
County Revenue Outlook

Fiscal 2021

**Department of Legislative Services
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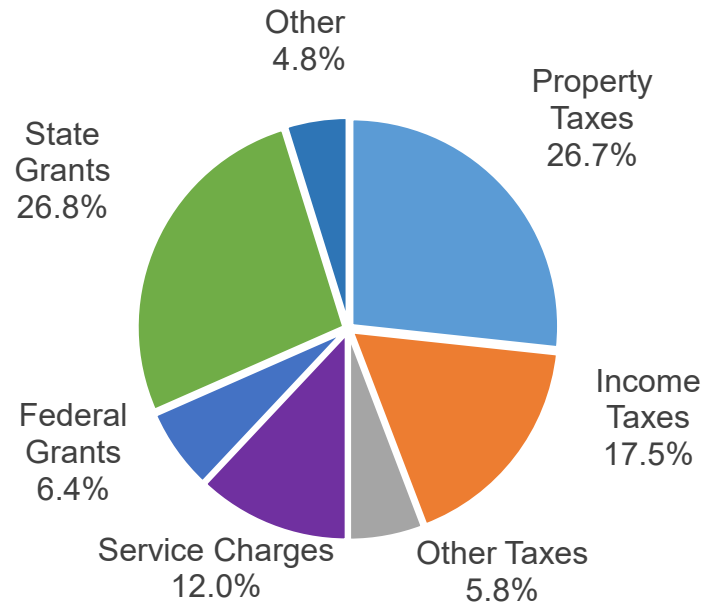
Sources of County Revenues

County governments and Baltimore City collected \$32.2 billion in revenues in fiscal 2019, 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 66.4% of county revenues. The percentage ranges from 28.9% in Somerset County to 78.3% 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 2019**



Source: Local Government Finances in Maryland

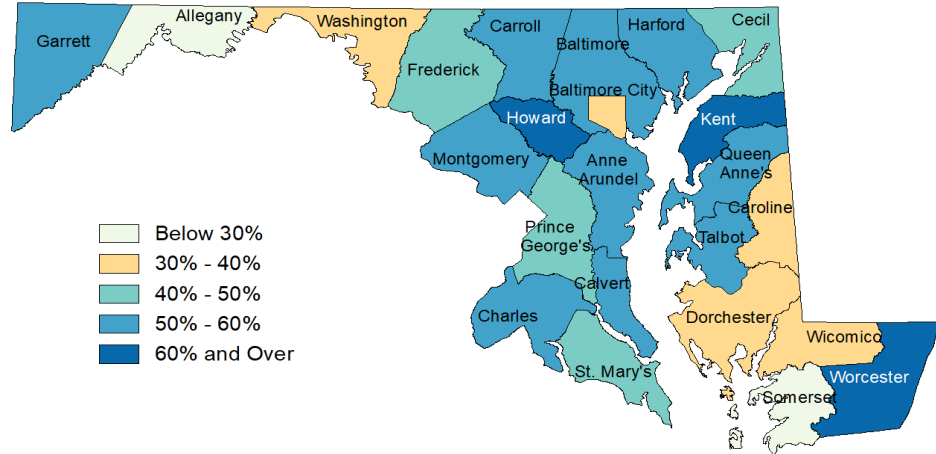
State Aid to Local Governments

State aid is the largest revenue source for many county governments in Maryland, accounting for 26.8% of total revenues in fiscal 2019. The percentage ranges from 16.9% in Montgomery County to 60.7% in Somerset County.

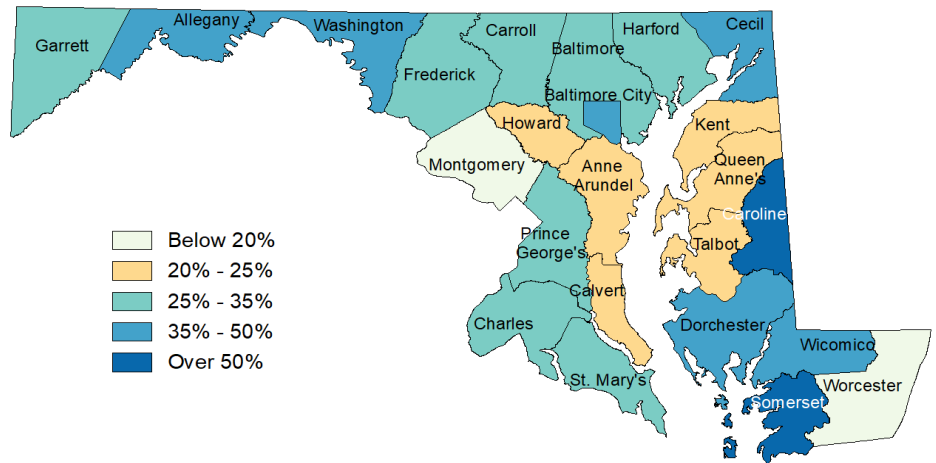
In the 12 counties in which State aid was not the largest revenue source, it was either the second or third leading revenue source. In Anne Arundel, Baltimore, Calvert, Carroll, Garrett, Harford, Kent, Talbot, and Worcester counties, State aid was the second largest revenue source after property taxes, whereas in Howard, Montgomery, and Queen Anne's 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 2019, local school systems received approximately 85% of total State aid. County and municipal governments received 9%, 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 2019**



**Percent of Total County Revenues – State Grants
FY 2019**



County Revenues by Source for Fiscal 2019

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	16.8%	10.7%	1.5%	9.7%	9.6%	46.7%	5.1%
Anne Arundel	28.4%	20.0%	7.1%	13.3%	4.1%	22.6%	4.5%
Baltimore City	21.2%	8.4%	6.5%	13.7%	7.9%	35.6%	6.8%
Baltimore	26.9%	20.1%	4.6%	12.4%	7.4%	25.7%	3.0%
Calvert	37.1%	17.8%	2.5%	7.4%	6.7%	24.8%	3.6%
Caroline	18.4%	11.7%	2.0%	3.5%	9.0%	51.4%	3.9%
Carroll	30.3%	24.2%	3.2%	4.9%	5.2%	27.3%	4.9%
Cecil	27.8%	15.9%	1.9%	6.6%	7.2%	35.5%	5.0%
Charles	28.8%	16.5%	4.8%	10.1%	5.8%	29.9%	4.1%
Dorchester	21.0%	9.4%	2.7%	5.1%	9.6%	49.1%	3.0%
Frederick	25.3%	18.5%	3.6%	16.7%	4.3%	27.4%	4.2%
Garrett	34.9%	9.6%	5.7%	8.4%	8.5%	27.8%	5.1%
Harford	28.6%	21.9%	3.3%	7.7%	6.1%	27.0%	5.4%
Howard	32.7%	23.1%	5.9%	8.6%	3.2%	20.6%	5.9%
Kent	40.5%	17.0%	2.7%	4.4%	9.4%	23.6%	2.5%
Montgomery	28.4%	22.7%	7.3%	13.5%	6.8%	16.9%	4.5%
Prince George's	24.7%	13.0%	7.4%	13.0%	6.4%	30.4%	5.2%
Queen Anne's	30.1%	23.6%	3.8%	7.7%	5.8%	23.5%	5.6%
St. Mary's	23.8%	21.0%	4.4%	10.9%	6.4%	30.8%	2.7%
Somerset	14.7%	6.7%	0.5%	5.2%	10.3%	60.7%	1.8%
Talbot	27.8%	19.7%	8.1%	8.4%	8.3%	24.1%	3.7%
Washington	21.9%	14.9%	2.6%	7.3%	8.1%	41.7%	3.6%
Wicomico	16.0%	13.5%	1.6%	7.4%	8.4%	48.9%	4.3%
Worcester	50.0%	8.4%	5.1%	10.8%	4.2%	17.5%	4.0%
Statewide	26.7%	17.5%	5.8%	12.0%	6.4%	26.8%	4.8%

Source: Local Government Finances in Maryland

Local Revenue Outlook

County governments are projecting smaller increases and slower growth in local tax revenues in fiscal 2021 due to the impacts of the COVID-19 pandemic on the State economy. Income tax collections are negatively impacted by increased statewide unemployment, and other tax revenues decline as a result of decreased economic activity due to the pandemic. General fund revenues increase statewide by just 0.9% in fiscal 2021, and total local tax revenues increase by 1.6%. Not surprisingly, several jurisdictions indicated challenges for the fiscal 2021 budget cycle. For example, the annual change in local tax revenues in fiscal 2021 is estimated at 1% or less in five counties, with Queen Anne’s County anticipating a decrease in tax revenues. A total of eight counties averaged growth of less than 1% or a decrease in annual local tax revenues between fiscal 2019 and 2021, with nearly half of counties at less than 2% growth.

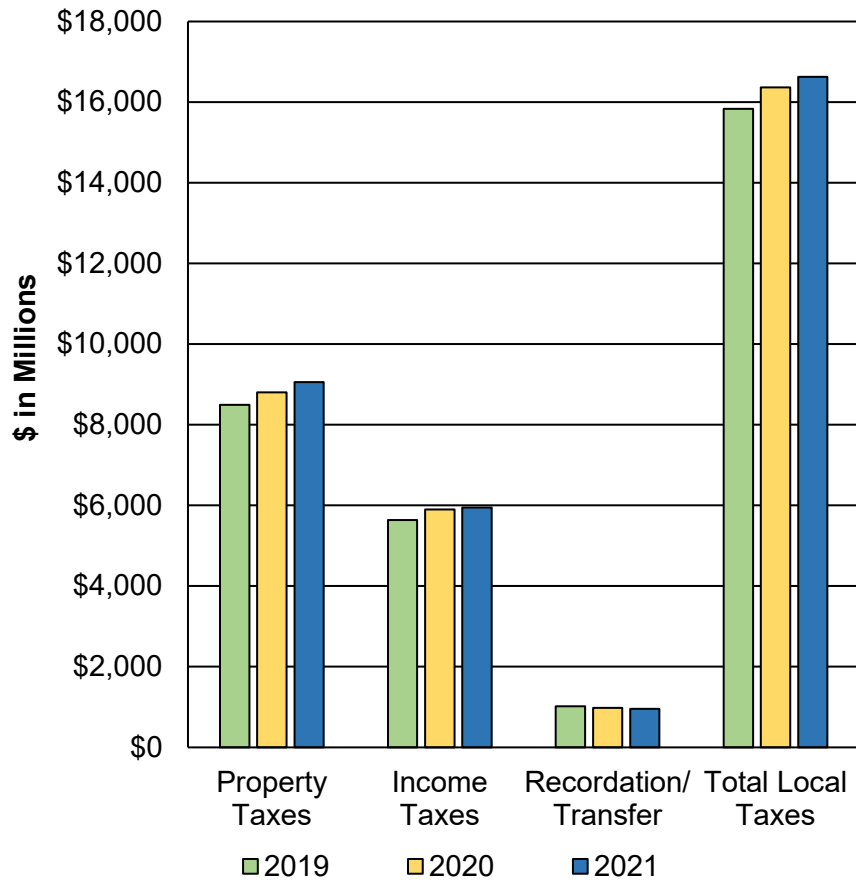
Property taxes, however, remain fairly stable in many counties, and accounted for the largest percentage increase over the two-year period (fiscal 2019 to 2021) with revenue growth exceeding 3% statewide. Although income tax collections are projected to increase by 4.7% in fiscal 2020, reflecting strong wage growth and low unemployment before the start of the pandemic, growth slows to just 0.8% in fiscal 2021, for an average of 2.7% growth over the two-year period.

County Revenues – Annual Percent Change

	<u>FY 2019-20</u>	<u>FY 2020-21</u>	<u>Two-Year Average</u>
Property Taxes	3.7%	2.9%	3.3%
Income Taxes	4.7%	0.8%	2.7%
Recordation Taxes	-3.0%	-4.1%	-3.5%
Transfer Taxes	-4.3%	-0.9%	-2.7%
Hotel Rental Taxes	-2.4%	-12.8%	-7.8%
Admissions Taxes	-17.0%	-5.8%	-11.6%
Other Local Taxes	-0.6%	1.5%	0.4%
Total Local Taxes	3.3%	1.6%	2.5%
General Fund Revenues	2.4%	0.9%	1.6%

Source: Department of Legislative Services, County Budgets

Local Tax Revenue Inches Upward



Source: Department of Legislative Services, County Budgets

(\$ in Millions)	
Fiscal 2019	
Property Taxes	\$8,492.5
Income Taxes	5,639.5
Recordation/Transfer Taxes	1,020.6
Total Local Taxes	\$15,838.0
 Fiscal 2020	
Property Taxes	\$8,804.7
Income Taxes	5,902.2
Recordation/Transfer Taxes	983.5
Total Local Taxes	\$16,362.1
 Fiscal 2021	
Property Taxes	\$9,057.3
Income Taxes	5,948.9
Recordation/Transfer Taxes	958.5
Total Local Taxes	\$16,627.7

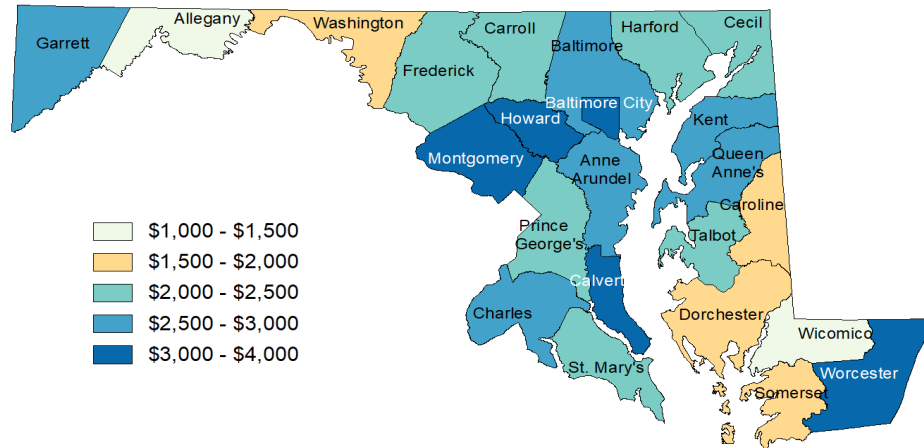
General Fund Revenues

General fund revenues for county governments are projected to total \$16.4 billion in fiscal 2021. Revenue amounts range from \$39.1 million in Somerset County to over \$3.5 billion in Montgomery County. On a per capita basis, the amount ranges from \$1,330 in Allegany County to \$3,908 in Worcester County, with the statewide average at \$2,720. General fund revenues (per capita) are the highest in Worcester, Calvert, Howard, Montgomery counties, and Baltimore City. The lowest per capita amounts are in Wicomico and Allegany counties.

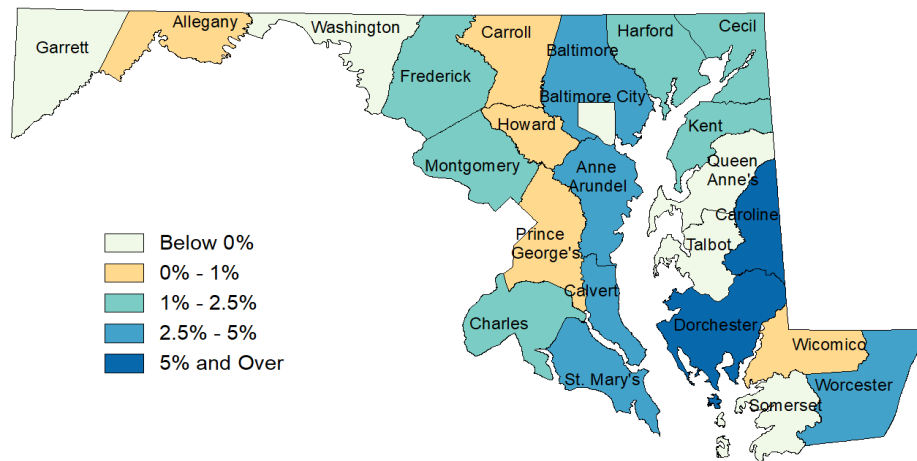
The revenue trend for most county governments still points upward, with general fund revenues increasing statewide by 0.9% in fiscal 2021 compared to a 2.4% growth rate in fiscal 2020. Over a two-year period, local general fund revenues are expected to increase by \$529.2 million, from \$15.9 billion in fiscal 2019 to \$16.4 billion in fiscal 2021. This represents a 1.6% average annual increase over the two-year period.

Six jurisdictions are anticipating a decrease in general fund revenues over the two-year period. In the other counties, the average-annual increase ranges from 0.2% in Allegany and Wicomico counties to 5.5% in Dorchester County. Two counties are expecting average annual increases of 5% or greater, while six counties are expecting increases between 2% and 5%.

**General Fund Revenue - Per Capita Amount
FY2021**



**General Fund Revenue - Average Annual Change
FY2019-2021**



Total General Fund Revenues for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$93,321,268	\$90,842,753	\$93,671,910	-\$2,478,515	-2.7%	\$2,829,157	3.1%	0.2%
Anne Arundel	1,493,947,720	1,566,942,600	1,601,894,100	72,994,880	4.9%	34,951,500	2.2%	3.5%
Baltimore City	1,905,368,001	1,915,559,484	1,894,863,888	10,191,483	0.5%	-20,695,596	-1.1%	-0.3%
Baltimore	2,043,431,617	2,120,231,158	2,161,712,610	76,799,541	3.8%	41,481,452	2.0%	2.9%
Calvert	299,958,707	311,630,741	317,209,190	11,672,034	3.9%	5,578,449	1.8%	2.8%
Caroline	50,402,393	52,667,299	55,517,914	2,264,906	4.5%	2,850,615	5.4%	5.0%
Carroll	400,053,729	398,893,953	402,288,632	-1,159,776	-0.3%	3,394,679	0.9%	0.3%
Cecil	201,641,487	202,043,087	206,921,894	401,600	0.2%	4,878,807	2.4%	1.3%
Charles	409,479,365	414,995,800	424,716,400	5,516,435	1.3%	9,720,600	2.3%	1.8%
Dorchester	52,490,692	55,988,794	58,420,948	3,498,102	6.7%	2,432,154	4.3%	5.5%
Frederick	616,278,256	611,983,668	639,778,493	-4,294,588	-0.7%	27,794,825	4.5%	1.9%
Garrett	84,460,453	82,330,730	82,508,016	-2,129,723	-2.5%	177,286	0.2%	-1.2%
Harford	574,294,849	569,471,000	596,140,092	-4,823,849	-0.8%	26,669,092	4.7%	1.9%
Howard	1,091,526,189	1,105,413,789	1,105,037,881	13,887,600	1.3%	-375,908	0.0%	0.6%
Kent	49,066,164	49,822,217	50,177,497	756,053	1.5%	355,280	0.7%	1.1%
Montgomery	3,404,443,845	3,593,995,088	3,558,478,719	189,551,243	5.6%	-35,516,369	-1.0%	2.2%
Prince George's	2,058,565,726	2,066,136,500	2,090,793,300	7,570,774	0.4%	24,656,800	1.2%	0.8%
Queen Anne's	144,147,998	142,944,137	139,965,120	-1,203,861	-0.8%	-2,979,017	-2.1%	-1.5%
St. Mary's	231,281,931	238,232,064	248,250,005	6,950,133	3.0%	10,017,941	4.2%	3.6%
Somerset	41,894,059	46,029,868	39,118,492	4,135,809	9.9%	-6,911,376	-15.0%	-3.4%
Talbot	90,726,787	87,664,740	89,207,000	-3,062,047	-3.4%	1,542,260	1.8%	-0.8%
Washington	237,077,547	233,782,190	235,896,580	-3,295,357	-1.4%	2,114,390	0.9%	-0.2%
Wicomico	147,944,276	145,128,379	148,394,476	-2,815,897	-1.9%	3,266,097	2.3%	0.2%
Worcester	194,296,023	201,285,552	204,320,631	6,989,529	3.6%	3,035,079	1.5%	2.5%
Total	\$15,916,099,082	\$16,304,015,591	\$16,445,283,788	\$387,916,509	2.4%	\$141,268,197	0.9%	1.6%

Source: Department of Legislative Services, County Budgets

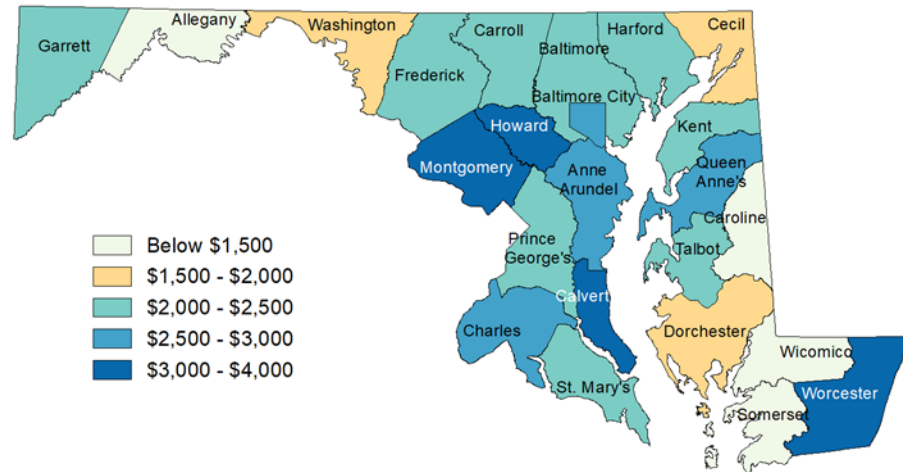
Local Tax Revenues

The projected growth in local tax revenues, which includes both general and special fund revenues, is projected to slow, with local revenues increasing by 1.6% in fiscal 2021, compared to 3.3% in fiscal 2020. The average annual increase in local tax revenues over the two-year period is projected at 2.5%. In total, local governments are projected to collect \$16.6 billion in local tax revenues, a \$789.7 million increase since fiscal 2019.

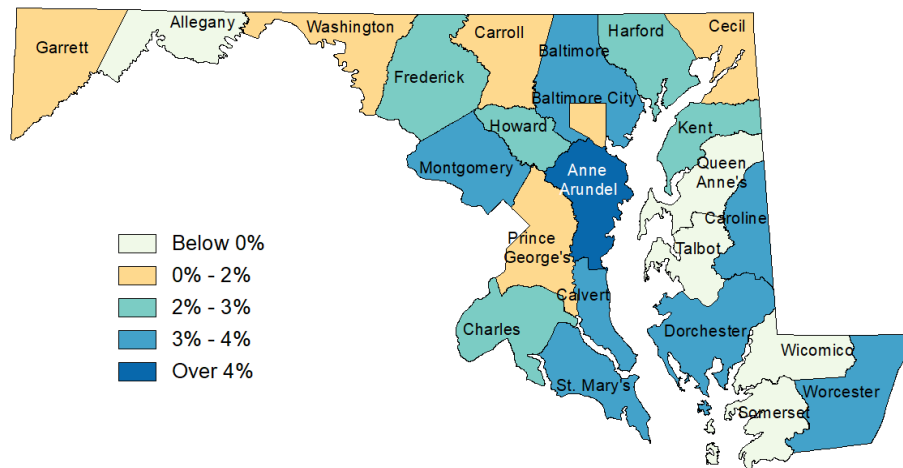
Statewide, local tax revenues average \$2,750 per capita. The highest per capita amounts are in Howard, Montgomery, Worcester, and Calvert counties, where local tax revenues exceed \$3,000 per capita. The lowest per capita amounts are in Somerset, Allegany, Wicomico, and Caroline counties, where local tax revenues are below \$1,500 per capita.

Most jurisdictions are realizing average annual increases in local tax revenues of between 1% and 4%. Only Anne Arundel County is anticipating increases in excess of 4%, while three counties (Baltimore City, Garrett, and Washington) are anticipating increases below 1%. Five counties anticipate a decrease in local tax revenues over the two-year period. Declines in total local tax revenues are driven primarily by declines in income tax collections due to higher unemployment. Additionally, revenues from other local taxes have declined due to the decreased economic activity and restrictions put in place to combat the pandemic.

**Local Tax Revenue – Per Capita Amount
FY2021**



**Local Tax Revenue – Average Annual Change
FY2019-2021**



Total Local Taxes for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$75,085,513	\$72,982,127	\$74,134,967	-\$2,103,386	-2.8%	\$1,152,840	1.6%	-0.6%
Anne Arundel	1,423,012,803	1,514,137,300	1,551,725,600	91,124,497	6.4%	37,588,300	2.5%	4.4%
Baltimore City	1,539,684,214	1,544,184,625	1,551,870,621	4,500,411	0.3%	7,685,996	0.5%	0.4%
Baltimore	1,867,943,590	1,950,251,611	1,986,068,322	82,308,021	4.4%	35,816,711	1.8%	3.1%
Calvert	283,487,294	296,745,435	302,767,339	13,258,141	4.7%	6,021,904	2.0%	3.3%
Caroline	44,701,610	45,238,484	47,722,500	536,874	1.2%	2,484,016	5.5%	3.3%
Carroll	397,182,380	398,195,330	406,056,742	1,012,950	0.3%	7,861,412	2.0%	1.1%
Cecil	192,850,150	192,954,282	198,170,377	104,132	0.1%	5,216,095	2.7%	1.4%
Charles	400,919,878	404,139,800	417,400,200	3,219,922	0.8%	13,260,400	3.3%	2.0%
Dorchester	47,637,765	49,335,595	50,571,130	1,697,830	3.6%	1,235,535	2.5%	3.0%
Frederick	603,539,160	603,454,992	636,288,164	-84,168	0.0%	32,833,172	5.4%	2.7%
Garrett	71,569,335	72,164,925	72,411,990	595,590	0.8%	247,065	0.3%	0.6%
Harford	589,564,619	589,297,500	623,872,000	-267,119	0.0%	34,574,500	5.9%	2.9%
Howard	1,226,754,830	1,282,348,656	1,296,721,465	55,593,826	4.5%	14,372,809	1.1%	2.8%
Kent	45,378,435	47,363,926	48,033,795	1,985,491	4.4%	669,869	1.4%	2.9%
Montgomery	3,848,112,635	4,081,513,251	4,087,459,104	233,400,616	6.1%	5,945,853	0.1%	3.1%
Prince George's	2,183,311,114	2,215,462,549	2,255,086,757	32,151,435	1.5%	39,624,208	1.8%	1.6%
Queen Anne's	134,566,859	134,683,181	132,089,065	116,322	0.1%	-2,594,116	-1.9%	-0.9%
St. Mary's	223,937,227	228,495,317	237,899,964	4,558,090	2.0%	9,404,647	4.1%	3.1%
Somerset	25,723,570	25,284,723	25,460,625	-438,847	-1.7%	175,902	0.7%	-0.5%
Talbot	83,268,982	81,051,750	82,131,500	-2,217,232	-2.7%	1,079,750	1.3%	-0.7%
Washington	227,649,621	228,452,630	231,396,150	803,009	0.4%	2,943,520	1.3%	0.8%
Wicomico	127,817,843	124,607,782	127,492,685	-3,210,061	-2.5%	2,884,903	2.3%	-0.1%
Worcester	174,294,092	179,782,835	184,909,221	5,488,743	3.1%	5,126,386	2.9%	3.0%
Total	\$15,837,993,519	\$16,362,128,606	\$16,627,740,283	\$524,135,087	3.3%	\$265,611,677	1.6%	2.5%

Source: Department of Legislative Services, County Budgets

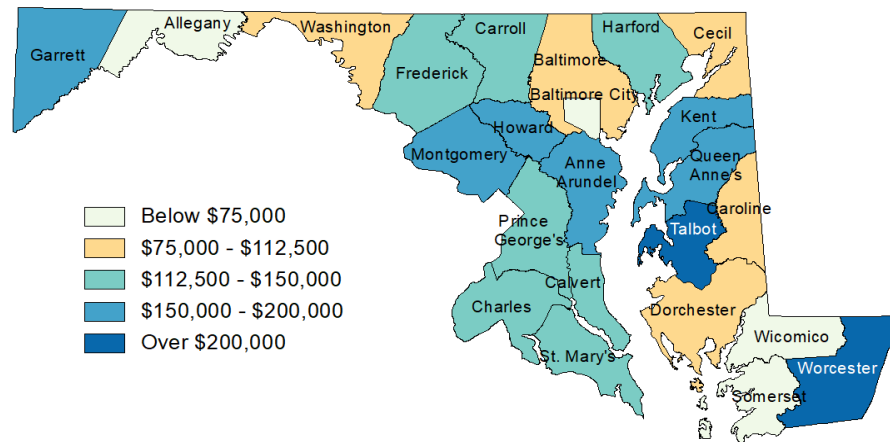
Property Taxes

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 \$9.1 billion in fiscal 2021. This represents a \$564.8 million increase over a two-year period.

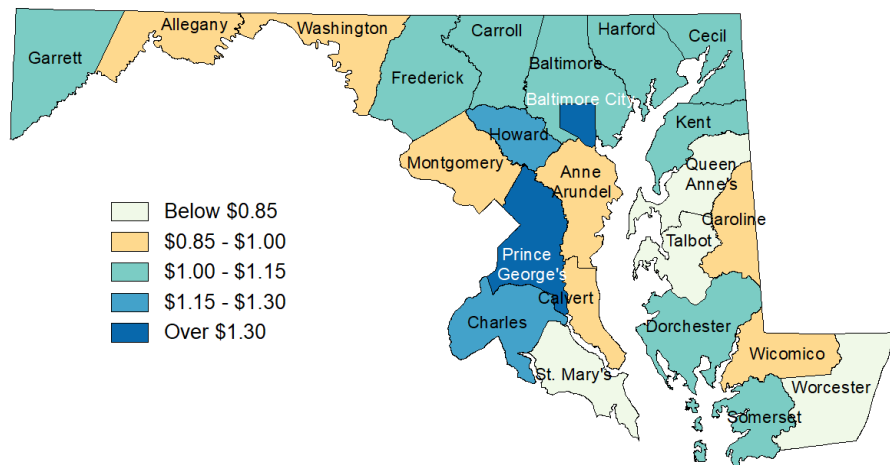
Property tax collections are affected by each jurisdiction's tax rate and assessable base amount. For fiscal 2021, three counties – Anne Arundel, Calvert, and Wicomico – decreased real property tax rates, while Montgomery County slightly increased rates. Real property tax rates range from \$0.6372 per \$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 2021 generates approximately \$742,900, whereas it generates only \$136,700 in Somerset County, even though the jurisdictions have a comparable number of residents. County assessable base in fiscal 2021 totals \$810.8 billion or \$134,116 per State resident. Per capita assessable base ranges from \$55,143 in Allegany County to \$320,516 in Worcester County.

**Property Tax Revenue – Per Capita Assessable Base
FY2021**



**Property Tax Revenue – County Tax Rates
FY2021**

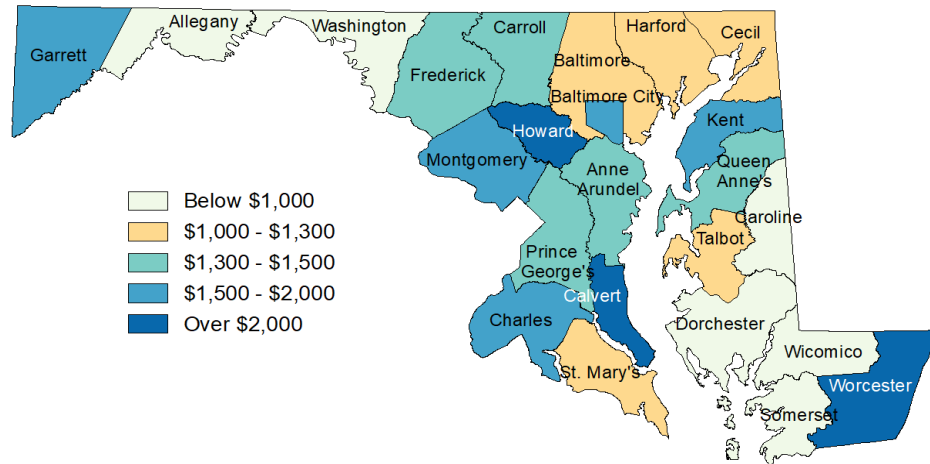


Statewide, local property tax revenues average \$1,498 per capita. The highest per capita amounts are in Worcester, Howard, and Calvert counties, where local tax revenues exceed \$2,000 per capita. The lowest per capita amounts are in Allegany, Wicomico, and Somerset counties, where local property tax revenues are below \$700.

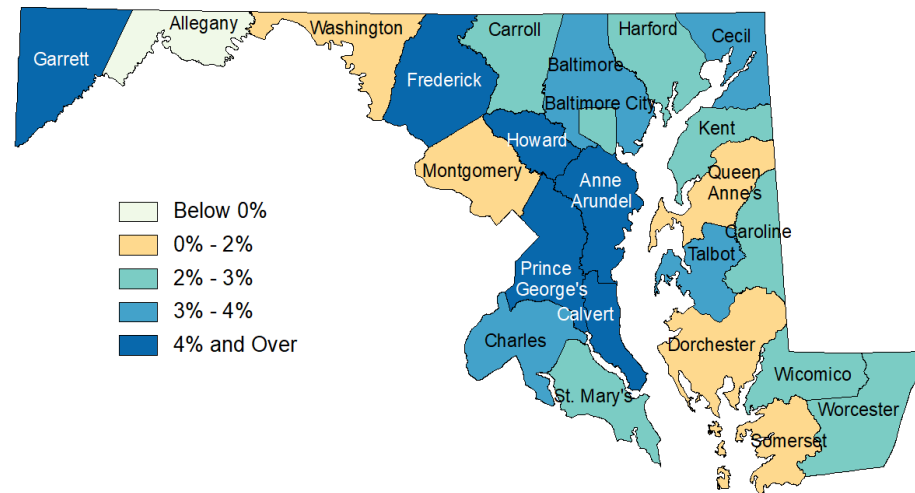
For the most part, the increase in county property tax revenue is driven by the growth in the jurisdiction's property tax base. Based on projections by the State Department of Assessments and Taxation, the county assessable base will increase by 2.2% in fiscal 2021, a decrease from the 3.5% growth rate in fiscal 2020. Although just over half of counties are projected to realize growth rates of over 2%, several counties are projected to experience growth rates of 1% or less, which could constrain revenue growth.

The average annual increase in local property tax revenues over the prior two-year period ranges from 0.9% in Somerset County to 5.6% in Anne Arundel County. Allegany County is the only jurisdiction anticipating a decrease in property tax revenues over the two year period. However, five counties are experiencing annual increases of less than 2% a year; while six counties are experiencing growth rates of 4% or higher.

**Property Tax Revenue – Per Capita Amount
FY2021**



**Property Tax Revenue – Average Annual Change
FY2019-2021**



Property Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2020	FY 2021	FY 2021	Revenues	Ranking
Allegany	70,416	\$0.9750	\$0.9750	\$42,405,865	\$602	24
Anne Arundel	579,234	0.9350	0.9340	833,000,600	1,438	10
Baltimore City	593,490	2.2480	2.2480	947,731,706	1,597	7
Baltimore	827,370	1.1000	1.1000	1,043,528,390	1,261	15
Calvert	92,525	0.9370	0.9320	201,872,339	2,182	3
Caroline	33,406	0.9800	0.9800	27,307,500	817	21
Carroll	168,447	1.0180	1.0180	225,175,733	1,337	13
Cecil	102,855	1.0414	1.0414	126,340,657	1,228	16
Charles	163,257	1.2050	1.2050	254,745,200	1,560	8
Dorchester	31,929	1.0000	1.0000	31,189,694	977	19
Frederick	259,547	1.0600	1.0600	352,711,294	1,359	12
Garrett	29,014	1.0560	1.0560	53,356,550	1,839	4
Harford	255,441	1.0420	1.0420	328,859,000	1,287	14
Howard	325,690	1.2500	1.2500	780,372,048	2,396	2
Kent	19,422	1.0220	1.0220	31,878,046	1,641	6
Montgomery	1,050,688	0.9907	0.9912	1,830,767,117	1,742	5
Prince George's	909,327	1.3740	1.3740	1,350,947,557	1,486	9
Queen Anne's	50,381	0.8471	0.8471	71,980,041	1,429	11
St. Mary's	113,510	0.8478	0.8478	114,769,704	1,011	18
Somerset	25,616	1.0000	1.0000	17,485,625	683	22
Talbot	37,181	0.6372	0.6372	44,826,500	1,206	17
Washington	151,049	0.9480	0.9480	132,213,070	875	20
Wicomico	103,609	0.9346	0.9286	68,781,506	664	23
Worcester	52,276	0.8450	0.8450	145,059,221	2,775	1
Total	6,045,680			\$9,057,304,963	\$1,498	

Source: Department of Legislative Services, County Budgets

Property Tax Revenue Trend for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$43,599,530	\$42,376,195	\$42,405,865	-\$1,223,335	-2.8%	\$29,670	0.1%	-1.4%
Anne Arundel	746,310,874	806,157,300	833,000,600	59,846,426	8.0%	26,843,300	3.3%	5.6%
Baltimore City	910,069,027	928,793,000	947,731,706	18,723,973	2.1%	18,938,706	2.0%	2.0%
Baltimore	980,126,482	1,009,589,120	1,043,528,390	29,462,638	3.0%	33,939,270	3.4%	3.2%
Calvert	184,860,281	196,586,104	201,872,339	11,725,823	6.3%	5,286,235	2.7%	4.5%
Caroline	25,906,364	26,498,484	27,307,500	592,120	2.3%	809,016	3.1%	2.7%
Carroll	213,573,818	218,949,100	225,175,733	5,375,282	2.5%	6,226,633	2.8%	2.7%
Cecil	117,074,604	121,734,340	126,340,657	4,659,736	4.0%	4,606,317	3.8%	3.9%
Charles	239,338,210	248,493,800	254,745,200	9,155,590	3.8%	6,251,400	2.5%	3.2%
Dorchester	30,421,951	30,995,523	31,189,694	573,572	1.9%	194,171	0.6%	1.3%
Frederick	322,868,437	335,197,915	352,711,294	12,329,478	3.8%	17,513,379	5.2%	4.5%
Garrett	49,079,046	52,465,190	53,356,550	3,386,144	6.9%	891,360	1.7%	4.3%
Harford	313,412,824	317,457,500	328,859,000	4,044,676	1.3%	11,401,500	3.6%	2.4%
Howard	703,061,016	757,551,028	780,372,048	54,490,012	7.8%	22,821,020	3.0%	5.4%
Kent	30,627,922	31,500,426	31,878,046	872,504	2.8%	377,620	1.2%	2.0%
Montgomery	1,763,180,300	1,793,278,239	1,830,767,117	30,097,939	1.7%	37,488,878	2.1%	1.9%
Prince George's	1,248,771,479	1,307,193,549	1,350,947,557	58,422,070	4.7%	43,754,008	3.3%	4.0%
Queen Anne's	70,577,909	70,116,949	71,980,041	-460,960	-0.7%	1,863,092	2.7%	1.0%
St. Mary's	110,200,973	112,192,561	114,769,704	1,991,588	1.8%	2,577,143	2.3%	2.1%
Somerset	17,191,315	17,151,723	17,485,625	-39,592	-0.2%	333,902	1.9%	0.9%
Talbot	41,646,643	44,006,750	44,826,500	2,360,107	5.7%	819,750	1.9%	3.7%
Washington	127,440,494	128,697,630	132,213,070	1,257,136	1.0%	3,515,440	2.7%	1.9%
Wicomico	65,959,341	66,860,819	68,781,506	901,478	1.4%	1,920,687	2.9%	2.1%
Worcester	137,214,614	140,826,835	145,059,221	3,612,221	2.6%	4,232,386	3.0%	2.8%
Total	\$8,492,513,454	\$8,804,670,080	\$9,057,304,963	\$312,156,626	3.7%	\$252,634,883	2.9%	3.3%

Source: Department of Legislative Services, County Budgets

Income Taxes

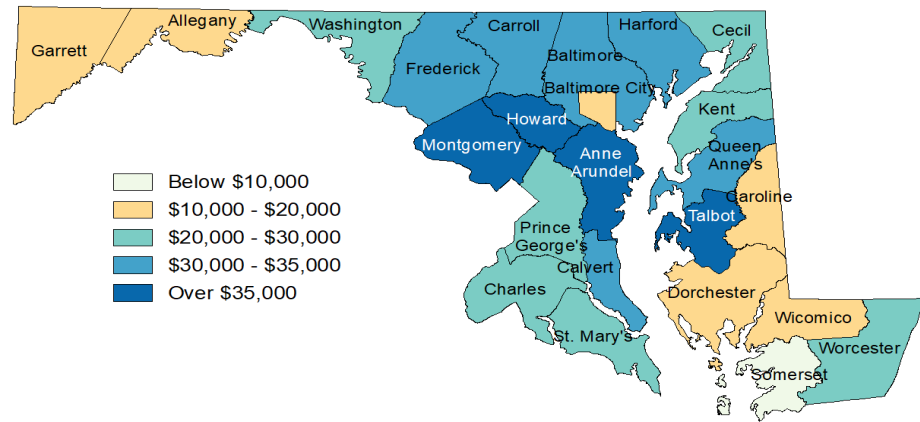
In an effort to reduce reliance on the local property tax, legislation was enacted in 1967 authorizing local governments to impose a local personal income tax. Today, the local income tax is the third largest revenue source for county governments, accounting for 17.5% of total revenue in fiscal 2019. 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.

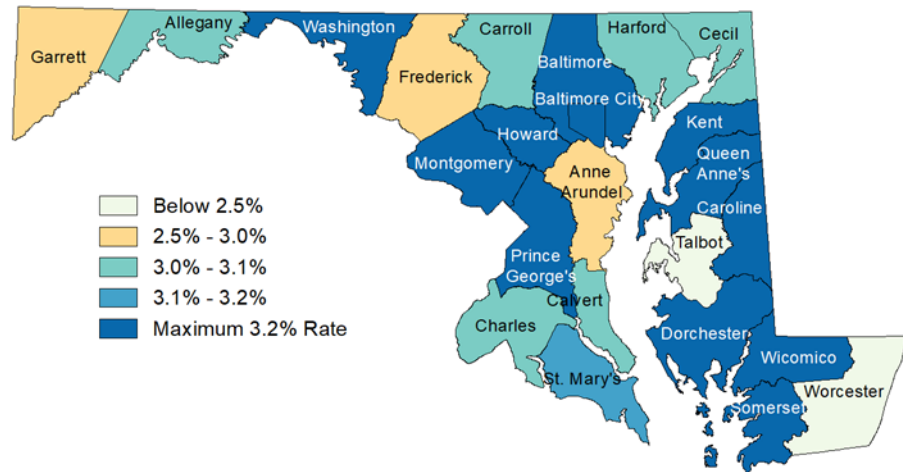
In calendar 2021, no county altered its local income tax rate. However, in calendar 2020, seven counties increased their local income tax rate, with four of the counties raising the rate to the maximum amount.

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, Dorchester, and Wicomico counties.

**Income Tax Revenue – Per Capita Net Taxable Income
Tax Year 2018**



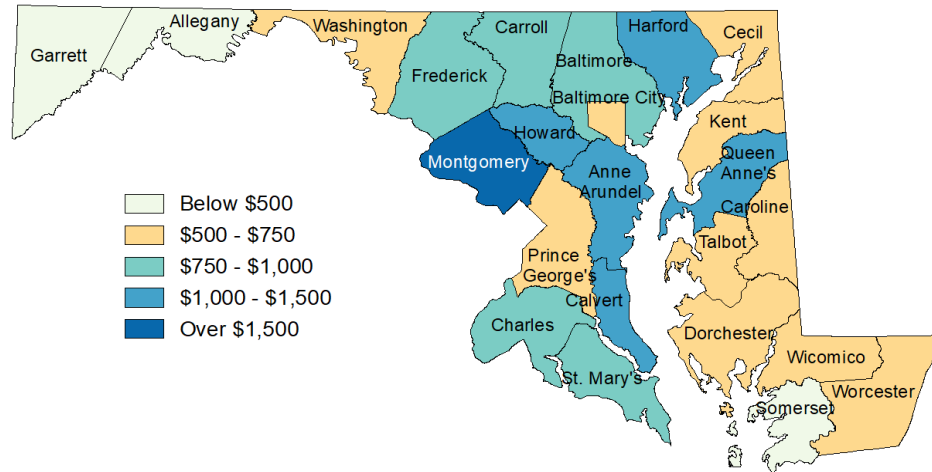
**Income Tax Revenue – County Tax Rates
CY2021**



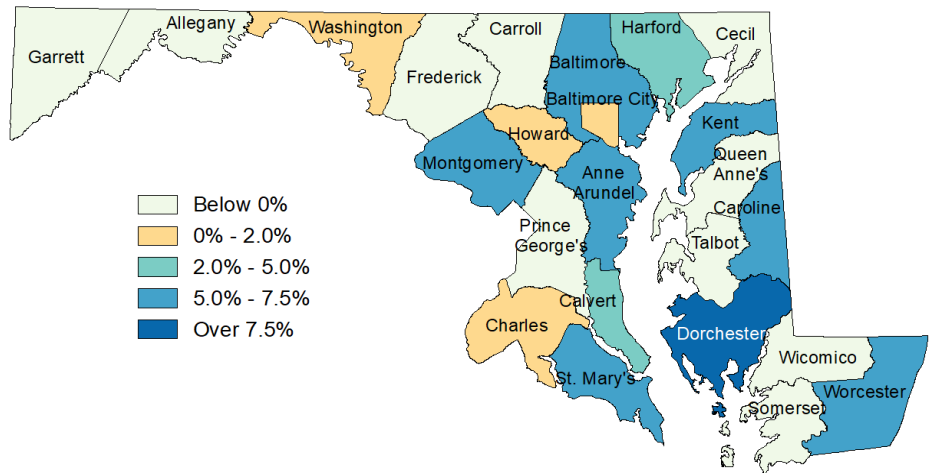
Local income tax revenues are projected to total \$5.9 billion in fiscal 2021. This represents a \$309.5 million increase over a two-year period. Statewide, local income tax revenues average \$984 per capita. The highest per capita amounts are in Montgomery and Howard counties, where local tax revenues exceed \$1,400 per capita. The lowest per capita amounts are in Somerset, Allegany, and Garrett counties, where local income tax revenues are below \$500.

The average annual increase in local income tax revenues over the prior two-year period ranges from 0.2% in Howard County to 8.4% in Dorchester County. However, ten counties are experiencing a decrease in local income tax revenues over the two-year period, and four counties are experiencing annual growth rates below 2%. Eight counties realize growth rates of 5% or higher.

**Income Tax Revenue – Per Capita Amount
FY2021**



**Income Tax Revenue – Average Annual Change
FY2019-2021**



Local Income Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		CY 2020	CY 2021	FY 2021	Revenues	Ranking
Allegany	70,416	3.05%	3.05%	\$28,282,989	\$402	23
Anne Arundel	579,234	2.81%	2.81%	589,200,000	1,017	4
Baltimore City	593,490	3.20%	3.20%	381,216,000	642	15
Baltimore	827,370	3.20%	3.20%	811,227,872	980	8
Calvert	92,525	3.00%	3.00%	93,000,000	1,005	6
Caroline	33,406	3.20%	3.20%	18,050,000	540	18
Carroll	168,447	3.03%	3.03%	166,994,009	991	7
Cecil	102,855	3.00%	3.00%	63,962,320	622	16
Charles	163,257	3.03%	3.03%	140,000,000	858	11
Dorchester	31,929	3.20%	3.20%	15,968,894	500	21
Frederick	259,547	2.96%	2.96%	236,230,870	910	10
Garrett	29,014	2.65%	2.65%	12,500,000	431	22
Harford	255,441	3.06%	3.06%	257,200,000	1,007	5
Howard	325,690	3.20%	3.20%	464,277,306	1,426	2
Kent	19,422	3.20%	3.20%	14,250,000	734	12
Montgomery	1,050,688	3.20%	3.20%	1,695,360,735	1,614	1
Prince George's	909,327	3.20%	3.20%	598,607,200	658	14
Queen Anne's	50,381	3.20%	3.20%	52,415,276	1,040	3
St. Mary's	113,510	3.17%	3.17%	107,975,165	951	9
Somerset	25,616	3.20%	3.20%	7,200,000	281	24
Talbot	37,181	2.40%	2.40%	26,900,000	723	13
Washington	151,049	3.20%	3.20%	88,483,080	586	17
Wicomico	103,609	3.20%	3.20%	53,144,446	513	19
Worcester	52,276	2.25%	2.25%	26,500,000	507	20
Total	6,045,680			\$5,948,946,162	\$984	

Source: Department of Legislative Services, County Budgets

Local Income Tax Revenue Trend for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$28,388,370	\$27,195,182	\$28,282,989	-\$1,193,188	-4.2%	\$1,087,807	4.0%	-0.2%
Anne Arundel	522,923,960	572,800,000	589,200,000	49,876,040	9.5%	16,400,000	2.9%	6.1%
Baltimore City	371,586,274	366,804,000	381,216,000	-4,782,274	-1.3%	14,412,000	3.9%	1.3%
Baltimore	734,947,653	804,637,203	811,227,872	69,689,550	9.5%	6,590,669	0.8%	5.1%
Calvert	88,732,813	91,659,331	93,000,000	2,926,518	3.3%	1,340,669	1.5%	2.4%
Caroline	16,362,611	16,170,000	18,050,000	-192,611	-1.2%	1,880,000	11.6%	5.0%
Carroll	169,051,410	163,878,720	166,994,009	-5,172,690	-3.1%	3,115,289	1.9%	-0.6%
Cecil	66,782,105	63,322,542	63,962,320	-3,459,563	-5.2%	639,778	1.0%	-2.1%
Charles	136,665,163	134,337,000	140,000,000	-2,328,163	-1.7%	5,663,000	4.2%	1.2%
Dorchester	13,588,469	14,575,935	15,968,894	987,466	7.3%	1,392,959	9.6%	8.4%
Frederick	236,272,579	227,145,067	236,230,870	-9,127,512	-3.9%	9,085,803	4.0%	0.0%
Garrett	14,272,901	11,950,000	12,500,000	-2,322,901	-16.3%	550,000	4.6%	-6.4%
Harford	241,492,775	233,500,000	257,200,000	-7,992,775	-3.3%	23,700,000	10.1%	3.2%
Howard	462,445,038	465,243,628	464,277,306	2,798,590	0.6%	-966,322	-0.2%	0.2%
Kent	12,848,398	13,850,000	14,250,000	1,001,602	7.8%	400,000	2.9%	5.3%
Montgomery	1,531,219,289	1,720,540,580	1,695,360,735	189,321,291	12.4%	-25,179,845	-1.5%	5.2%
Prince George's	635,864,183	616,488,600	598,607,200	-19,375,583	-3.0%	-17,881,400	-2.9%	-3.0%
Queen Anne's	55,282,162	56,223,688	52,415,276	941,526	1.7%	-3,808,412	-6.8%	-2.6%
St. Mary's	97,443,439	101,272,567	107,975,165	3,829,128	3.9%	6,702,598	6.6%	5.3%
Somerset	7,974,502	7,450,000	7,200,000	-524,502	-6.6%	-250,000	-3.4%	-5.0%
Talbot	29,514,546	26,500,000	26,900,000	-3,014,546	-10.2%	400,000	1.5%	-4.5%
Washington	86,848,691	87,950,000	88,483,080	1,101,309	1.3%	533,080	0.6%	0.9%
Wicomico	55,787,362	52,200,000	53,144,446	-3,587,362	-6.4%	944,446	1.8%	-2.4%
Worcester	23,172,123	26,500,000	26,500,000	3,327,877	14.4%	0	0.0%	6.9%
Total	\$5,639,466,816	\$5,902,194,043	\$5,948,946,162	\$262,727,227	4.7%	\$46,752,119	0.8%	2.7%

Source: Department of Legislative Services, County Budgets

Recordation Taxes

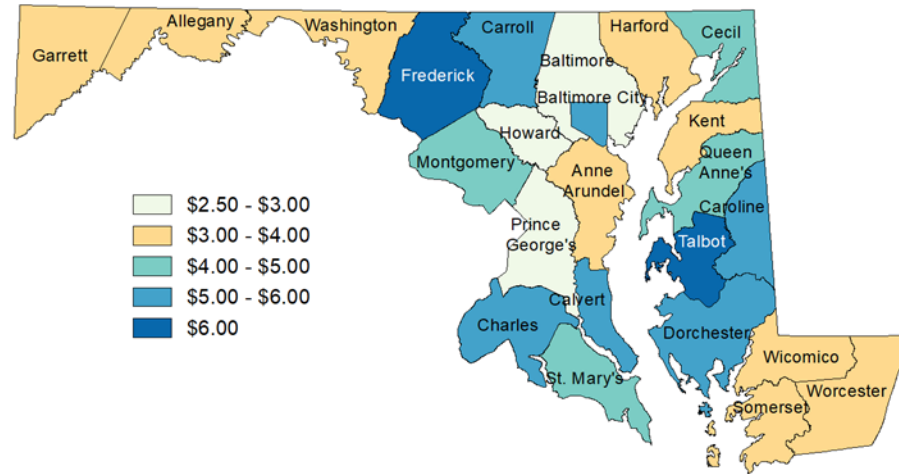
Recordation taxes continue to be an important revenue source for local governments, with anticipated revenues totaling \$484.7 million in fiscal 2021. Between fiscal 2019 and 2021, recordation tax revenue is projected to decrease by \$35.9 million representing a 3.5% annual decrease over the two-year 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 6.7%. More recently, in the past five years, the average annual increase has totaled 2.5%.

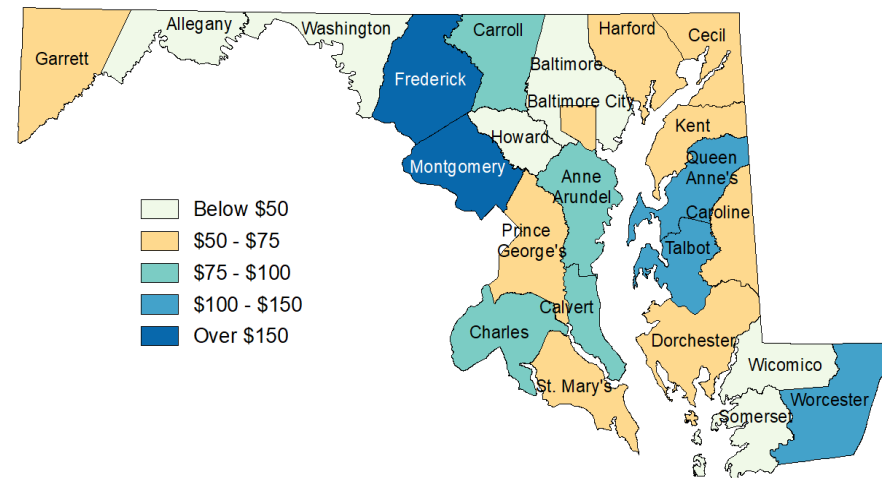
In fiscal 2021, recordation tax revenue projections range from \$700,000 in Somerset County to \$162.8 million in Montgomery County. On a per capita basis, estimated revenue collections range from \$20 in Allegany County to \$173 in Frederick County. Revenue collections tend to be higher in jurisdictions with higher home prices and home sales.

No county altered its recordation tax rate for fiscal 2021. 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
FY2021**



**Recordation Tax Revenue – Per Capita Amount
FY2021**



Recordation Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2021	Per Capita Revenues	Per Capita Ranking
		FY 2020	FY 2021			
Allegany	70,416	\$3.50	\$3.50	\$1,400,000	\$20	24
Anne Arundel	579,234	3.50	3.50	46,000,000	79	7
Baltimore City	593,490	5.00	5.00	37,563,000	63	11
Baltimore	827,370	2.50	2.50	27,633,738	33	22
Calvert	92,525	5.00	5.00	7,000,000	76	9
Caroline	33,406	5.00	5.00	1,800,000	54	16
Carroll	168,447	5.00	5.00	13,000,000	77	8
Cecil	102,855	4.10	4.10	5,424,200	53	18
Charles	163,257	5.00	5.00	14,400,000	88	6
Dorchester	31,929	5.00	5.00	1,914,632	60	12
Frederick	259,547	6.00	6.00	45,000,000	173	1
Garrett	29,014	3.50	3.50	1,550,000	53	17
Harford	255,441	3.30	3.30	17,300,000	68	10
Howard	325,690	2.50	2.50	14,943,000	46	19
Kent	19,422	3.30	3.30	1,102,000	57	13
Montgomery	1,050,688	4.45	4.45	162,772,869	155	2
Prince George's	909,327	2.75	2.75	51,575,100	57	14
Queen Anne's	50,381	4.95	4.95	5,250,000	104	5
St. Mary's	113,510	4.00	4.00	6,200,000	55	15
Somerset	25,616	3.30	3.30	700,000	27	23
Talbot	37,181	6.00	6.00	5,435,000	146	3
Washington	151,049	3.80	3.80	6,000,000	40	20
Wicomico	103,609	3.50	3.50	3,700,000	36	21
Worcester	52,276	3.30	3.30	7,000,000	134	4
Total	6,045,680			\$484,663,539	\$80	

Source: Department of Legislative Services, County Budgets

Recordation Tax Revenue Trend for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,212,496	\$1,400,000	\$1,400,000	\$187,504	15.5%	\$0	0.0%	7.5%
Anne Arundel	54,017,167	50,000,000	46,000,000	-4,017,167	-7.4%	-4,000,000	-8.0%	-7.7%
Baltimore City	45,633,657	38,955,000	37,563,000	-6,678,657	-14.6%	-1,392,000	-3.6%	-9.3%
Baltimore	35,847,700	29,713,696	27,633,738	-6,134,004	-17.1%	-2,079,958	-7.0%	-12.2%
Calvert	9,014,787	7,600,000	7,000,000	-1,414,787	-15.7%	-600,000	-7.9%	-11.9%
Caroline	1,792,365	2,000,000	1,800,000	207,635	11.6%	-200,000	-10.0%	0.2%
Carroll	13,703,195	14,307,500	13,000,000	604,305	4.4%	-1,307,500	-9.1%	-2.6%
Cecil	6,602,464	5,424,200	5,424,200	-1,178,264	-17.8%	0	0.0%	-9.4%
Charles	15,533,527	13,305,000	14,400,000	-2,228,527	-14.3%	1,095,000	8.2%	-3.7%
Dorchester	1,965,768	1,990,266	1,914,632	24,498	1.2%	-75,634	-3.8%	-1.3%
Frederick	41,891,166	38,766,010	45,000,000	-3,125,156	-7.5%	6,233,990	16.1%	3.6%
Garrett	1,887,652	1,750,000	1,550,000	-137,652	-7.3%	-200,000	-11.4%	-9.4%
Harford	15,552,642	16,000,000	17,300,000	447,358	2.9%	1,300,000	8.1%	5.5%
Howard	21,142,956	21,454,000	14,943,000	311,044	1.5%	-6,511,000	-30.3%	-15.9%
Kent	1,107,219	1,175,000	1,102,000	67,781	6.1%	-73,000	-6.2%	-0.2%
Montgomery	164,543,742	175,093,254	162,772,869	10,549,512	6.4%	-12,320,385	-7.0%	-0.5%
Prince George's	51,315,782	51,575,100	51,575,100	259,318	0.5%	0	0.0%	0.3%
Queen Anne's	5,806,760	5,531,750	5,250,000	-275,010	-4.7%	-281,750	-5.1%	-4.9%
St. Mary's	6,387,490	6,200,000	6,200,000	-187,490	-2.9%	0	0.0%	-1.5%
Somerset	457,931	600,000	700,000	142,069	31.0%	100,000	16.7%	23.6%
Talbot	6,418,224	5,500,000	5,435,000	-918,224	-14.3%	-65,000	-1.2%	-8.0%
Washington	7,417,514	6,500,000	6,000,000	-917,514	-12.4%	-500,000	-7.7%	-10.1%
Wicomico	4,220,844	3,700,000	3,700,000	-520,844	-12.3%	0	0.0%	-6.4%
Worcester	7,116,381	6,662,000	7,000,000	-454,381	-6.4%	338,000	5.1%	-0.8%
Total	\$520,589,429	\$505,202,776	\$484,663,539	-\$15,386,653	-3.0%	-\$20,539,237	-4.1%	-3.5%

Source: Department of Legislative Services, County Budgets

Transfer Taxes

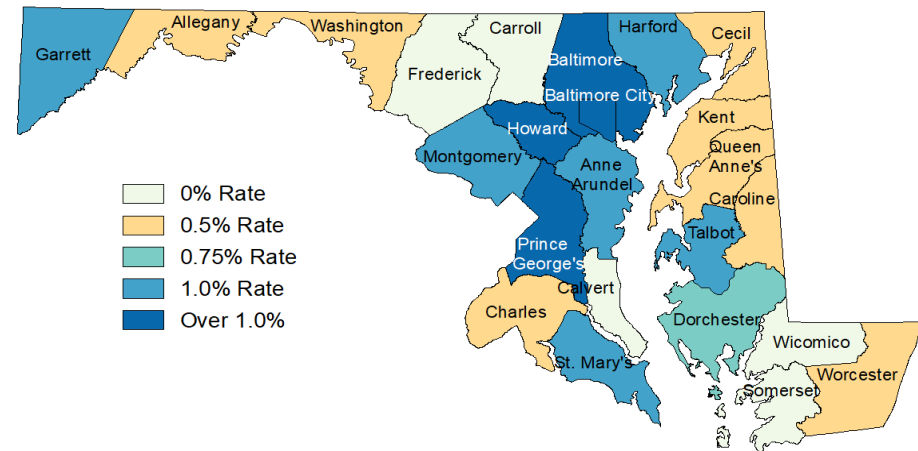
Local transfer tax revenues are projected to total \$473.8 million in fiscal 2021. The current revenue projection is below the amount collected by local governments in fiscal 2019. Between fiscal 2019 and 2021, transfer tax revenue is projected to decrease by \$26.2 million. This represents a 2.7% annual 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 7.3% in the past five years (fiscal 2014 to fiscal 2019).

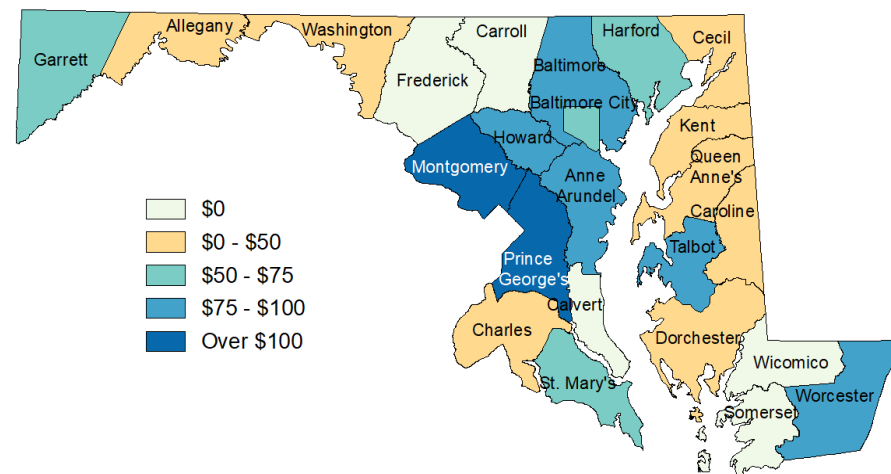
In fiscal 2021, transfer tax revenue projections range from \$500,000 in Caroline County to \$122.9 million in Prince George’s County. On a per capita basis, estimated revenue collections range from \$8 in Allegany County to \$135 in Prince George’s County.

Howard County increased its local transfer tax rate for fiscal 2021 from 1.0% to 1.25%. 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
FY2021**



**Transfer Tax Revenue – Per Capita Amount
FY2021**



Local Transfer Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2020	FY 2021	FY 2021	Revenues	Ranking
Allegany	70,416	0.50%	0.50%	\$550,000	\$8	19
Anne Arundel	579,234	1.00%	1.00%	49,000,000	85	6
Baltimore City	593,490	1.50%	1.50%	37,520,000	63	9
Baltimore	827,370	1.50%	1.50%	61,692,765	75	7
Calvert	92,525	0.00%	0.00%	0	0	20
Caroline	33,406	0.50%	0.50%	500,000	15	18
Carroll	168,447	0.00%	0.00%	0	0	20
Cecil	102,855	0.50%	0.50%	1,674,200	16	16
Charles	163,257	0.50%	0.50%	6,405,000	39	12
Dorchester	31,929	0.75%	0.75%	920,410	29	15
Frederick	259,547	0.00%	0.00%	0	0	20
Garrett	29,014	1.00%	1.00%	1,558,000	54	11
Harford	255,441	1.00%	1.00%	19,000,000	74	8
Howard	325,690	1.00%	1.25%	30,104,000	92	4
Kent	19,422	0.50%	0.50%	700,000	36	14
Montgomery	1,050,688	1.00%	1.00%	122,490,000	117	2
Prince George's	909,327	1.40%	1.40%	122,867,300	135	1
Queen Anne's	50,381	0.50%	0.50%	1,820,663	36	13
St. Mary's	113,510	1.00%	1.00%	6,515,095	57	10
Somerset	25,616	0.00%	0.00%	0	0	20
Talbot	37,181	1.00%	1.00%	3,600,000	97	3
Washington	151,049	0.50%	0.50%	2,400,000	16	17
Wicomico	103,609	0.00%	0.00%	0	0	20
Worcester	52,276	0.50%	0.50%	4,500,000	86	5
Total	6,045,680			\$473,817,433	\$78	

Source: Department of Legislative Services, County Budgets

Transfer Tax Revenue Trend for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$508,291	\$550,000	\$550,000	\$41,709	8.2%	\$0	0.0%	4.0%
Anne Arundel	61,502,476	52,000,000	49,000,000	-9,502,476	-15.5%	-3,000,000	-5.8%	-10.7%
Baltimore City	46,345,068	40,912,000	37,520,000	-5,433,068	-11.7%	-3,392,000	-8.3%	-10.0%
Baltimore	78,542,412	66,336,307	61,692,765	-12,206,105	-15.5%	-4,643,542	-7.0%	-11.4%
Calvert	0	0	0	0	N/A	0	N/A	N/A
Caroline	570,943	500,000	500,000	-70,943	-12.4%	0	0.0%	-6.4%
Carroll	0	0	0	0	N/A	0	N/A	N/A
Cecil	1,648,424	1,674,200	1,674,200	25,776	1.6%	0	0.0%	0.8%
Charles	7,274,598	5,920,000	6,405,000	-1,354,598	-18.6%	485,000	8.2%	-6.2%
Dorchester	1,108,004	1,053,931	920,410	-54,073	-4.9%	-133,521	-12.7%	-8.9%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	2,084,764	1,753,500	1,558,000	-331,264	-15.9%	-195,500	-11.1%	-13.6%
Harford	16,035,649	19,300,000	19,000,000	3,264,351	20.4%	-300,000	-1.6%	8.9%
Howard	31,367,019	30,000,000	30,104,000	-1,367,019	-4.4%	104,000	0.3%	-2.0%
Kent	701,906	740,000	700,000	38,094	5.4%	-40,000	-5.4%	-0.1%
Montgomery	113,587,346	116,440,000	122,490,000	2,852,654	2.5%	6,050,000	5.2%	3.8%
Prince George's	117,687,097	122,867,300	122,867,300	5,180,203	4.4%	0	0.0%	2.2%
Queen Anne's	2,093,502	2,012,894	1,820,663	-80,608	-3.9%	-192,231	-9.5%	-6.7%
St. Mary's	7,365,507	6,275,189	6,515,095	-1,090,318	-14.8%	239,906	3.8%	-5.9%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	4,146,546	3,600,000	3,600,000	-546,546	-13.2%	0	0.0%	-6.8%
Washington	2,802,061	2,400,000	2,400,000	-402,061	-14.3%	0	0.0%	-7.5%
Wicomico	0	0	0	0	N/A	0	N/A	N/A
Worcester	4,631,429	4,000,000	4,500,000	-631,429	-13.6%	500,000	12.5%	-1.4%
Total	\$500,003,042	\$478,335,321	\$473,817,433	-\$21,667,721	-4.3%	-\$4,517,888	-0.9%	-2.7%

Source: Department of Legislative Services, County Budgets

Hotel Rental Taxes

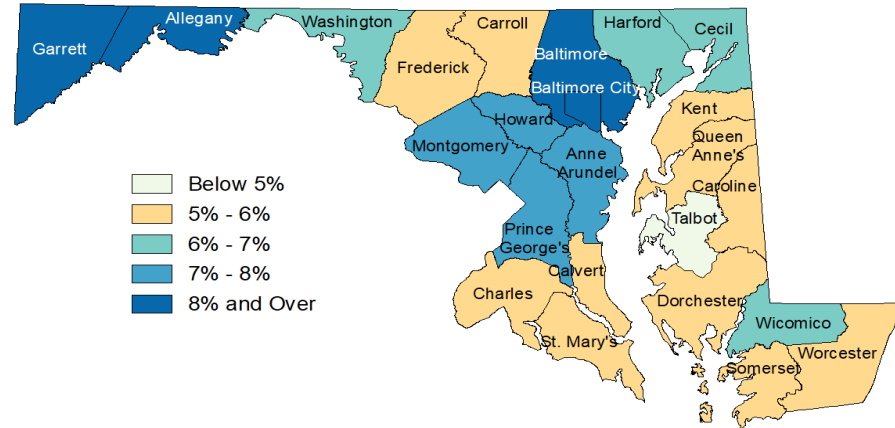
Hotel rental taxes are imposed in all counties in Maryland. In several jurisdictions, revenues collected from the hotel rental tax are shared with municipalities and community organizations. A few municipalities are also authorized to impose a hotel rental tax or to collect the county tax within their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

In fiscal 2021, county governments will collect \$75.5 million in revenue from the hotel rental tax. This represents a \$5.3 million decrease from the amount collected in fiscal 2019. The amounts range from \$60,000 in Somerset County to \$23.3 million in Montgomery County. On a per capita basis, hotel rental tax revenue ranges from \$2 in Cecil County to \$88 in Garrett County. Caroline County did not report any revenues from the hotel rental tax.

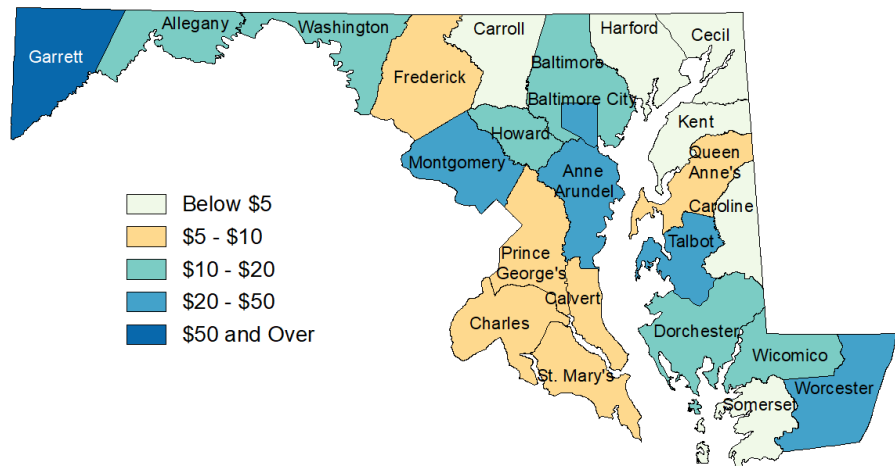
Baltimore City will collect \$21.3 million in hotel rental taxes in fiscal 2021, an \$11.7 million decrease from fiscal 2019.

No county altered its hotel rental tax rate for fiscal 2021. Effective January 1, 2020, Worcester County increased its local hotel rental tax rate from 4.5% to 5%. 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
FY2021**



**Hotel Rental Tax Revenue – Per Capita Amount
FY2021**



Hotel Rental Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2020	FY 2021	FY 2021	Revenues	Ranking
Allegany	70,416	8.0%	8.0%	\$1,214,113	\$17	7
Anne Arundel	579,234	7.0%	7.0%	12,240,000	21	6
Baltimore City	593,490	9.5%	9.5%	21,328,915	36	2
Baltimore	827,370	9.5%	9.5%	10,780,000	13	8
Calvert	92,525	5.0%	5.0%	750,000	8	17
Caroline	33,406	5.0%	5.0%	0	0	24
Carroll	168,447	5.0%	5.0%	412,000	2	21
Cecil	102,855	6.0%	6.0%	204,000	2	23
Charles	163,257	5.0%	5.0%	1,000,000	6	18
Dorchester	31,929	5.0%	5.0%	347,000	11	12
Frederick	259,547	5.0%	5.0%	2,346,000	9	14
Garrett	29,014	8.0%	8.0%	2,550,000	88	1
Harford	255,441	6.0%	6.0%	1,100,000	4	20
Howard	325,690	7.0%	7.0%	4,153,819	13	9
Kent	19,422	5.0%	5.0%	85,000	4	19
Montgomery	1,050,688	7.0%	7.0%	23,326,200	22	5
Prince George's	909,327	7.0%	7.0%	7,817,800	9	15
Queen Anne's	50,381	5.0%	5.0%	463,085	9	13
St. Mary's	113,510	5.0%	5.0%	950,000	8	16
Somerset	25,616	5.0%	5.0%	60,000	2	22
Talbot	37,181	4.0%	4.0%	1,300,000	35	3
Washington	151,049	6.0%	6.0%	1,840,000	12	11
Wicomico	103,609	6.0%	6.0%	1,318,733	13	10
Worcester	52,276	5.0%	5.0%	1,230,000	24	4
Total	6,045,680			\$96,816,665	\$16	

Source: Department of Legislative Services, County Budgets

Hotel Rental Tax Revenue Trend for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,070,974	\$1,178,750	\$1,214,113	\$107,776	10.1%	\$35,363	3.0%	6.5%
Anne Arundel	14,304,446	12,000,000	12,240,000	-2,304,446	-16.1%	240,000	2.0%	-7.5%
Baltimore City	33,016,708	33,662,625	21,328,915	645,917	2.0%	-12,333,710	-36.6%	-19.6%
Baltimore	9,899,392	9,121,002	10,780,000	-778,390	-7.9%	1,658,998	18.2%	4.4%
Calvert	752,428	750,000	750,000	-2,428	-0.3%	0	0.0%	-0.2%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	377,027	568,210	412,000	191,183	50.7%	-156,210	-27.5%	4.5%
Cecil	230,297	204,000	204,000	-26,297	-11.4%	0	0.0%	-5.9%
Charles	1,185,897	1,174,000	1,000,000	-11,897	-1.0%	-174,000	-14.8%	-8.2%
Dorchester	348,544	287,452	347,000	-61,092	-17.5%	59,548	20.7%	-0.2%
Frederick	2,506,978	2,346,000	2,346,000	-160,978	-6.4%	0	0.0%	-3.3%
Garrett	3,093,760	3,200,000	2,550,000	106,240	3.4%	-650,000	-20.3%	-9.2%
Harford	2,287,152	2,280,000	1,100,000	-7,152	-0.3%	-1,180,000	-51.8%	-30.6%
Howard	5,538,425	5,350,000	4,153,819	-188,425	-3.4%	-1,196,181	-22.4%	-13.4%
Kent	78,285	82,500	85,000	4,215	5.4%	2,500	3.0%	4.2%
Montgomery	21,288,964	23,332,260	23,326,200	2,043,296	9.6%	-6,060	0.0%	4.7%
Prince George's	9,958,096	7,817,800	7,817,800	-2,140,296	-21.5%	0	0.0%	-11.4%
Queen Anne's	650,613	626,200	463,085	-24,413	-3.8%	-163,115	-26.0%	-15.6%
St. Mary's	1,053,142	1,110,000	950,000	56,858	5.4%	-160,000	-14.4%	-5.0%
Somerset	82,587	68,000	60,000	-14,587	-17.7%	-8,000	-11.8%	-14.8%
Talbot	1,469,084	1,375,000	1,300,000	-94,084	-6.4%	-75,000	-5.5%	-5.9%
Washington	2,291,638	2,100,000	1,840,000	-191,638	-8.4%	-260,000	-12.4%	-10.4%
Wicomico	1,291,911	1,327,578	1,318,733	35,667	2.8%	-8,845	-0.7%	1.0%
Worcester	1,043,596	1,119,000	1,230,000	75,404	7.2%	111,000	9.9%	8.6%
Total	\$113,819,944	\$111,080,377	\$96,816,665	-\$2,739,567	-2.4%	-\$14,263,712	-12.8%	-7.8%

Source: Department of Legislative Services, County Budgets

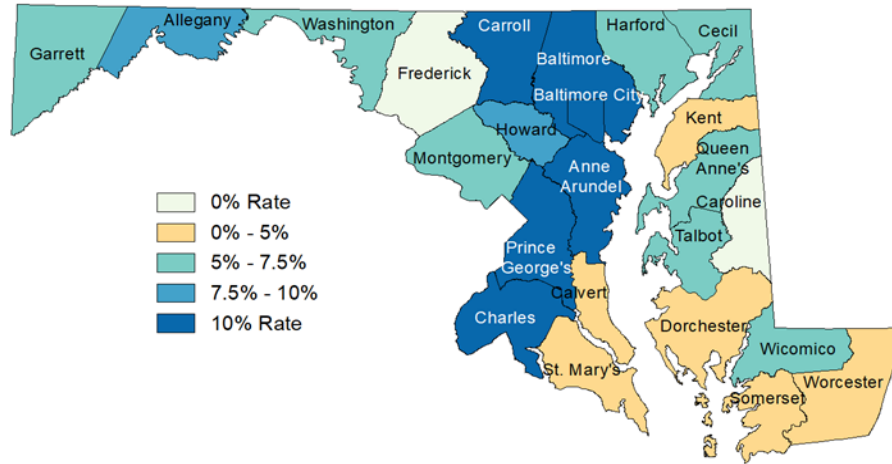
Admissions-Amusement Taxes

County governments and Baltimore City are projecting to collect \$35.8 million in admissions and amusement tax revenue in fiscal 2021. Between fiscal 2019 and 2021, admissions and amusement tax revenues are projected to decrease by \$10.0 million. This represents an 11.6% annual decrease over the two-year period.

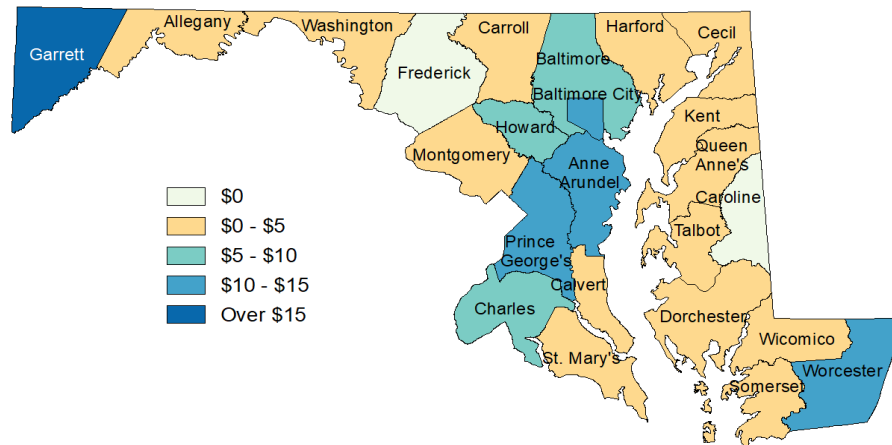
In fiscal 2021, admissions and amusement tax collections range from \$500 in Dorchester County to \$9.9 million in Prince George’s County. On average, county governments collected \$6 per capita in admissions and amusement tax revenue. Garrett County leads the State with per capita admissions and amusement tax revenue totaling \$26.

No county altered its admissions and amusement tax rate for fiscal 2021. 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 FY2021



Admissions and Amusement Tax Revenue – Per Capita Amount FY2021



Admissions and Amusement Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2021	Per Capita Revenues	Per Capita Ranking
		FY 2020	FY 2021			
Allegany	70,416	7.5%	7.5%	\$220,000	\$3	11
Anne Arundel	579,234	10.0%	10.0%	5,800,000	10	5
Baltimore City	593,490	10.0%	10.0%	5,955,000	10	4
Baltimore	827,370	10.0%	10.0%	4,431,883	5	7
Calvert	92,525	1.0%	1.0%	25,000	0	21
Caroline	33,406	0.0%	0.0%	0	0	23
Carroll	168,447	10.0%	10.0%	350,000	2	12
Cecil	102,855	6.0%	6.0%	135,000	1	15
Charles	163,257	10.0%	10.0%	800,000	5	8
Dorchester	31,929	0.5%	0.5%	500	0	22
Frederick	259,547	0.0%	0.0%	0	0	23
Garrett	29,014	6.0%	6.0%	750,000	26	1
Harford	255,441	5.0%	5.0%	200,000	1	18
Howard	325,690	7.5%	7.5%	2,521,292	8	6
Kent	19,422	4.5%	4.5%	18,749	1	17
Montgomery	1,050,688	7.0%	7.0%	3,408,587	3	9
Prince George's	909,327	10.0%	10.0%	9,923,200	11	3
Queen Anne's	50,381	5.0%	5.0%	160,000	3	10
St. Mary's	113,510	2.0%	2.0%	130,000	1	16
Somerset	25,616	4.0%	4.0%	15,000	1	19
Talbot	37,181	5.0%	5.0%	20,000	1	20
Washington	151,049	5.0%	5.0%	210,000	1	14
Wicomico	103,609	6.0%	6.0%	147,000	1	13
Worcester	52,276	3.0%	3.0%	620,000	12	2
Total	6,045,680			\$35,841,211	\$6	

Source: Department of Legislative Services, County Budgets

Admissions and Amusement Tax Revenue Trend for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$242,888	\$220,000	\$220,000	-\$22,888	-9.4%	\$0	0.0%	-4.8%
Anne Arundel	6,147,559	4,900,000	5,800,000	-1,247,559	-20.3%	900,000	18.4%	-2.9%
Baltimore City	8,233,729	8,300,000	5,955,000	66,271	0.8%	-2,345,000	-28.3%	-15.0%
Baltimore	6,075,475	4,431,883	4,431,883	-1,643,592	-27.1%	0	0.0%	-14.6%
Calvert	23,566	30,000	25,000	6,434	27.3%	-5,000	-16.7%	3.0%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	356,490	350,000	350,000	-6,490	-1.8%	0	0.0%	-0.9%
Cecil	84,099	135,000	135,000	50,901	60.5%	0	0.0%	26.7%
Charles	883,293	910,000	800,000	26,707	3.0%	-110,000	-12.1%	-4.8%
Dorchester	338	375	500	37	10.9%	125	33.3%	21.6%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	999,433	900,000	750,000	-99,433	-9.9%	-150,000	-16.7%	-13.4%
Harford	570,979	548,000	200,000	-22,979	-4.0%	-348,000	-63.5%	-40.8%
Howard	2,514,825	2,750,000	2,521,292	235,175	9.4%	-228,708	-8.3%	0.1%
Kent	14,705	16,000	18,749	1,295	8.8%	2,749	17.2%	12.9%
Montgomery	3,357,390	3,316,643	3,408,587	-40,747	-1.2%	91,944	2.8%	0.8%
Prince George's	14,967,055	9,923,200	9,923,200	-5,043,855	-33.7%	0	0.0%	-18.6%
Queen Anne's	155,913	171,700	160,000	15,787	10.1%	-11,700	-6.8%	1.3%
St. Mary's	151,928	140,000	130,000	-11,928	-7.9%	-10,000	-7.1%	-7.5%
Somerset	17,235	15,000	15,000	-2,235	-13.0%	0	0.0%	-6.7%
Talbot	22,602	15,000	20,000	-7,602	-33.6%	5,000	33.3%	-5.9%
Washington	263,095	255,000	210,000	-8,095	-3.1%	-45,000	-17.6%	-10.7%
Wicomico	146,393	159,385	147,000	12,992	8.9%	-12,385	-7.8%	0.2%
Worcester	636,731	575,000	620,000	-61,731	-9.7%	45,000	7.8%	-1.3%
Total	\$45,865,721	\$38,062,186	\$35,841,211	-\$7,803,535	-17.0%	-\$2,220,975	-5.8%	-11.6%

Source: Department of Legislative Services, County Budgets

Other Local Taxes

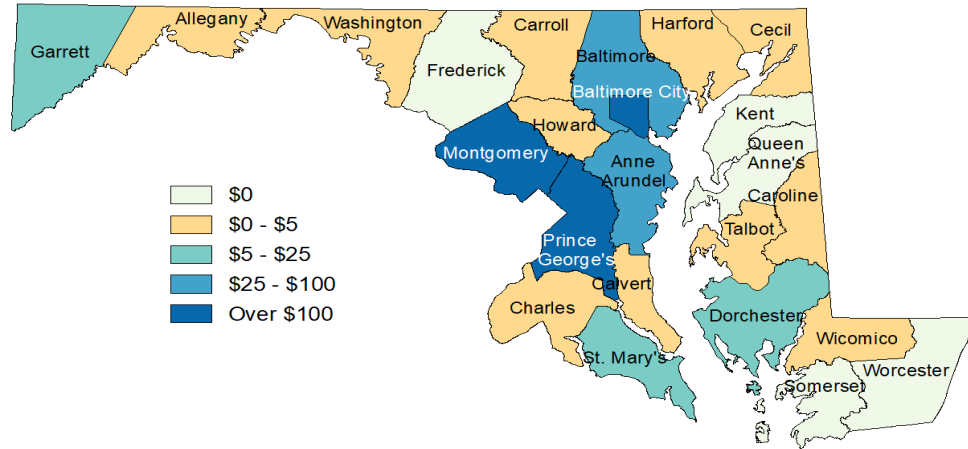
Many county governments, including Baltimore City, impose a variety of other local taxes including sales and service taxes. Counties are generally limited to imposing sales taxes on fuels and utilities. Worcester County is authorized to impose a sales tax on food and beverages in Ocean City. Montgomery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

In fiscal 2021, county governments are estimated to collect \$530.4 million in other local taxes. Sales taxes on energy sources account for 65.6% of the other local taxes (\$348.0 million) while sales taxes on telephones account for 23.9% of the total (\$126.6 million).

In fiscal 2021, revenues from other local taxes range from \$50,000 in Charles and Talbot counties to \$249.3 million in Montgomery County. On average, county governments collected \$88 per capita in other local taxes. Montgomery County leads the State with per capita collections totaling \$237, followed by Baltimore City (\$203). Prince George's County had per capita collections exceeding \$100.

Between fiscal 2019 and 2021, revenues from other local taxes are projected to increase by \$4.6 million. This represents a 0.4% average annual increase over the two-year period.

**Other Local Tax Revenue – Per Capita Amount
FY2021**



**Other Local Tax Revenue
(\$ in Millions)**

	FY 2019	FY 2020	FY 2021
Energy Taxes	\$342.8	\$334.0	\$348.0
Telephone Taxes	121.2	126.6	126.6
PILOTs - Baltimore City	14.7	14.0	14.2
Parking Taxes	35.6	36.6	29.4
Bag Taxes	2.6	2.5	2.9
E-Cigarette Tax	1.3	1.7	1.8
Other	7.5	7.3	7.6
Total	\$525.7	\$522.6	\$530.4

Source: Department of Legislative Services, County Budgets

Other Local Taxes Revenue Trend for Fiscal 2019-2021

County	FY 2019	FY 2020	FY 2021	FY 2019-2020		FY 2020-2021		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$62,964	\$62,000	\$62,000	-\$964	-1.5%	\$0	0.0%	-0.8%
Anne Arundel	17,806,321	16,280,000	16,485,000	-1,526,321	-8.6%	205,000	1.3%	-3.8%
Baltimore City	124,799,751	126,758,000	120,556,000	1,958,249	1.6%	-6,202,000	-4.9%	-1.7%
Baltimore	22,504,476	26,422,400	26,773,674	3,917,924	17.4%	351,274	1.3%	9.1%
Calvert	103,419	120,000	120,000	16,581	16.0%	0	0.0%	7.7%
Caroline	69,327	70,000	65,000	673	1.0%	-5,000	-7.1%	-3.2%
Carroll	120,440	141,800	125,000	21,360	17.7%	-16,800	-11.8%	1.9%
Cecil	428,157	460,000	430,000	31,843	7.4%	-30,000	-6.5%	0.2%
Charles	39,190	0	50,000	-39,190	-100.0%	50,000	N/A	13.0%
Dorchester	204,691	432,113	230,000	227,422	111.1%	-202,113	-46.8%	6.0%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	151,779	146,235	147,440	-5,544	-3.7%	1,205	0.8%	-1.4%
Harford	212,598	212,000	213,000	-598	-0.3%	1,000	0.5%	0.1%
Howard	685,551	0	350,000	-685,551	-100.0%	350,000	N/A	-28.5%
Kent	0	0	0	0	N/A	0	N/A	N/A
Montgomery	250,935,604	249,512,275	249,333,596	-1,423,329	-0.6%	-178,679	-0.1%	-0.3%
Prince George's	104,747,422	99,597,000	113,348,600	-5,150,422	-4.9%	13,751,600	13.8%	4.0%
Queen Anne's	0	0	0	0	N/A	0	N/A	N/A
St. Mary's	1,334,748	1,305,000	1,360,000	-29,748	-2.2%	55,000	4.2%	0.9%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	51,337	55,000	50,000	3,663	7.1%	-5,000	-9.1%	-1.3%
Washington	586,128	550,000	250,000	-36,128	-6.2%	-300,000	-54.5%	-34.7%
Wicomico	411,992	360,000	401,000	-51,992	-12.6%	41,000	11.4%	-1.3%
Worcester	479,218	100,000	0	-379,218	-79.1%	-100,000	-100.0%	-100.0%
Total	\$525,735,113	\$522,583,823	\$530,350,310	-\$3,151,290	-0.6%	\$7,766,487	1.5%	0.4%

Source: Department of Legislative Services, County Budgets

Data Tables

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	\$43,599,530	\$28,388,370	\$1,212,496	\$508,291	\$1,070,974	\$242,888	\$62,964	\$75,085,513	\$93,321,268
Anne Arundel	746,310,874	522,923,960	54,017,167	61,502,476	14,304,446	6,147,559	17,806,321	1,423,012,803	1,493,947,720
Baltimore City	910,069,027	371,586,274	45,633,657	46,345,068	33,016,708	8,233,729	124,799,751	1,539,684,214	1,905,368,001
Baltimore	980,126,482	734,947,653	35,847,700	78,542,412	9,899,392	6,075,475	22,504,476	1,867,943,590	2,043,431,617
Calvert	184,860,281	88,732,813	9,014,787	0	752,428	23,566	103,419	283,487,294	299,958,707
Caroline	25,906,364	16,362,611	1,792,365	570,943	0	0	69,327	44,701,610	50,402,393
Carroll	213,573,818	169,051,410	13,703,195	0	377,027	356,490	120,440	397,182,380	400,053,729
Cecil	117,074,604	66,782,105	6,602,464	1,648,424	230,297	84,099	428,157	192,850,150	201,641,487
Charles	239,338,210	136,665,163	15,533,527	7,274,598	1,185,897	883,293	39,190	400,919,878	409,479,365
Dorchester	30,421,951	13,588,469	1,965,768	1,108,004	348,544	338	204,691	47,637,765	52,490,692
Frederick	322,868,437	236,272,579	41,891,166	0	2,506,978	0	0	603,539,160	616,278,256
Garrett	49,079,046	14,272,901	1,887,652	2,084,764	3,093,760	999,433	151,779	71,569,335	84,460,453
Harford	313,412,824	241,492,775	15,552,642	16,035,649	2,287,152	570,979	212,598	589,564,619	574,294,849
Howard	703,061,016	462,445,038	21,142,956	31,367,019	5,538,425	2,514,825	685,551	1,226,754,830	1,091,526,189
Kent	30,627,922	12,848,398	1,107,219	701,906	78,285	14,705	0	45,378,435	49,066,164
Montgomery	1,763,180,300	1,531,219,289	164,543,742	113,587,346	21,288,964	3,357,390	250,935,604	3,848,112,635	3,404,443,845
Prince George's	1,248,771,479	635,864,183	51,315,782	117,687,097	9,958,096	14,967,055	104,747,422	2,183,311,114	2,058,565,726
Queen Anne's	70,577,909	55,282,162	5,806,760	2,093,502	650,613	155,913	0	134,566,859	144,147,998
St. Mary's	110,200,973	97,443,439	6,387,490	7,365,507	1,053,142	151,928	1,334,748	223,937,227	231,281,931
Somerset	17,191,315	7,974,502	457,931	0	82,587	17,235	0	25,723,570	41,894,059
Talbot	41,646,643	29,514,546	6,418,224	4,146,546	1,469,084	22,602	51,337	83,268,982	90,726,787
Washington	127,440,494	86,848,691	7,417,514	2,802,061	2,291,638	263,095	586,128	227,649,621	237,077,547
Wicomico	65,959,341	55,787,362	4,220,844	0	1,291,911	146,393	411,992	127,817,843	147,944,276
Worcester	137,214,614	23,172,123	7,116,381	4,631,429	1,043,596	636,731	479,218	174,294,092	194,296,023
Total	\$8,492,513,454	\$5,639,466,816	\$520,589,429	\$500,003,042	\$113,819,944	\$45,865,721	\$525,735,113	\$15,837,993,519	\$15,916,099,082

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	806,157,300	572,800,000	50,000,000	52,000,000	12,000,000	4,900,000	16,280,000	1,514,137,300	1,566,942,600
Baltimore City	928,793,000	366,804,000	38,955,000	40,912,000	33,662,625	8,300,000	126,758,000	1,544,184,625	1,915,559,484
Baltimore	1,009,589,120	804,637,203	29,713,696	66,336,307	9,121,002	4,431,883	26,422,400	1,950,251,611	2,120,231,158
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	141,800	398,195,330	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	30,995,523	14,575,935	1,990,266	1,053,931	287,452	375	432,113	49,335,595	55,988,794
Frederick	335,197,915	227,145,067	38,766,010	0	2,346,000	0	0	603,454,992	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	212,000	589,297,500	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	49,822,217
Montgomery	1,793,278,239	1,720,540,580	175,093,254	116,440,000	23,332,260	3,316,643	249,512,275	4,081,513,251	3,593,995,088
Prince George's	1,307,193,549	616,488,600	51,575,100	122,867,300	7,817,800	9,923,200	99,597,000	2,215,462,549	2,066,136,500
Queen Anne's	70,116,949	56,223,688	5,531,750	2,012,894	626,200	171,700	0	134,683,181	142,944,137
St. Mary's	112,192,561	101,272,567	6,200,000	6,275,189	1,110,000	140,000	1,305,000	228,495,317	238,232,064
Somerset	17,151,723	7,450,000	600,000	0	68,000	15,000	0	25,284,723	46,029,868
Talbot	44,006,750	26,500,000	5,500,000	3,600,000	1,375,000	15,000	55,000	81,051,750	87,664,740
Washington	128,697,630	87,950,000	6,500,000	2,400,000	2,100,000	255,000	550,000	228,452,630	233,782,190
Wicomico	66,860,819	52,200,000	3,700,000	0	1,327,578	159,385	360,000	124,607,782	145,128,379
Worcester	140,826,835	26,500,000	6,662,000	4,000,000	1,119,000	575,000	100,000	179,782,835	201,285,552
Total	\$8,804,670,080	\$5,902,194,043	\$505,202,776	\$478,335,321	\$111,080,377	\$38,062,186	\$522,583,823	\$16,362,128,606	\$16,304,015,591

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 2021

<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	\$42,405,865	\$28,282,989	\$1,400,000	\$550,000	\$1,214,113	\$220,000	\$62,000	\$74,134,967	\$93,671,910
Anne Arundel	833,000,600	589,200,000	46,000,000	49,000,000	12,240,000	5,800,000	16,485,000	1,551,725,600	1,601,894,100
Baltimore City	947,731,706	381,216,000	37,563,000	37,520,000	21,328,915	5,955,000	120,556,000	1,551,870,621	1,894,863,888
Baltimore	1,043,528,390	811,227,872	27,633,738	61,692,765	10,780,000	4,431,883	26,773,674	1,986,068,322	2,161,712,610
Calvert	201,872,339	93,000,000	7,000,000	0	750,000	25,000	120,000	302,767,339	317,209,190
Caroline	27,307,500	18,050,000	1,800,000	500,000	0	0	65,000	47,722,500	55,517,914
Carroll	225,175,733	166,994,009	13,000,000	0	412,000	350,000	125,000	406,056,742	402,288,632
Cecil	126,340,657	63,962,320	5,424,200	1,674,200	204,000	135,000	430,000	198,170,377	206,921,894
Charles	254,745,200	140,000,000	14,400,000	6,405,000	1,000,000	800,000	50,000	417,400,200	424,716,400
Dorchester	31,189,694	15,968,894	1,914,632	920,410	347,000	500	230,000	50,571,130	58,420,948
Frederick	352,711,294	236,230,870	45,000,000	0	2,346,000	0	0	636,288,164	639,778,493
Garrett	53,356,550	12,500,000	1,550,000	1,558,000	2,550,000	750,000	147,440	72,411,990	82,508,016
Harford	328,859,000	257,200,000	17,300,000	19,000,000	1,100,000	200,000	213,000	623,872,000	596,140,092
Howard	780,372,048	464,277,306	14,943,000	30,104,000	4,153,819	2,521,292	350,000	1,296,721,465	1,105,037,881
Kent	31,878,046	14,250,000	1,102,000	700,000	85,000	18,749	0	48,033,795	50,177,497
Montgomery	1,830,767,117	1,695,360,735	162,772,869	122,490,000	23,326,200	3,408,587	249,333,596	4,087,459,104	3,558,478,719
Prince George's	1,350,947,557	598,607,200	51,575,100	122,867,300	7,817,800	9,923,200	113,348,600	2,255,086,757	2,090,793,300
Queen Anne's	71,980,041	52,415,276	5,250,000	1,820,663	463,085	160,000	0	132,089,065	139,965,120
St. Mary's	114,769,704	107,975,165	6,200,000	6,515,095	950,000	130,000	1,360,000	237,899,964	248,250,005
Somerset	17,485,625	7,200,000	700,000	0	60,000	15,000	0	25,460,625	39,118,492
Talbot	44,826,500	26,900,000	5,435,000	3,600,000	1,300,000	20,000	50,000	82,131,500	89,207,000
Washington	132,213,070	88,483,080	6,000,000	2,400,000	1,840,000	210,000	250,000	231,396,150	235,896,580
Wicomico	68,781,506	53,144,446	3,700,000	0	1,318,733	147,000	401,000	127,492,685	148,394,476
Worcester	145,059,221	26,500,000	7,000,000	4,500,000	1,230,000	620,000	0	184,909,221	204,320,631
Total	\$9,057,304,963	\$5,948,946,162	\$484,663,539	\$473,817,433	\$96,816,665	\$35,841,211	\$530,350,310	\$16,627,740,283	\$16,445,283,788

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