
County Revenue Outlook

Fiscal 2022

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Introduction

The County Revenue Outlook report provides a summary of the fiscal condition confronting county governments in Maryland, and it serves as a tool to compare the projected annual revenue attainment from major local tax sources. The revenue estimates contained in the report come from each county government's adopted budget for the current fiscal year. The revenue amounts shown for fiscal 2020 reflect the actual revenue attainment in that year, whereas the revenue amounts for fiscal 2021 and 2022 reflect the estimated revenue attainment. In most counties, the revenue estimates for fiscal 2021 reflect the budgeted amounts from the prior year's county budget documents. However, in seven jurisdictions, the fiscal 2021 revenue estimates were revised during the fiscal 2022 budget deliberation cycle to reflect more recent economic conditions. These jurisdictions include Baltimore City and Anne Arundel, Baltimore, Howard, Montgomery, Prince George's, and Talbot counties.

Due to the fiscal uncertainty resulting from the COVID-19 pandemic, many local governments took a more cautious approach in developing their revenue estimates in the last two fiscal years. This was particularly true for the local income tax, in which the projected growth rate at the county level significantly trailed the projected increase at the State level. For example, in total, county governments are projecting a slight decline in local income tax revenues in fiscal 2021 and an upturn beginning in fiscal 2022. However, the economy has performed far better than expected when the pandemic began due in part to the federal stimulus funding. State personal income tax revenues increased at a significant rate (9.4%) in fiscal 2021 with a modest increase projected in fiscal 2022. Assuming that local income tax revenues mirror state collections, local government revenues will far outperform estimates for fiscal 2021.

The following chart compares the growth in State and local income tax revenues in recent years.

State and Local Income Tax Collections				
(\$ in Millions)				
	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
State	\$10,699	\$11,705	\$12,058	\$12,915
\$ Difference		\$1,006	\$353	\$857
% Difference		9.4%	3.0%	7.1%
Local	\$6,185	\$6,127	\$6,258	N/A
\$ Difference		-\$58	\$131	N/A
% Difference		-0.9%	2.1%	N/A

Source: Department of Legislative Services

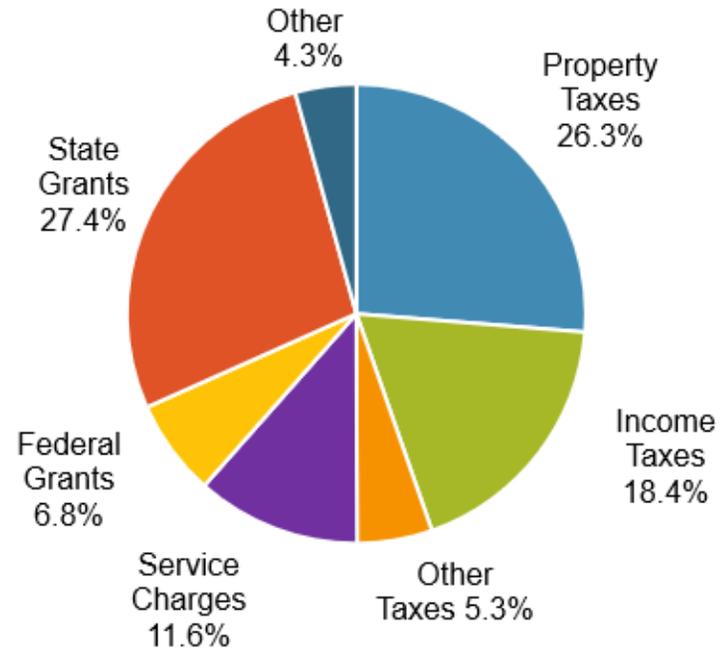
Sources of County Revenues

County governments and Baltimore City collected \$33.6 billion in revenues in fiscal 2020, 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 65.4% of county revenues. The percentage ranges from 31.0% in Somerset County to 79.2% 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 2020**



Source: Local Government Finances in Maryland

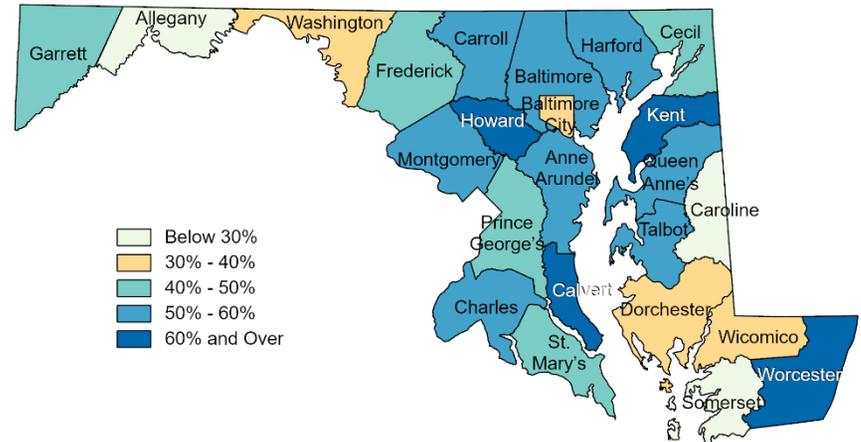
State Aid to Local Governments

State aid is the largest revenue source for many county governments in Maryland, accounting for 27.4% of total revenues in fiscal 2020. The percentage ranges from 16.4% in Worcester County to 54.3% in Caroline County.

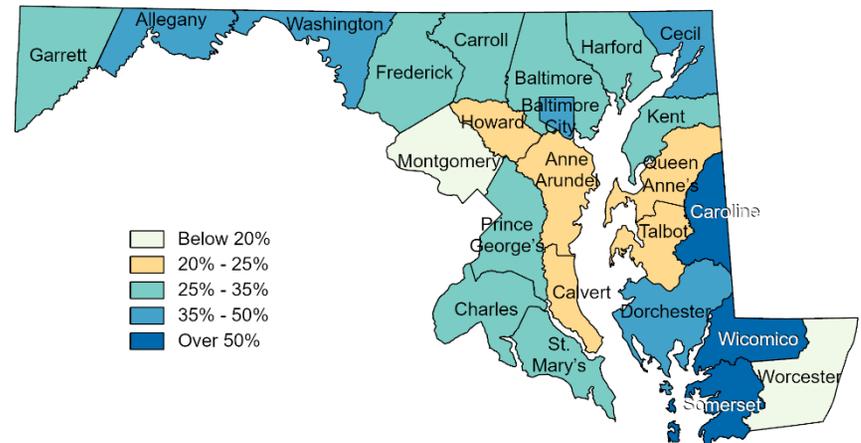
In the 11 counties in which State aid was not the largest revenue source, it was either the second or third leading revenue source. In Anne Arundel, Calvert, Carroll, Garrett, Harford, Kent, and Worcester counties, State aid was the second largest revenue source after property taxes, whereas in Howard, Montgomery, Queen Anne's, and Talbot 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 2020, 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. 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 2020**



**Percent of Total County Revenues – State Grants
FY 2020**



County Revenues by Source for Fiscal 2020

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	15.7%	10.5%	1.4%	8.3%	11.3%	47.8%	4.9%
Anne Arundel	28.2%	21.4%	6.3%	12.3%	5.1%	22.9%	3.8%
Baltimore City	20.7%	8.9%	5.3%	14.5%	7.3%	38.6%	4.7%
Baltimore	25.4%	21.5%	4.2%	11.2%	8.2%	25.4%	4.1%
Calvert	39.1%	18.9%	2.5%	7.2%	4.7%	24.6%	3.0%
Caroline	16.9%	10.6%	2.0%	3.1%	9.0%	54.3%	4.0%
Carroll	30.0%	24.0%	3.8%	4.7%	5.2%	27.7%	4.6%
Cecil	27.2%	15.3%	2.2%	7.1%	8.8%	35.7%	3.7%
Charles	28.7%	16.4%	5.3%	10.4%	5.8%	29.9%	3.4%
Dorchester	21.6%	10.5%	3.0%	5.0%	8.8%	48.5%	2.6%
Frederick	25.3%	18.7%	3.6%	14.6%	4.7%	29.0%	4.1%
Garrett	34.2%	8.9%	5.6%	7.3%	11.2%	27.1%	5.7%
Harford	27.7%	21.2%	3.8%	7.4%	6.9%	26.5%	6.5%
Howard	32.9%	24.4%	5.9%	8.2%	4.1%	20.0%	4.4%
Kent	38.8%	19.1%	2.5%	4.1%	8.1%	25.2%	2.3%
Montgomery	27.0%	24.2%	6.8%	13.3%	6.9%	17.4%	4.2%
Prince George's	26.0%	12.8%	5.9%	12.6%	6.8%	31.1%	4.8%
Queen Anne's	28.9%	24.8%	3.8%	8.7%	5.6%	24.0%	4.1%
St. Mary's	22.4%	21.2%	3.8%	9.7%	8.1%	31.5%	3.3%
Somerset	15.4%	6.9%	0.7%	5.7%	18.4%	50.4%	2.5%
Talbot	26.0%	24.0%	7.2%	7.1%	9.6%	23.0%	3.2%
Washington	21.5%	15.3%	2.4%	6.6%	8.7%	42.6%	2.9%
Wicomico	15.7%	12.9%	1.4%	6.9%	9.6%	50.8%	2.8%
Worcester	50.2%	10.2%	4.8%	9.5%	4.4%	16.4%	4.5%
Statewide	26.3%	18.4%	5.3%	11.6%	6.8%	27.4%	4.3%

Source: Local Government Finances in Maryland

Local Revenue Outlook

County governments are projecting modest growth in local tax revenues in fiscal 2022, following slow growth and declines in many tax categories in fiscal 2021 due to the impacts of the COVID-19 pandemic on the State economy. However, several counties have revised their original fiscal 2021 budget estimates, as the State economy has ultimately performed better than what was originally anticipated at the start of the pandemic. Although estimates for some local taxes such as the local hotel rental tax and admissions and amusement tax declined sharply in fiscal 2021, these taxes are a relatively small share of total local tax revenues. Property tax collections, which are the largest share of county tax revenues, were largely unimpacted by the effects of the pandemic.

In fiscal 2022, local tax revenues are projected to increase in each tax category. General fund revenues are projected to increase statewide by 2.4% in fiscal 2022, and total local tax revenues are projected to increase by 2.5%.

The annual percent change in local tax revenues in fiscal 2022 is more optimistic, with six counties estimating growth of over 5%. Only four counties estimate growth lower than 2%, and only one county (Talbot County) anticipates a decrease in tax revenues. Over the two-year period, a total of eight counties averaged growth of 1% or less or a decrease in annual local tax revenues between fiscal 2020 and 2022, while 12 counties averaged growth of 2% or greater.

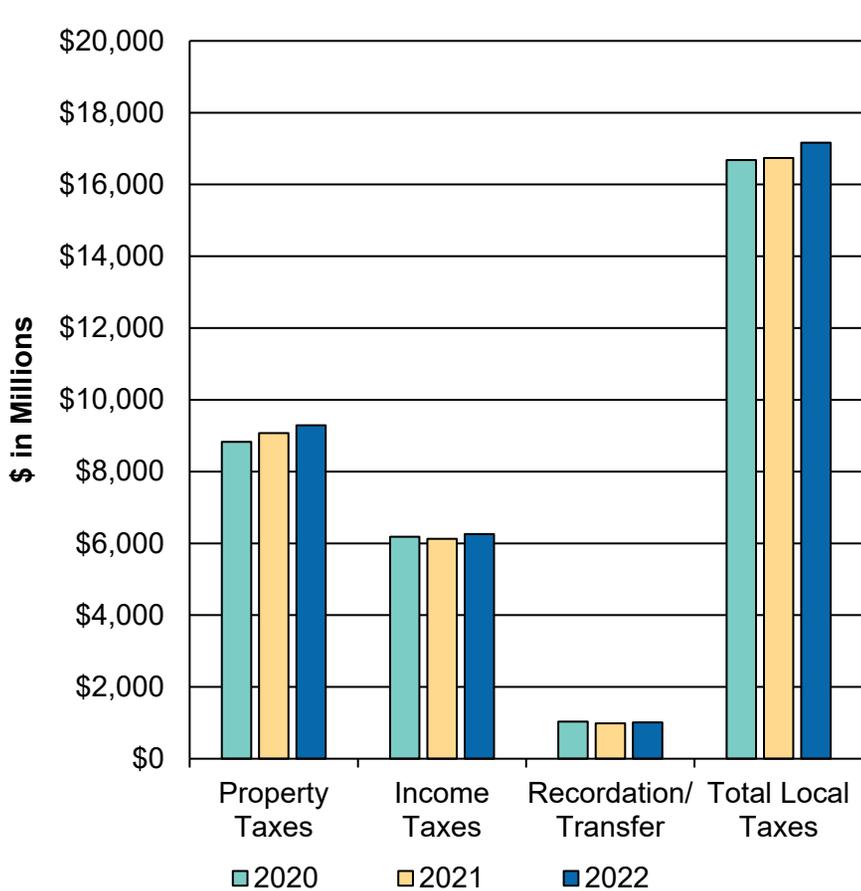
Property taxes remain fairly stable in many counties. Despite a slight decrease in growth from fiscal 2021 to fiscal 2022, property tax collections account for the largest percentage increase over the two-year period (fiscal 2020 to 2022) with revenue growth at 2.6% statewide. Local income tax collections are projected to increase by 2.1% in fiscal 2022, following a decrease of 0.9% in fiscal 2021, for an average growth rate of 0.6% over the two-year period.

County Revenues – Annual Percent Change

	<u>FY 2020-21</u>	<u>FY 2021-22</u>	<u>Two-Year Average</u>
Property Taxes	2.7%	2.4%	2.6%
Income Taxes	-0.9%	2.1%	0.6%
Recordation Taxes	-8.4%	5.1%	-1.9%
Transfer Taxes	-1.4%	0.5%	-0.5%
Hotel Rental Taxes	-40.3%	50.6%	-5.2%
Admissions Taxes	-55.6%	99.7%	-5.8%
Other Local Taxes	-2.6%	0.9%	-0.9%
Total Local Taxes	0.4%	2.5%	1.4%
General Fund Revenues	0.3%	2.4%	1.3%

Source: Department of Legislative Services, County Budgets

Local Tax Revenue Inches Upward



(\$ in Millions)
Fiscal 2020

Property Taxes	\$8,830.0
Income Taxes	6,184.8
Recordation/Transfer Taxes	1,036.3
Total Local Taxes	\$16,678.4

Fiscal 2021

Property Taxes	\$9,070.3
Income Taxes	6,126.6
Recordation/Transfer Taxes	985.2
Total Local Taxes	\$16,738.5

Fiscal 2022

Property Taxes	\$9,288.7
Income Taxes	6,258.0
Recordation/Transfer Taxes	1,012.0
Total Local Taxes	\$17,163.9

Source: Department of Legislative Services, County Budgets

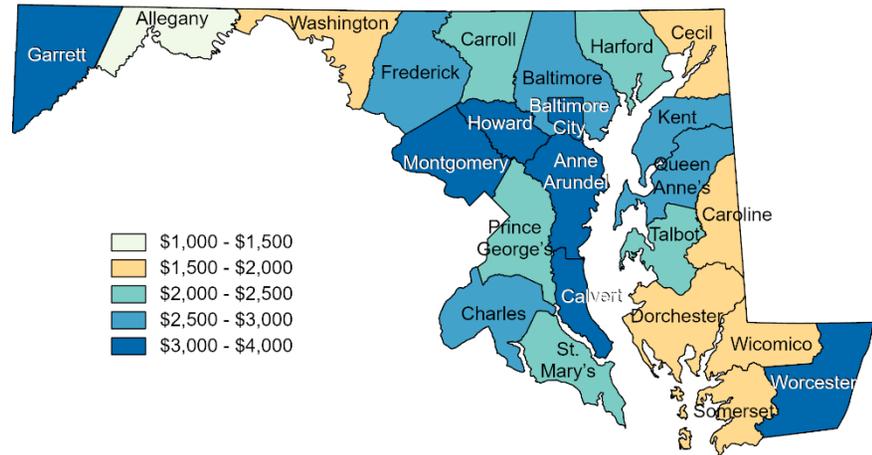
General Fund Revenues

General fund revenues for county governments are projected to total \$17.2 billion in fiscal 2022. Revenue amounts range from \$40.1 million in Somerset County to over \$3.6 billion in Montgomery County. On a per capita basis, the amount ranges from \$1,356 in Allegany County to \$4,049 in Worcester County, with the statewide average at \$2,841. General fund revenues (per capita) are the highest in Worcester, Howard, Calvert, Montgomery counties, and Baltimore City. The lowest per capita amounts are in Allegany and Wicomico counties.

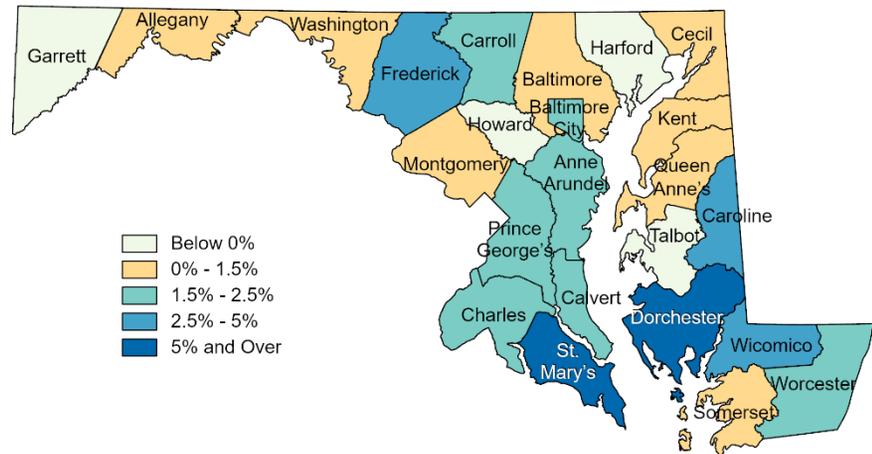
The revenue trend for most county governments points upward, with general fund revenues increasing statewide by 2.4% in fiscal 2022 compared to a 0.3% growth rate in fiscal 2021. Over a two-year period, local general fund revenues are expected to increase by \$444.4 million, from \$16.8 billion in fiscal 2020 to \$17.2 billion in fiscal 2022. This represents a 1.3% average annual increase over the two-year period.

Four jurisdictions are anticipating a decrease in general fund revenues over the two-year period. In the other counties, the average-annual increase ranges from 0.1% in Kent and Cecil counties to 5.9% in St. Mary's County. Two counties are expecting average annual increases of 5% or greater, while seven counties are expecting increases between 2% and 5%.

**General Fund Revenue – Per Capita Amount
FY2022**



**General Fund Revenue – Average Annual Change
FY2020-2022**



Total General Fund Revenues for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$93,404,054	\$93,671,910	\$94,986,787	\$267,856	0.3%	\$1,314,877	1.4%	0.8%
Anne Arundel	1,683,372,573	1,729,416,100	1,762,292,800	46,043,527	2.7%	32,876,700	1.9%	2.3%
Baltimore City	1,917,483,674	1,894,067,153	2,002,730,129	-23,416,521	-1.2%	108,662,976	5.7%	2.2%
Baltimore	2,208,578,533	2,237,219,667	2,257,435,180	28,641,134	1.3%	20,215,513	0.9%	1.1%
Calvert	315,623,389	317,209,190	326,703,902	1,585,801	0.5%	9,494,712	3.0%	1.7%
Caroline	53,376,334	55,517,914	56,951,797	2,141,580	4.0%	1,433,883	2.6%	3.3%
Carroll	405,946,504	402,288,633	418,916,450	-3,657,871	-0.9%	16,627,817	4.1%	1.6%
Cecil	201,803,337	199,208,369	202,184,924	-2,594,968	-1.3%	2,976,555	1.5%	0.1%
Charles	421,600,511	424,716,400	441,132,800	3,115,889	0.7%	16,416,400	3.9%	2.3%
Dorchester	54,549,635	58,393,448	60,333,275	3,843,813	7.0%	1,939,827	3.3%	5.2%
Frederick	639,751,979	639,778,493	687,495,616	26,514	0.0%	47,717,123	7.5%	3.7%
Garrett	90,177,878	82,508,016	87,520,822	-7,669,862	-8.5%	5,012,806	6.1%	-1.5%
Harford	664,906,646	596,140,092	610,993,124	-68,766,554	-10.3%	14,853,032	2.5%	-4.1%
Howard	1,214,215,574	1,160,352,303	1,201,427,247	-53,863,271	-4.4%	41,074,944	3.5%	-0.5%
Kent	51,359,804	47,829,029	51,472,098	-3,530,775	-6.9%	3,643,069	7.6%	0.1%
Montgomery	3,533,521,220	3,653,864,929	3,624,280,724	120,343,709	3.4%	-29,584,205	-0.8%	1.3%
Prince George's	2,071,238,081	2,103,510,500	2,134,249,900	32,272,419	1.6%	30,739,400	1.5%	1.5%
Queen Anne's	150,537,572	139,965,120	152,432,353	-10,572,452	-7.0%	12,467,233	8.9%	0.6%
St. Mary's	247,814,897	248,250,005	277,779,062	435,108	0.2%	29,529,057	11.9%	5.9%
Somerset	39,146,786	39,118,492	40,145,310	-28,294	-0.1%	1,026,818	2.6%	1.3%
Talbot	104,994,598	96,482,837	91,000,596	-8,511,761	-8.1%	-5,482,241	-5.7%	-6.9%
Washington	245,801,421	235,896,580	251,935,100	-9,904,841	-4.0%	16,038,520	6.8%	1.2%
Wicomico	146,848,569	149,250,030	157,478,804	2,401,461	1.6%	8,228,774	5.5%	3.6%
Worcester	203,618,067	204,320,631	212,183,276	702,564	0.3%	7,862,645	3.8%	2.1%
Total	\$16,759,671,636	\$16,808,975,841	\$17,204,062,076	\$49,304,205	0.3%	\$395,086,235	2.4%	1.3%

Source: Department of Legislative Services, County Budgets

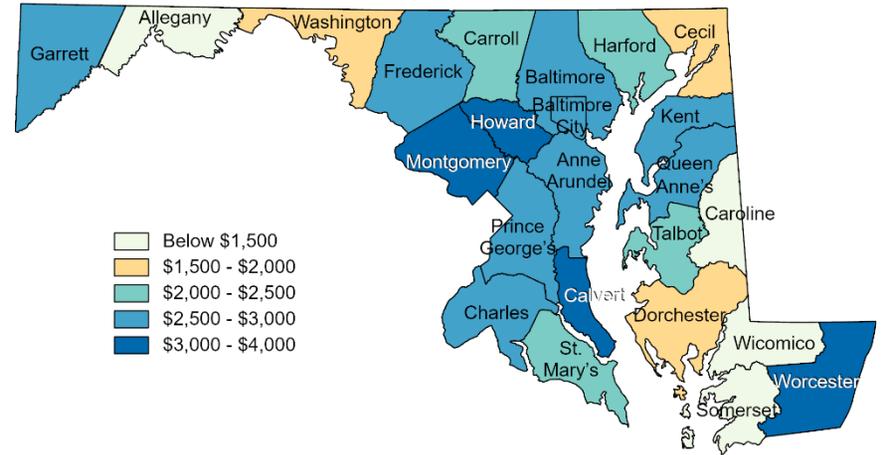
Local Tax Revenues

Local tax revenues, which include both general and special fund revenues, are expected to rebound, with local revenues increasing by 2.5% in fiscal 2022, compared to 0.4% in fiscal 2021. The average annual increase in local tax revenues over the two-year period is projected at 1.4%. In total, local governments are projected to collect \$17.2 billion in local tax revenues, a \$485.5 million increase since fiscal 2020.

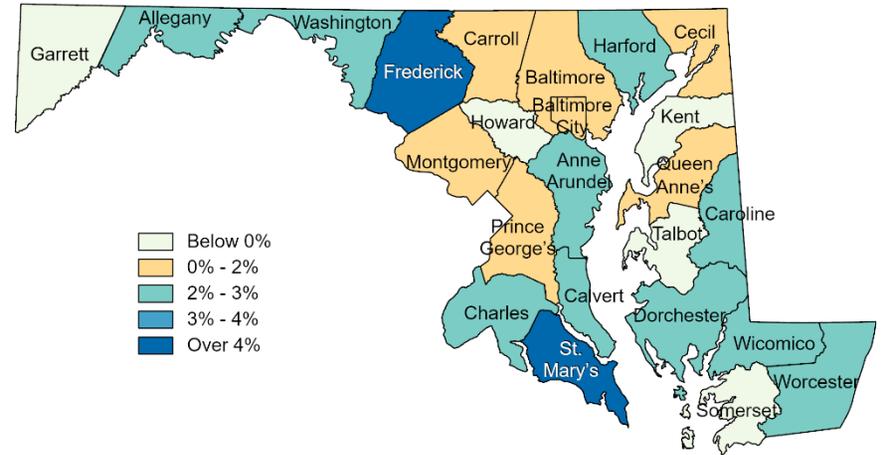
Statewide, local tax revenues average \$2,834 per capita. The highest per capita amounts are in Howard, Montgomery, Worcester, and Calvert counties, where local tax revenues exceed \$3,000 per capita. The lowest per capita amounts are in Somerset, Allegany, Wicomico, and Caroline counties, where local 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 Frederick and St. Mary's counties are anticipating increases in excess of 4%, while two counties (Cecil and Montgomery) are anticipating increases below 1%. Five counties anticipate a decrease or no growth in local tax revenues over the two-year period. Increases in total local tax revenues are driven primarily by increases in income tax collections due to more optimistic personal income projections. Additionally, revenues from other local taxes are projected to increase and exceed fiscal 2021 levels due to reopenings and resumption of in person activities following the easing of restrictions put in place to combat the pandemic, resulting in increased economic activity.

**Local Tax Revenue – Per Capita Amount
FY2022**



**Local Tax Revenue – Average Annual Change
FY2020-2022**



Total Local Taxes for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$73,341,361	\$74,134,967	\$76,246,394	\$793,606	1.1%	\$2,111,427	2.8%	2.0%
Anne Arundel	1,559,666,969	1,608,091,200	1,635,585,300	48,424,231	3.1%	27,494,100	1.7%	2.4%
Baltimore City	1,544,005,887	1,553,885,799	1,588,499,480	9,879,912	0.6%	34,613,681	2.2%	1.4%
Baltimore	2,031,465,790	2,064,801,326	2,094,916,579	33,335,536	1.6%	30,115,253	1.5%	1.5%
Calvert	298,988,196	302,767,339	312,679,574	3,779,143	1.3%	9,912,235	3.3%	2.3%
Caroline	46,162,652	47,722,500	48,812,200	1,559,848	3.4%	1,089,700	2.3%	2.8%
Carroll	406,668,604	406,056,742	421,704,985	-611,862	-0.2%	15,648,243	3.9%	1.8%
Cecil	200,365,393	198,170,377	201,715,853	-2,195,016	-1.1%	3,545,476	1.8%	0.3%
Charles	411,233,352	417,400,200	434,751,200	6,166,848	1.5%	17,351,000	4.2%	2.8%
Dorchester	49,080,647	50,571,130	51,580,188	1,490,483	3.0%	1,009,058	2.0%	2.5%
Frederick	630,587,432	638,249,444	686,870,713	7,662,012	1.2%	48,621,269	7.6%	4.4%
Garrett	76,219,264	72,411,990	76,218,873	-3,807,274	-5.0%	3,806,883	5.3%	0.0%
Harford	607,054,169	622,360,167	635,712,000	15,305,998	2.5%	13,351,833	2.1%	2.3%
Howard	1,386,410,252	1,316,042,298	1,364,012,498	-70,367,954	-5.1%	47,970,200	3.6%	-0.8%
Kent	50,278,336	48,033,795	48,987,575	-2,244,541	-4.5%	953,780	2.0%	-1.3%
Montgomery	4,031,902,527	4,022,573,923	4,104,788,979	-9,328,604	-0.2%	82,215,056	2.0%	0.9%
Prince George's	2,226,167,818	2,265,347,080	2,295,567,121	39,179,262	1.8%	30,220,041	1.3%	1.5%
Queen Anne's	142,651,324	132,577,065	145,640,211	-10,074,259	-7.1%	13,063,146	9.9%	1.0%
St. Mary's	236,465,406	238,399,964	256,183,365	1,934,558	0.8%	17,783,401	7.5%	4.1%
Somerset	26,606,147	25,460,625	26,548,606	-1,145,522	-4.3%	1,087,981	4.3%	-0.1%
Talbot	97,943,574	89,556,172	84,453,496	-8,387,402	-8.6%	-5,102,676	-5.7%	-7.1%
Washington	233,784,944	231,396,150	245,093,910	-2,388,794	-1.0%	13,697,760	5.9%	2.4%
Wicomico	126,926,654	127,492,685	132,141,796	566,031	0.4%	4,649,111	3.6%	2.0%
Worcester	184,452,755	184,990,221	195,196,337	537,466	0.3%	10,206,116	5.5%	2.9%
Total	\$16,678,429,453	\$16,738,493,159	\$17,163,907,233	\$60,063,706	0.4%	\$425,414,074	2.5%	1.4%

Source: Department of Legislative Services, County Budgets

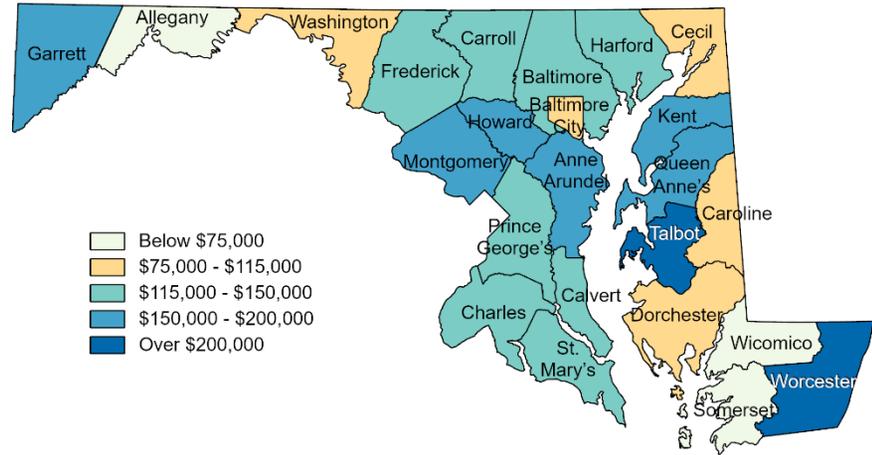
Property Taxes

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 \$9.3 billion in fiscal 2022. This represents a \$458.7 million increase over a two-year period.

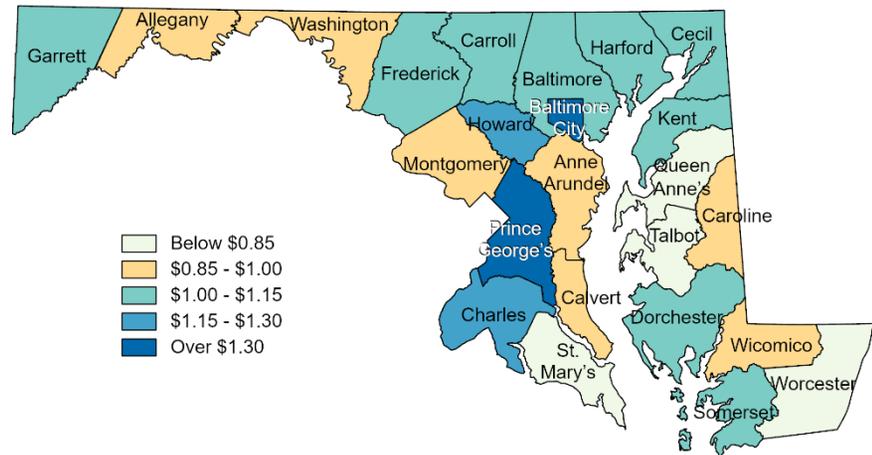
Property tax collections are affected by each jurisdiction's tax rate and assessable base amount. For fiscal 2022, seven counties – Anne Arundel, Calvert, Cecil, Harford, Kent, Montgomery, and Wicomico – decreased real property tax rates, while Talbot County slightly increased its rate. Real property tax rates range from \$0.6565 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 2022 generates approximately \$765,900, whereas it generates only \$138,800 in Somerset County, even though the jurisdictions have a comparable number of residents. County assessable base in fiscal 2022 totals \$837.9 billion or \$138,364 per State resident. Per capita assessable base ranges from \$57,683 in Allegany County to \$325,378 in Worcester County.

Property Tax Revenue – Per Capita Assessable Base FY2022



Property Tax Revenue – County Tax Rates FY2022

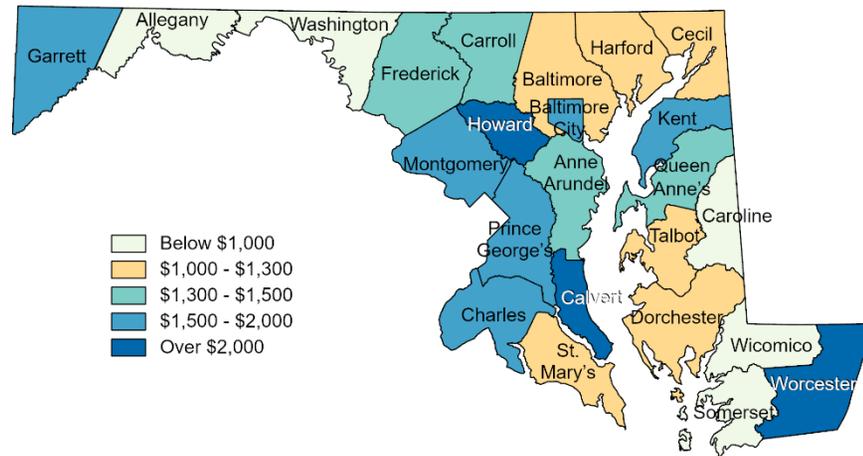


Statewide, local property tax revenues average \$1,534 per capita. The highest per capita amounts are in Worcester, Howard, and Calvert counties, where local tax revenues exceed \$2,000 per capita. The lowest per capita amounts are in Allegany and Wicomico counties, where local property tax revenues are below \$700.

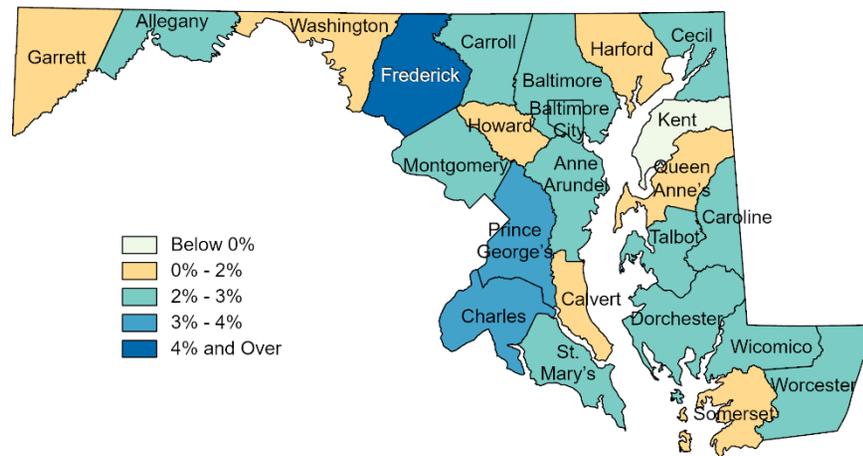
For the most part, the increase in county property tax revenue is driven by the growth in the jurisdiction’s property tax base. Based on projections by the State Department of Assessments and Taxation, the county assessable base will increase by 2.6% in fiscal 2022, a decrease from the 3.0% growth rate in fiscal 2021. Although 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 0.4% in Howard County to 4.9% in Frederick County. Kent County is the only jurisdiction anticipating a decrease in property tax revenues over the two-year period. However, seven counties are experiencing annual increases of less than 2% a year; while three counties are experiencing growth rates of 3% or higher.

**Property Tax Revenue – Per Capita Amount
FY2022**



**Property Tax Revenue – Average Annual Change
FY2020-2022**



Property Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2021	FY 2022	FY 2022	Revenues	Ranking
Allegany	70,057	\$0.9750	\$0.9750	\$43,203,917	\$617	24
Anne Arundel	582,777	0.9340	0.9330	849,805,300	1,458	10
Baltimore City	586,131	2.2480	2.2480	969,960,000	1,655	7
Baltimore	826,017	1.1000	1.1000	1,072,947,439	1,299	14
Calvert	93,072	0.9320	0.9270	202,779,574	2,179	3
Caroline	33,492	0.9800	0.9800	28,097,200	839	21
Carroll	169,092	1.0180	1.0180	230,421,265	1,363	13
Cecil	103,419	1.0414	1.0279	127,057,853	1,229	17
Charles	164,436	1.2050	1.2050	261,741,200	1,592	8
Dorchester	31,853	1.0000	1.0000	32,087,723	1,007	19
Frederick	265,161	1.0600	1.0600	372,021,138	1,403	12
Garrett	28,852	1.0560	1.0560	54,800,573	1,899	4
Harford	256,805	1.0420	1.0279	331,112,000	1,289	15
Howard	328,200	1.2500	1.2500	800,248,869	2,438	2
Kent	19,192	1.0220	1.0120	31,877,575	1,661	6
Montgomery	1,051,816	0.9912	0.9905	1,884,667,305	1,792	5
Prince George's	909,612	1.3740	1.3740	1,386,423,421	1,524	9
Queen Anne's	51,167	0.8471	0.8471	71,972,144	1,407	11
St. Mary's	114,687	0.8478	0.8478	118,982,399	1,037	18
Somerset	25,453	1.0000	1.0000	17,955,606	705	22
Talbot	36,972	0.6372	0.6565	47,148,496	1,275	16
Washington	151,146	0.9480	0.9480	134,671,240	891	20
Wicomico	103,990	0.9286	0.9195	70,379,746	677	23
Worcester	52,403	0.8450	0.8450	148,385,337	2,832	1
Total	6,055,802			\$9,288,747,320	\$1,534	

Source: Department of Legislative Services, County Budgets

Property Tax Revenue Trend for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$41,566,029	\$42,405,865	\$43,203,917	\$839,836	2.0%	\$798,052	1.9%	2.0%
Anne Arundel	805,408,376	833,442,300	849,805,300	28,033,924	3.5%	16,363,000	2.0%	2.7%
Baltimore City	920,660,520	948,396,424	969,960,000	27,735,904	3.0%	21,563,576	2.3%	2.6%
Baltimore	1,013,000,196	1,046,559,492	1,072,947,439	33,559,296	3.3%	26,387,947	2.5%	2.9%
Calvert	195,240,717	201,872,339	202,779,574	6,631,622	3.4%	907,235	0.4%	1.9%
Caroline	26,652,983	27,307,500	28,097,200	654,517	2.5%	789,700	2.9%	2.7%
Carroll	218,894,050	225,175,733	230,421,265	6,281,683	2.9%	5,245,532	2.3%	2.6%
Cecil	120,903,330	126,340,657	127,057,853	5,437,327	4.5%	717,196	0.6%	2.5%
Charles	243,257,721	254,745,200	261,741,200	11,487,479	4.7%	6,996,000	2.7%	3.7%
Dorchester	30,369,730	31,189,694	32,087,723	819,964	2.7%	898,029	2.9%	2.8%
Frederick	338,326,787	354,222,574	372,021,138	15,895,787	4.7%	17,798,564	5.0%	4.9%
Garrett	52,918,374	53,356,550	54,800,573	438,176	0.8%	1,444,023	2.7%	1.8%
Harford	319,975,006	328,859,000	331,112,000	8,883,994	2.8%	2,253,000	0.7%	1.7%
Howard	793,348,588	780,372,048	800,248,869	-12,976,540	-1.6%	19,876,821	2.5%	0.4%
Kent	32,769,648	31,878,046	31,877,575	-891,602	-2.7%	-471	0.0%	-1.4%
Montgomery	1,793,475,623	1,830,883,119	1,884,667,305	37,407,496	2.1%	53,784,186	2.9%	2.5%
Prince George's	1,299,311,532	1,359,948,930	1,386,423,421	60,637,398	4.7%	26,474,491	1.9%	3.3%
Queen Anne's	69,772,992	70,168,041	71,972,144	395,049	0.6%	1,804,103	2.6%	1.6%
St. Mary's	113,230,333	114,769,704	118,982,399	1,539,371	1.4%	4,212,695	3.7%	2.5%
Somerset	17,710,644	17,485,625	17,955,606	-225,019	-1.3%	469,981	2.7%	0.7%
Talbot	44,544,065	44,886,172	47,148,496	342,107	0.8%	2,262,324	5.0%	2.9%
Washington	129,830,659	132,213,070	134,671,240	2,382,411	1.8%	2,458,170	1.9%	1.8%
Wicomico	66,712,174	68,781,506	70,379,746	2,069,332	3.1%	1,598,240	2.3%	2.7%
Worcester	142,160,874	145,059,221	148,385,337	2,898,347	2.0%	3,326,116	2.3%	2.2%
Total	\$8,830,040,951	\$9,070,318,810	\$9,288,747,320	\$240,277,859	2.7%	\$218,428,510	2.4%	2.6%

Source: Department of Legislative Services, County Budgets

Income Taxes

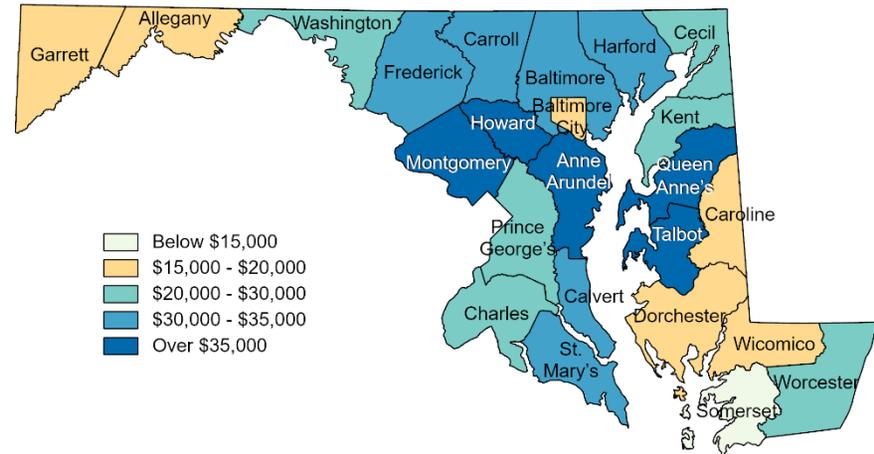
In an effort to reduce reliance on the local property tax, legislation was enacted in 1967 authorizing local governments to impose a local personal income tax. Today, the local income tax is the third largest revenue source for county governments, accounting for 18.4% of total revenue in fiscal 2020. 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, 11 jurisdictions impose the maximum local income tax rate, with 5 of the jurisdictions located in the Washington-Baltimore corridor, and 6 jurisdictions located on the Eastern Shore.

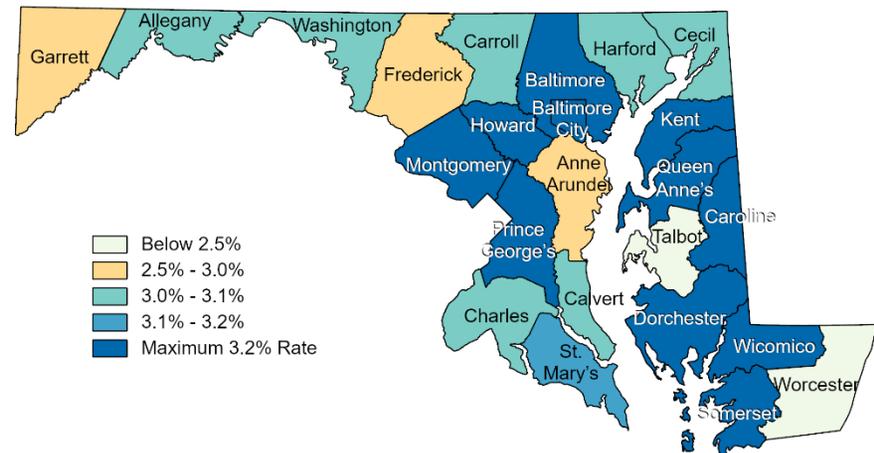
For calendar 2022, no county increased its local income tax rate, however two jurisdictions, St. Mary's and Washington counties decreased their local income tax rates. Local income tax rates decreased from 3.17% to 3.1% in St. Mary's County, and from 3.2% to 3.0% in Washington County. Previously, in 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 2019**



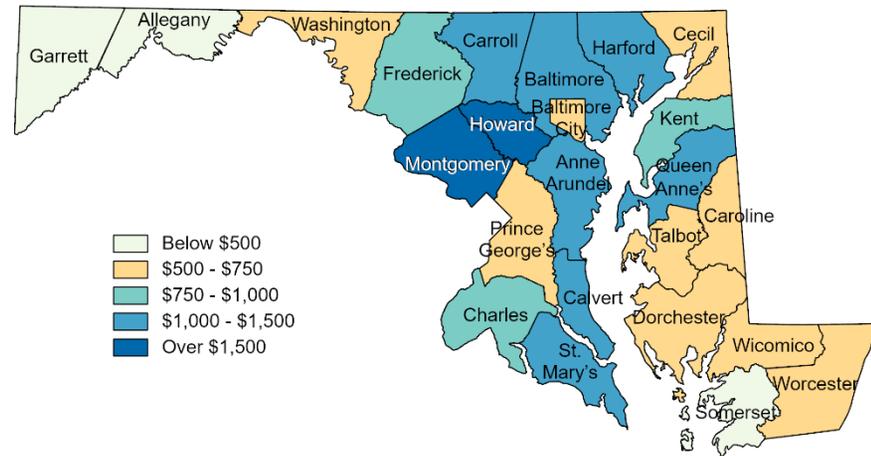
**Income Tax Revenue – County Tax Rates
CY2022**



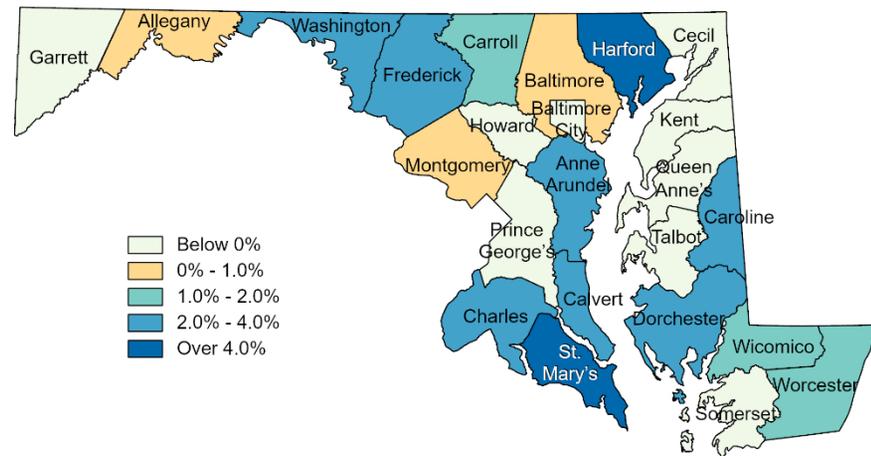
Local income tax revenues are projected to total \$6.3 billion in fiscal 2022. This represents a \$73.2 million increase over a two-year period. Statewide, local income tax revenues average \$1,033 per capita. The highest per capita amounts are in Montgomery and Howard counties, where local tax revenues exceed \$1,500 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 Montgomery County to 6.1% in St. Mary's County. However, nine counties are experiencing a decrease in local income tax revenues over the two-year period, and six counties are experiencing annual growth rates below 2%. Two counties realize growth rates of 4% or higher.

**Income Tax Revenue – Per Capita Amount
FY2022**



**Income Tax Revenue – Average Annual Change
FY2020-2022**



Local Income Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2022	Per Capita Revenues	Per Capita Ranking
		CY 2021	CY 2022			
Allegany	70,057	3.05%	3.05%	\$28,933,832	\$413	23
Anne Arundel	582,777	2.81%	2.81%	647,400,000	1,111	4
Baltimore City	586,131	3.20%	3.20%	385,620,000	658	15
Baltimore	826,017	3.20%	3.20%	871,118,138	1,055	6
Calvert	93,072	3.00%	3.00%	101,500,000	1,091	5
Caroline	33,492	3.20%	3.20%	18,050,000	539	20
Carroll	169,092	3.03%	3.03%	177,118,700	1,047	8
Cecil	103,419	3.00%	3.00%	65,561,000	634	17
Charles	164,436	3.03%	3.03%	148,000,000	900	11
Dorchester	31,853	3.20%	3.20%	15,968,894	501	21
Frederick	265,161	2.96%	2.96%	264,578,574	998	10
Garrett	28,852	2.65%	2.65%	13,700,000	475	22
Harford	256,805	3.06%	3.06%	268,250,000	1,045	9
Howard	328,200	3.20%	3.20%	492,337,000	1,500	2
Kent	19,192	3.20%	3.20%	15,000,000	782	12
Montgomery	1,051,816	3.20%	3.20%	1,708,841,800	1,625	1
Prince George's	909,612	3.20%	3.20%	633,518,700	696	14
Queen Anne's	51,167	3.20%	3.20%	61,238,067	1,197	3
St. Mary's	114,687	3.17%	3.10%	120,750,966	1,053	7
Somerset	25,453	3.20%	3.20%	7,800,000	306	24
Talbot	36,972	2.40%	2.40%	27,000,000	730	13
Washington	151,146	3.20%	3.00%	99,282,670	657	16
Wicomico	103,990	3.20%	3.20%	56,400,000	542	19
Worcester	52,403	2.25%	2.25%	30,000,000	572	18
Total	6,055,802			\$6,257,968,341	\$1,033	

Source: Department of Legislative Services, County Budgets

Local Income Tax Revenue Trend for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$28,670,090	\$28,282,989	\$28,933,832	-\$387,101	-1.4%	\$650,843	2.3%	0.5%
Anne Arundel	606,998,155	630,200,000	647,400,000	23,201,845	3.8%	17,200,000	2.7%	3.3%
Baltimore City	396,539,613	381,216,000	385,620,000	-15,323,613	-3.9%	4,404,000	1.2%	-1.4%
Baltimore	862,703,731	867,289,675	871,118,138	4,585,944	0.5%	3,828,463	0.4%	0.5%
Calvert	94,424,100	93,000,000	101,500,000	-1,424,100	-1.5%	8,500,000	9.1%	3.7%
Caroline	16,748,703	18,050,000	18,050,000	1,301,297	7.8%	0	0.0%	3.8%
Carroll	172,211,973	166,994,009	177,118,700	-5,217,964	-3.0%	10,124,691	6.1%	1.4%
Cecil	67,934,905	63,962,320	65,561,000	-3,972,585	-5.8%	1,598,680	2.5%	-1.8%
Charles	139,535,615	140,000,000	148,000,000	464,385	0.3%	8,000,000	5.7%	3.0%
Dorchester	14,936,176	15,968,894	15,968,894	1,032,718	6.9%	0	0.0%	3.4%
Frederick	246,930,060	236,230,870	264,578,574	-10,699,190	-4.3%	28,347,704	12.0%	3.5%
Garrett	14,445,696	12,500,000	13,700,000	-1,945,696	-13.5%	1,200,000	9.6%	-2.6%
Harford	245,726,334	257,200,000	268,250,000	11,473,666	4.7%	11,050,000	4.3%	4.5%
Howard	521,861,123	482,102,580	492,337,000	-39,758,543	-7.6%	10,234,420	2.1%	-2.9%
Kent	15,683,736	14,250,000	15,000,000	-1,433,736	-9.1%	750,000	5.3%	-2.2%
Montgomery	1,700,584,075	1,707,711,171	1,708,841,800	7,127,096	0.4%	1,130,629	0.1%	0.2%
Prince George's	644,873,997	647,443,600	633,518,700	2,569,603	0.4%	-13,924,900	-2.2%	-0.9%
Queen Anne's	61,547,651	52,415,276	61,238,067	-9,132,375	-14.8%	8,822,791	16.8%	-0.3%
St. Mary's	107,335,235	107,975,165	120,750,966	639,930	0.6%	12,775,801	11.8%	6.1%
Somerset	8,098,231	7,200,000	7,800,000	-898,231	-11.1%	600,000	8.3%	-1.9%
Talbot	41,118,063	28,500,000	27,000,000	-12,618,063	-30.7%	-1,500,000	-5.3%	-19.0%
Washington	92,154,973	88,483,080	99,282,670	-3,671,893	-4.0%	10,799,590	12.2%	3.8%
Wicomico	54,799,476	53,144,446	56,400,000	-1,655,030	-3.0%	3,255,554	6.1%	1.4%
Worcester	28,891,384	26,500,000	30,000,000	-2,391,384	-8.3%	3,500,000	13.2%	1.9%
Total	\$6,184,753,095	\$6,126,620,075	\$6,257,968,341	-\$58,133,020	-0.9%	\$131,348,266	2.1%	0.6%

Source: Department of Legislative Services, County Budgets

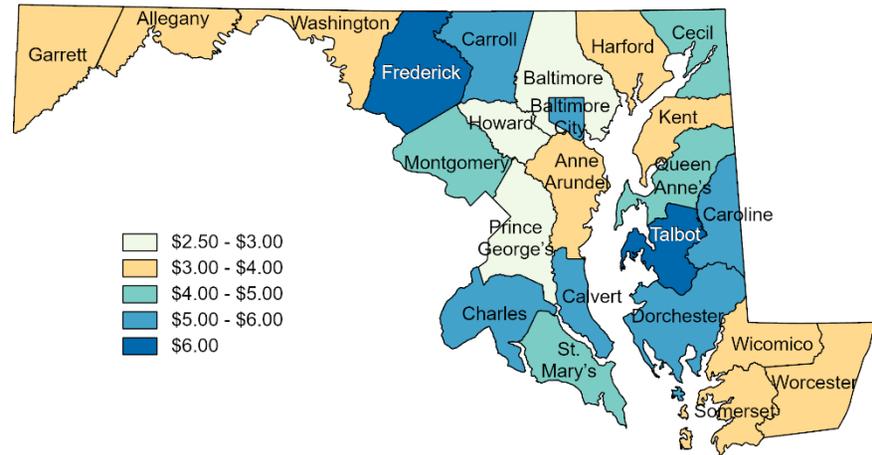
Recordation Taxes

Recordation taxes continue to be an important revenue source for local governments, with anticipated revenues totaling \$501.8 million in fiscal 2022. Although recordation taxes increase statewide by 5.1% in fiscal 2022, recordation tax revenue is projected to decrease by \$19.4 million between fiscal 2020 and 2022, representing a 1.9% average annual decrease over the two-year period.

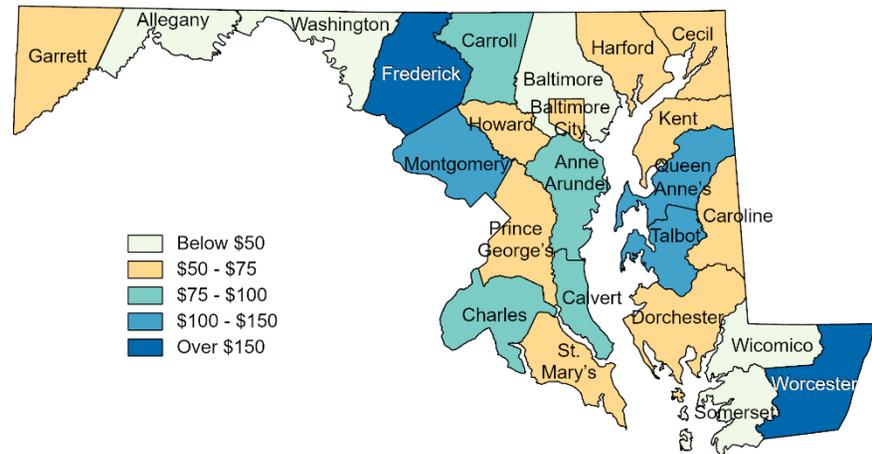
In fiscal 2022, recordation tax revenue projections range from \$700,000 in Somerset County to \$147.2 million in Montgomery County. On a per capita basis, estimated revenue collections range from \$20 in Allegany County to \$181 in Frederick County. Revenue collections tend to be higher in jurisdictions with higher home prices and home sales.

Frederick County increased its local recordation tax rate for fiscal 2022 from \$6.00 to \$7.00. Recordation tax rates range from \$2.50 per \$500 of transaction in Baltimore and Howard counties to \$7.00 per \$500 of transaction in Frederick County. A majority of counties have tax rates set between \$3.00 and \$5.00.

**Recordation Tax Revenue – County Tax Rates
FY2022**



**Recordation Tax Revenue – Per Capita Amount
FY2022**



Recordation Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2022	Per Capita Revenues	Per Capita Ranking
		FY 2021	FY 2022			
Allegany	70,057	\$3.50	\$3.50	\$1,400,000	\$20	24
Anne Arundel	582,777	3.50	3.50	51,000,000	88	7
Baltimore City	586,131	5.00	5.00	39,612,000	68	11
Baltimore	826,017	2.50	2.50	33,945,000	41	21
Calvert	93,072	5.00	5.00	7,500,000	81	8
Caroline	33,492	5.00	5.00	2,000,000	60	18
Carroll	169,092	5.00	5.00	13,500,000	80	9
Cecil	103,419	4.10	4.10	6,400,000	62	16
Charles	164,436	5.00	5.00	16,000,000	97	6
Dorchester	31,853	5.00	5.00	2,100,000	66	13
Frederick	265,161	6.00	7.00	47,925,001	181	1
Garrett	28,852	3.50	3.50	1,750,000	61	17
Harford	256,805	3.30	3.30	17,820,000	69	10
Howard	328,200	2.50	2.50	21,700,000	66	12
Kent	19,192	3.30	3.30	1,220,000	64	14
Montgomery	1,051,816	4.45	4.45	147,154,466	140	5
Prince George's	909,612	2.75	2.75	51,000,000	56	19
Queen Anne's	51,167	4.95	4.95	7,200,000	141	4
St. Mary's	114,687	4.00	4.00	7,250,000	63	15
Somerset	25,453	3.30	3.30	700,000	28	23
Talbot	36,972	6.00	6.00	5,435,000	147	3
Washington	151,146	3.80	3.80	6,500,000	43	20
Wicomico	103,990	3.50	3.50	3,700,000	36	22
Worcester	52,403	3.30	3.30	9,000,000	172	2
Total	6,055,802			\$501,811,467	\$83	

Source: Department of Legislative Services, County Budgets

Recordation Tax Revenue Trend for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,535,095	\$1,400,000	\$1,400,000	-\$135,095	-8.8%	\$0	0.0%	-4.5%
Anne Arundel	53,676,514	56,000,000	51,000,000	2,323,486	4.3%	-5,000,000	-8.9%	-2.5%
Baltimore City	38,165,405	43,152,560	39,612,000	4,987,155	13.1%	-3,540,560	-8.2%	1.9%
Baltimore	35,803,384	36,500,000	33,945,000	696,616	1.9%	-2,555,000	-7.0%	-2.6%
Calvert	8,623,256	7,000,000	7,500,000	-1,623,256	-18.8%	500,000	7.1%	-6.7%
Caroline	2,075,046	1,800,000	2,000,000	-275,046	-13.3%	200,000	11.1%	-1.8%
Carroll	14,840,846	13,000,000	13,500,000	-1,840,846	-12.4%	500,000	3.8%	-4.6%
Cecil	8,102,701	5,424,200	6,400,000	-2,678,501	-33.1%	975,800	18.0%	-11.1%
Charles	19,138,755	14,400,000	16,000,000	-4,738,755	-24.8%	1,600,000	11.1%	-8.6%
Dorchester	1,927,643	1,914,632	2,100,000	-13,011	-0.7%	185,368	9.7%	4.4%
Frederick	43,363,023	45,450,000	47,925,001	2,086,977	4.8%	2,475,001	5.4%	5.1%
Garrett	2,244,453	1,550,000	1,750,000	-694,453	-30.9%	200,000	12.9%	-11.7%
Harford	18,477,288	15,788,167	17,820,000	-2,689,121	-14.6%	2,031,833	12.9%	-1.8%
Howard	23,266,982	14,943,000	21,700,000	-8,323,982	-35.8%	6,757,000	45.2%	-3.4%
Kent	1,048,277	1,102,000	1,220,000	53,723	5.1%	118,000	10.7%	7.9%
Montgomery	160,122,999	129,430,190	147,154,466	-30,692,809	-19.2%	17,724,276	13.7%	-4.1%
Prince George's	50,749,806	50,000,000	51,000,000	-749,806	-1.5%	1,000,000	2.0%	0.2%
Queen Anne's	6,339,183	5,450,000	7,200,000	-889,183	-14.0%	1,750,000	32.1%	6.6%
St. Mary's	6,751,304	6,700,000	7,250,000	-51,304	-0.8%	550,000	8.2%	3.6%
Somerset	699,895	700,000	700,000	105	0.0%	0	0.0%	0.0%
Talbot	6,803,185	9,000,000	5,435,000	2,196,815	32.3%	-3,565,000	-39.6%	-10.6%
Washington	6,500,000	6,000,000	6,500,000	-500,000	-7.7%	500,000	8.3%	0.0%
Wicomico	3,825,971	3,700,000	3,700,000	-125,971	-3.3%	0	0.0%	-1.7%
Worcester	7,115,438	7,000,000	9,000,000	-115,438	-1.6%	2,000,000	28.6%	12.5%
Total	\$521,196,449	\$477,404,749	\$501,811,467	-\$43,791,700	-8.4%	\$24,406,718	5.1%	-1.9%

Source: Department of Legislative Services, County Budgets

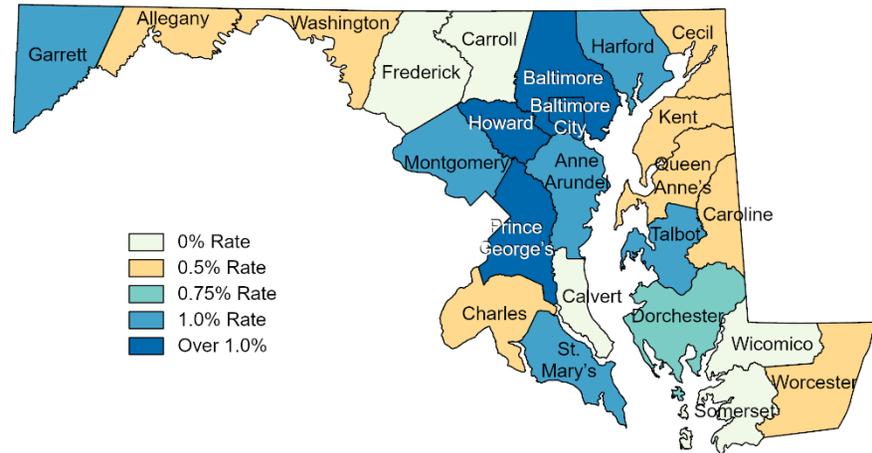
Transfer Taxes

Local transfer tax revenues are projected to total \$510.2 million in fiscal 2022. The current revenue projection is below the amount collected by local governments in fiscal 2020, although it reflects a slight increase from fiscal 2021. Between fiscal 2020 and 2022, transfer tax revenue is projected to decrease by \$4.9 million. This represents a 0.5% annual decrease over the two-year period.

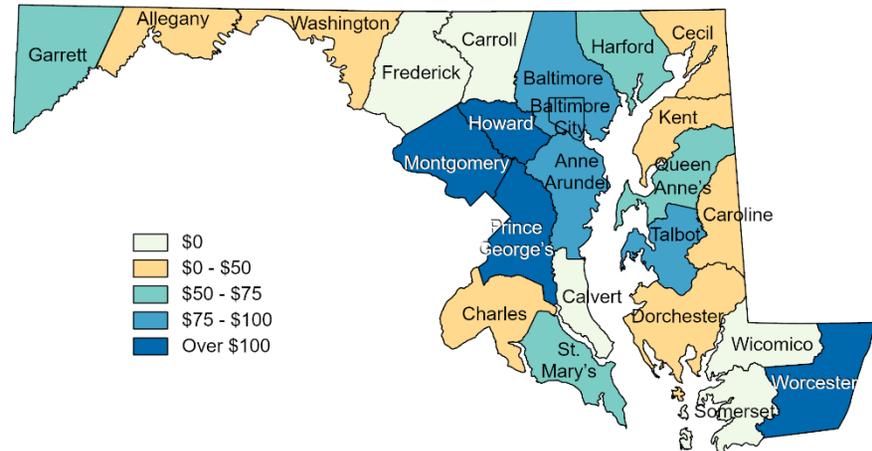
In fiscal 2022, transfer tax revenue projections range from \$550,000 in Allegany County to \$123.4 million in Prince George's County. On a per capita basis, estimated revenue collections range from \$8 in Allegany County to \$137 in Howard County.

No county altered its transfer tax rate for fiscal 2022. 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
FY2022**



**Transfer Tax Revenue – Per Capita Amount
FY2022**



Local Transfer Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2021	FY 2022	FY 2022	Revenues	Ranking
Allegany	70,057	0.50%	0.50%	\$550,000	\$8	19
Anne Arundel	582,777	1.00%	1.00%	54,000,000	93	6
Baltimore City	586,131	1.50%	1.50%	43,995,500	75	8
Baltimore	826,017	1.50%	1.50%	75,200,000	91	7
Calvert	93,072	0.00%	0.00%	0	0	20
Caroline	33,492	0.50%	0.50%	600,000	18	17
Carroll	169,092	0.00%	0.00%	0	0	20
Cecil	103,419	0.50%	0.50%	2,000,000	19	16
Charles	164,436	0.50%	0.50%	7,200,000	44	13
Dorchester	31,853	0.75%	0.75%	846,071	27	15
Frederick	265,161	0.00%	0.00%	0	0	20
Garrett	28,852	1.00%	1.00%	1,758,000	61	11
Harford	256,805	1.00%	1.00%	16,000,000	62	9
Howard	328,200	1.25%	1.25%	44,875,000	137	1
Kent	19,192	0.50%	0.50%	786,000	41	14
Montgomery	1,051,816	1.00%	1.00%	117,255,198	111	4
Prince George's	909,612	1.40%	1.40%	123,420,000	136	2
Queen Anne's	51,167	0.50%	0.50%	2,725,000	53	12
St. Mary's	114,687	1.00%	1.00%	7,000,000	61	10
Somerset	25,453	0.00%	0.00%	0	0	20
Talbot	36,972	1.00%	1.00%	3,600,000	97	5
Washington	151,146	0.50%	0.50%	2,400,000	16	18
Wicomico	103,990	0.00%	0.00%	0	0	20
Worcester	52,403	0.50%	0.50%	6,000,000	114	3
Total	6,055,802			\$510,210,769	\$84	

Source: Department of Legislative Services, County Budgets

Transfer Tax Revenue Trend for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$631,509	\$550,000	\$550,000	-\$81,509	-12.9%	\$0	0.0%	-6.7%
Anne Arundel	61,231,135	64,000,000	54,000,000	2,768,865	4.5%	-10,000,000	-15.6%	-6.1%
Baltimore City	40,154,300	46,814,249	43,995,500	6,659,949	16.6%	-2,818,749	-6.0%	4.7%
Baltimore	78,570,608	80,000,000	75,200,000	1,429,392	1.8%	-4,800,000	-6.0%	-2.2%
Calvert	0	0	0	0	N/A	0	N/A	N/A
Caroline	611,299	500,000	600,000	-111,299	-18.2%	100,000	20.0%	-0.9%
Carroll	0	0	0	0	N/A	0	N/A	N/A
Cecil	2,733,686	1,674,200	2,000,000	-1,059,486	-38.8%	325,800	19.5%	-14.5%
Charles	7,648,960	6,405,000	7,200,000	-1,243,960	-16.3%	795,000	12.4%	-3.0%
Dorchester	1,116,533	920,410	846,071	-196,123	-17.6%	-74,339	-8.1%	-13.0%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	2,244,771	1,558,000	1,758,000	-686,771	-30.6%	200,000	12.8%	-11.5%
Harford	20,434,127	19,000,000	16,000,000	-1,434,127	-7.0%	-3,000,000	-15.8%	-11.5%
Howard	40,234,949	31,452,000	44,875,000	-8,782,949	-21.8%	13,423,000	42.7%	5.6%
Kent	656,032	700,000	786,000	43,968	6.7%	86,000	12.3%	9.5%
Montgomery	115,737,167	111,775,198	117,255,198	-3,961,969	-3.4%	5,480,000	4.9%	0.7%
Prince George's	121,875,124	121,000,000	123,420,000	-875,124	-0.7%	2,420,000	2.0%	0.6%
Queen Anne's	2,401,347	2,070,663	2,725,000	-330,684	-13.8%	654,337	31.6%	6.5%
St. Mary's	6,919,155	6,515,095	7,000,000	-404,060	-5.8%	484,905	7.4%	0.6%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	4,256,166	6,000,000	3,600,000	1,743,834	41.0%	-2,400,000	-40.0%	-8.0%
Washington	2,960,473	2,400,000	2,400,000	-560,473	-18.9%	0	0.0%	-10.0%
Wicomico	0	0	0	0	N/A	0	N/A	N/A
Worcester	4,680,904	4,500,000	6,000,000	-180,904	-3.9%	1,500,000	33.3%	13.2%
Total	\$515,098,245	\$507,834,815	\$510,210,769	-\$7,263,430	-1.4%	\$2,375,954	0.5%	-0.5%

Source: Department of Legislative Services, County Budgets

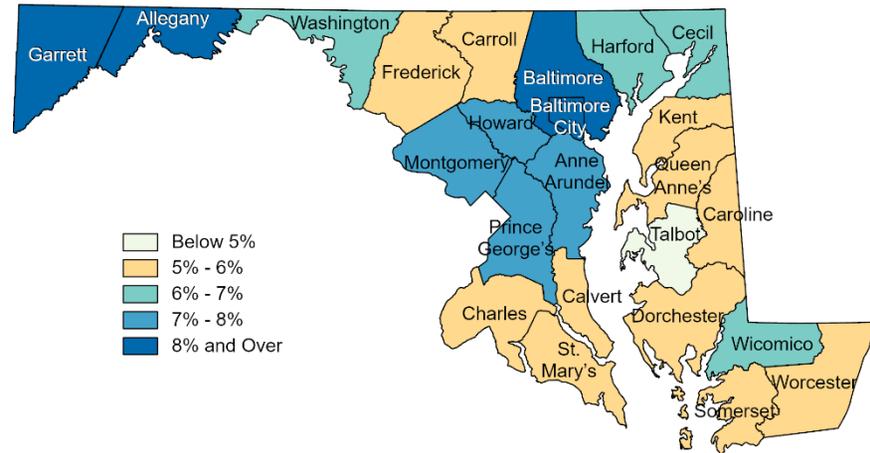
Hotel Rental Taxes

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.

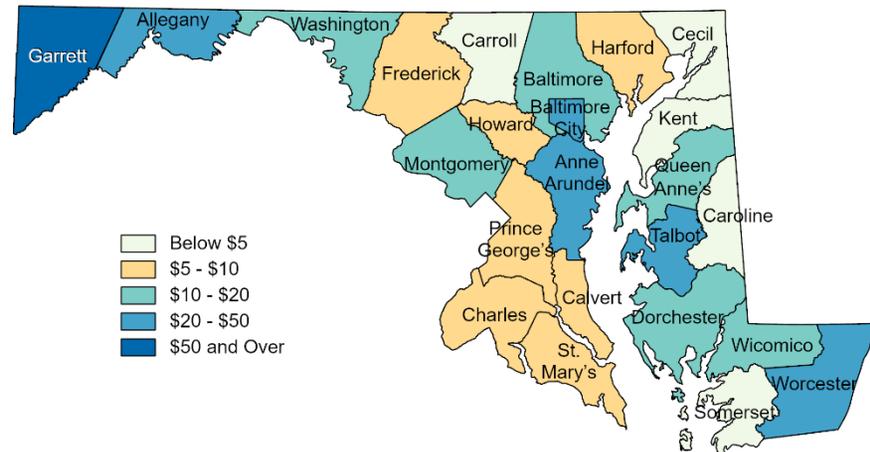
In fiscal 2022, county governments will collect \$83.1 million in revenue from the hotel rental tax. Hotel rental taxes are expected to decrease significantly in fiscal 2021 due to limited travel occurring statewide due to the pandemic but are expected to return toward more normal levels in fiscal 2022 as travel for business and tourism resumes. However, although the amount estimated for fiscal 2022 is \$27.9 million higher than the previous year, this still represents a \$9.4 million decrease from the amount collected in fiscal 2020. The amounts range from \$75,000 in Somerset County to \$19.6 million in Baltimore City. On a per capita basis, hotel rental tax revenue ranges from \$2 in Carroll and Cecil counties to \$111 in Garrett County. Caroline County did not report any revenues from the hotel rental tax, as these revenues are distributed to municipalities in the county.

No county altered its hotel rental tax rate for fiscal 2022. 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
FY2022**



**Hotel Rental Tax Revenue – Per Capita Amount
FY2022**



Hotel Rental Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2021	FY 2022	FY 2022	Revenues	Ranking
Allegany	70,057	8.0%	8.0%	\$1,948,645	\$28	4
Anne Arundel	582,777	7.0%	7.0%	12,200,000	21	6
Baltimore City	586,131	9.5%	9.5%	19,630,000	33	2
Baltimore	826,017	9.5%	9.5%	10,780,000	13	7
Calvert	93,072	5.0%	5.0%	750,000	8	15
Caroline	33,492	5.0%	5.0%	0	0	24
Carroll	169,092	5.0%	5.0%	410,020	2	22
Cecil	103,419	6.0%	6.0%	180,000	2	23
Charles	164,436	5.0%	5.0%	1,000,000	6	19
Dorchester	31,853	5.0%	5.0%	347,000	11	11
Frederick	265,161	5.0%	5.0%	2,346,000	9	13
Garrett	28,852	8.0%	8.0%	3,200,000	111	1
Harford	256,805	6.0%	6.0%	1,950,000	8	17
Howard	328,200	7.0%	7.0%	2,750,000	8	14
Kent	19,192	5.0%	5.0%	86,000	4	20
Montgomery	1,051,816	7.0%	7.0%	11,837,621	11	10
Prince George's	909,612	7.0%	7.0%	7,000,000	8	16
Queen Anne's	51,167	5.0%	5.0%	500,000	10	12
St. Mary's	114,687	5.0%	5.0%	800,000	7	18
Somerset	25,453	5.0%	5.0%	75,000	3	21
Talbot	36,972	4.0%	4.0%	1,200,000	32	3
Washington	151,146	6.0%	6.0%	1,840,000	12	8
Wicomico	103,990	6.0%	6.0%	1,189,250	11	9
Worcester	52,403	5.0%	5.0%	1,130,000	22	5
Total	6,055,802			\$83,149,536	\$14	

Source: Department of Legislative Services, County Budgets

Hotel Rental Tax Revenue Trend for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	% Difference	% Difference	
Allegany	\$765,026	\$1,214,113	\$1,948,645	\$449,087	58.7%	\$734,532	60.5%	59.6%
Anne Arundel	11,111,242	8,000,000	12,200,000	-3,111,242	-28.0%	4,200,000	52.5%	4.8%
Baltimore City	26,454,278	11,787,000	19,630,000	-14,667,278	-55.4%	7,843,000	66.5%	-13.9%
Baltimore	10,294,664	6,591,450	10,780,000	-3,703,214	-36.0%	4,188,550	63.5%	2.3%
Calvert	576,660	750,000	750,000	173,340	30.1%	0	0.0%	14.0%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	312,535	412,000	410,020	99,465	31.8%	-1,980	-0.5%	14.5%
Cecil	167,600	204,000	180,000	36,400	21.7%	-24,000	-11.8%	3.6%
Charles	951,544	1,000,000	1,000,000	48,456	5.1%	0	0.0%	2.5%
Dorchester	287,452	347,000	347,000	59,548	20.7%	0	0.0%	9.9%
Frederick	1,967,562	2,346,000	2,346,000	378,438	19.2%	0	0.0%	9.2%
Garrett	3,230,035	2,550,000	3,200,000	-680,035	-21.1%	650,000	25.5%	-0.5%
Harford	1,826,103	1,100,000	1,950,000	-726,103	-39.8%	850,000	77.3%	3.3%
Howard	4,650,731	4,153,819	2,750,000	-496,912	-10.7%	-1,403,819	-33.8%	-23.1%
Kent	88,649	85,000	86,000	-3,649	-4.1%	1,000	1.2%	-1.5%
Montgomery	14,875,525	5,203,851	11,837,621	-9,671,674	-65.0%	6,633,770	127.5%	-10.8%
Prince George's	8,453,015	2,500,000	7,000,000	-5,953,015	-70.4%	4,500,000	180.0%	-9.0%
Queen Anne's	530,601	463,085	500,000	-67,516	-12.7%	36,915	8.0%	-2.9%
St. Mary's	828,150	950,000	800,000	121,850	14.7%	-150,000	-15.8%	-1.7%
Somerset	77,764	60,000	75,000	-17,764	-22.8%	15,000	25.0%	-1.8%
Talbot	1,145,479	1,100,000	1,200,000	-45,479	-4.0%	100,000	9.1%	2.4%
Washington	1,829,896	1,840,000	1,840,000	10,104	0.6%	0	0.0%	0.3%
Wicomico	1,094,112	1,318,733	1,189,250	224,621	20.5%	-129,483	-9.8%	4.3%
Worcester	984,669	1,230,000	1,130,000	245,331	24.9%	-100,000	-8.1%	7.1%
Total	\$92,503,292	\$55,206,051	\$83,149,536	-\$37,297,241	-40.3%	\$27,943,485	50.6%	-5.2%

Source: Department of Legislative Services, County Budgets

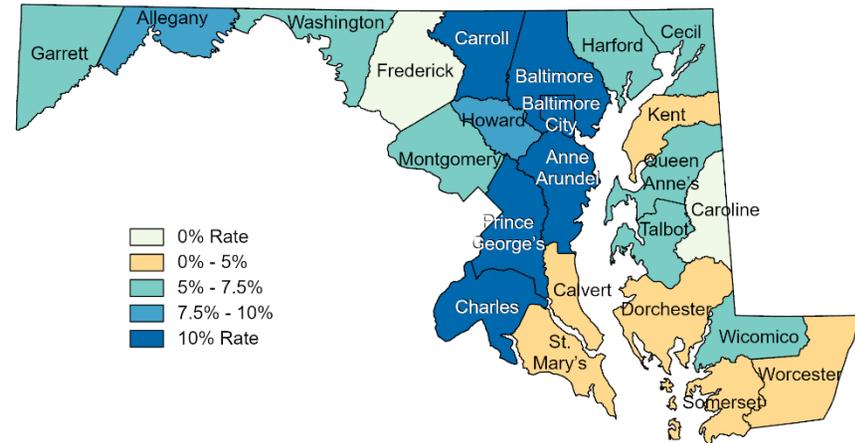
Admissions-Amusement Taxes

County governments and Baltimore City are projecting to collect \$32.9 million in admissions and amusement tax revenue in fiscal 2022. Similar to hotel rental taxes, admissions and amusement taxes also are expected to decrease significantly in fiscal 2021 due to impacts of the pandemic. Although collections are projected to increase by \$16.4 million in fiscal 2022, in total between fiscal 2020 and 2022, admissions and amusement tax revenues are projected to decrease by \$4.2 million. This represents an 5.8% annual decrease over the two-year period.

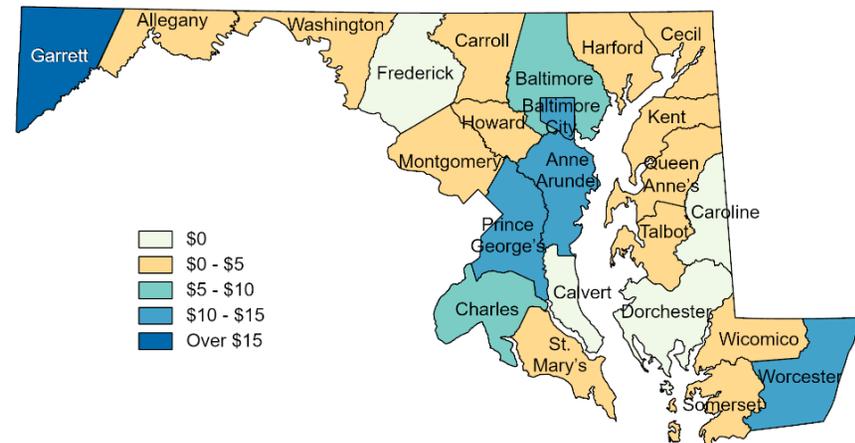
In fiscal 2022, admissions and amusement tax collections range from \$500 in Dorchester County to \$8.3 million in Prince George’s County. On average, county governments collected \$5 per capita in admissions and amusement tax revenue. Garrett County leads the State with per capita admissions and amusement tax revenue totaling \$31.

No county altered its admissions and amusement tax rate for fiscal 2022. 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 FY2022



Admissions and Amusement Tax Revenue – Per Capita Amount FY2022



Admissions and Amusement Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2021	FY 2022	FY 2022	Revenues	Ranking
Allegany	70,057	7.5%	7.5%	\$150,000	\$2	10
Anne Arundel	582,777	10.0%	10.0%	6,200,000	11	4
Baltimore City	586,131	10.0%	10.0%	6,987,000	12	2
Baltimore	826,017	10.0%	10.0%	6,000,000	7	6
Calvert	93,072	1.0%	1.0%	30,000	0	21
Caroline	33,492	0.0%	0.0%	0	0	23
Carroll	169,092	10.0%	10.0%	175,000	1	12
Cecil	103,419	6.0%	6.0%	87,000	1	16
Charles	164,436	10.0%	10.0%	760,000	5	7
Dorchester	31,853	0.5%	0.5%	500	0	22
Frederick	265,161	0.0%	0.0%	0	0	23
Garrett	28,852	6.0%	6.0%	900,000	31	1
Harford	256,805	5.0%	5.0%	370,000	1	11
Howard	328,200	7.5%	7.5%	1,008,000	3	8
Kent	19,192	4.5%	4.5%	18,000	1	14
Montgomery	1,051,816	7.0%	7.0%	831,768	1	17
Prince George's	909,612	10.0%	10.0%	8,250,000	9	5
Queen Anne's	51,167	5.0%	5.0%	155,000	3	9
St. Mary's	114,687	2.0%	2.0%	100,000	1	15
Somerset	25,453	4.0%	4.0%	18,000	1	18
Talbot	36,972	5.0%	5.0%	20,000	1	20
Washington	151,146	5.0%	5.0%	150,000	1	13
Wicomico	103,990	6.0%	6.0%	70,000	1	19
Worcester	52,403	3.0%	3.0%	600,000	11	3
Total	6,055,802			\$32,880,268	\$5	

Source: Department of Legislative Services, County Budgets

Admissions and Amusement Tax Revenue Trend for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$86,569	\$220,000	\$150,000	\$133,431	154.1%	-\$70,000	-31.8%	31.6%
Anne Arundel	5,653,147	4,300,000	6,200,000	-1,353,147	-23.9%	1,900,000	44.2%	4.7%
Baltimore City	5,939,322	1,604,566	6,987,000	-4,334,756	-73.0%	5,382,434	335.4%	8.5%
Baltimore	5,047,264	3,000,000	6,000,000	-2,047,264	-40.6%	3,000,000	100.0%	9.0%
Calvert	21,016	25,000	30,000	3,984	19.0%	5,000	20.0%	19.5%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	251,253	350,000	175,000	98,747	39.3%	-175,000	-50.0%	-16.5%
Cecil	78,833	135,000	87,000	56,167	71.2%	-48,000	-35.6%	5.1%
Charles	612,941	800,000	760,000	187,059	30.5%	-40,000	-5.0%	11.4%
Dorchester	376	500	500	124	33.0%	0	0.0%	15.3%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	977,538	750,000	900,000	-227,538	-23.3%	150,000	20.0%	-4.0%
Harford	410,573	200,000	370,000	-210,573	-51.3%	170,000	85.0%	-5.1%
Howard	3,047,879	2,521,292	1,008,000	-526,587	-17.3%	-1,513,292	-60.0%	-42.5%
Kent	31,994	18,749	18,000	-13,245	-41.4%	-749	-4.0%	-25.0%
Montgomery	2,497,057	810,526	831,768	-1,686,531	-67.5%	21,242	2.6%	-42.3%
Prince George's	11,235,185	423,200	8,250,000	-10,811,985	-96.2%	7,826,800	1849.4%	-14.3%
Queen Anne's	150,153	160,000	155,000	9,847	6.6%	-5,000	-3.1%	1.6%
St. Mary's	103,714	130,000	100,000	26,286	25.3%	-30,000	-23.1%	-1.8%
Somerset	19,613	15,000	18,000	-4,613	-23.5%	3,000	20.0%	-4.2%
Talbot	23,298	20,000	20,000	-3,298	-14.2%	0	0.0%	-7.3%
Washington	255,000	210,000	150,000	-45,000	-17.6%	-60,000	-28.6%	-23.3%
Wicomico	90,334	147,000	70,000	56,666	62.7%	-77,000	-52.4%	-12.0%
Worcester	542,049	620,000	600,000	77,951	14.4%	-20,000	-3.2%	5.2%
Total	\$37,075,108	\$16,460,833	\$32,880,268	-\$20,614,275	-55.6%	\$16,419,435	99.7%	-5.8%

Source: Department of Legislative Services, County Budgets

Other Local Taxes

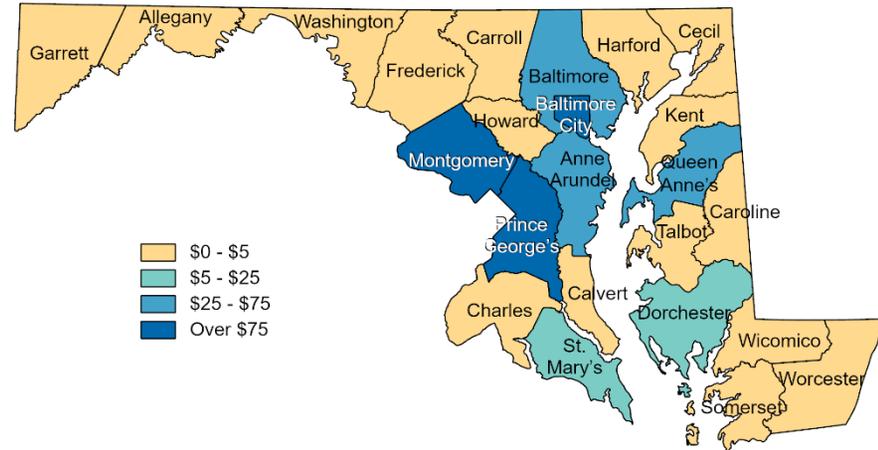
Many county governments, including Baltimore City, impose a variety of other local taxes including sales and service taxes. Counties are generally limited to imposing sales taxes on fuels and utilities. Worcester County is authorized to impose a sales tax on food and beverages in Ocean City. Montgomery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

In fiscal 2022, county governments are estimated to collect \$489.1 million in other local taxes. Sales taxes on energy sources account for 63.7% of the other local taxes (\$311.4 million) while sales taxes on telephones account for 24.6% of the total (\$120.1 million).

In fiscal 2022, revenues from other local taxes range from \$50,000 in Charles and Talbot counties to \$234.2 million in Montgomery County. On average, county governments collected \$81 per capita in other local taxes. Montgomery County leads the State with per capita collections totaling \$223, followed by Baltimore City (\$209). Prince George's County had per capita collections of \$94.

Between fiscal 2020 and 2022, revenues from other local taxes are projected to decrease by \$8.6 million, despite a modest increase in fiscal 2022. This represents a 0.9% average annual decrease over the two-year period.

**Other Local Tax Revenue – Per Capita Amount
FY2022**



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

	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
Energy Taxes	\$311.4	\$310.2	\$311.4
Telephone Taxes	125.4	119.8	120.1
PILOTs – Baltimore City	15.7	16.0	14.2
Parking Tax	33.4	26.3	29.1
Bag Tax	2.6	3.0	3.2
E-Cigarette Tax	1.3	0.9	1.0
Other	7.9	8.4	10.1
Total	\$497.8	\$484.6	\$489.1

Source: Department of Legislative Services, County Budgets

Other Local Taxes Revenue Trend for Fiscal 2020-2022

County	FY 2020	FY 2021	FY 2022	FY 2020-2021		FY 2021-2022		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$87,043	\$62,000	\$60,000	-\$25,043	-28.8%	-\$2,000	-3.2%	-17.0%
Anne Arundel	15,588,400	12,148,900	14,980,000	-3,439,500	-22.1%	2,831,100	23.3%	-2.0%
Baltimore City	116,092,449	120,915,000	122,694,980	4,822,551	4.2%	1,779,980	1.5%	2.8%
Baltimore	26,045,943	24,860,709	24,926,002	-1,185,234	-4.6%	65,293	0.3%	-2.2%
Calvert	102,447	120,000	120,000	17,553	17.1%	0	0.0%	8.2%
Caroline	74,621	65,000	65,000	-9,621	-12.9%	0	0.0%	-6.7%
Carroll	157,947	125,000	80,000	-32,947	-20.9%	-45,000	-36.0%	-28.8%
Cecil	444,338	430,000	430,000	-14,338	-3.2%	0	0.0%	-1.6%
Charles	87,816	50,000	50,000	-37,816	-43.1%	0	0.0%	-24.5%
Dorchester	442,737	230,000	230,000	-212,737	-48.1%	0	0.0%	-27.9%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	158,397	147,440	110,300	-10,957	-6.9%	-37,140	-25.2%	-16.6%
Harford	204,738	213,000	210,000	8,262	4.0%	-3,000	-1.4%	1.3%
Howard	0	497,559	1,093,629	497,559	N/A	596,070	119.8%	N/A
Kent	0	0	0	0	N/A	0	N/A	N/A
Montgomery	244,610,081	236,759,868	234,200,821	-7,850,213	-3.2%	-2,559,047	-1.1%	-2.2%
Prince George's	89,669,159	84,031,350	85,955,000	-5,637,809	-6.3%	1,923,650	2.3%	-2.1%
Queen Anne's	1,909,397	1,850,000	1,850,000	-59,397	-3.1%	0	0.0%	-1.6%
St. Mary's	1,297,515	1,360,000	1,300,000	62,485	4.8%	-60,000	-4.4%	0.1%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	53,318	50,000	50,000	-3,318	-6.2%	0	0.0%	-3.2%
Washington	253,943	250,000	250,000	-3,943	-1.6%	0	0.0%	-0.8%
Wicomico	404,587	401,000	402,800	-3,587	-0.9%	1,800	0.4%	-0.2%
Worcester	77,437	81,000	81,000	3,563	4.6%	0	0.0%	2.3%
Total	\$497,762,313	\$484,647,826	\$489,139,532	-\$13,114,487	-2.6%	\$4,491,706	0.9%	-0.9%

Source: Department of Legislative Services, County Budgets

Data Tables

County Government Revenues – Fiscal 2020

<u>County</u>	<u>Property</u>	<u>Income</u>	<u>Recordation</u>	<u>Transfer</u>	<u>Hotel Rental</u>	<u>Admissions/ Amusement</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$41,566,029	\$28,670,090	\$1,535,095	\$631,509	\$765,026	\$86,569	\$87,043	\$73,341,361	\$93,404,054
Anne Arundel	805,408,376	606,998,155	53,676,514	61,231,135	11,111,242	5,653,147	15,588,400	1,559,666,969	1,683,372,573
Baltimore City	920,660,520	396,539,613	38,165,405	40,154,300	26,454,278	5,939,322	116,092,449	1,544,005,887	1,917,483,674
Baltimore	1,013,000,196	862,703,731	35,803,384	78,570,608	10,294,664	5,047,264	26,045,943	2,031,465,790	2,208,578,533
Calvert	195,240,717	94,424,100	8,623,256	0	576,660	21,016	102,447	298,988,196	315,623,389
Caroline	26,652,983	16,748,703	2,075,046	611,299	0	0	74,621	46,162,652	53,376,334
Carroll	218,894,050	172,211,973	14,840,846	0	312,535	251,253	157,947	406,668,604	405,946,504
Cecil	120,903,330	67,934,905	8,102,701	2,733,686	167,600	78,833	444,338	200,365,393	201,803,337
Charles	243,257,721	139,535,615	19,138,755	7,648,960	951,544	612,941	87,816	411,233,352	421,600,511
Dorchester	30,369,730	14,936,176	1,927,643	1,116,533	287,452	376	442,737	49,080,647	54,549,635
Frederick	338,326,787	246,930,060	43,363,023	0	1,967,562	0	0	630,587,432	639,751,979
Garrett	52,918,374	14,445,696	2,244,453	2,244,771	3,230,035	977,538	158,397	76,219,264	90,177,878
Harford	319,975,006	245,726,334	18,477,288	20,434,127	1,826,103	410,573	204,738	607,054,169	664,906,646
Howard	793,348,588	521,861,123	23,266,982	40,234,949	4,650,731	3,047,879	0	1,386,410,252	1,214,215,574
Kent	32,769,648	15,683,736	1,048,277	656,032	88,649	31,994	0	50,278,336	51,359,804
Montgomery	1,793,475,623	1,700,584,075	160,122,999	115,737,167	14,875,525	2,497,057	244,610,081	4,031,902,527	3,533,521,220
Prince George's	1,299,311,532	644,873,997	50,749,806	121,875,124	8,453,015	11,235,185	89,669,159	2,226,167,818	2,071,238,081
Queen Anne's	69,772,992	61,547,651	6,339,183	2,401,347	530,601	150,153	1,909,397	142,651,324	150,537,572
St. Mary's	113,230,333	107,335,235	6,751,304	6,919,155	828,150	103,714	1,297,515	236,465,406	247,814,897
Somerset	17,710,644	8,098,231	699,895	0	77,764	19,613	0	26,606,147	39,146,786
Talbot	44,544,065	41,118,063	6,803,185	4,256,166	1,145,479	23,298	53,318	97,943,574	104,994,598
Washington	129,830,659	92,154,973	6,500,000	2,960,473	1,829,896	255,000	253,943	233,784,944	245,801,421
Wicomico	66,712,174	54,799,476	3,825,971	0	1,094,112	90,334	404,587	126,926,654	146,848,569
Worcester	142,160,874	28,891,384	7,115,438	4,680,904	984,669	542,049	77,437	184,452,755	203,618,067
Total	\$8,830,040,951	\$6,184,753,095	\$521,196,449	\$515,098,245	\$92,503,292	\$37,075,108	\$497,762,313	\$16,678,429,453	\$16,759,671,636

Source: Department of Legislative Services, County Budgets

County Government Revenues – Fiscal 2021

<u>County</u>	<u>Property</u>	<u>Income</u>	<u>Recordation</u>	<u>Transfer</u>	<u>Hotel Rental</u>	<u>Admissions/ Amusement</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	833,442,300	630,200,000	56,000,000	64,000,000	8,000,000	4,300,000	12,148,900	1,608,091,200	1,729,416,100
Baltimore City	948,396,424	381,216,000	43,152,560	46,814,249	11,787,000	1,604,566	120,915,000	1,553,885,799	1,894,067,153
Baltimore	1,046,559,492	867,289,675	36,500,000	80,000,000	6,591,450	3,000,000	24,860,709	2,064,801,326	2,237,219,667
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	402,288,633
Cecil	126,340,657	63,962,320	5,424,200	1,674,200	204,000	135,000	430,000	198,170,377	199,208,369
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	58,393,448
Frederick	354,222,574	236,230,870	45,450,000	0	2,346,000	0	0	638,249,444	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	15,788,167	19,000,000	1,100,000	200,000	213,000	622,360,167	596,140,092
Howard	780,372,048	482,102,580	14,943,000	31,452,000	4,153,819	2,521,292	497,559	1,316,042,298	1,160,352,303
Kent	31,878,046	14,250,000	1,102,000	700,000	85,000	18,749	0	48,033,795	47,829,029
Montgomery	1,830,883,119	1,707,711,171	129,430,190	111,775,198	5,203,851	810,526	236,759,868	4,022,573,923	3,653,864,929
Prince George's	1,359,948,930	647,443,600	50,000,000	121,000,000	2,500,000	423,200	84,031,350	2,265,347,080	2,103,510,500
Queen Anne's	70,168,041	52,415,276	5,450,000	2,070,663	463,085	160,000	1,850,000	132,577,065	139,965,120
St. Mary's	114,769,704	107,975,165	6,700,000	6,515,095	950,000	130,000	1,360,000	238,399,964	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	44,886,172	28,500,000	9,000,000	6,000,000	1,100,000	20,000	50,000	89,556,172	96,482,837
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	149,250,030
Worcester	145,059,221	26,500,000	7,000,000	4,500,000	1,230,000	620,000	81,000	184,990,221	204,320,631
Total	\$9,070,318,810	\$6,126,620,075	\$477,404,749	\$507,834,815	\$55,206,051	\$16,460,833	\$484,647,826	\$16,738,493,159	\$16,808,975,841

Source: Department of Legislative Services, County Budgets

County Government Revenues – Fiscal 2022

<u>County</u>	<u>Property</u>	<u>Income</u>	<u>Recordation</u>	<u>Transfer</u>	<u>Hotel Rental</u>	<u>Admissions/ Amusement</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$43,203,917	\$28,933,832	\$1,400,000	\$550,000	\$1,948,645	\$150,000	\$60,000	\$76,246,394	\$94,986,787
Anne Arundel	849,805,300	647,400,000	51,000,000	54,000,000	12,200,000	6,200,000	14,980,000	1,635,585,300	1,762,292,800
Baltimore City	969,960,000	385,620,000	39,612,000	43,995,500	19,630,000	6,987,000	122,694,980	1,588,499,480	2,002,730,129
Baltimore	1,072,947,439	871,118,138	33,945,000	75,200,000	10,780,000	6,000,000	24,926,002	2,094,916,579	2,257,435,180
Calvert	202,779,574	101,500,000	7,500,000	0	750,000	30,000	120,000	312,679,574	326,703,902
Caroline	28,097,200	18,050,000	2,000,000	600,000	0	0	65,000	48,812,200	56,951,797
Carroll	230,421,265	177,118,700	13,500,000	0	410,020	175,000	80,000	421,704,985	418,916,450
Cecil	127,057,853	65,561,000	6,400,000	2,000,000	180,000	87,000	430,000	201,715,853	202,184,924
Charles	261,741,200	148,000,000	16,000,000	7,200,000	1,000,000	760,000	50,000	434,751,200	441,132,800
Dorchester	32,087,723	15,968,894	2,100,000	846,071	347,000	500	230,000	51,580,188	60,333,275
Frederick	372,021,138	264,578,574	47,925,001	0	2,346,000	0	0	686,870,713	687,495,616
Garrett	54,800,573	13,700,000	1,750,000	1,758,000	3,200,000	900,000	110,300	76,218,873	87,520,822
Harford	331,112,000	268,250,000	17,820,000	16,000,000	1,950,000	370,000	210,000	635,712,000	610,993,124
Howard	800,248,869	492,337,000	21,700,000	44,875,000	2,750,000	1,008,000	1,093,629	1,364,012,498	1,201,427,247
Kent	31,877,575	15,000,000	1,220,000	786,000	86,000	18,000	0	48,987,575	51,472,098
Montgomery	1,884,667,305	1,708,841,800	147,154,466	117,255,198	11,837,621	831,768	234,200,821	4,104,788,979	3,624,280,724
Prince George's	1,386,423,421	633,518,700	51,000,000	123,420,000	7,000,000	8,250,000	85,955,000	2,295,567,121	2,134,249,900
Queen Anne's	71,972,144	61,238,067	7,200,000	2,725,000	500,000	155,000	1,850,000	145,640,211	152,432,353
St. Mary's	118,982,399	120,750,966	7,250,000	7,000,000	800,000	100,000	1,300,000	256,183,365	277,779,062
Somerset	17,955,606	7,800,000	700,000	0	75,000	18,000	0	26,548,606	40,145,310
Talbot	47,148,496	27,000,000	5,435,000	3,600,000	1,200,000	20,000	50,000	84,453,496	91,000,596
Washington	134,671,240	99,282,670	6,500,000	2,400,000	1,840,000	150,000	250,000	245,093,910	251,935,100
Wicomico	70,379,746	56,400,000	3,700,000	0	1,189,250	70,000	402,800	132,141,796	157,478,804
Worcester	148,385,337	30,000,000	9,000,000	6,000,000	1,130,000	600,000	81,000	195,196,337	212,183,276
Total	\$9,288,747,320	\$6,257,968,341	\$501,811,467	\$510,210,769	\$83,149,536	\$32,880,268	\$489,139,532	\$17,163,907,233	\$17,204,062,076

Source: Department of Legislative Services, County Budgets