67,961	36.3%	0	0.0%	16.8%
Wicomico	159,385	168,000	159,385	8,615	5.4%	-8,615	-5.1%	0.0%
Worcester	648,691	500,000	575,000	-148,691	-22.9%	75,000	15.0%	-5.9%
<b>Total</b>	<b>\$48,568,494</b>	<b>\$49,121,329</b>	<b>\$50,725,798</b>	<b>\$552,835</b>	<b>1.1%</b>	<b>\$1,604,469</b>	<b>3.3%</b>	<b>2.2%</b>

Source: Department of Legislative Services, County Budgets



## Other Local Taxes

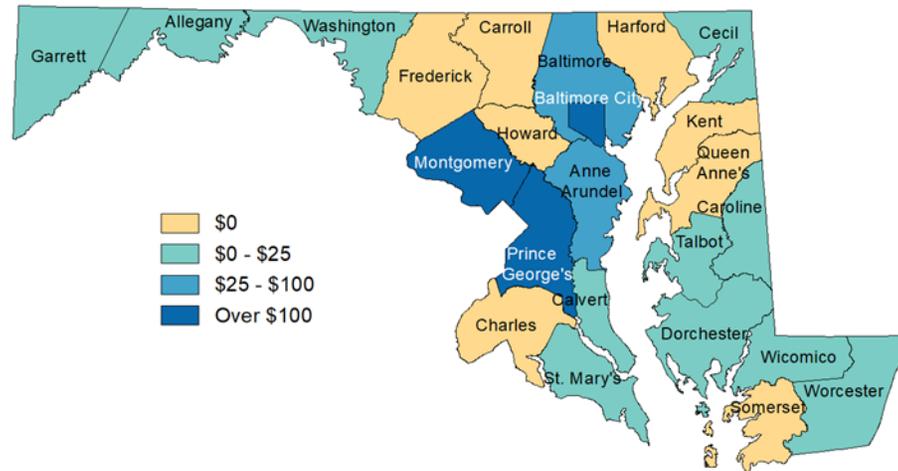
Many county governments, including Baltimore City, impose a variety of other local taxes including sales and service taxes. Counties are generally limited to imposing sales taxes on fuels and utilities. Worcester County is authorized to impose a sales tax on food and beverages in Ocean City. Montgomery County imposes a tax on E-cigarettes and certain plastic bags. Anne Arundel County imposes a tax on parking facilities.

In fiscal 2020, county governments are estimated to collect \$522.6 million in other local taxes. Sales taxes on energy sources account for 65.3% of the other local taxes (\$341.0 million) while sales taxes on telephones account for 28.9% of the total (\$151.1 million).

In fiscal 2020, revenues from other local taxes range from \$16,800 in Carroll County to \$259.1 million in Montgomery County. On average, county governments collected \$83 per capita in other local taxes. Montgomery County leads the State with per capita collections totaling \$246. Baltimore City and Prince George's County had per capita collections exceeding \$100.

Between fiscal 2018 and 2020, revenues from other local taxes are projected to increase by \$29.5 million. This represents a 3.0% average annual increase over the two-year period. Most of this increase is due to the new tax on cell phones imposed by Baltimore County, which is expected to generate \$23.3 million in fiscal 2020.

**Other Local Tax Revenue – Per Capita Amount  
FY2020**



**Other Local Taxes  
(\$ in Millions)**

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Energy Taxes	\$337.3	\$335.8	\$341.0
Telephone Taxes	122.4	127.4	151.1
PILOTs - Baltimore City	19.0	14.6	14.0
Parking Tax - Anne Arundel	5.9	6.1	6.2
Bag Tax - Montgomery	2.6	2.5	2.5
E-Cigarette Tax - Montgomery	0.7	1.4	1.4
Other	5.1	4.1	6.3
<b>Total</b>	<b>\$493.0</b>	<b>\$491.9</b>	<b>\$522.6</b>

Source: Department of Legislative Services, County Budgets

## Other Local Taxes Revenue Trend for Fiscal 2018-2020

County	FY 2018	FY 2019	FY 2020	FY 2018-2019		FY 2019-2020		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$61,855	\$62,000	\$62,000	\$145	0.2%	\$0	0.0%	0.1%
Anne Arundel	18,425,728	17,873,800	17,912,000	-551,928	-3.0%	38,200	0.2%	-1.4%
Baltimore City	94,220,991	94,429,200	94,658,000	208,209	0.2%	228,800	0.2%	0.2%
Baltimore	22,789,100	22,395,424	44,983,586	-393,676	-1.7%	22,588,162	100.9%	40.5%
Calvert	127,582	120,000	120,000	-7,582	-5.9%	0	0.0%	-3.0%
Caroline	73,469	70,000	70,000	-3,469	-4.7%	0	0.0%	-2.4%
Carroll	16,812	16,800	16,800	-12	-0.1%	0	0.0%	0.0%
Cecil	440,143	430,000	460,000	-10,143	-2.3%	30,000	7.0%	2.2%
Charles	5,640	0	0	-5,640	-100.0%	0	N/A	-100.0%
Dorchester	165,444	204,691	230,000	39,247	23.7%	25,309	12.4%	17.9%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	185,512	162,750	146,235	-22,762	-12.3%	-16,515	-10.1%	-11.2%
Harford	0	0	0	0	N/A	0	N/A	N/A
Howard	674,013	685,551	0	11,538	1.7%	-685,551	-100.0%	-100.0%
Kent	0	0	0	0	N/A	0	N/A	N/A
Montgomery	252,080,160	255,009,105	259,144,050	2,928,945	1.2%	4,134,945	1.6%	1.4%
Prince George's	101,195,011	98,004,200	102,320,900	-3,190,811	-3.2%	4,316,700	4.4%	0.6%
Queen Anne's	0	0	0	0	N/A	0	N/A	N/A
St. Mary's	1,319,368	1,310,000	1,305,000	-9,368	-0.7%	-5,000	-0.4%	-0.5%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	55,307	55,000	55,000	-307	-0.6%	0	0.0%	-0.3%
Washington	582,863	550,000	550,000	-32,863	-5.6%	0	0.0%	-2.9%
Wicomico	421,340	360,000	360,000	-61,340	-14.6%	0	0.0%	-7.6%
Worcester	192,111	179,305	178,000	-12,806	-6.7%	-1,305	-0.7%	-3.7%
<b>Total</b>	<b>\$493,032,449</b>	<b>\$491,917,826</b>	<b>\$522,571,571</b>	<b>-\$1,114,623</b>	<b>-0.2%</b>	<b>\$30,653,745</b>	<b>6.2%</b>	<b>3.0%</b>

Source: Department of Legislative Services, County Budgets

## Data Tables

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## County Government Revenues – Fiscal 2018

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel Rental Tax</u>	<u>Admissions/Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$41,529,471	\$25,797,515	\$1,323,973	\$525,354	\$1,078,013	\$220,306	\$61,855	\$70,536,487	\$87,542,655
Anne Arundel	725,243,425	508,267,424	52,367,765	58,274,896	14,318,738	7,339,021	18,425,728	1,384,236,997	1,445,672,076
Baltimore City	919,471,507	346,796,929	42,331,443	46,966,265	32,985,925	8,839,880	94,220,991	1,491,612,940	1,848,907,138
Baltimore	947,349,588	680,281,749	34,201,597	75,395,995	10,344,021	6,565,436	22,789,100	1,776,927,486	1,952,934,316
Calvert	174,096,002	83,786,433	8,469,655	0	772,359	24,035	127,582	267,276,066	280,465,070
Caroline	25,353,867	13,870,004	1,858,080	583,469	0	0	73,469	41,738,889	47,072,488
Carroll	207,861,776	153,469,703	13,923,538	0	322,488	355,088	16,812	375,949,405	379,533,902
Cecil	113,443,901	58,909,734	8,166,708	2,664,806	208,836	102,489	440,143	183,936,617	192,223,244
Charles	230,447,289	124,654,098	18,153,251	8,273,984	1,132,755	934,856	5,640	383,601,873	390,809,271
Dorchester	30,063,678	12,564,574	1,705,374	914,772	327,142	456	165,444	45,741,440	51,207,096
Frederick	308,021,608	217,210,924	21,452,057	0	2,584,301	0	0	549,268,890	575,477,435
Garrett	51,795,477	12,490,262	2,150,807	2,241,027	2,782,144	923,162	185,512	72,568,391	83,470,669
Harford	307,787,490	218,196,227	15,314,545	18,671,392	2,278,619	547,706	0	562,795,979	542,325,948
Howard	677,804,444	444,453,384	22,702,722	37,826,118	5,288,893	2,978,338	674,013	1,191,727,912	1,051,268,261
Kent	30,207,075	12,736,121	1,128,155	684,608	80,557	18,017	0	44,854,533	46,660,415
Montgomery	1,754,328,392	1,469,251,059	132,857,418	109,452,788	21,033,479	3,328,948	252,080,160	3,742,332,244	3,293,529,893
Prince George's	1,197,044,479	567,885,778	56,819,453	138,539,045	10,145,908	15,068,995	101,195,011	2,086,698,669	1,962,559,153
Queen Anne's	67,907,999	51,834,189	5,550,291	1,997,292	617,293	158,881	0	128,065,945	136,440,573
St. Mary's	109,091,602	90,410,603	6,485,658	6,512,986	1,072,003	132,252	1,319,368	215,024,472	221,765,796
Somerset	15,565,522	7,625,199	606,638	0	84,529	14,800	0	23,896,688	34,047,340
Talbot	38,574,339	25,767,710	6,648,370	4,130,941	322,425	20,713	55,307	75,519,805	83,804,839
Washington	125,111,785	77,919,871	6,698,891	2,401,873	688,461	187,039	582,863	213,590,783	222,045,205
Wicomico	63,658,983	50,400,906	3,302,304	0	1,327,660	159,385	421,340	119,270,578	136,281,000
Worcester	132,513,334	22,260,250	7,018,586	4,400,977	954,989	648,691	192,111	167,988,938	185,926,525
<b>Total</b>	<b>\$8,294,273,033</b>	<b>\$5,276,840,646</b>	<b>\$471,237,279</b>	<b>\$520,458,588</b>	<b>\$110,751,538</b>	<b>\$48,568,494</b>	<b>\$493,032,449</b>	<b>\$15,215,162,027</b>	<b>\$15,251,970,308</b>

Note: Property tax revenues for Charles and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

## County Government Revenues – Fiscal 2019

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel Rental Tax</u>	<u>Admissions/Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$42,818,643	\$26,149,213	\$1,400,000	\$475,000	\$1,150,000	\$240,000	\$62,000	\$72,294,856	\$88,589,227
Anne Arundel	753,825,900	512,892,000	52,000,000	58,000,000	14,200,000	6,100,000	17,873,800	1,414,891,700	1,477,030,700
Baltimore City	915,660,000	359,148,000	47,678,000	43,043,000	33,545,000	8,583,800	94,429,200	1,502,087,000	1,899,776,210
Baltimore	976,583,290	723,009,021	34,692,837	76,859,758	10,762,000	6,500,000	22,395,424	1,850,802,330	2,024,877,422
Calvert	184,793,847	90,700,000	6,936,000	0	750,000	30,000	120,000	283,329,847	296,298,998
Caroline	25,719,095	13,900,000	1,800,000	912,176	0	0	70,000	42,401,271	47,536,212
Carroll	212,754,383	161,002,901	14,900,000	0	417,570	350,000	16,800	389,441,654	387,595,180
Cecil	115,962,848	62,572,542	5,424,200	1,674,200	204,000	135,000	430,000	186,402,790	194,131,861
Charles	238,842,800	127,940,000	12,761,000	5,678,000	1,324,000	860,000	0	387,405,800	393,738,600
Dorchester	30,199,885	12,612,176	1,965,768	1,108,004	340,980	219	204,691	46,431,723	53,531,755
Frederick	316,778,390	219,803,105	20,557,616	0	2,506,978	0	0	559,646,089	579,367,288
Garrett	48,951,753	11,950,000	1,750,000	1,760,000	3,093,760	875,000	162,750	68,543,263	78,044,738
Harford	308,798,875	226,700,000	14,933,700	17,200,000	2,287,152	550,000	0	570,469,727	549,718,155
Howard	700,835,322	454,296,364	22,968,000	28,800,000	5,350,000	2,500,000	685,551	1,215,435,237	1,076,693,495
Kent	30,940,168	12,986,400	1,025,000	630,000	84,000	18,000	0	45,683,568	47,554,228
Montgomery	1,786,493,997	1,542,918,907	145,340,387	125,015,000	22,108,386	3,638,210	255,009,105	3,880,523,992	3,449,301,149
Prince George's	1,258,115,700	600,520,300	51,621,700	124,259,100	10,189,300	17,468,100	98,004,200	2,160,178,400	2,020,430,400
Queen Anne's	69,341,149	51,536,447	5,327,551	2,002,880	614,865	170,000	0	128,992,892	136,426,106
St. Mary's	110,428,505	93,904,332	6,300,000	5,172,244	1,053,142	150,000	1,310,000	218,318,223	230,155,443
Somerset	15,966,486	7,120,648	500,000	0	61,000	15,000	0	23,663,134	43,461,181
Talbot	41,593,204	27,600,000	5,775,000	3,600,000	350,000	15,000	55,000	78,988,204	86,979,370
Washington	126,448,250	84,000,000	6,500,000	2,400,000	738,059	255,000	550,000	220,891,309	229,639,310
Wicomico	65,096,508	52,500,000	3,478,000	0	1,298,125	168,000	360,000	122,900,633	151,061,227
Worcester	135,821,065	23,000,000	6,500,000	3,750,000	1,043,596	500,000	179,305	170,793,966	190,030,719
<b>Total</b>	<b>\$8,512,770,063</b>	<b>\$5,498,762,356</b>	<b>\$472,134,759</b>	<b>\$502,339,362</b>	<b>\$113,471,913</b>	<b>\$49,121,329</b>	<b>\$491,917,826</b>	<b>\$15,640,517,608</b>	<b>\$15,731,968,974</b>

Note: Property tax revenues for Charles and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

## County Government Revenues – Fiscal 2020

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel Rental Tax</u>	<u>Admissions/Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$42,376,195	\$27,195,182	\$1,400,000	\$550,000	\$1,178,750	\$220,000	\$62,000	\$72,982,127	\$90,842,753
Anne Arundel	802,846,700	564,999,600	50,000,000	52,000,000	14,264,000	7,330,000	17,912,000	1,509,352,300	1,565,661,700
Baltimore City	928,793,000	366,804,000	38,955,000	40,912,000	33,662,625	8,300,000	94,658,000	1,512,084,625	1,915,559,484
Baltimore	1,005,340,307	804,685,745	32,500,000	70,500,000	11,939,000	6,532,500	44,983,586	1,976,481,138	2,156,335,786
Calvert	196,586,104	91,659,331	7,600,000	0	750,000	30,000	120,000	296,745,435	311,630,741
Caroline	26,498,484	16,170,000	2,000,000	500,000	0	0	70,000	45,238,484	52,667,299
Carroll	218,949,100	163,878,720	14,307,500	0	568,210	350,000	16,800	398,070,330	398,893,953
Cecil	121,734,340	63,322,542	5,424,200	1,674,200	204,000	135,000	460,000	192,954,282	202,043,087
Charles	248,493,800	134,337,000	13,305,000	5,920,000	1,174,000	910,000	0	404,139,800	414,995,800
Dorchester	30,637,137	14,168,894	1,914,632	852,919	347,000	500	230,000	48,151,082	55,575,857
Frederick	335,197,915	227,145,067	22,031,887	0	2,346,000	0	0	586,720,869	611,983,668
Garrett	52,465,190	11,950,000	1,750,000	1,753,500	3,200,000	900,000	146,235	72,164,925	82,330,730
Harford	317,457,500	233,500,000	16,000,000	19,300,000	2,280,000	548,000	0	589,085,500	569,471,000
Howard	757,551,028	465,243,628	21,454,000	30,000,000	5,350,000	2,750,000	0	1,282,348,656	1,105,413,789
Kent	31,500,426	13,850,000	1,175,000	740,000	82,500	16,000	0	47,363,926	49,664,285
Montgomery	1,836,802,945	1,640,319,299	153,959,803	126,410,000	22,632,286	3,904,613	259,144,050	4,043,172,996	3,546,240,466
Prince George's	1,297,216,800	627,543,700	53,170,200	127,986,800	10,423,700	17,468,100	102,320,900	2,236,130,200	2,108,011,700
Queen Anne's	70,332,149	55,847,412	5,531,750	2,012,894	626,200	171,700	0	134,522,105	142,750,862
St. Mary's	112,192,561	101,272,567	6,700,000	6,275,189	1,110,000	140,000	1,305,000	228,995,317	253,113,474
Somerset	17,451,723	7,450,000	600,000	0	68,000	15,000	0	25,584,723	42,414,938
Talbot	44,006,750	26,500,000	5,500,000	3,600,000	350,000	15,000	55,000	80,026,750	87,664,740
Washington	128,697,630	87,950,000	6,500,000	2,400,000	677,775	255,000	550,000	227,030,405	233,782,190
Wicomico	66,860,819	52,200,000	3,700,000	0	1,327,578	159,385	360,000	124,607,782	148,541,880
Worcester	140,826,835	26,500,000	6,662,000	4,000,000	1,119,000	575,000	178,000	179,860,835	201,285,552
<b>Total</b>	<b>\$8,830,815,438</b>	<b>\$5,824,492,687</b>	<b>\$472,140,972</b>	<b>\$497,387,502</b>	<b>\$115,680,624</b>	<b>\$50,725,798</b>	<b>\$522,571,571</b>	<b>\$16,313,814,592</b>	<b>\$16,346,875,734</b>

Note: Property tax revenues for Charles and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets