
County Revenue Outlook

Fiscal 2023

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

December 2022

For further information concerning this document contact:

Library and Information Services
Office of Policy Analysis
Department of Legislative Services
90 State Circle
Annapolis, Maryland 21401

Baltimore Area: 410-946-5400 • Washington Area: 301-970-5400

Other Areas: 1-800-492-7122, Extension 5400

TDD: 410-946-5401 • 301-970-5401

Maryland Relay Service: 1-800-735-2258

E-mail: libr@mlis.state.md.us

Home Page: <http://mgaleg.maryland.gov>

The Department of Legislative Services does not discriminate on the basis of age, ancestry, color, creed, marital status, national origin, race, religion, gender, gender identity, sexual orientation, or disability in the admission or access to its programs, services, or activities. The Department's Information Officer has been designated to coordinate compliance with the nondiscrimination requirements contained in Section 35.107 of the Department of Justice Regulations. Requests for assistance should be directed to the Information Officer at the telephone numbers shown above.

Contents

Introduction..... 1

Sources of County Revenues 3

Local Revenue Outlook 7

General Fund Revenues..... 9

Local Tax Revenues 11

Property Taxes 13

Income Taxes 17

Recordation Taxes..... 21

Transfer Taxes..... 25

Hotel Rental Taxes..... 29

Admissions and Amusement Taxes..... 33

Other Local Taxes 37

Data Tables 39

 County Government Revenues – Fiscal 2021..... 41

 County Government Revenues – Fiscal 2022..... 42

 County Government Revenues – Fiscal 2023..... 43

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 2021 reflect the actual revenue attainment in that year, whereas the revenue amounts for fiscal 2022 and 2023 reflect the estimated revenue attainment. In most counties, the revenue estimates for fiscal 2022 reflect the budgeted amounts from the prior year's county budget documents. However, in seven jurisdictions, the fiscal 2022 revenue estimates were revised during the fiscal 2023 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 three 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 decline in local income tax revenues in fiscal 2022 and an upturn beginning in fiscal 2023. However, the economy continued to perform 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 (15.7%) in fiscal 2022 with a modest increase projected in fiscal 2023. Assuming that local income tax revenues mirror State collections, local government revenues will far outperform estimates for fiscal 2022.

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 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
State	\$11,705	\$13,548	\$14,053	\$14,668
\$ Difference		1,803	505	615
% Difference		15.7%	3.7%	4.4%
	<u>Actual</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>
Local	\$6,891	\$6,650	\$7,008	N/A
\$ Difference		-241	358	N/A
% Difference		-3.5%	5.4%	N/A

Source: Department of Legislative Services

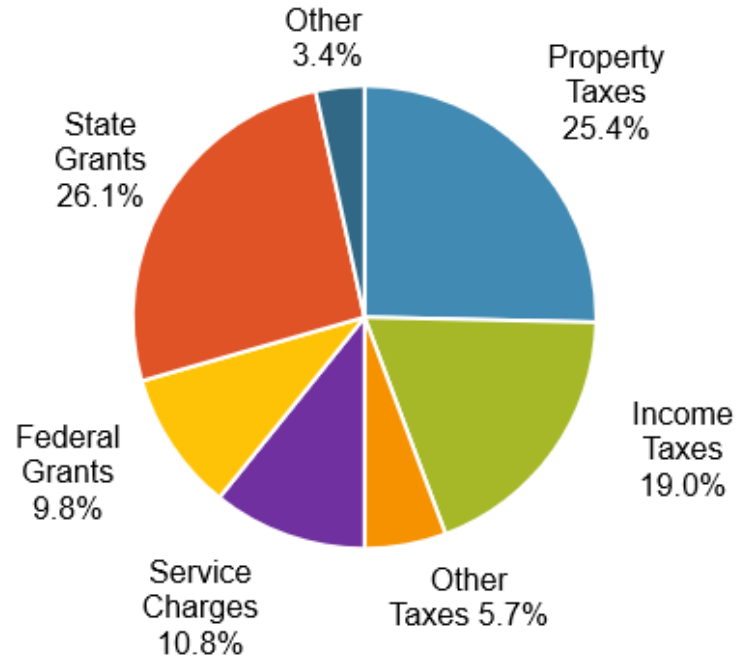
Sources of County Revenues

County governments and Baltimore City collected \$36.2 billion in revenues in fiscal 2021, 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 63.8% of county revenues. The percentage ranges from 33.1% in Somerset County to 74.2% in Howard 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 2021**



Source: Local Government Finances in Maryland

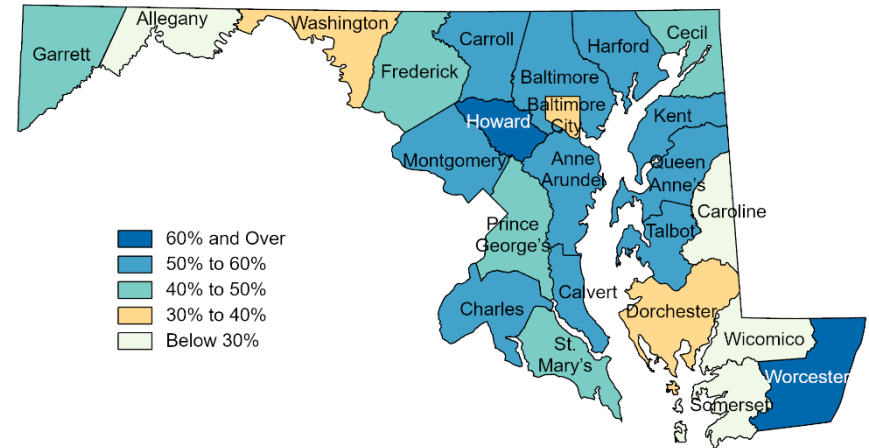
State Aid to Local Governments

State aid is the largest revenue source for many county governments in Maryland, accounting for 26.1% of total revenues in fiscal 2021. The percentage ranges from 17.4% in Montgomery County to 55.6% in Caroline County.

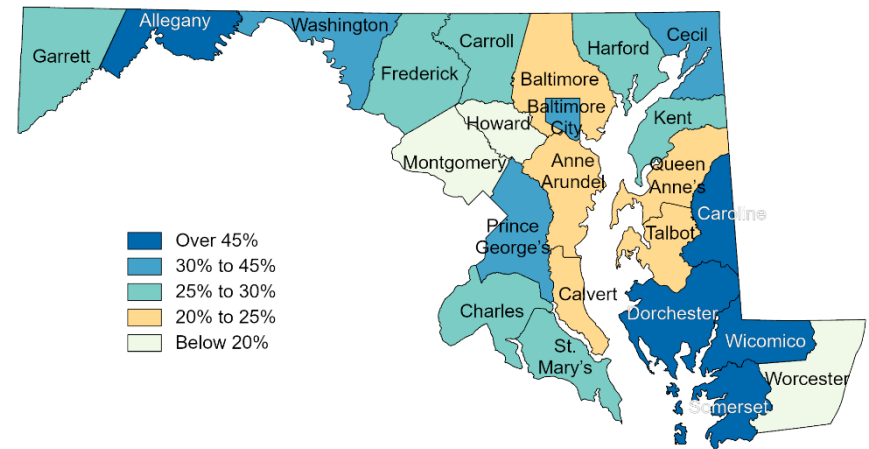
In the 12 counties in which State aid was not the largest revenue source, it was either the second or third leading revenue source. In Anne Arundel, Baltimore, Calvert, Carroll, Garrett, Harford, Kent, Talbot, and Worcester counties, State aid was the second largest revenue source after property taxes, 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 2021, 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 2021**



**Percent of Total County Revenues – State Grants
FY 2021**



County Revenues by Source for Fiscal 2021

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	15.3%	10.4%	1.5%	7.0%	15.0%	46.0%	4.7%
Anne Arundel	26.8%	22.3%	7.0%	11.1%	6.9%	22.5%	3.5%
Baltimore City	21.6%	9.2%	5.8%	14.5%	11.1%	33.4%	4.3%
Baltimore	24.9%	22.6%	4.5%	10.5%	10.6%	24.7%	2.2%
Calvert	36.2%	20.2%	2.8%	6.6%	7.9%	23.5%	2.8%
Caroline	15.0%	11.9%	2.2%	2.5%	10.1%	55.6%	2.7%
Carroll	27.9%	24.5%	3.3%	4.3%	9.6%	27.1%	3.4%
Cecil	26.0%	16.8%	2.3%	6.3%	11.1%	34.3%	3.4%
Charles	27.6%	17.1%	5.3%	10.2%	8.1%	29.1%	2.6%
Dorchester	19.8%	11.1%	3.4%	4.8%	12.5%	46.5%	1.9%
Frederick	23.3%	19.0%	4.7%	14.2%	9.9%	26.2%	2.6%
Garrett	30.3%	8.7%	9.3%	6.1%	15.3%	26.3%	3.9%
Harford	26.3%	22.7%	4.1%	6.7%	10.0%	25.6%	4.7%
Howard	32.0%	25.2%	6.5%	7.3%	6.2%	19.5%	3.5%
Kent	36.4%	18.6%	4.2%	3.9%	10.3%	25.0%	1.6%
Montgomery	26.2%	24.3%	6.5%	12.2%	10.0%	17.4%	3.3%
Prince George's	24.3%	13.5%	6.8%	11.6%	9.3%	30.7%	3.8%
Queen Anne's	26.6%	24.2%	5.6%	8.5%	7.8%	23.5%	3.9%
St. Mary's	21.0%	23.2%	4.6%	8.5%	11.8%	28.9%	1.9%
Somerset	16.4%	7.7%	0.9%	6.4%	17.9%	48.9%	1.8%
Talbot	25.6%	19.8%	12.5%	7.9%	10.4%	21.2%	2.7%
Washington	19.0%	16.9%	2.9%	5.9%	14.5%	36.7%	4.1%
Wicomico	14.6%	13.1%	1.6%	6.7%	13.2%	48.7%	2.1%
Worcester	45.1%	11.0%	6.8%	8.0%	8.7%	18.1%	2.4%
Statewide	25.4%	19.0%	5.7%	10.8%	9.8%	26.1%	3.4%

Source: Local Government Finances in Maryland

Local Revenue Outlook

County governments are projecting modest growth in local tax revenues in fiscal 2023, following slow growth and declines in many tax categories in fiscal 2022 due to the impacts of the COVID-19 pandemic on the State economy. However, several counties have revised their original fiscal 2022 budget estimates, as the State economy has ultimately performed better than what was originally anticipated at the start of the pandemic. Estimates for some local taxes such as the local hotel rental tax and admissions and amusement tax increased sharply in fiscal 2022 and continued to increase in fiscal 2023. 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, with an average annual increase of 2.4% over the two-year period (fiscal 2021 to 2023).

In fiscal 2023, apart from transfer taxes, local tax revenues are projected to increase in each tax category. Income tax collections, which appear to be underestimated in fiscal 2022, and recordation tax revenues, which declined as a result of decreased economic activity due to the pandemic, begin to trend upward. General fund revenues increase statewide by 3.4% in fiscal 2023, and total local tax revenues increase by 3.8%.

The annual percent change in local tax revenues in fiscal 2023 is more optimistic, with 11 counties estimating growth of over 5%. Only 2 counties estimate growth lower than 2%, and only 2 counties (Anne Arundel and Talbot counties) anticipate a decrease in tax revenues. Over the two-year period, a total of 14 counties averaged growth of 1% or less or a decrease in annual local tax revenues between fiscal 2021 and 2023, while 5 counties averaged growth of 2% or greater.

Admissions and amusement tax collections account for the largest percentage increase over the two-year period (fiscal 2021 to 2023) followed by hotel rental tax revenues. Both taxes experienced significant decreases in fiscal 2021 due to the economic decline resulting from the COVID-19 pandemic. Local income tax collections

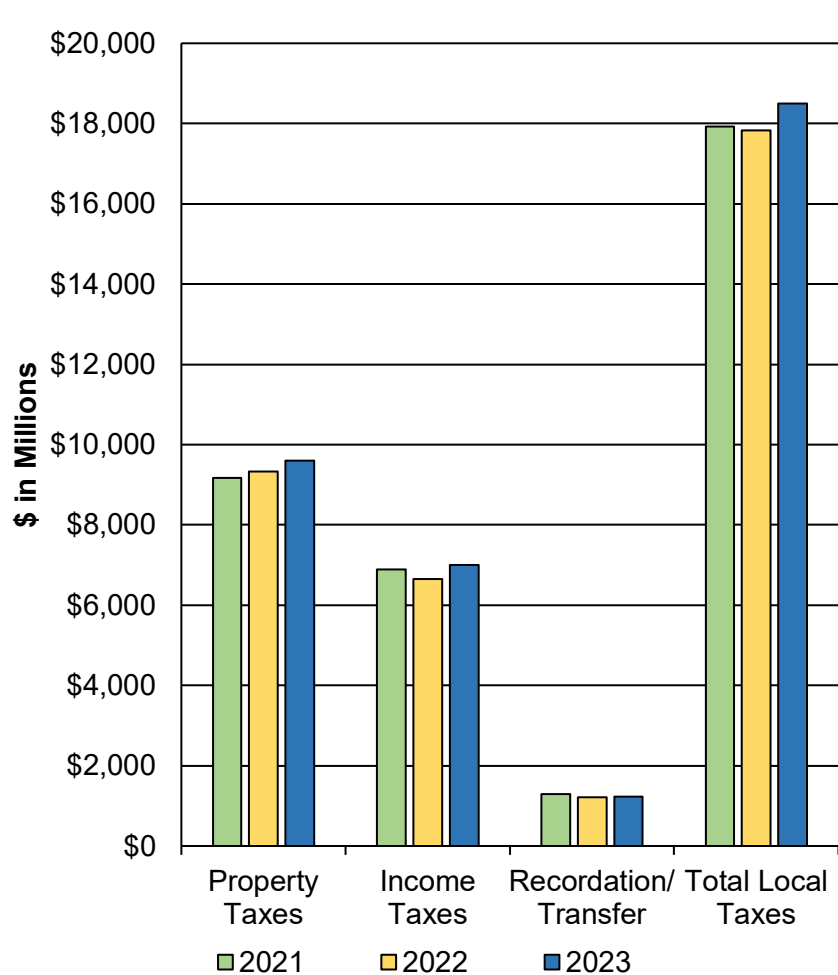
are projected to increase by 5.4% in fiscal 2023, following a decrease of 3.5% in fiscal 2022, for an average growth rate of 0.8% over the two-year period

County Revenues – Annual Percent Change

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>Two-Year Average</u>
Property Taxes	1.7%	3.0%	2.4%
Income Taxes	-3.5%	5.4%	0.8%
Recordation Taxes	-9.1%	4.9%	-2.3%
Transfer Taxes	-5.2%	-1.7%	-3.5%
Hotel Rental Taxes	53.7%	12.4%	31.4%
Admissions Taxes	102.7%	8.2%	48.1%
Other Local Taxes	5.2%	0.3%	2.7%
Total Local Taxes	-0.5%	3.8%	1.6%
General Fund Revenue:	-0.9%	3.4%	1.2%

Source: Department of Legislative Services, County Budgets

Local Tax Revenue Forecast to Inch Upward



(\$ in Millions)	
Fiscal 2021	
Property Taxes	\$9,167.7
Income Taxes	6,890.9
Recordation/Transfer Taxes	1,300.5
Total Local Taxes	\$17,923.1
Fiscal 2022	
Property Taxes	\$9,328.0
Income Taxes	6,650.0
Recordation/Transfer Taxes	1,208.0
Total Local Taxes	\$17,829.4
Fiscal 2023	
Property Taxes	\$9,606.7
Income Taxes	7,008.2
Recordation/Transfer Taxes	1,225.8
Total Local Taxes	\$18,501.1

Source: Department of Legislative Services, County Budgets

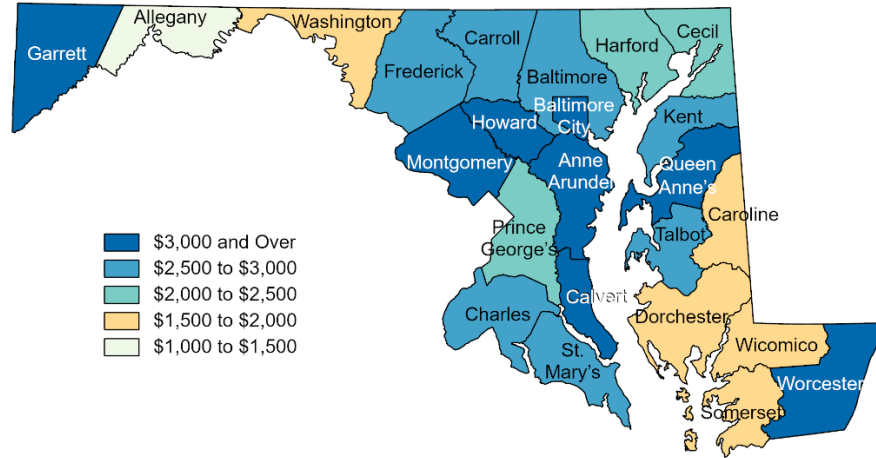
General Fund Revenues

General fund revenues for county governments are projected to total \$18.5 billion in fiscal 2023. Revenue amounts range from \$43.7 million in Somerset County to over \$3.8 billion in Montgomery County. On a per capita basis, the amount ranges from \$1,467 in Allegany County to \$4,195 in Worcester County, with the statewide average at \$2,996. General fund revenues (per capita) are the highest in Worcester, Howard, Montgomery, and Calvert counties and Baltimore City. The lowest per capita amount is in Allegany County, where general fund revenue is below \$1,500 per capita.

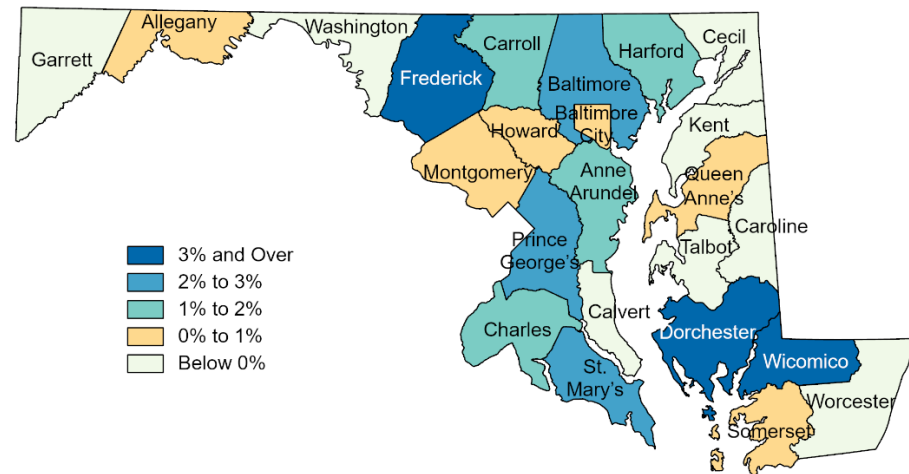
The revenue trend for most county governments points upward, with general fund revenues increasing statewide by 3.4% in fiscal 2023, following a decrease of 0.9% in fiscal 2022. Over a two-year period, local general fund revenues are expected to increase by \$449.9 million, from \$18.0 billion in fiscal 2021 to \$18.5 billion in fiscal 2023. This represents a 1.2% average annual increase over the two-year period.

Eight 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 Howard County to 4.3% in Dorchester County. Two counties are expecting average annual increases of 4% or greater, while four counties are expecting increases between 2% and 4%.

**General Fund Revenue – Per Capita Amount
FY2023**



**General Fund Revenue – Average Annual Change
FY2021-2023**



Total General Fund Revenues for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$98,919,036	\$94,986,787	\$99,375,387	-\$3,932,249	-4.0%	\$4,388,600	4.6%	0.2%
Anne Arundel	1,836,393,081	1,899,622,600	1,895,078,500	63,229,519	3.4%	-4,544,100	-0.2%	1.6%
Baltimore City	2,045,248,300	2,094,390,083	2,075,907,320	49,141,783	2.4%	-18,482,763	-0.9%	0.7%
Baltimore	2,368,683,135	2,415,179,743	2,496,115,219	46,496,608	2.0%	80,935,476	3.4%	2.7%
Calvert	348,900,413	326,703,902	339,046,179	-22,196,511	-6.4%	12,342,277	3.8%	-1.4%
Caroline	60,954,798	56,951,797	58,590,654	-4,003,001	-6.6%	1,638,857	2.9%	-2.0%
Carroll	438,614,372	418,916,450	448,714,080	-19,697,922	-4.5%	29,797,630	7.1%	1.1%
Cecil	228,368,941	209,915,510	220,355,343	-18,453,431	-8.1%	10,439,833	5.0%	-1.8%
Charles	455,945,500	441,132,800	470,534,600	-14,812,700	-3.2%	29,401,800	6.7%	1.6%
Dorchester	58,420,948	60,333,275	63,495,033	1,912,327	3.3%	3,161,758	5.2%	4.3%
Frederick	705,124,624	687,495,616	762,157,489	-17,629,008	-2.5%	74,661,873	10.9%	4.0%
Garrett	107,424,248	91,230,663	94,730,663	-16,193,585	-15.1%	3,500,000	3.8%	-6.1%
Harford	634,775,443	610,993,124	653,035,000	-23,782,319	-3.7%	42,041,876	6.9%	1.4%
Howard	1,288,283,318	1,201,427,247	1,290,983,724	-86,856,071	-6.7%	89,556,477	7.5%	0.1%
Kent	54,276,196	51,472,098	53,520,972	-2,804,098	-5.2%	2,048,874	4.0%	-0.7%
Montgomery	3,769,326,527	3,763,605,021	3,834,539,392	-5,721,506	-0.2%	70,934,371	1.9%	0.9%
Prince George's	2,225,264,516	2,236,763,300	2,350,604,800	11,498,784	0.5%	113,841,500	5.1%	2.8%
Queen Anne's	166,878,318	152,432,353	167,042,208	-14,445,965	-8.7%	14,609,855	9.6%	0.0%
St. Mary's	286,537,546	277,779,062	299,829,819	-8,758,484	-3.1%	22,050,757	7.9%	2.3%
Somerset	43,388,796	40,145,310	43,660,445	-3,243,486	-7.5%	3,515,135	8.8%	0.3%
Talbot	111,013,056	107,842,404	97,257,379	-3,170,652	-2.9%	-10,585,025	-9.8%	-6.4%
Washington	292,745,453	251,935,100	262,814,130	-40,810,353	-13.9%	10,879,030	4.3%	-5.2%
Wicomico	156,584,858	158,086,874	168,523,279	1,502,016	1.0%	10,436,405	6.6%	3.7%
Worcester	236,768,428	212,183,276	222,874,139	-24,585,152	-10.4%	10,690,863	5.0%	-3.0%
Total	\$18,018,839,851	\$17,861,524,395	\$18,468,785,754	-\$157,315,456	-0.9%	\$607,261,359	3.4%	1.2%

Source: Department of Legislative Services, County Budgets

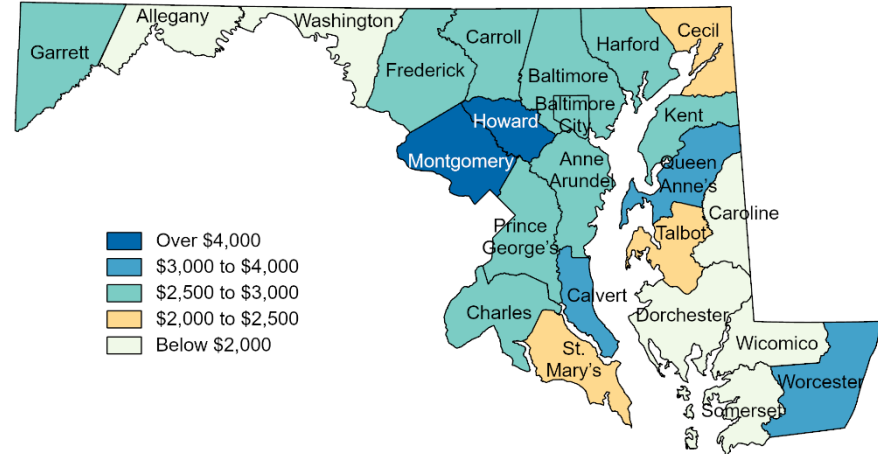
Local Tax Revenues

The projected growth in local tax revenues, which includes both general and special fund revenues, has started to rebound, with local revenues expected to increase by 3.8% in fiscal 2023, following a decrease of 0.5% in fiscal 2022. The average annual increase in local tax revenues over the two-year period is projected at 1.6%. In total, local governments are projected to collect \$18.5 billion in local tax revenues, a \$577.9 million increase since fiscal 2021.

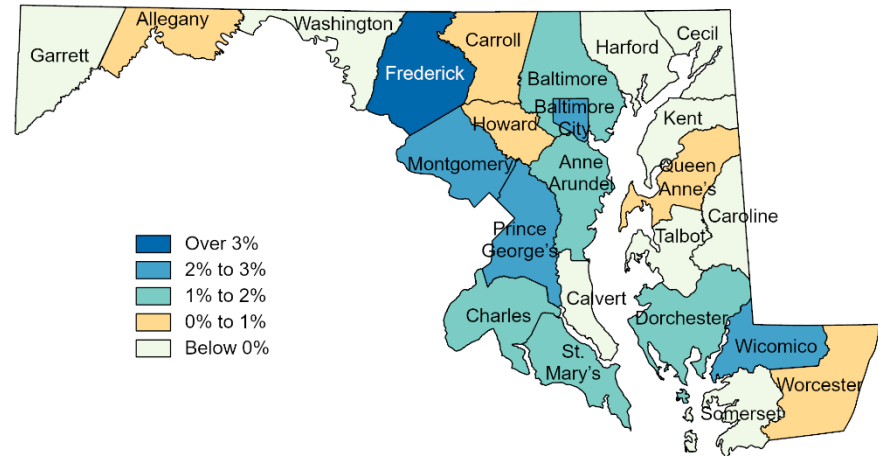
Statewide, local tax revenues average \$3,001 per capita. The highest per capita amounts are in Howard, Montgomery, Worcester, Calvert, and Queen Anne's counties where local tax revenues exceed \$3,000 per capita. The lowest per capita amounts are in Somerset, Allegany, and Wicomico counties, where local tax revenues are below \$1,500 per capita.

Nine jurisdictions are expecting to realize average annual increases in local tax revenues of between 1% and 3%. Only Frederick County is anticipating an increase in excess of 3%, while five counties (Allegany, Carroll, Howard, Queen Anne's, and Worcester) are anticipating increases below 1%. Nine 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 property tax collections. Additionally, revenues from hotel rental taxes and admissions and amusement 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
FY2023**



**Local Tax Revenue – Average Annual Change
FY2021-2023**



Total Local Taxes for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$79,465,892	\$76,246,394	\$80,012,381	-\$3,219,498	-4.1%	\$3,765,987	4.9%	0.3%
Anne Arundel	1,714,998,478	1,760,212,700	1,756,982,000	45,214,222	2.6%	-3,230,700	-0.2%	1.2%
Baltimore City	1,599,867,289	1,676,024,704	1,693,159,000	76,157,415	4.8%	17,134,296	1.0%	2.9%
Baltimore	2,190,969,535	2,236,965,216	2,255,498,666	45,995,681	2.1%	18,533,450	0.8%	1.5%
Calvert	328,058,500	312,679,574	318,927,720	-15,378,926	-4.7%	6,248,146	2.0%	-1.4%
Caroline	53,695,247	48,812,200	51,128,200	-4,883,047	-9.1%	2,316,000	4.7%	-2.4%
Carroll	444,087,948	421,704,985	452,488,920	-22,382,963	-5.0%	30,783,935	7.3%	0.9%
Cecil	219,864,375	201,715,853	211,582,303	-18,148,522	-8.3%	9,866,450	4.9%	-1.9%
Charles	450,034,580	434,760,000	459,991,600	-15,274,580	-3.4%	25,231,600	5.8%	1.1%
Dorchester	55,237,235	51,580,188	56,424,964	-3,657,047	-6.6%	4,844,776	9.4%	1.1%
Frederick	715,910,646	686,366,488	768,062,252	-29,544,158	-4.1%	81,695,764	11.9%	3.6%
Garrett	88,629,312	76,218,873	79,968,850	-12,410,439	-14.0%	3,749,977	4.9%	-5.0%
Harford	675,037,755	635,987,000	672,498,300	-39,050,755	-5.8%	36,511,300	5.7%	-0.2%
Howard	1,452,184,590	1,356,773,748	1,460,165,487	-95,410,842	-6.6%	103,391,739	7.6%	0.3%
Kent	52,237,692	48,987,575	50,871,280	-3,250,117	-6.2%	1,883,705	3.8%	-1.3%
Montgomery	4,220,801,736	4,286,473,027	4,452,305,147	65,671,291	1.6%	165,832,120	3.9%	2.7%
Prince George's	2,414,539,196	2,414,307,123	2,522,483,415	-232,073	0.0%	108,176,292	4.5%	2.2%
Queen Anne's	158,621,097	145,640,211	159,051,814	-12,980,886	-8.2%	13,411,603	9.2%	0.1%
St. Mary's	265,668,588	257,683,365	275,794,971	-7,985,223	-3.0%	18,111,606	7.0%	1.9%
Somerset	28,574,628	26,789,888	28,484,295	-1,784,740	-6.2%	1,694,407	6.3%	-0.2%
Talbot	103,479,495	101,031,100	89,603,000	-2,448,395	-2.4%	-11,428,100	-11.3%	-6.9%
Washington	271,154,021	245,093,910	256,055,640	-26,060,111	-9.6%	10,961,730	4.5%	-2.8%
Wicomico	135,245,672	132,141,796	141,871,811	-3,103,876	-2.3%	9,730,015	7.4%	2.4%
Worcester	204,754,109	195,196,337	207,648,544	-9,557,772	-4.7%	12,452,207	6.4%	0.7%
Total	\$17,923,117,616	\$17,829,392,255	\$18,501,060,560	-\$93,725,361	-0.5%	\$671,668,305	3.8%	1.6%

Source: Department of Legislative Services, County Budgets

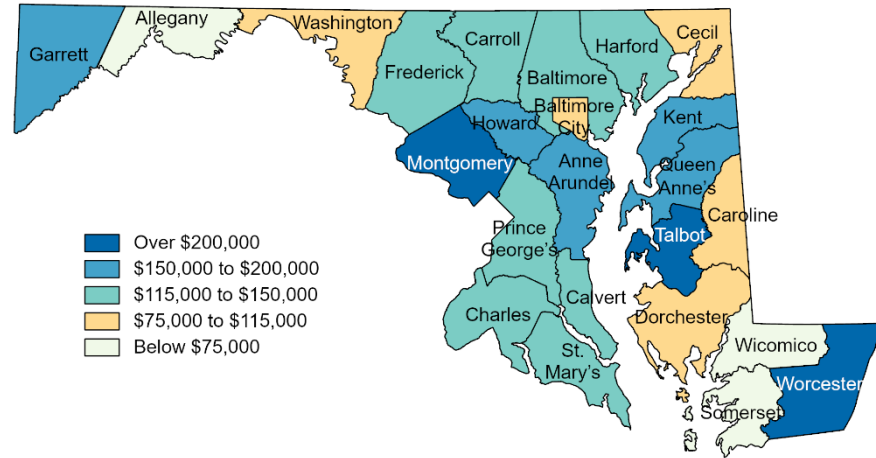
Property Taxes

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 \$9.6 billion in fiscal 2023. This represents a \$439.0 million increase over a two-year period.

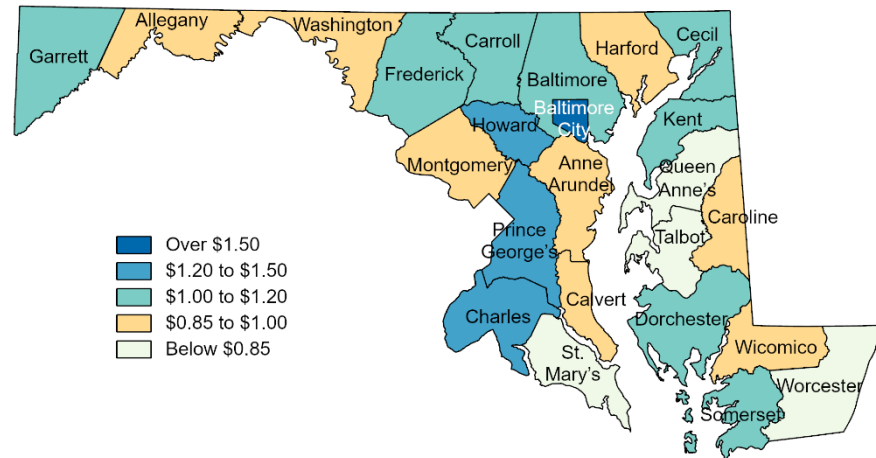
Property tax collections are affected by each jurisdiction's tax rate and assessable base amount. For fiscal 2023, five counties – Cecil, Harford, Queen Anne's, Washington, and Wicomico – decreased real property tax rates, while Montgomery and Talbot counties increased their rates. Real property tax rates range from \$0.682 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 2023 generates approximately \$784,100, whereas it generates only \$143,200 in Somerset County, even though the jurisdictions have a comparable number of residents. County assessable base in fiscal 2023 totals \$866.5 billion or \$140,552 per State resident. Per capita assessable base ranges from \$61,715 in Allegany County to \$330,587 in Worcester County.

Property Tax Revenue – Per Capita Assessable Base FY2023



Property Tax Revenue – County Tax Rates FY2023

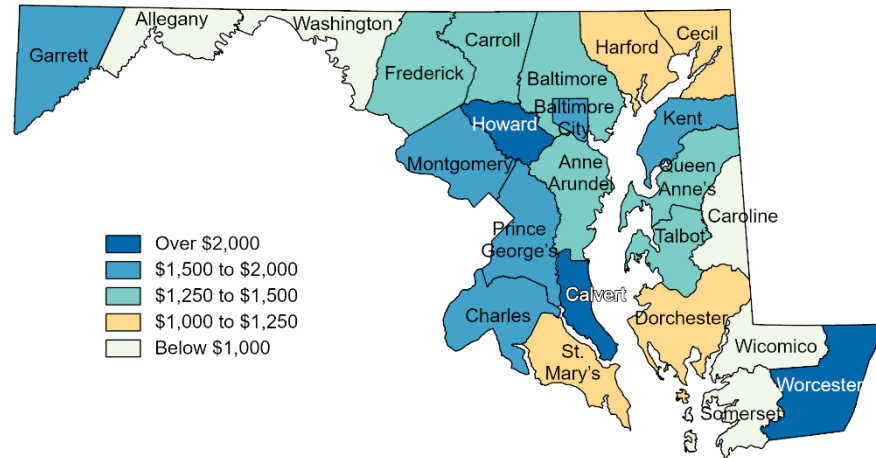


Statewide, local property tax revenues average \$1,558 per capita. The highest per capita amounts are in Worcester, Howard, and Calvert counties, where local property tax revenues exceed \$2,000 per capita. The lowest per capita amounts are in Allegany and Wicomico counties, where local property tax revenues are below \$700.

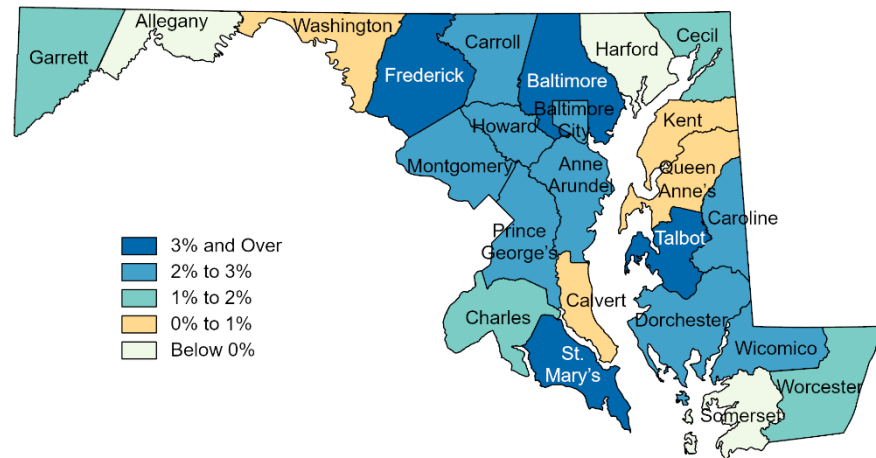
For the most part, the increase in county property tax revenue is driven by the growth in the jurisdiction's property tax base. Based on projections by the State Department of Assessments and Taxation, the county assessable base will increase by 2.9% in fiscal 2023, a slow down from the 3.1% growth rate in fiscal 2022.

The average annual increase in local property tax revenues over the prior two-year period ranges from 0.4% in Washington County to 5.4% in Frederick County. Allegany, Harford, and Somerset counties are the only jurisdictions anticipating a decrease in property tax revenues over the two-year period. However, eight counties are expecting annual increases of less than 2% a year; while four counties are experiencing growth rates of 3% or higher.

**Property Tax Revenue – Per Capita Amount
FY2023**



**Property Tax Revenue – Average Annual Change
FY2021-2023**



Property Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2022	FY 2023	FY 2023	Revenues	Ranking
Allegany	67,729	\$0.9750	\$0.9750	\$44,857,381	\$662	24
Anne Arundel	590,336	0.9330	0.9330	871,438,900	1,476	10
Baltimore City	576,498	2.2480	2.2480	1,005,152,000	1,744	6
Baltimore	849,316	1.1000	1.1000	1,115,529,225	1,313	15
Calvert	93,928	0.9270	0.9270	204,297,720	2,175	3
Caroline	33,386	0.9800	0.9800	29,310,200	878	20
Carroll	173,873	1.0180	1.0180	239,494,360	1,377	13
Cecil	103,905	1.0279	1.0143	128,849,484	1,240	17
Charles	168,698	1.2050	1.2050	265,011,600	1,571	8
Dorchester	32,489	1.0000	1.0000	33,977,015	1,046	19
Frederick	279,835	1.0600	1.0600	398,032,142	1,422	12
Garrett	28,702	1.0560	1.0560	56,290,550	1,961	4
Harford	262,977	1.0279	0.9779	328,163,300	1,248	16
Howard	334,529	1.2500	1.2500	824,605,823	2,465	2
Kent	19,270	1.0120	1.0120	32,658,297	1,695	7
Montgomery	1,054,827	0.9905	0.9915	1,951,354,006	1,850	5
Prince George's	955,306	1.3740	1.3740	1,451,957,315	1,520	9
Queen Anne's	50,798	0.8471	0.8300	73,513,000	1,447	11
St. Mary's	114,468	0.8478	0.8478	123,731,167	1,081	18
Somerset	24,584	1.0000	1.0000	18,535,295	754	22
Talbot	37,626	0.6565	0.6820	50,233,000	1,335	14
Washington	154,937	0.9480	0.9280	134,863,130	870	21
Wicomico	103,980	0.9195	0.9070	72,368,861	696	23
Worcester	53,132	0.8450	0.8450	152,507,544	2,870	1
Total	6,165,129			\$9,606,731,315	\$1,558	

Source: Department of Legislative Services, County Budgets

Property Tax Revenue Trend for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$44,893,618	\$43,203,917	\$44,857,381	-\$1,689,701	-3.8%	\$1,653,464	3.8%	0.0%
Anne Arundel	836,019,336	854,869,600	871,438,900	18,850,264	2.3%	16,569,300	1.9%	2.1%
Baltimore City	964,982,104	971,090,000	1,005,152,000	6,107,896	0.6%	34,062,000	3.5%	2.1%
Baltimore	1,048,423,501	1,082,265,695	1,115,529,225	33,842,194	3.2%	33,263,530	3.1%	3.2%
Calvert	202,148,005	202,779,574	204,297,720	631,569	0.3%	1,518,146	0.7%	0.5%
Caroline	27,882,950	28,097,200	29,310,200	214,250	0.8%	1,213,000	4.3%	2.5%
Carroll	227,022,404	230,421,265	239,494,360	3,398,861	1.5%	9,073,095	3.9%	2.7%
Cecil	125,784,698	127,057,853	128,849,484	1,273,155	1.0%	1,791,631	1.4%	1.2%
Charles	257,039,610	261,750,000	265,011,600	4,710,390	1.8%	3,261,600	1.2%	1.5%
Dorchester	32,093,914	32,087,723	33,977,015	-6,191	0.0%	1,889,292	5.9%	2.9%
Frederick	358,340,168	372,021,138	398,032,142	13,680,970	3.8%	26,011,004	7.0%	5.4%
Garrett	54,616,637	54,800,573	56,290,550	183,936	0.3%	1,489,977	2.7%	1.5%
Harford	335,233,610	331,112,000	328,163,300	-4,121,610	-1.2%	-2,948,700	-0.9%	-1.1%
Howard	786,642,660	800,248,869	824,605,823	13,606,209	1.7%	24,356,954	3.0%	2.4%
Kent	32,281,508	31,877,575	32,658,297	-403,933	-1.3%	780,722	2.4%	0.6%
Montgomery	1,857,582,135	1,899,987,778	1,951,354,006	42,405,643	2.3%	51,366,228	2.7%	2.5%
Prince George's	1,374,394,962	1,393,832,123	1,451,957,315	19,437,161	1.4%	58,125,192	4.2%	2.8%
Queen Anne's	72,699,177	71,972,144	73,513,000	-727,033	-1.0%	1,540,856	2.1%	0.6%
St. Mary's	115,718,458	118,982,399	123,731,167	3,263,941	2.8%	4,748,768	4.0%	3.4%
Somerset	18,674,148	18,141,487	18,535,295	-532,661	-2.9%	393,808	2.2%	-0.4%
Talbot	45,726,003	48,011,100	50,233,000	2,285,097	5.0%	2,221,900	4.6%	4.8%
Washington	133,818,994	134,671,240	134,863,130	852,246	0.6%	191,890	0.1%	0.4%
Wicomico	68,931,699	70,379,746	72,368,861	1,448,047	2.1%	1,989,115	2.8%	2.5%
Worcester	146,756,684	148,385,337	152,507,544	1,628,653	1.1%	4,122,207	2.8%	1.9%
Total	\$9,167,706,983	\$9,328,046,336	\$9,606,731,315	\$160,339,353	1.7%	\$278,684,979	3.0%	2.4%

Source: Department of Legislative Services, County Budgets

Income Taxes

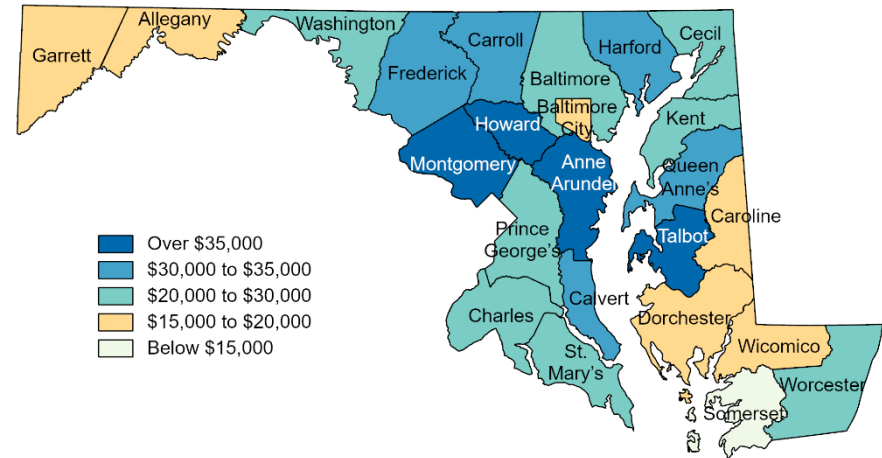
In an effort to reduce reliance on the local property tax, legislation was enacted in 1967 authorizing local governments to impose a local personal income tax. Today, the local income tax is the third largest revenue source for county governments, accounting for 19.0% of total revenue in fiscal 2021. 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 2.25% 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.

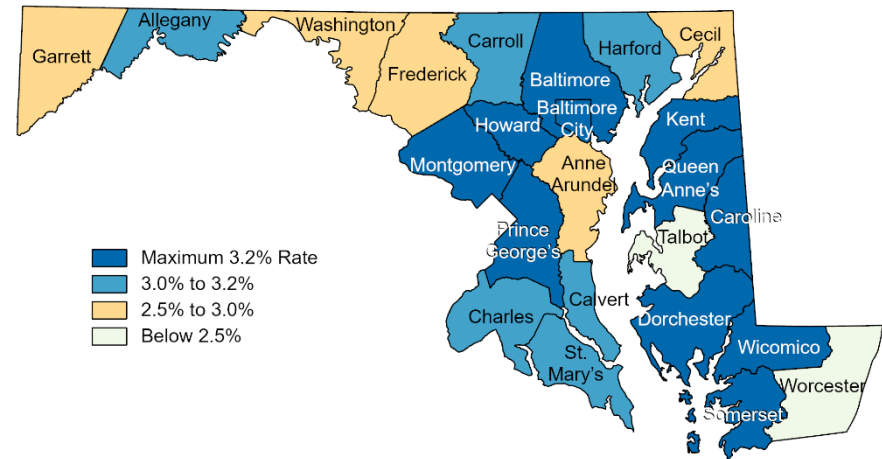
Six counties altered their local income tax rates for calendar 2023. Anne Arundel and Frederick counties adopted graduated income tax rates beginning in tax year 2023, while four counties decreased their local income tax rates. Local income tax rates decreased from 3.05% to 3.03% in Allegany County, 3.0% to 2.8% in Cecil County, 3.1% to 3.0% in St. Mary's County, and 3.0% to 2.95% in Washington County.

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, Anne Arundel, and Queen Anne's 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 2020**



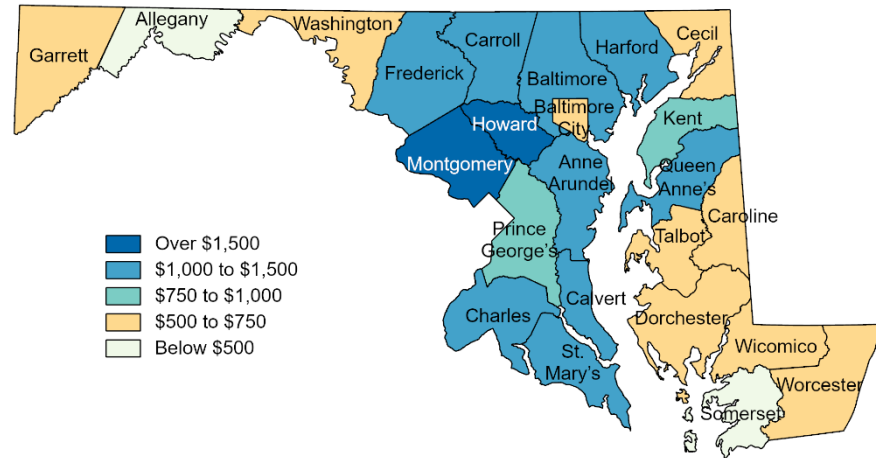
**Income Tax Revenue – County Tax Rates
CY2023**



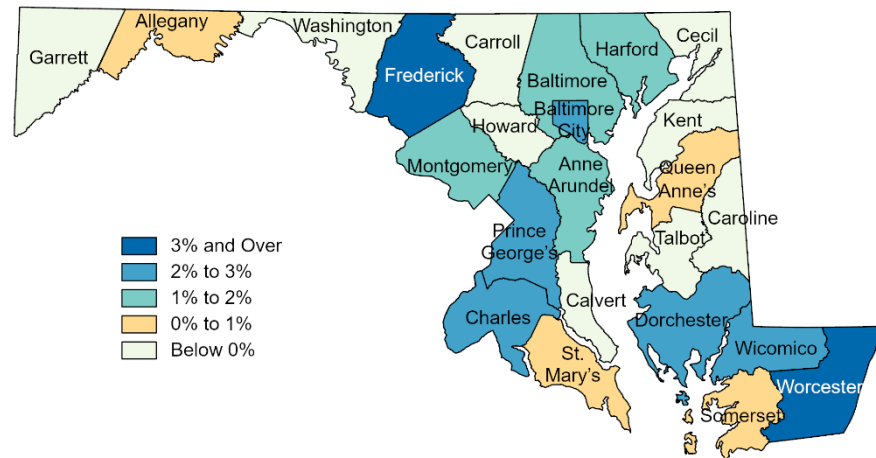
Local income tax revenues are projected to total \$7.0 billion in fiscal 2023. This represents a \$117.3 million increase over a two-year period. Statewide, local income tax revenues average \$1,137 per capita. The highest per capita amounts are in Montgomery and Howard counties, where local tax revenues exceed \$1,500 per capita. The lowest per capita amounts are in Somerset and Allegany 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 0.4% in St. Mary's County to 3.0% in Frederick and Worcester counties. However, nine counties are expecting a decrease in local income tax revenues over the two-year period, and eight counties are experiencing annual growth rates below 2%.

**Income Tax Revenue – Per Capita Amount
FY2023**



**Income Tax Revenue – Average Annual Change
FY2021-2023**



Local Income Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2023	Per Capita Revenues	Per Capita Ranking
		CY 2022	CY 2023			
Allegany	67,729	3.05%	3.03%	\$31,500,000	\$465	23
Anne Arundel	590,336	2.81%	2.70/2.81%	714,700,000	1,211	4
Baltimore City	576,498	3.20%	3.20%	430,839,000	747	14
Baltimore	849,316	3.20%	3.20%	981,891,441	1,156	5
Calvert	93,928	3.00%	3.00%	106,000,000	1,129	7
Caroline	33,386	3.20%	3.20%	18,500,000	554	21
Carroll	173,873	3.03%	3.03%	195,746,970	1,126	9
Cecil	103,905	3.00%	2.80%	70,075,564	674	18
Charles	168,698	3.03%	3.03%	169,000,000	1,002	11
Dorchester	32,489	3.20%	3.20%	18,855,625	580	20
Frederick	279,835	2.96%	2.75/2.96%	307,265,361	1,098	10
Garrett	28,702	2.65%	2.65%	15,500,000	540	22
Harford	262,977	3.06%	3.06%	299,775,000	1,140	6
Howard	334,529	3.20%	3.20%	540,869,664	1,617	2
Kent	19,270	3.20%	3.20%	15,000,000	778	13
Montgomery	1,054,827	3.20%	3.20%	1,870,513,719	1,773	1
Prince George's	955,306	3.20%	3.20%	777,000,000	813	12
Queen Anne's	50,798	3.20%	3.20%	68,845,000	1,355	3
St. Mary's	114,468	3.10%	3.00%	128,933,804	1,126	8
Somerset	24,584	3.20%	3.20%	9,050,000	368	24
Talbot	37,626	2.40%	2.40%	28,000,000	744	15
Washington	154,937	3.00%	2.95%	109,367,510	706	17
Wicomico	103,980	3.20%	3.20%	63,000,000	606	19
Worcester	53,132	2.25%	2.25%	38,000,000	715	16
Total	6,165,129			\$7,008,228,658	\$1,137	

Source: Department of Legislative Services, County Budgets

Local Income Tax Revenue Trend for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$31,190,781	\$28,933,832	\$31,500,000	-\$2,256,949	-7.2%	\$2,566,168	8.9%	0.5%
Anne Arundel	693,300,152	696,500,000	714,700,000	3,199,848	0.5%	18,200,000	2.6%	1.5%
Baltimore City	410,711,792	412,727,000	430,839,000	2,015,208	0.5%	18,112,000	4.4%	2.4%
Baltimore	960,694,264	988,134,578	981,891,441	27,440,314	2.9%	-6,243,137	-0.6%	1.1%
Calvert	113,173,230	101,500,000	106,000,000	-11,673,230	-10.3%	4,500,000	4.4%	-3.2%
Caroline	22,188,455	18,050,000	18,500,000	-4,138,455	-18.7%	450,000	2.5%	-8.7%
Carroll	197,095,934	177,118,700	195,746,970	-19,977,234	-10.1%	18,628,270	10.5%	-0.3%
Cecil	81,290,908	65,561,000	70,075,564	-15,729,908	-19.4%	4,514,564	6.9%	-7.2%
Charles	159,808,519	148,000,000	169,000,000	-11,808,519	-7.4%	21,000,000	14.2%	2.8%
Dorchester	18,016,164	15,968,894	18,855,625	-2,047,270	-11.4%	2,886,731	18.1%	2.3%
Frederick	289,489,750	264,578,574	307,265,361	-24,911,176	-8.6%	42,686,787	16.1%	3.0%
Garrett	16,581,761	13,700,000	15,500,000	-2,881,761	-17.4%	1,800,000	13.1%	-3.3%
Harford	290,415,199	268,250,000	299,775,000	-22,165,199	-7.6%	31,525,000	11.8%	1.6%
Howard	577,098,631	492,337,000	540,869,664	-84,761,631	-14.7%	48,532,664	9.9%	-3.2%
Kent	16,448,232	15,000,000	15,000,000	-1,448,232	-8.8%	0	0.0%	-4.5%
Montgomery	1,820,178,820	1,804,218,526	1,870,513,719	-15,960,294	-0.9%	66,295,193	3.7%	1.4%
Prince George's	738,348,907	730,000,000	777,000,000	-8,348,907	-1.1%	47,000,000	6.4%	2.6%
Queen Anne's	67,985,531	61,238,067	68,845,000	-6,747,464	-9.9%	7,606,933	12.4%	0.6%
St. Mary's	127,908,783	120,750,966	128,933,804	-7,157,817	-5.6%	8,182,838	6.8%	0.4%
Somerset	8,925,870	7,740,106	9,050,000	-1,185,764	-13.3%	1,309,894	16.9%	0.7%
Talbot	35,503,912	34,000,000	28,000,000	-1,503,912	-4.2%	-6,000,000	-17.6%	-11.2%
Washington	119,254,813	99,282,670	109,367,510	-19,972,143	-16.7%	10,084,840	10.2%	-4.2%
Wicomico	59,467,181	56,400,000	63,000,000	-3,067,181	-5.2%	6,600,000	11.7%	2.9%
Worcester	35,824,894	30,000,000	38,000,000	-5,824,894	-16.3%	8,000,000	26.7%	3.0%
Total	\$6,890,902,483	\$6,649,989,913	\$7,008,228,658	-\$240,912,570	-3.5%	\$358,238,745	5.4%	0.8%

Source: Department of Legislative Services, County Budgets

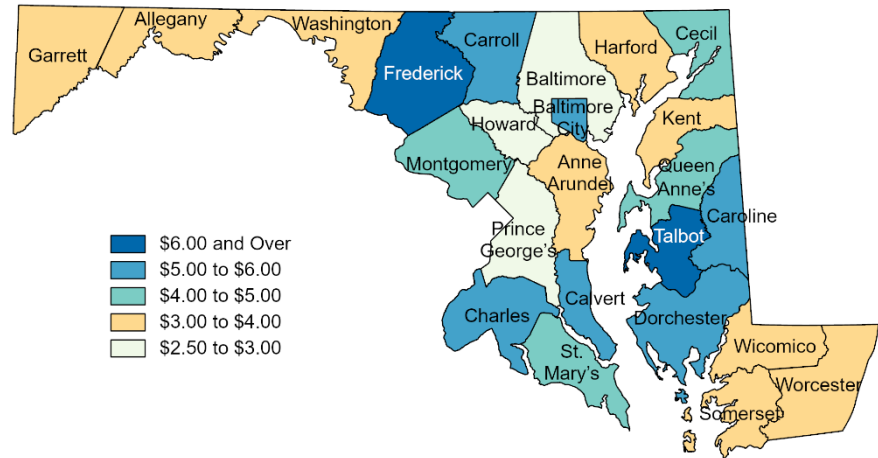
Recordation Taxes

Recordation taxes continue to be an important revenue source for local governments, with anticipated revenues totaling \$609.0 million in fiscal 2023. Although recordation taxes increase statewide by 4.9% in fiscal 2023, recordation tax revenue is projected to decrease by \$29.5 million between fiscal 2021 and 2023, representing a 2.3% average annual decrease over the two-year period.

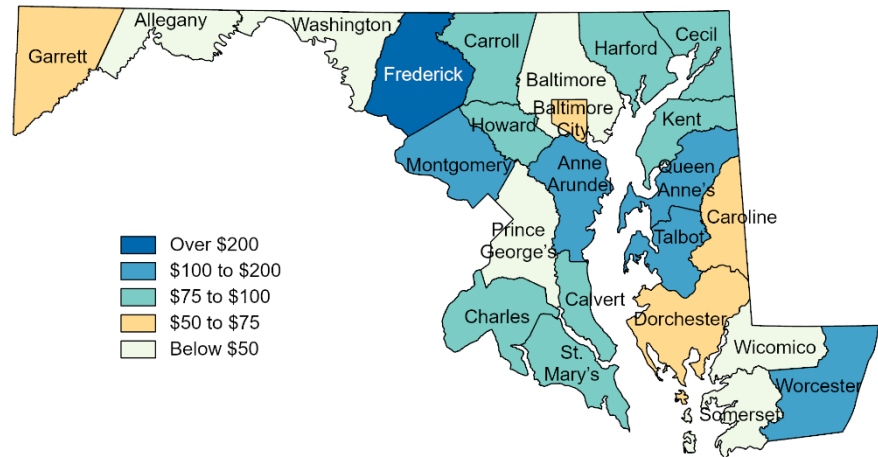
In fiscal 2023, recordation tax revenue projections range from \$800,000 in Somerset County to \$206.5 million in Montgomery County. On a per capita basis, estimated revenue collections range from \$25 in Allegany County to \$216 in Frederick County. Revenue collections tend to be higher in jurisdictions with higher home prices and home sales.

No county altered its recordation tax rate for fiscal 2023. 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
FY2023**



**Recordation Tax Revenue – Per Capita Amount
FY2023**



Recordation Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2023	Per Capita Revenues	Per Capita Ranking
		FY 2022	FY 2023			
Allegany	67,729	\$3.50	\$3.50	\$1,700,000	\$25	24
Anne Arundel	590,336	3.50	3.50	64,000,000	108	6
Baltimore City	576,498	5.00	5.00	41,897,000	73	16
Baltimore	849,316	2.50	2.50	35,340,000	42	22
Calvert	93,928	5.00	5.00	8,000,000	85	13
Caroline	33,386	5.00	5.00	2,450,000	73	15
Carroll	173,873	5.00	5.00	16,500,000	95	9
Cecil	103,905	4.10	4.10	9,549,800	92	10
Charles	168,698	5.00	5.00	16,600,000	98	7
Dorchester	32,489	5.00	5.00	2,100,000	65	17
Frederick	279,835	7.00	7.00	60,418,749	216	1
Garrett	28,702	3.50	3.50	1,750,000	61	18
Harford	262,977	3.30	3.30	20,000,000	76	14
Howard	334,529	2.50	2.50	30,000,000	90	11
Kent	19,270	3.30	3.30	1,884,381	98	8
Montgomery	1,054,827	4.45	4.45	206,466,368	196	2
Prince George's	955,306	2.75	2.75	43,200,000	45	19
Queen Anne's	50,798	4.95	4.95	9,915,250	195	3
St. Mary's	114,468	4.00	4.00	9,750,000	85	12
Somerset	24,584	3.30	3.30	800,000	33	23
Talbot	37,626	6.00	6.00	6,100,000	162	5
Washington	154,937	3.80	3.80	7,000,000	45	20
Wicomico	103,980	3.50	3.50	4,600,000	44	21
Worcester	53,132	3.30	3.30	9,000,000	169	4
Total	6,165,129			\$609,021,548	\$99	

Source: Department of Legislative Services, County Budgets

Recordation Tax Revenue Trend for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,723,828	\$1,400,000	\$1,700,000	-\$323,828	-18.8%	\$300,000	21.4%	-0.7%
Anne Arundel	71,031,200	76,500,000	64,000,000	5,468,800	7.7%	-12,500,000	-16.3%	-5.1%
Baltimore City	44,645,148	58,458,000	41,897,000	13,812,852	30.9%	-16,561,000	-28.3%	-3.1%
Baltimore	45,050,990	38,000,000	35,340,000	-7,050,990	-15.7%	-2,660,000	-7.0%	-11.4%
Calvert	12,127,448	7,500,000	8,000,000	-4,627,448	-38.2%	500,000	6.7%	-18.8%
Caroline	2,637,283	2,000,000	2,450,000	-637,283	-24.2%	450,000	22.5%	-3.6%
Carroll	19,360,209	13,500,000	16,500,000	-5,860,209	-30.3%	3,000,000	22.2%	-7.7%
Cecil	9,200,584	6,400,000	9,549,800	-2,800,584	-30.4%	3,149,800	49.2%	1.9%
Charles	22,225,791	16,000,000	16,600,000	-6,225,791	-28.0%	600,000	3.8%	-13.6%
Dorchester	3,049,243	2,100,000	2,100,000	-949,243	-31.1%	0	0.0%	-17.0%
Frederick	66,359,692	47,420,776	60,418,749	-18,938,916	-28.5%	12,997,973	27.4%	-4.6%
Garrett	4,060,441	1,750,000	1,750,000	-2,310,441	-56.9%	0	0.0%	-34.4%
Harford	22,003,338	18,095,000	20,000,000	-3,908,338	-17.8%	1,905,000	10.5%	-4.7%
Howard	28,264,600	21,700,000	30,000,000	-6,564,600	-23.2%	8,300,000	38.2%	3.0%
Kent	2,071,995	1,220,000	1,884,381	-851,995	-41.1%	664,381	54.5%	-4.6%
Montgomery	162,182,559	170,703,401	206,466,368	8,520,842	5.3%	35,762,967	21.0%	12.8%
Prince George's	60,279,962	51,000,000	43,200,000	-9,279,962	-15.4%	-7,800,000	-15.3%	-15.3%
Queen Anne's	10,974,410	7,200,000	9,915,250	-3,774,410	-34.4%	2,715,250	37.7%	-4.9%
St. Mary's	9,787,026	8,750,000	9,750,000	-1,037,026	-10.6%	1,000,000	11.4%	-0.2%
Somerset	873,761	797,358	800,000	-76,403	-8.7%	2,642	0.3%	-4.3%
Talbot	12,315,972	10,900,000	6,100,000	-1,415,972	-11.5%	-4,800,000	-44.0%	-29.6%
Washington	11,001,009	6,500,000	7,000,000	-4,501,009	-40.9%	500,000	7.7%	-20.2%
Wicomico	5,106,766	3,700,000	4,600,000	-1,406,766	-27.5%	900,000	24.3%	-5.1%
Worcester	12,222,035	9,000,000	9,000,000	-3,222,035	-26.4%	0	0.0%	-14.2%
Total	\$638,555,290	\$580,594,535	\$609,021,548	-\$57,960,755	-9.1%	\$28,427,013	4.9%	-2.3%

Source: Department of Legislative Services, County Budgets

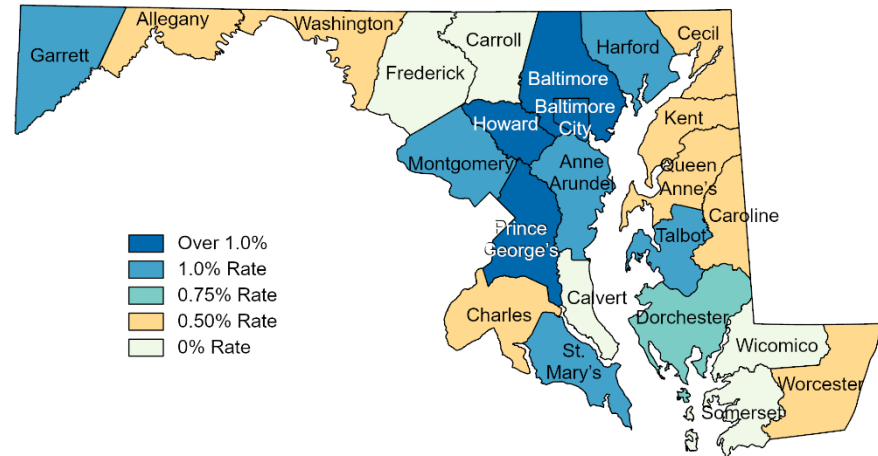
Transfer Taxes

Local transfer tax revenues are projected to total \$616.7 million in fiscal 2023. The current revenue projection is below the amount collected by local governments in fiscal 2021 and also reflects a slight decrease from fiscal 2022. Between fiscal 2021 and 2023, transfer tax revenue is projected to decrease by \$45.2 million. This represents a 3.5% annual decrease over the two-year period.

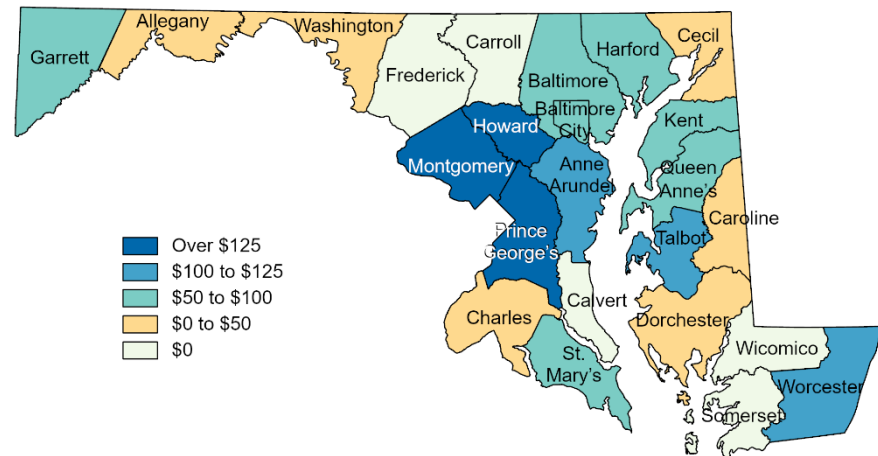
In fiscal 2023, transfer tax revenue projections range from \$605,000 in Allegany County to \$154.8 million in Montgomery County. On a per capita basis, estimated revenue collections range from \$9 in Allegany County to \$172 in Howard County.

No county altered its transfer tax rate for fiscal 2023. 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
FY2023**



**Transfer Tax Revenue – Per Capita Amount
FY2023**



Local Transfer Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2023	Per Capita Revenues	Per Capita Ranking
		FY 2022	FY 2023			
Allegany	67,729	0.50%	0.50%	\$605,000	\$9	19
Anne Arundel	590,336	1.00%	1.00%	67,000,000	113	4
Baltimore City	576,498	1.50%	1.50%	48,158,000	84	10
Baltimore	849,316	1.50%	1.50%	80,910,000	95	8
Calvert	93,928	0.00%	0.00%	0	0	20
Caroline	33,386	0.50%	0.50%	800,000	24	16
Carroll	173,873	0.00%	0.00%	0	0	20
Cecil	103,905	0.50%	0.50%	2,400,000	23	17
Charles	168,698	0.50%	0.50%	7,470,000	44	14
Dorchester	32,489	0.75%	0.75%	914,824	28	15
Frederick	279,835	0.00%	0.00%	0	0	20
Garrett	28,702	1.00%	1.00%	1,760,000	61	13
Harford	262,977	1.00%	1.00%	22,000,000	84	9
Howard	334,529	1.25%	1.25%	57,400,000	172	1
Kent	19,270	0.50%	0.50%	1,196,602	62	12
Montgomery	1,054,827	1.00%	1.00%	154,849,748	147	3
Prince George's	955,306	1.40%	1.40%	144,000,000	151	2
Queen Anne's	50,798	0.50%	0.50%	3,882,964	76	11
St. Mary's	114,468	1.00%	1.00%	11,000,000	96	7
Somerset	24,584	0.00%	0.00%	0	0	20
Talbot	37,626	1.00%	1.00%	4,000,000	106	6
Washington	154,937	0.50%	0.50%	2,400,000	15	18
Wicomico	103,980	0.00%	0.00%	0	0	20
Worcester	53,132	0.50%	0.50%	6,000,000	113	5
Total	6,165,129			\$616,747,138	\$100	

Source: Department of Legislative Services, County Budgets

Transfer Tax Revenue Trend for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$709,319	\$550,000	\$605,000	-\$159,319	-22.5%	\$55,000	10.0%	-7.6%
Anne Arundel	85,896,594	93,500,000	67,000,000	7,603,406	8.9%	-26,500,000	-28.3%	-11.7%
Baltimore City	60,610,162	71,575,000	48,158,000	10,964,838	18.1%	-23,417,000	-32.7%	-10.9%
Baltimore	101,203,698	87,000,000	80,910,000	-14,203,698	-14.0%	-6,090,000	-7.0%	-10.6%
Calvert	0	0	0	0	N/A	0	N/A	N/A
Caroline	918,551	600,000	800,000	-318,551	-34.7%	200,000	33.3%	-6.7%
Carroll	0	0	0	0	N/A	0	N/A	N/A
Cecil	2,825,100	2,000,000	2,400,000	-825,100	-29.2%	400,000	20.0%	-7.8%
Charles	9,495,137	7,200,000	7,470,000	-2,295,137	-24.2%	270,000	3.8%	-11.3%
Dorchester	1,601,742	846,071	914,824	-755,671	-47.2%	68,753	8.1%	-24.4%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	4,868,784	1,758,000	1,760,000	-3,110,784	-63.9%	2,000	0.1%	-39.9%
Harford	25,331,779	16,000,000	22,000,000	-9,331,779	-36.8%	6,000,000	37.5%	-6.8%
Howard	55,649,810	37,636,250	57,400,000	-18,013,560	-32.4%	19,763,750	52.5%	1.6%
Kent	1,300,082	786,000	1,196,602	-514,082	-39.5%	410,602	52.2%	-4.1%
Montgomery	132,288,901	149,599,748	154,849,748	17,310,847	13.1%	5,250,000	3.5%	8.2%
Prince George's	143,642,925	133,420,000	144,000,000	-10,222,925	-7.1%	10,580,000	7.9%	0.1%
Queen Anne's	4,111,533	2,725,000	3,882,964	-1,386,533	-33.7%	1,157,964	42.5%	-2.8%
St. Mary's	10,271,414	7,000,000	11,000,000	-3,271,414	-31.8%	4,000,000	57.1%	3.5%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	8,256,643	6,850,000	4,000,000	-1,406,643	-17.0%	-2,850,000	-41.6%	-30.4%
Washington	4,739,263	2,400,000	2,400,000	-2,339,263	-49.4%	0	0.0%	-28.8%
Wicomico	0	0	0	0	N/A	0	N/A	N/A
Worcester	8,176,629	6,000,000	6,000,000	-2,176,629	-26.6%	0	0.0%	-14.3%
Total	\$661,898,066	\$627,446,069	\$616,747,138	-\$34,451,997	-5.2%	-\$10,698,931	-1.7%	-3.5%

Source: Department of Legislative Services, County Budgets

Hotel Rental Taxes

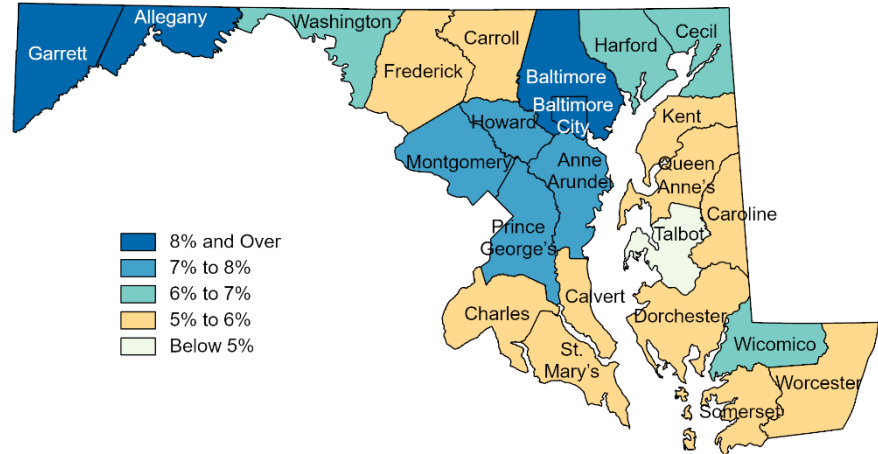
Hotel rental taxes are imposed in all counties in Maryland. In several jurisdictions, revenues collected from the hotel rental tax are shared with municipalities and community organizations. A few municipalities are also authorized to impose a hotel rental tax or to collect the county tax within their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

In fiscal 2023, county governments will collect \$112.1 million in revenue from the hotel rental tax. Hotel rental taxes increased significantly in fiscal 2022 as travel for business and tourism resumes statewide to fairly normal levels. Although the amount estimated for fiscal 2023 is \$12.3 million higher than the previous year, in total between fiscal 2021 and 2023, hotel rental taxes are projected to increase by \$47.2 million. However, revenue projections in fiscal 2023 remain below the actual amount collected in fiscal 2019 (\$113.8 million).

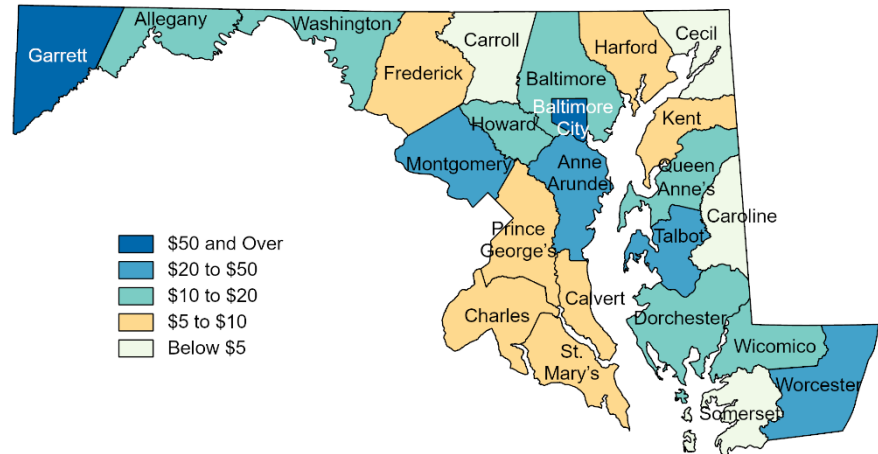
The amounts in fiscal 2023 range from \$81,000 in Somerset County to \$30.2 million in Baltimore City. On a per capita basis, hotel rental tax revenue ranges from \$2 in Carroll and Cecil counties to \$125 in Garrett County. Caroline County did not report any revenues from the hotel rental tax.

No county altered its hotel rental tax rate for fiscal 2023. 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
FY2023**



**Hotel Rental Tax Revenue – Per Capita Amount
FY2023**



Hotel Rental Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2023	Per Capita Revenues	Per Capita Ranking
		FY 2022	FY 2023			
Allegany	67,729	8.0%	8.0%	\$1,100,000	\$16	7
Anne Arundel	590,336	7.0%	7.0%	16,575,100	28	4
Baltimore City	576,498	9.5%	9.5%	30,175,000	52	2
Baltimore	849,316	9.5%	9.5%	11,000,000	13	10
Calvert	93,928	5.0%	5.0%	500,000	5	20
Caroline	33,386	5.0%	5.0%	0	0	24
Carroll	173,873	5.0%	5.0%	372,590	2	22
Cecil	103,905	6.0%	6.0%	182,700	2	23
Charles	168,698	5.0%	5.0%	1,150,000	7	18
Dorchester	32,489	5.0%	5.0%	347,000	11	13
Frederick	279,835	5.0%	5.0%	2,346,000	8	15
Garrett	28,702	8.0%	8.0%	3,600,000	125	1
Harford	262,977	6.0%	6.0%	2,100,000	8	16
Howard	334,529	7.0%	7.0%	4,400,000	13	9
Kent	19,270	5.0%	5.0%	110,000	6	19
Montgomery	1,054,827	7.0%	7.0%	21,725,087	21	6
Prince George's	955,306	7.0%	7.0%	8,772,000	9	14
Queen Anne's	50,798	5.0%	5.0%	650,000	13	12
St. Mary's	114,468	5.0%	5.0%	900,000	8	17
Somerset	24,584	5.0%	5.0%	81,000	3	21
Talbot	37,626	4.0%	4.0%	1,200,000	32	3
Washington	154,937	6.0%	6.0%	2,000,000	13	11
Wicomico	103,980	6.0%	6.0%	1,380,150	13	8
Worcester	53,132	5.0%	5.0%	1,460,000	27	5
Total	6,165,129			\$112,126,627	\$18	

Source: Department of Legislative Services, County Budgets

Hotel Rental Tax Revenue Trend for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$824,379	\$1,948,645	\$1,100,000	\$1,124,266	136.4%	-\$848,645	-43.6%	15.5%
Anne Arundel	10,966,515	15,875,100	16,575,100	4,908,585	44.8%	700,000	4.4%	22.9%
Baltimore City	10,217,293	26,022,000	30,175,000	15,804,707	154.7%	4,153,000	16.0%	71.9%
Baltimore	7,541,379	11,000,000	11,000,000	3,458,621	45.9%	0	0.0%	20.8%
Calvert	493,868	750,000	500,000	256,132	51.9%	-250,000	-33.3%	0.6%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	223,871	410,020	372,590	186,149	83.2%	-37,430	-9.1%	29.0%
Cecil	226,044	180,000	182,700	-46,044	-20.4%	2,700	1.5%	-10.1%
Charles	1,083,116	1,000,000	1,150,000	-83,116	-7.7%	150,000	15.0%	3.0%
Dorchester	333,330	347,000	347,000	13,670	4.1%	0	0.0%	2.0%
Frederick	1,721,036	2,346,000	2,346,000	624,964	36.3%	0	0.0%	16.8%
Garrett	6,974,643	3,200,000	3,600,000	-3,774,643	-54.1%	400,000	12.5%	-28.2%
Harford	1,684,131	1,950,000	2,100,000	265,869	15.8%	150,000	7.7%	11.7%
Howard	2,824,020	2,750,000	4,400,000	-74,020	-2.6%	1,650,000	60.0%	24.8%
Kent	111,690	86,000	110,000	-25,690	-23.0%	24,000	27.9%	-0.8%
Montgomery	6,424,558	16,563,525	21,725,087	10,138,967	157.8%	5,161,562	31.2%	83.9%
Prince George's	6,028,909	8,600,000	8,772,000	2,571,091	42.6%	172,000	2.0%	20.6%
Queen Anne's	596,806	500,000	650,000	-96,806	-16.2%	150,000	30.0%	4.4%
St. Mary's	742,240	800,000	900,000	57,760	7.8%	100,000	12.5%	10.1%
Somerset	81,979	89,385	81,000	7,406	9.0%	-8,385	-9.4%	-0.6%
Talbot	1,592,973	1,200,000	1,200,000	-392,973	-24.7%	0	0.0%	-13.2%
Washington	2,006,491	1,840,000	2,000,000	-166,491	-8.3%	160,000	8.7%	-0.2%
Wicomico	1,120,501	1,189,250	1,380,150	68,749	6.1%	190,900	16.1%	11.0%
Worcester	1,085,207	1,130,000	1,460,000	44,793	4.1%	330,000	29.2%	16.0%
Total	\$64,904,979	\$99,776,925	\$112,126,627	\$34,871,946	53.7%	\$12,349,702	12.4%	31.4%

Source: Department of Legislative Services, County Budgets

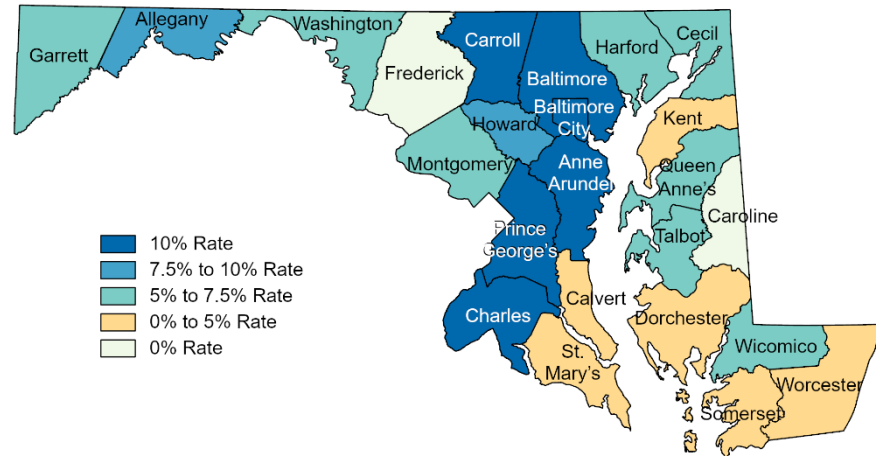
Admissions and Amusement Taxes

County governments and Baltimore City are projecting to collect \$41.9 million in admissions and amusement tax revenue in fiscal 2023. Similar to hotel rental taxes, admissions and amusement taxes also increased significantly in fiscal 2022, as the economy gradually recovered from the pandemic. Although collections are projected to increase by \$3.2 million in fiscal 2023, in total between fiscal 2021 and 2023, admissions and amusement tax revenues are projected to increase by \$22.8 million. This represents a 48.1% annual increase over the two-year period. However, revenue projections in fiscal 2023 still remain below the actual amount collected in fiscal 2019 (\$45.9 million).

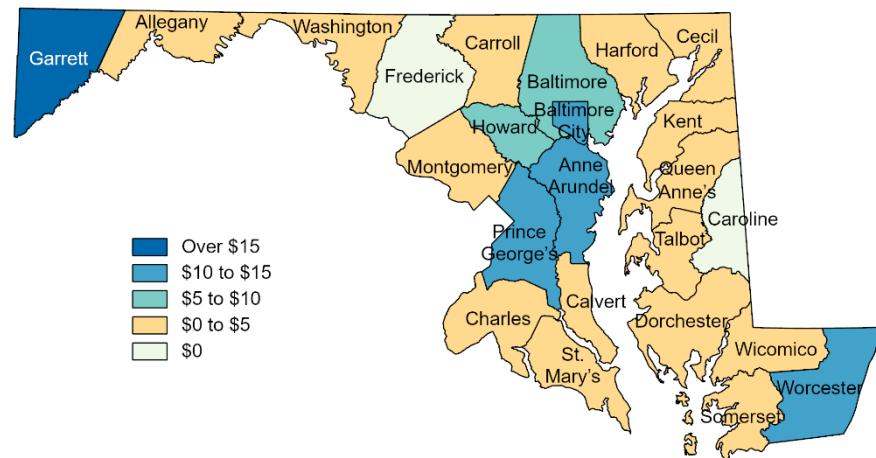
In fiscal 2023, admissions and amusement tax collections range from \$500 in Dorchester County to \$11.5 million in Prince George's County. On average, county governments collected \$7 per capita in admissions and amusement tax revenue. Garrett County leads the State with per capita admissions and amusement tax revenue totaling \$34.

No county altered its admissions and amusement tax rate for fiscal 2023. 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 FY2023



Admissions and Amusement Tax Revenue – Per Capita Amount FY2023



Admissions and Amusement Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2022	FY 2023	FY 2023	Revenues	Ranking
Allegany	67,729	7.5%	7.5%	\$195,000	\$3	10
Anne Arundel	590,336	10.0%	10.0%	7,800,000	13	3
Baltimore City	576,498	10.0%	10.0%	8,000,000	14	2
Baltimore	849,316	10.0%	10.0%	6,000,000	7	6
Calvert	93,928	1.0%	1.0%	30,000	0	21
Caroline	33,386	0.0%	0.0%	0	0	23
Carroll	173,873	10.0%	10.0%	275,000	2	12
Cecil	103,905	6.0%	6.0%	88,305	1	17
Charles	168,698	10.0%	10.0%	660,000	4	8
Dorchester	32,489	0.5%	0.5%	500	0	22
Frederick	279,835	0.0%	0.0%	0	0	23
Garrett	28,702	6.0%	6.0%	975,000	34	1
Harford	262,977	5.0%	5.0%	250,000	1	16
Howard	334,529	7.5%	7.5%	2,200,000	7	7
Kent	19,270	4.5%	4.5%	22,000	1	13
Montgomery	1,054,827	7.0%	7.0%	2,677,768	3	11
Prince George's	955,306	10.0%	10.0%	11,500,000	12	4
Queen Anne's	50,798	5.0%	5.0%	185,000	4	9
St. Mary's	114,468	2.0%	2.0%	90,000	1	18
Somerset	24,584	4.0%	4.0%	18,000	1	19
Talbot	37,626	5.0%	5.0%	20,000	1	20
Washington	154,937	5.0%	5.0%	175,000	1	14
Wicomico	103,980	6.0%	6.0%	100,000	1	15
Worcester	53,132	3.0%	3.0%	600,000	11	5
Total	6,165,129			\$41,861,573	\$7	

Source: Department of Legislative Services, County Budgets

Admissions and Amusement Tax Revenue Trend for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$70,631	\$150,000	\$195,000	\$79,369	112.4%	\$45,000	30.0%	66.2%
Anne Arundel	4,734,924	7,500,000	7,800,000	2,765,076	58.4%	300,000	4.0%	28.3%
Baltimore City	1,571,130	6,987,000	8,000,000	5,415,870	344.7%	1,013,000	14.5%	125.7%
Baltimore	3,298,555	5,476,943	6,000,000	2,178,388	66.0%	523,057	9.6%	34.9%
Calvert	7,330	30,000	30,000	22,670	309.3%	0	0.0%	102.3%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	274,088	175,000	275,000	-99,088	-36.2%	100,000	57.1%	0.2%
Cecil	98,359	87,000	88,305	-11,359	-11.5%	1,305	1.5%	-5.2%
Charles	306,480	760,000	660,000	453,520	148.0%	-100,000	-13.2%	46.7%
Dorchester	1,137	500	500	-637	-56.0%	0	0.0%	-33.7%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	1,431,940	900,000	975,000	-531,940	-37.1%	75,000	8.3%	-17.5%
Harford	160,758	370,000	250,000	209,242	130.2%	-120,000	-32.4%	24.7%
Howard	1,150,215	1,008,000	2,200,000	-142,215	-12.4%	1,192,000	118.3%	38.3%
Kent	24,185	18,000	22,000	-6,185	-25.6%	4,000	22.2%	-4.6%
Montgomery	1,261,063	2,600,000	2,677,768	1,338,937	106.2%	77,768	3.0%	45.7%
Prince George's	3,623,865	11,500,000	11,500,000	7,876,135	217.3%	0	0.0%	78.1%
Queen Anne's	183,601	155,000	185,000	-28,601	-15.6%	30,000	19.4%	0.4%
St. Mary's	30,070	100,000	90,000	69,930	232.6%	-10,000	-10.0%	73.0%
Somerset	18,870	21,552	18,000	2,682	14.2%	-3,552	-16.5%	-2.3%
Talbot	25,483	20,000	20,000	-5,483	-21.5%	0	0.0%	-11.4%
Washington	79,508	150,000	175,000	70,492	88.7%	25,000	16.7%	48.4%
Wicomico	118,182	70,000	100,000	-48,182	-40.8%	30,000	42.9%	-8.0%
Worcester	611,223	600,000	600,000	-11,223	-1.8%	0	0.0%	-0.9%
Total	\$19,081,597	\$38,678,995	\$41,861,573	\$19,597,398	102.7%	\$3,182,578	8.2%	48.1%

Source: Department of Legislative Services, County Budgets

Other Local Taxes

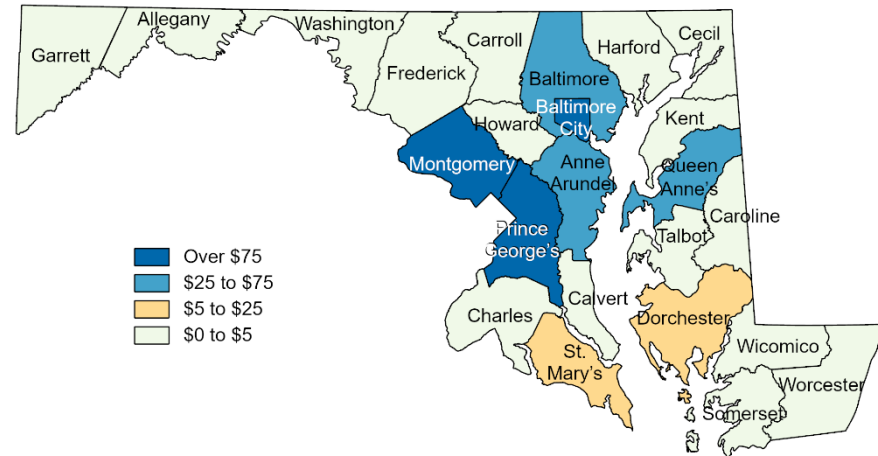
Many county governments, including Baltimore City, impose a variety of other local taxes including sales and service taxes. Counties are generally limited to imposing sales taxes on fuels and utilities. Worcester County is authorized to impose a sales tax on food and beverages in Ocean City. Montgomery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

In fiscal 2023, county governments are estimated to collect \$506.3 million in other local taxes. Sales taxes on energy sources account for 64.4% of the other local taxes (\$325.9 million), while sales taxes on telephones account for 23.2% of the total (\$117.5 million).

In fiscal 2023, revenues from other local taxes range from \$50,000 in Talbot County to \$244.7 million in Montgomery County. On average, county governments collected \$82 per capita in other local taxes. Montgomery County leads the State with per capita collections totaling \$232, followed by Baltimore City (\$224). Prince George's County had per capita collections of \$90.

Between fiscal 2021 and 2023, revenues from other local taxes are projected to increase by \$26.3 million, which represents a 2.7% average annual increase over the two-year period.

**Other Local Tax Revenue – Per Capita Amount
FY2023**



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

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
Energy Taxes	\$319.9	\$321.9	\$325.9
Telephone Taxes	112.0	120.1	117.5
PILOTs – Baltimore City	16.2	17.4	16.0
Parking Tax	18.3	30.8	32.1
Bag Tax	3.3	3.2	3.2
E-Cigarette Tax	1.2	1.1	1.1
Other	9.3	10.3	10.5
Total	\$480.2	\$504.9	\$506.3

PILOT: payment in lieu of taxes

Source: Department of Legislative Services, County Budgets

Other Local Taxes Revenue Trend for Fiscal 2021-2023

County	FY 2021	FY 2022	FY 2023	FY 2021-2022		FY 2022-2023		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$53,336	\$60,000	\$55,000	\$6,664	12.5%	-\$5,000	-8.3%	1.5%
Anne Arundel	13,049,757	15,468,000	15,468,000	2,418,243	18.5%	0	0.0%	8.9%
Baltimore City	107,129,660	129,165,704	128,938,000	22,036,044	20.6%	-227,704	-0.2%	9.7%
Baltimore	24,757,148	25,088,000	24,828,000	330,852	1.3%	-260,000	-1.0%	0.1%
Calvert	108,619	120,000	100,000	11,381	10.5%	-20,000	-16.7%	-4.0%
Caroline	68,008	65,000	68,000	-3,008	-4.4%	3,000	4.6%	0.0%
Carroll	111,442	80,000	100,000	-31,442	-28.2%	20,000	25.0%	-5.3%
Cecil	438,682	430,000	436,450	-8,682	-2.0%	6,450	1.5%	-0.3%
Charles	75,927	50,000	100,000	-25,927	-34.1%	50,000	100.0%	14.8%
Dorchester	141,705	230,000	230,000	88,295	62.3%	0	0.0%	27.4%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	95,106	110,300	93,300	15,194	16.0%	-17,000	-15.4%	-1.0%
Harford	208,940	210,000	210,000	1,060	0.5%	0	0.0%	0.3%
Howard	554,654	1,093,629	690,000	538,975	97.2%	-403,629	-36.9%	11.5%
Kent	0	0	0	0	N/A	0	N/A	N/A
Montgomery	240,883,700	242,800,049	244,718,451	1,916,349	0.8%	1,918,402	0.8%	0.8%
Prince George's	88,219,666	85,955,000	86,054,100	-2,264,666	-2.6%	99,100	0.1%	-1.2%
Queen Anne's	2,070,039	1,850,000	2,060,600	-220,039	-10.6%	210,600	11.4%	-0.2%
St. Mary's	1,210,597	1,300,000	1,390,000	89,403	7.4%	90,000	6.9%	7.2%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	58,509	50,000	50,000	-8,509	-14.5%	0	0.0%	-7.6%
Washington	253,943	250,000	250,000	-3,943	-1.6%	0	0.0%	-0.8%
Wicomico	501,343	402,800	422,800	-98,543	-19.7%	20,000	5.0%	-8.2%
Worcester	77,437	81,000	81,000	3,563	4.6%	0	0.0%	2.3%
Total	\$480,068,218	\$504,859,482	\$506,343,701	\$24,791,264	5.2%	\$1,484,219	0.3%	2.7%

Source: Department of Legislative Services, County Budgets

Data Tables

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	\$44,893,618	\$31,190,781	\$1,723,828	\$709,319	\$824,379	\$70,631	\$53,336	\$79,465,892	\$98,919,036
Anne Arundel	836,019,336	693,300,152	71,031,200	85,896,594	10,966,515	4,734,924	13,049,757	1,714,998,478	1,836,393,081
Baltimore City	964,982,104	410,711,792	44,645,148	60,610,162	10,217,293	1,571,130	107,129,660	1,599,867,289	2,045,248,300
Baltimore	1,048,423,501	960,694,264	45,050,990	101,203,698	7,541,379	3,298,555	24,757,148	2,190,969,535	2,368,683,135
Calvert	202,148,005	113,173,230	12,127,448	0	493,868	7,330	108,619	328,058,500	348,900,413
Caroline	27,882,950	22,188,455	2,637,283	918,551	0	0	68,008	53,695,247	60,954,798
Carroll	227,022,404	197,095,934	19,360,209	0	223,871	274,088	111,442	444,087,948	438,614,372
Cecil	125,784,698	81,290,908	9,200,584	2,825,100	226,044	98,359	438,682	219,864,375	228,368,941
Charles	257,039,610	159,808,519	22,225,791	9,495,137	1,083,116	306,480	75,927	450,034,580	455,945,500
Dorchester	32,093,914	18,016,164	3,049,243	1,601,742	333,330	1,137	141,705	55,237,235	58,420,948
Frederick	358,340,168	289,489,750	66,359,692	0	1,721,036	0	0	715,910,646	705,124,624
Garrett	54,616,637	16,581,761	4,060,441	4,868,784	6,974,643	1,431,940	95,106	88,629,312	107,424,248
Harford	335,233,610	290,415,199	22,003,338	25,331,779	1,684,131	160,758	208,940	675,037,755	634,775,443
Howard	786,642,660	577,098,631	28,264,600	55,649,810	2,824,020	1,150,215	554,654	1,452,184,590	1,288,283,318
Kent	32,281,508	16,448,232	2,071,995	1,300,082	111,690	24,185	0	52,237,692	54,276,196
Montgomery	1,857,582,135	1,820,178,820	162,182,559	132,288,901	6,424,558	1,261,063	240,883,700	4,220,801,736	3,769,326,527
Prince George's	1,374,394,962	738,348,907	60,279,962	143,642,925	6,028,909	3,623,865	88,219,666	2,414,539,196	2,225,264,516
Queen Anne's	72,699,177	67,985,531	10,974,410	4,111,533	596,806	183,601	2,070,039	158,621,097	166,878,318
St. Mary's	115,718,458	127,908,783	9,787,026	10,271,414	742,240	30,070	1,210,597	265,668,588	286,537,546
Somerset	18,674,148	8,925,870	873,761	0	81,979	18,870	0	28,574,628	43,388,796
Talbot	45,726,003	35,503,912	12,315,972	8,256,643	1,592,973	25,483	58,509	103,479,495	111,013,056
Washington	133,818,994	119,254,813	11,001,009	4,739,263	2,006,491	79,508	253,943	271,154,021	292,745,453
Wicomico	68,931,699	59,467,181	5,106,766	0	1,120,501	118,182	501,343	135,245,672	156,584,858
Worcester	146,756,684	35,824,894	12,222,035	8,176,629	1,085,207	611,223	77,437	204,754,109	236,768,428
Total	\$9,167,706,983	\$6,890,902,483	\$638,555,290	\$661,898,066	\$64,904,979	\$19,081,597	\$480,068,218	\$17,923,117,616	\$18,018,839,851

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	854,869,600	696,500,000	76,500,000	93,500,000	15,875,100	7,500,000	15,468,000	1,760,212,700	1,899,622,600
Baltimore City	971,090,000	412,727,000	58,458,000	71,575,000	26,022,000	6,987,000	129,165,704	1,676,024,704	2,094,390,083
Baltimore	1,082,265,695	988,134,578	38,000,000	87,000,000	11,000,000	5,476,943	25,088,000	2,236,965,216	2,415,179,743
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	209,915,510
Charles	261,750,000	148,000,000	16,000,000	7,200,000	1,000,000	760,000	50,000	434,760,000	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	47,420,776	0	2,346,000	0	0	686,366,488	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	91,230,663
Harford	331,112,000	268,250,000	18,095,000	16,000,000	1,950,000	370,000	210,000	635,987,000	610,993,124
Howard	800,248,869	492,337,000	21,700,000	37,636,250	2,750,000	1,008,000	1,093,629	1,356,773,748	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	1,899,987,778	1,804,218,526	170,703,401	149,599,748	16,563,525	2,600,000	242,800,049	4,286,473,027	3,763,605,021
Prince George's	1,393,832,123	730,000,000	51,000,000	133,420,000	8,600,000	11,500,000	85,955,000	2,414,307,123	2,236,763,300
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	8,750,000	7,000,000	800,000	100,000	1,300,000	257,683,365	277,779,062
Somerset	18,141,487	7,740,106	797,358	0	89,385	21,552	0	26,789,888	40,145,310
Talbot	48,011,100	34,000,000	10,900,000	6,850,000	1,200,000	20,000	50,000	101,031,100	107,842,404
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	158,086,874
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	\$9,328,046,336	\$6,649,989,913	\$580,594,535	\$627,446,069	\$99,776,925	\$38,678,995	\$504,859,482	\$17,829,392,255	\$17,861,524,395

Source: Department of Legislative Services, County Budgets

County Government Revenues – Fiscal 2023

<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	\$44,857,381	\$31,500,000	\$1,700,000	\$605,000	\$1,100,000	\$195,000	\$55,000	\$80,012,381	\$99,375,387
Anne Arundel	871,438,900	714,700,000	64,000,000	67,000,000	16,575,100	7,800,000	15,468,000	1,756,982,000	1,895,078,500
Baltimore City	1,005,152,000	430,839,000	41,897,000	48,158,000	30,175,000	8,000,000	128,938,000	1,693,159,000	2,075,907,320
Baltimore	1,115,529,225	981,891,441	35,340,000	80,910,000	11,000,000	6,000,000	24,828,000	2,255,498,666	2,496,115,219
Calvert	204,297,720	106,000,000	8,000,000	0	500,000	30,000	100,000	318,927,720	339,046,179
Caroline	29,310,200	18,500,000	2,450,000	800,000	0	0	68,000	51,128,200	58,590,654
Carroll	239,494,360	195,746,970	16,500,000	0	372,590	275,000	100,000	452,488,920	448,714,080
Cecil	128,849,484	70,075,564	9,549,800	2,400,000	182,700	88,305	436,450	211,582,303	220,355,343
Charles	265,011,600	169,000,000	16,600,000	7,470,000	1,150,000	660,000	100,000	459,991,600	470,534,600
Dorchester	33,977,015	18,855,625	2,100,000	914,824	347,000	500	230,000	56,424,964	63,495,033
Frederick	398,032,142	307,265,361	60,418,749	0	2,346,000	0	0	768,062,252	762,157,489
Garrett	56,290,550	15,500,000	1,750,000	1,760,000	3,600,000	975,000	93,300	79,968,850	94,730,663
Harford	328,163,300	299,775,000	20,000,000	22,000,000	2,100,000	250,000	210,000	672,498,300	653,035,000
Howard	824,605,823	540,869,664	30,000,000	57,400,000	4,400,000	2,200,000	690,000	1,460,165,487	1,290,983,724
Kent	32,658,297	15,000,000	1,884,381	1,196,602	110,000	22,000	0	50,871,280	53,520,972
Montgomery	1,951,354,006	1,870,513,719	206,466,368	154,849,748	21,725,087	2,677,768	244,718,451	4,452,305,147	3,834,539,392
Prince George's	1,451,957,315	777,000,000	43,200,000	144,000,000	8,772,000	11,500,000	86,054,100	2,522,483,415	2,350,604,800
Queen Anne's	73,513,000	68,845,000	9,915,250	3,882,964	650,000	185,000	2,060,600	159,051,814	167,042,208
St. Mary's	123,731,167	128,933,804	9,750,000	11,000,000	900,000	90,000	1,390,000	275,794,971	299,829,819
Somerset	18,535,295	9,050,000	800,000	0	81,000	18,000	0	28,484,295	43,660,445
Talbot	50,233,000	28,000,000	6,100,000	4,000,000	1,200,000	20,000	50,000	89,603,000	97,257,379
Washington	134,863,130	109,367,510	7,000,000	2,400,000	2,000,000	175,000	250,000	256,055,640	262,814,130
Wicomico	72,368,861	63,000,000	4,600,000	0	1,380,150	100,000	422,800	141,871,811	168,523,279
Worcester	152,507,544	38,000,000	9,000,000	6,000,000	1,460,000	600,000	81,000	207,648,544	222,874,139
Total	\$9,606,731,315	\$7,008,228,658	\$609,021,548	\$616,747,138	\$112,126,627	\$41,861,573	\$506,343,701	\$18,501,060,560	\$18,468,785,754

Source: Department of Legislative Services, County Budgets