

Property Tax Rates Compared to Constant Yield Rate in Fiscal 2021

County	Actual FY 2020	Actual FY 2021	Difference	Constant Yield Rate	Difference	Amount in Excess of Constant Yield Ranking by Highest to Lowest
Allegany	\$0.9750	\$0.9750	\$0.0000	\$0.9689	\$0.0061	1. Baltimore City \$0.0652
Anne Arundel	0.9350	0.9340	(0.0010)	0.9266	0.0074	2. Prince George's 0.0395
Baltimore City	2.2480	2.2480	0.0000	2.1828	0.0652	3. Charles 0.0265
Baltimore	1.1000	1.1000	0.0000	1.0783	0.0217	4. Frederick 0.0256
Calvert	0.9370	0.9320	(0.0050)	0.9195	0.0125	5. Howard 0.0223
Caroline	0.9800	0.9800	0.0000	0.9613	0.0187	6. Baltimore 0.0217
Carroll	1.0180	1.0180	0.0000	0.9967	0.0213	7. Carroll 0.0213
Cecil	1.0414	1.0414	0.0000	1.0216	0.0198	8. Cecil 0.0198
Charles*	1.2050	1.2050	0.0000	1.1785	0.0265	9. Caroline 0.0187
Dorchester	1.0000	1.0000	0.0000	0.9862	0.0138	10. Wicomico 0.0182
Frederick	1.0600	1.0600	0.0000	1.0344	0.0256	11. Worcester 0.0172
Garrett	1.0560	1.0560	0.0000	1.0479	0.0081	12. Washington 0.0166
Harford	1.0420	1.0420	0.0000	1.0280	0.0140	13. Harford 0.0140
Howard*	1.2500	1.2500	0.0000	1.2277	0.0223	14. Dorchester 0.0138
Kent	1.0220	1.0220	0.0000	1.0210	0.0010	15. Calvert 0.0125
Montgomery*	0.9907	0.9912	0.0005	0.9788	0.0124	16. Montgomery 0.0124
Prince George's*	1.3740	1.3740	0.0000	1.3345	0.0395	17. St. Mary's 0.0119
Queen Anne's	0.8471	0.8471	0.0000	0.8358	0.0113	18. Queen Anne's 0.0113
St. Mary's	0.8478	0.8478	0.0000	0.8359	0.0119	19. Garrett 0.0081
Somerset	1.0000	1.0000	0.0000	1.0018	(0.0018)	20. Anne Arundel 0.0074
Talbot	0.6372	0.6372	0.0000	0.6315	0.0057	21. Allegany 0.0061
Washington	0.9480	0.9480	0.0000	0.9314	0.0166	22. Talbot 0.0057
Wicomico	0.9346	0.9286	(0.0060)	0.9104	0.0182	23. Kent 0.0010
Worcester	0.8450	0.8450	0.0000	0.8278	0.0172	24. Somerset -0.0018

*Includes Special Property Tax Rates

Source: State Department of Assessments and Taxation; Department of Legislative Services

Revenue Yield from Property Tax Rates above Constant Yield Fiscal 2021

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Yield	Per Capita Yield
Allegany	\$3,603,161,138	\$0.9750	\$0.9689	\$0.0061	220,000	\$3.12
Anne Arundel	77,486,007,799	0.9340	0.9266	0.0074	5,734,000	9.90
Baltimore City	40,051,659,846	2.2480	2.1828	0.0652	26,114,000	44.00
Baltimore	87,020,534,975	1.1000	1.0783	0.0217	18,883,000	22.82
Calvert	12,407,926,732	0.9320	0.9195	0.0125	1,551,000	16.76
Caroline	2,634,858,070	0.9800	0.9613	0.0187	493,000	14.76
Carroll	20,360,770,146	1.0180	0.9967	0.0213	4,337,000	25.75
Cecil	10,309,285,626	1.0414	1.0216	0.0198	2,041,000	19.84
Charles*	18,550,728,981	1.2050	1.1785	0.0265	4,921,000	30.14
Dorchester	2,831,999,799	1.0000	0.9862	0.0138	391,000	12.25
Frederick	32,238,445,914	1.0600	1.0344	0.0256	8,253,000	31.80
Garrett	4,428,461,932	1.0560	1.0479	0.0081	359,000	12.37
Harford	28,572,442,827	1.0420	1.0280	0.0140	4,000,000	15.66
Howard*	53,640,635,048	1.2500	1.2277	0.0223	11,958,000	36.72
Kent	2,935,425,712	1.0220	1.0210	0.0010	29,000	1.49
Montgomery*	196,809,144,465	0.9912	0.9788	0.0124	24,357,000	23.18
Prince George's*	90,108,498,591	1.3740	1.3345	0.0395	35,634,000	39.19
Queen Anne's	8,452,918,042	0.8471	0.8358	0.0113	955,000	18.96
St. Mary's	12,724,222,169	0.8478	0.8359	0.0119	1,514,000	13.34
Somerset	1,353,582,862	1.0000	1.0018	-0.0018	0	0.00
Talbot	7,475,715,571	0.6372	0.6315	0.0057	426,000	11.46
Washington	12,901,422,129	0.9480	0.9314	0.0166	2,142,000	14.18
Wicomico	6,432,565,170	0.9286	0.9104	0.0182	1,171,000	11.30
Worcester	16,061,877,029	0.8450	0.8278	0.0172	2,763,000	52.85
Total	\$749,392,290,573				\$158,246,000	\$26.18

*Includes Special Property Tax Rates

Source: State Department of Assessments and Taxation; Department of Legislative Services

Revenue Loss from Property Tax Rates below Constant Yield Fiscal 2021

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Loss	Per Capita Loss
Allegany	\$3,603,161,138	\$0.9750	\$0.9689	\$0.0061	\$0	\$0.00
Anne Arundel	77,486,007,799	0.9340	0.9266	0.0074	0	0.00
Baltimore City	40,051,659,846	2.2480	2.1828	0.0652	0	0.00
Baltimore	87,020,534,975	1.1000	1.0783	0.0217	0	0.00
Calvert	12,407,926,732	0.9320	0.9195	0.0125	0	0.00
Caroline	2,634,858,070	0.9800	0.9613	0.0187	0	0.00
Carroll	20,360,770,146	1.0180	0.9967	0.0213	0	0.00
Cecil	10,309,285,626	1.0414	1.0216	0.0198	0	0.00
Charles*	18,550,728,981	1.2050	1.1785	0.0265	0	0.00
Dorchester	2,831,999,799	1.0000	0.9862	0.0138	0	0.00
Frederick	32,238,445,914	1.0600	1.0344	0.0256	0	0.00
Garrett	4,428,461,932	1.0560	1.0479	0.0081	0	0.00
Harford	28,572,442,827	1.0420	1.0280	0.0140	0	0.00
Howard*	53,640,635,048	1.2500	1.2277	0.0223	0	0.00
Kent	2,935,425,712	1.0220	1.0210	0.0010	0	0.00
Montgomery*	196,809,144,465	0.9912	0.9788	0.0124	0	0.00
Prince George's*	90,108,498,591	1.3740	1.3345	0.0395	0	0.00
Queen Anne's	8,452,918,042	0.8471	0.8358	0.0113	0	0.00
St. Mary's	12,724,222,169	0.8478	0.8359	0.0119	0	0.00
Somerset	1,353,582,862	1.0000	1.0018	-0.0018	-24,000	-0.94
Talbot	7,475,715,571	0.6372	0.6315	0.0057	0	0.00
Washington	12,901,422,129	0.9480	0.9314	0.0166	0	0.00
Wicomico	6,432,565,170	0.9286	0.9104	0.0182	0	0.00
Worcester	16,061,877,029	0.8450	0.8278	0.0172	0	0.00
Total	\$749,392,290,573				-\$24,000	\$0.00

*Includes Special Property Tax Rates

Source: State Department of Assessments and Taxation; Department of Legislative Services