

PROPERTY TAX SET-OFFS

THE USE OF LOCAL PROPERTY TAX DIFFERENTIALS AND TAX REBATES IN MARYLAND

FISCAL 2023



DEPARTMENT OF LEGISLATIVE SERVICES 2023

**Property Tax Set-offs:
The Use of Local Property Tax Differentials
And Tax Rebates in Maryland
Fiscal 2023**

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

November 2023

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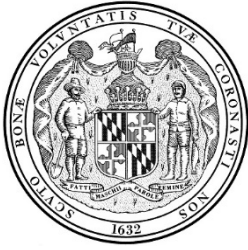
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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber
Executive Director

Ryan Bishop
Executive Director

November 2023

The Honorable Bill Ferguson, President of the Senate
The Honorable Adrienne A. Jones, Speaker of the House of Delegates
Members of the General Assembly

Dear President Ferguson, Speaker Jones, and Members:

At the local level, counties and municipalities share in the delivery of public services. To cover the costs of these services, residents of municipalities pay property taxes to both the county and municipal government. To compensate municipalities for services provided in lieu of similar county services, many counties in Maryland have established a tax set-off system by providing either a tax differential or tax rebate to the municipality. A tax differential is a lower county property tax rate within the municipality. A tax rebate is a direct county payment to the municipality; however, the county property tax rate within the municipality remains the same.

Tax set-off systems continue to be of interest to State and local government officials. The Department of Legislative Services conducts an annual review of local tax set-off systems, and this report summarizes the tax set-off systems for fiscal 2023. The report also provides an overview of the current law relating to tax set-offs. This report was prepared by Michael Sousane of the Office of Policy Analysis and reviewed by Hiram Burch. Davin Brownell prepared the manuscript.

We trust that the study will be useful to you and to other persons interested in matters relating to tax set-off systems.

Sincerely,

Handwritten signature of Victoria L. Gruber in black ink.

Victoria L. Gruber
Executive Director

VLG:RB/HLB/db

Handwritten signature of Ryan Bishop in blue ink.

Ryan Bishop
Director

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Contents

| | |
|--|-----|
| Letter of Transmittal | iii |
| Introduction | 1 |
| Background | 1 |
| Scope | 2 |
| Explanation of Exhibits and Appendix | 3 |
| Summary of Findings | 3 |
| Tax Differentials/Tax Rebates by County..... | 8 |
| Allegany County | 8 |
| Anne Arundel County | 8 |
| Baltimore County | 9 |
| Calvert County | 9 |
| Caroline County | 9 |
| Carroll County..... | 10 |
| Cecil County | 10 |
| Charles County..... | 11 |
| Dorchester County | 11 |
| Frederick County..... | 12 |
| Garrett County..... | 12 |
| Harford County | 13 |
| Howard County | 13 |
| Kent County | 13 |
| Montgomery County | 14 |

Prince George’s County 14

Queen Anne’s County 16

St. Mary’s County 16

Somerset County 17

Talbot County 17

Washington County..... 17

Wicomico County 18

Worcester County..... 18

Appendix 1. Tax Differentials and Tax Rebates – Per Capita Amounts 19

Property Tax Set-offs: The Use of Local Property Tax Differentials And Tax Rebates in Maryland Fiscal 2023

Introduction

Property tax set-offs are meant to compensate for double taxation of municipal taxpayers occurring when both municipal and county property taxes are levied to fund similar services. Therefore, counties compensate municipal taxpayers with property tax set-offs through a tax rate differential or through a tax rebate. A tax rate differential results in a lower county property tax rate within the boundaries of a municipality, whereas a tax rebate is a direct payment to a municipality for providing the services or programs.

Background

Section 6-305 of the Tax-Property Article of the Annotated Code of Maryland mandates that Allegany, Anne Arundel, Baltimore, Garrett, Harford, Howard, Montgomery, and Prince George's counties meet annually with the governing bodies of municipalities to discuss the property tax rate to be set for assessments of property in the municipality. If it is demonstrated that a municipality performs services or programs in lieu of similar county services and programs, the governing body of the county **must impose** the county property tax on assessments of property in the municipality at a rate that is less than the general county property tax rate. Section 6-305.1 requires Frederick County to meet annually with the governing bodies of municipalities to discuss the property tax rate to be set for assessments of property in the municipality. If it can be demonstrated that a municipality performs services or programs in lieu of similar county services and programs, Frederick County must grant a tax set-off to the municipality in accordance with a formula agreed to by the county and the municipality. If Frederick County and a municipality fail to reach an agreement concerning the formula by which a tax set-off is to be calculated, Frederick County must grant a tax set-off using the formula for the preceding taxable year.

Section 6-306 governs the procedure for the setting of a tax differential in the other counties. The governing bodies of the counties are required to meet annually with governing bodies of municipalities to discuss the property tax rate to be set for assessments of property in the municipality. If it is demonstrated that the municipality performs services or programs in lieu of similar county services, the county **may establish** a county property tax rate for property in the municipality that is lower than the general county property tax rate.

Alternatively, both of the above sections provide the counties with the option of making a payment to the municipality to aid the municipality in funding municipal services or programs that are similar to county services or programs. This is commonly known as a tax rebate.

Subsections (d) and (e) of Sections 6-305 and 6-306 of the Tax-Property Article define the procedures for determining the county property tax rate within a municipality. The provisions follow:

- (d) *Setting county rate for municipality.* In determining the county property tax rate to be set for assessments of property in a municipality, the governing body of the county shall consider:
 - (1) the services and programs that are performed by the municipality instead of similar county services and programs; and
 - (2) the extent that the similar services and programs are funded by property tax revenues.
- (e) *Rate need not be uniform.* The county property tax rate for assessments of property located in a municipality is not required to be:
 - (1) the same as the rate for property located in other municipalities in the county; or
 - (2) the same as the rate set in a prior year.

A county and one or more municipalities may enter into an agreement setting different terms or timing for negotiations, calculations, or approval of a tax set-off than are set out under Sections 6-305 and 6-306.

Scope

This report identifies the real property tax differentials and tax rebates made by the governing bodies of the counties during fiscal 2023. Information was obtained from a survey of the counties and the State Department of Assessments and Taxation (SDAT). Specifically, assessable base information and tax rate differentials were obtained by using data from SDAT. The tax rate differentials are calculated per \$100 of assessed property value.

The following payments are excluded from amounts reported as tax rebates:

- mandatory State pass-through from counties to municipalities, such as supplemental police aid and distributions from the State Fire, Rescue, and Ambulance Fund;

- county sales and services taxes, license fees, and alcoholic beverage dispensary profits required by State law to be shared with municipalities; and
- funds to which a municipality has a claim, such as Program Open Space.

Explanation of Exhibits and Appendix

- **Exhibit 1** summarizes the findings of the tax set-off study for fiscal 2023.
- **Exhibit 2** compares tax set-offs authorized in fiscal 2023 to those in fiscal 2022.
- **Exhibit 3** compares a county's tax set-off amount in fiscal 2023 with the amount provided in fiscal 2018.
- **Appendix 1** provides a listing of the tax differential and rebate amounts for each municipality in fiscal 2023 on a per capita basis.

Summary of Findings

Property tax-set offs for municipalities were granted in 18 counties in fiscal 2023. Of the 5 remaining counties, Baltimore and Howard counties have no municipalities, while Kent, Wicomico, and Worcester counties chose not to establish tax set-offs. In fiscal 2023, tax differentials and rebates totaled \$128.3 million, a 9.8% increase compared to the prior year. Property tax set-off amounts were higher in 17 counties and lower in 1 county. Local funding for tax differentials and rebates in fiscal 2023 ranged from \$70,929 in St. Mary's County to \$35.1 million in Prince George's County. On a per capita basis, local funding ranged from less than \$1 in St. Mary's County to \$100 in Talbot County with the statewide average at \$29, excluding those counties with no municipalities.

Seven counties (Allegany, Anne Arundel, Calvert, Caroline, Charles, Talbot, and Washington) provided tax rate differentials totaling \$43.1 million for the municipalities in their jurisdictions. Five counties (Carroll, Cecil, Montgomery, St. Mary's, and Somerset) returned to the municipalities rebates totaling \$21.7 million. Six counties (Dorchester, Frederick, Garrett, Harford, Prince George's, and Queen Anne's) provided both tax differentials and rebates to their municipalities totaling \$63.5 million.

Prince George's County provided both tax rebates and tax rate differentials to all of its municipalities, totaling \$35.1 million, as did Harford County, totaling \$10.2 million. Frederick County provided tax rate differentials to Frederick and Myersville totaling \$10.7 million and provided 10 other municipalities with \$5.2 million in tax rebates. Dorchester County provided

tax differentials to Cambridge and Hurlock totaling \$752,022 and provided tax rebates to seven other municipalities totaling \$6,050. Garrett County had a tax rate differential totaling \$72,326 for Mountain Lake Park and provided \$297,000 in rebates to seven other municipalities. Queen Anne's County provided tax rate differentials to Centreville and Millington totaling \$808,708 and provided six other municipalities with \$282,101 in tax rebates.

The City of Annapolis (Anne Arundel County) received the largest tax set-off amount in fiscal 2023. The county real property tax rate within the city was reduced by \$0.374 per \$100 of assessed value resulting in a property tax revenue offset of \$25.6 million in fiscal 2023, or \$629 per city resident. The City of Bowie (Prince George's County) received the next largest tax set-off amount with a property tax differential amount of \$11.2 million. The City of Frederick (Frederick County) received a property tax differential amount of \$10.5 million, the third highest amount.

For a majority of municipalities in Maryland, the per capita tax differential or rebate amount is under \$75 per municipal resident. In 23 municipalities, the county government did not grant either a tax differential or tax rebate. In 13 municipalities, the tax differential or rebate amount exceeded \$200 per municipal resident.

Exhibit 1
Tax Differentials and Tax Rebates
Fiscal 2023

| County | Tax Differential | Tax Rebate | Total |
|-----------------|-------------------------|---------------------|----------------------|
| Allegany | \$2,068,856 | \$0 | \$2,068,856 |
| Anne Arundel | 25,583,845 | 0 | 25,583,845 |
| Baltimore City | n/a | n/a | n/a |
| Baltimore | n/a | n/a | n/a |
| Calvert | 3,944,780 | 0 | 3,944,780 |
| Caroline | 514,431 | 0 | 514,431 |
| Carroll | 0 | 2,687,236 | 2,687,236 |
| Cecil | 0 | 874,203 | 874,203 |
| Charles | 2,217,677 | 0 | 2,217,677 |
| Dorchester | 752,022 | 6,050 | 758,072 |
| Frederick | 10,713,009 | 5,246,806 | 15,959,815 |
| Garrett | 72,326 | 297,000 | 369,326 |
| Harford | 6,457,652 | 3,699,456 | 10,157,108 |
| Howard | n/a | n/a | n/a |
| Kent | 0 | 0 | 0 |
| Montgomery | 0 | 17,269,692 | 17,269,692 |
| Prince George's | 34,475,018 | 651,147 | 35,126,165 |
| Queen Anne's | 808,708 | 282,101 | 1,090,809 |
| St. Mary's | 0 | 70,929 | 70,929 |
| Somerset | 0 | 844,976 | 844,976 |
| Talbot | 3,803,338 | 0 | 3,803,338 |
| Washington | 4,989,071 | 0 | 4,989,071 |
| Wicomico | 0 | 0 | 0 |
| Worcester | 0 | 0 | 0 |
| Total | \$96,400,733 | \$31,929,596 | \$128,330,329 |

n/a: Indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 2
Changes in Tax Differentials and Tax Rebates
Fiscal 2022 and 2023

| County | 2022 | 2023 | Difference | % Difference |
|-----------------|----------------------|----------------------|---------------------|---------------------|
| Allegany | \$1,801,486 | \$2,068,856 | \$267,370 | 14.8% |
| Anne Arundel | 25,016,722 | 25,583,845 | 567,123 | 2.3% |
| Baltimore City | n/a | n/a | n/a | n/a |
| Baltimore | n/a | n/a | n/a | n/a |
| Calvert | 3,765,626 | 3,944,780 | 179,154 | 4.8% |
| Caroline | 488,746 | 514,431 | 25,685 | 5.3% |
| Carroll | 2,811,517 | 2,687,236 | -124,281 | -4.4% |
| Cecil | 816,051 | 874,203 | 58,152 | 7.1% |
| Charles | 2,096,423 | 2,217,677 | 121,254 | 5.8% |
| Dorchester | 682,617 | 758,072 | 75,455 | 11.1% |
| Frederick | 15,029,151 | 15,959,815 | 930,664 | 6.2% |
| Garrett | 368,227 | 369,326 | 1,099 | 0.3% |
| Harford | 10,046,122 | 10,157,108 | 110,986 | 1.1% |
| Howard | n/a | n/a | n/a | n/a |
| Kent | 70,000 | 0 | -70,000 | -100.0% |
| Montgomery | 8,993,070 | 17,269,692 | 8,276,622 | 92.0% |
| Prince George's | 34,925,171 | 35,126,165 | 200,994 | 0.6% |
| Queen Anne's | 1,056,643 | 1,090,809 | 34,166 | 3.2% |
| St. Mary's | 44,461 | 70,929 | 26,468 | 59.5% |
| Somerset | 393,200 | 844,976 | 451,776 | 114.9% |
| Talbot | 3,702,004 | 3,803,338 | 101,334 | 2.7% |
| Washington | 4,767,444 | 4,989,071 | 221,627 | 4.6% |
| Wicomico | 0 | 0 | 0 | 0.0% |
| Worcester | 0 | 0 | 0 | 0.0% |
| Total | \$116,874,683 | \$128,330,329 | \$11,455,648 | 9.8% |

n/a: Indicates that the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 3
Changes in Tax Differentials and Tax Rebates
Over a Five-year Period

| County | FY 2018 | FY 2023 | Difference | % Difference |
|-----------------|----------------------|----------------------|---------------------|---------------------|
| Allegany | \$1,867,037 | \$2,068,856 | \$201,819 | 10.8% |
| Anne Arundel | 21,643,147 | 25,583,845 | 3,940,698 | 18.2% |
| Baltimore City | n/a | n/a | n/a | n/a |
| Baltimore | n/a | n/a | n/a | n/a |
| Calvert | 3,392,275 | 3,944,780 | 552,505 | 16.3% |
| Caroline | 545,484 | 514,431 | -31,053 | -5.7% |
| Carroll | 2,182,194 | 2,687,236 | 505,042 | 23.1% |
| Cecil | 729,049 | 874,203 | 145,154 | 19.9% |
| Charles | 1,648,150 | 2,217,677 | 569,527 | 34.6% |
| Dorchester | 408,722 | 758,072 | 349,350 | 85.5% |
| Frederick | 13,591,738 | 15,959,815 | 2,368,077 | 17.4% |
| Garrett | 363,105 | 369,326 | 6,221 | 1.7% |
| Harford | 9,629,452 | 10,157,108 | 527,656 | 5.5% |
| Howard | n/a | n/a | n/a | n/a |
| Kent | 0 | 0 | 0 | 0.0% |
| Montgomery | 8,168,433 | 17,269,692 | 9,101,259 | 111.4% |
| Prince George's | 27,114,492 | 35,126,165 | 8,011,673 | 29.5% |
| Queen Anne's | 757,052 | 1,090,809 | 333,757 | 44.1% |
| St. Mary's | 44,916 | 70,929 | 26,013 | 57.9% |
| Somerset | 393,200 | 844,976 | 451,776 | 114.9% |
| Talbot | 3,366,997 | 3,803,338 | 436,341 | 13.0% |
| Washington | 4,263,530 | 4,989,071 | 725,541 | 17.0% |
| Wicomico | 0 | 0 | 0 | 0.0% |
| Worcester | 0 | 0 | 0 | 0.0% |
| Total | \$100,108,973 | \$128,330,329 | \$28,221,356 | 28.2% |

n/a: Indicates that the jurisdiction has no municipalities.

Source: Department of Legislative Services

Tax Differentials/Tax Rebates by County

Allegany County

During fiscal 2023, Allegany County provided a tax rate differential to all of its seven municipalities for performing governmental services in areas including planning and zoning, police protection, public works, highway construction and maintenance, solid waste disposal, and emergency medical services. The rates are determined by calculating the net property tax support of each area of service and dividing it by the amount of revenue generated by \$1 of property tax levy. The estimated value of the tax differentials in fiscal 2023 is approximately \$2.1 million.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--------------------------------|
| Barton | \$0.0797 | \$9,756 |
| Cumberland | 0.1589 | 1,466,330 |
| Frostburg | 0.1276 | 473,703 |
| Lonaconing | 0.1118 | 32,752 |
| Luke | 0.1141 | 32,773 |
| Midland | 0.0797 | 9,950 |
| Westernport | 0.0797 | 43,592 |
| Total | | \$2,068,856 |

Anne Arundel County

Anne Arundel County set a real property tax rate differential of \$0.374 for the City of Annapolis in fiscal 2023 for providing a variety of services that the county performs outside the city limits, including police protection, fire, public works, planning and zoning, and parks and recreation. The estimated value of the tax differential in fiscal 2023 is \$25.6 million. In calculating the tax rate differential, several steps were involved. First, county spending was allocated into countywide (*e.g.*, education) and noncity (*e.g.*, police) categories. Second, all county revenues, except property taxes, are allocated to offset the cost of either countywide or noncity services. Third, costs that are offset are used to calculate countywide and noncity property tax rates. Finally, this noncity property tax rate serves as the Annapolis tax rate differential. Highland Beach, the other incorporated municipality in Anne Arundel County, received a real property tax rate differential of \$0.03, which equals \$10,259 in reduced county revenues. The tax differential takes into consideration that the municipality provides public works and planning and zoning services.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--------------------------------|
| Annapolis | \$0.3740 | \$25,573,586 |
| Highland Beach | 0.0300 | 10,259 |
| Total | | \$25,583,845 |

Baltimore County

There are no incorporated municipalities solely within Baltimore County; however, a small part of Hampstead is located in the county.

Calvert County

Calvert County provided a tax rate differential for its two municipalities for public safety, public works, parks and recreation, and economic development. In fiscal 2023, these tax differentials totaled approximately \$3.9 million. The county periodically assesses the reasonableness of the differential by calculating the net cost to the municipalities of providing duplicative public services and what the net cost to the county would be to provide the same services for the municipality. These costs are used with property assessment data to calculate a range within which the tax rate differential should fall. If the differential falls within the range, the county advises that the differentials remain unchanged.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--------------------------------|
| Chesapeake Beach | \$0.3360 | \$3,001,396 |
| North Beach | 0.3360 | 943,384 |
| Total | | \$3,944,780 |

Caroline County

Caroline County provides tax rate differentials to municipalities with police protection. Historically, the differential rate is based on a formula of county police coverage. However, county commissioners have held differentials constant over the last three years. In fiscal 2023, Caroline County provided tax differentials totaling approximately \$0.5 million.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--------------------------------|
| Denton | \$0.06 | \$247,623 |
| Federalsburg | 0.08 | 129,502 |
| Goldsboro | 0.00 | 0 |
| Greensboro | 0.06 | 66,455 |
| Henderson | 0.00 | 0 |
| Hillsboro | 0.00 | 0 |
| Marydel | 0.00 | 0 |
| Preston | 0.01 | 7,082 |
| Ridgely | 0.05 | 63,769 |
| Templeville | 0.00 | 0 |
| Total | | \$514,431 |

Carroll County

Carroll County provided its eight municipalities with tax rebates totaling \$2.7 million in fiscal 2023 in accordance with a longstanding agreement between the county and the municipalities. Funding is allocated to each municipality based in part on assessable base, inflation, and population. The tax rebates were distributed as follows:

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Hampstead | \$315,129 |
| Manchester | 304,139 |
| Mount Airy | 179,488 |
| New Windsor | 69,285 |
| Sykesville | 214,740 |
| Taneytown | 448,010 |
| Union Bridge | 63,894 |
| Westminster | 1,092,551 |
| Total | \$2,687,236 |

Cecil County

Cecil County returned to its eight municipalities a general rebate equivalent to \$0.028 per \$100 of assessed property values for police protection and street lighting. In addition, the county made rebate payments to its municipalities totaling \$51,652 to offset the cost of refuse and garbage collection. The trash rebate is based on the average tons per capita of refuse deposited in the county landfill (\$3.00 per ton \times 0.75 tons per capita \times population). The total rebate amount that municipalities in Cecil County received in fiscal 2023 was \$874,203. The amounts were distributed as follows:

| <u>Municipality</u> | <u>General Rebate</u> | <u>Trash Rebate</u> | <u>Total Rebate Amount</u> |
|---------------------|-----------------------|---------------------|----------------------------|
| Cecilton | \$14,897 | \$1,067 | \$15,964 |
| Charlestown | 54,993 | 2,293 | 57,286 |
| Chesapeake City | 26,047 | 1,771 | 27,818 |
| Elkton | 373,707 | 26,759 | 400,466 |
| North East | 135,719 | 6,149 | 141,868 |
| Perryville | 139,244 | 8,262 | 147,506 |
| Port Deposit | 18,355 | 1,521 | 19,876 |
| Rising Sun | 59,589 | 3,830 | 63,419 |
| Total | \$822,551 | \$51,652 | \$874,203 |

Charles County

Charles County provided a real property tax rate differential to La Plata and Indian Head in fiscal 2023 totaling \$2.2 million for performing government services in the areas of planning and growth management, police services, parks, and public works. The rate is determined by calculating the expenditures funded by property taxes for parallel services provided by the municipality and dividing this amount by the municipality's assessable base. The Town of Port Tobacco received neither a tax differential nor a tax rebate as the town did not perform any services in lieu of those performed by the county.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--------------------------------|
| Indian Head | \$0.0390 | \$127,851 |
| La Plata | 0.1420 | 2,089,826 |
| Total | | \$2,217,677 |

Dorchester County

In fiscal 2023, two of Dorchester County's nine municipalities, Cambridge and Hurlock, received tax rate differentials totaling \$0.8 million, and all other municipalities received tax rebates totaling \$6,050. The tax differentials are provided to compensate the municipalities for providing duplicative services, including police and planning and zoning. The tax rate differentials were calculated by multiplying the net cost to the county of providing the services by the percentage of those costs funded by real property taxes and the percentage of the county's assessable property base located in each municipality. The tax rebate levels are based on historical funding levels established by the county government.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Rebate Amount</u> | <u>Total</u> |
|---------------------|--|--------------------------------|--------------------------|------------------|
| Brookview | \$0.0000 | \$0 | \$450 | \$450 |
| Cambridge | 0.0733 | 645,024 | 0 | 645,024 |
| Church Creek | 0.0000 | 0 | 425 | 425 |
| East New Market | 0.0000 | 0 | 1,350 | 1,350 |
| Eldorado | 0.0000 | 0 | 425 | 425 |
| Galestown | 0.0000 | 0 | 700 | 700 |
| Hurlock | 0.0821 | 106,998 | 0 | 106,998 |
| Secretary | 0.0000 | 0 | 1,350 | 1,350 |
| Vienna | 0.0000 | 0 | 1,350 | 1,350 |
| Total | | \$752,022 | \$6,050 | \$758,072 |

Frederick County

Frederick County provided a real property tax rate differential to Frederick and Myersville totaling \$10.7 million in fiscal 2023. Frederick County provided tax rebates totaling \$5.2 million in fiscal 2023 to the other 10 municipalities for highways, police protection, planning and zoning, and parks and recreation. The tax rebates were determined by calculating a certain factor (called a CAP factor), which is based on the municipalities' total taxable income, assessable base, and population compared to the county's total taxable income, assessable base, and population. The net expenditures for each of the duplicative services were then calculated. For police protection and planning and zoning, the net expenditures for duplicative services were used to calculate the cost of these services per capita for the municipality; however, for highways, cost per mile was used, and for parks and recreation, cost per acre of parkland was used. The county then compared the per capita (or per mile or acre) calculation to the net cost of the service multiplied by the CAP factor. The lesser of the two calculations was the total amount to be distributed among the municipalities, based on each municipality's population. The tax rate differentials are calculated in a similar manner. The total tax set-off amounts in fiscal 2023 were as follows:

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Rebate Amount</u> | <u>Total</u> |
|----------------------------|---|---------------------------------------|---------------------------------|---------------------|
| Brunswick | \$0.0000 | \$0 | \$1,215,166 | \$1,215,166 |
| Burkittsville | 0.0000 | 0 | 26,169 | 26,169 |
| Emmitsburg | 0.0000 | 0 | 428,331 | 428,331 |
| Frederick | 0.1113 | 10,476,212 | 0 | 10,476,212 |
| Middletown | 0.0000 | 0 | 671,867 | 671,867 |
| Mount Airy | 0.0000 | 0 | 628,761 | 628,761 |
| Myersville | 0.1177 | 236,797 | 0 | 236,797 |
| New Market | 0.0000 | 0 | 126,507 | 126,507 |
| Rosemont | 0.0000 | 0 | 20,072 | 20,072 |
| Thurmont | 0.0000 | 0 | 998,390 | 998,390 |
| Walkersville | 0.0000 | 0 | 1,002,940 | 1,002,940 |
| Woodsboro | 0.0000 | 0 | 128,603 | 128,603 |
| Total | | \$10,713,009 | \$5,246,806 | \$15,959,815 |

Garrett County

In fiscal 2023, Garrett County provided a tax rate differential to Mountain Lake Park. The tax differential was granted for highway and street expenditures by the municipality. The real property tax rate differential for Mountain Lake Park is equal to the municipal property tax rate multiplied by the assessable base of each Garrett County government entity located within Mountain Lake Park that the county has authority over and/or for which the county provides funding. The total value of the tax differentials for Mountain Lake Park was \$72,326. Garrett County also provided tax rebates to all its other municipalities. Oakland received a rebate of \$147,000 for road paving projects and police

protection, and the other municipalities received \$25,000 for their expenditures on town roads. The rebates for all the municipalities totaled \$297,000.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Rebate Amount</u> | <u>Total</u> |
|---------------------|--|--------------------------------|--------------------------|------------------|
| Accident | \$0.0000 | \$0 | \$25,000 | \$25,000 |
| Deer Park | 0.0000 | 0 | 25,000 | 25,000 |
| Friendsville | 0.0000 | 0 | 25,000 | 25,000 |
| Grantsville | 0.0000 | 0 | 25,000 | 25,000 |
| Kitzmilller | 0.0000 | 0 | 25,000 | 25,000 |
| Loch Lynn Heights | 0.0000 | 0 | 25,000 | 25,000 |
| Mountain Lake Park | 0.0640 | 72,326 | 0 | 72,326 |
| Oakland | 0.0000 | 0 | 147,000 | 147,000 |
| Total | | \$72,326 | \$297,000 | \$369,326 |

Harford County

Harford County provided a tax differential for its three municipalities for services performed in the area of road maintenance. The estimated value of the Harford County tax rate differentials totaled \$6.5 million in fiscal 2023. The county also provided approximately \$3.7 million in tax rebates to its municipalities for police services. The tax rebates are determined by calculating the cost of operating the Criminal Patrol Division of the County Sheriff's Department funded by county property taxes and then multiplying that figure by the ratio of each municipality's assessable tax base to the countywide assessable tax base.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Rebate Amount</u> | <u>Total</u> |
|---------------------|--|--------------------------------|--------------------------|---------------------|
| Aberdeen | \$0.1366 | \$2,137,023 | \$1,268,924 | \$3,405,947 |
| Bel Air | 0.1366 | 2,030,622 | 1,216,111 | 3,246,733 |
| Havre de Grace | 0.1366 | 2,290,007 | 1,214,421 | 3,504,428 |
| Total | | \$6,457,652 | \$3,699,456 | \$10,157,108 |

Howard County

There are no incorporated municipalities in Howard County.

Kent County

Kent County did not provide tax set-offs to its municipalities in fiscal 2023.

Montgomery County

Montgomery County provided tax rebates totaling \$17.3 million to 17 municipalities and 3 special taxing districts in fiscal 2023. Barnesville and Chevy Chase, Section 5, were the only municipalities that did not receive a tax rebate in fiscal 2023. The tax rebates are based on the county council's appropriation.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|-----------------------|----------------------|
| Barnesville | \$0 |
| Brookeville | 15,186 |
| Chevy Chase, Sec. III | 55,648 |
| Chevy Chase, Sec. V | 0 |
| Chevy Chase View | 77,527 |
| Chevy Chase Village | 275,985 |
| Town of Chevy Chase | 237,650 |
| Drummond* | 8,665 |
| Friendship Heights* | 108,511 |
| Gaithersburg | 3,498,978 |
| Garrett Park | 91,049 |
| Glen Echo | 38,992 |
| Kensington | 266,908 |
| Laytonsville | 44,373 |
| Martin's Additions | 50,393 |
| North Chevy Chase | 47,428 |
| Oakmont* | 6,157 |
| Poolesville | 529,829 |
| Rockville | 6,593,160 |
| Somerset | 105,600 |
| Takoma Park | 5,133,285 |
| Washington Grove | 84,368 |
| Total | \$17,269,692 |

* Denotes a special taxing district.

Prince George's County

In fiscal 2023, Prince George's County provided its 27 municipalities with tax differentials valued at an estimated \$34.5 million and tax rebates totaling \$0.7 million. County law requires the cost for each service for each municipality identified in the prior year county budget to be assigned a tax rate equivalency value after adjustments are made to offset revenue directly allocated to a specific service. The aggregate municipal requests for "in lieu of" service credit, as certified by the county, are translated into a dollar value. This dollar value is calculated by totaling the products

of the tax rate equivalent cost of the service multiplied by each municipality's assessable base. Each of these net service values is then reduced to reflect the portion of each county service paid for by the property tax levy. The sum of the tax rate values of the duplicative services constitutes the calculated tax rate differential for each municipality. The county uses a three-year rolling average in applying the calculated tax differentials to provide stability to municipal residents' county tax rates in the event of rate changes due to county services reorganization, economic fluctuations, or other factors. The county also provides tax rebates for solid waste collection and code enforcement.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Rebate Amount</u> | <u>Total</u> |
|---------------------|--|--------------------------------|--------------------------|---------------------|
| Berwyn Heights | \$0.1380 | \$483,586 | \$8,231 | \$491,817 |
| Bladensburg | 0.1370 | 720,615 | 22,486 | 743,101 |
| Bowie | 0.1460 | 11,027,611 | 149,877 | 11,177,488 |
| Brentwood | 0.0820 | 259,730 | 8,379 | 268,109 |
| Capitol Heights | 0.1320 | 445,561 | 10,723 | 456,284 |
| Cheverly | 0.1330 | 916,530 | 18,839 | 935,369 |
| College Park | 0.0360 | 1,191,292 | 83,290 | 1,274,582 |
| Colmar Manor | 0.1230 | 137,142 | 3,483 | 140,625 |
| Cottage City | 0.0910 | 106,607 | 3,446 | 110,053 |
| District Heights | 0.1370 | 579,980 | 20,607 | 600,587 |
| Eagle Harbor | 0.0020 | 207 | 153 | 360 |
| Edmonston | 0.0990 | 181,268 | 3,498 | 184,766 |
| Fairmount Heights | 0.0680 | 87,921 | 3,908 | 91,829 |
| Forest Heights | 0.1100 | 229,907 | 7,997 | 237,904 |
| Glenarden | 0.1100 | 671,853 | 16,371 | 688,224 |
| Greenbelt | 0.1440 | 3,536,764 | 64,151 | 3,600,915 |
| Hyattsville | 0.1490 | 3,504,889 | 48,082 | 3,552,971 |
| Landover Hills | 0.0880 | 156,611 | 5,644 | 162,255 |
| Laurel | 0.1730 | 6,181,234 | 68,781 | 6,250,015 |
| Morningside | 0.0840 | 92,590 | 5,518 | 98,108 |
| Mount Rainier | 0.1380 | 760,219 | 22,179 | 782,398 |
| New Carrollton | 0.1330 | 1,191,312 | 33,467 | 1,224,779 |
| North Brentwood | 0.0040 | 2,480 | 1,428 | 3,908 |
| Riverdale Park | 0.1150 | 1,001,419 | 17,335 | 1,018,754 |
| Seat Pleasant | 0.1240 | 430,395 | 14,943 | 445,338 |
| University Park | 0.1340 | 516,221 | 6,254 | 522,475 |
| Upper Marlboro | 0.0570 | 61,074 | 2,077 | 63,151 |
| Total | | \$34,475,018 | \$651,147 | \$35,126,165 |

Queen Anne's County

In fiscal 2023, two of Queen Anne's County's eight municipalities, Centreville and Millington, received tax rate differentials totaling \$808,708. Six other municipalities received tax rebates totaling \$282,101. The tax differentials are provided to compensate the municipalities for providing duplicative services including police, planning and zoning, and roads. Both the tax rate differentials and the tax rebates were calculated by determining a tax rate for each government service or function in the county and then determining, in conjunction with the municipality, what level of service they provide in lieu of county services. That level of service equates to a county rate which, along with the assessable base, is then used to calculate the amount of a tax differential. For the tax rebates, the tax rate, based on the municipal assessable base, represents the amount of rebate for that municipality.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Rebate Amount</u> | <u>Total</u> |
|---------------------|--|--------------------------------|--------------------------|--------------------|
| Barclay | \$0.0000 | \$0 | \$17,725 | \$17,725 |
| Centreville | 0.1300 | 807,601 | 0 | 807,601 |
| Church Hill | 0.0000 | 0 | 52,263 | 52,263 |
| Millington | 0.0850 | 1,107 | 0 | 1,107 |
| Queen Anne | 0.0000 | 0 | 4,761 | 4,761 |
| Queenstown | 0.0000 | 0 | 164,922 | 164,922 |
| Sudlersville | 0.0000 | 0 | 41,430 | 41,430 |
| Templeville | 0.0000 | 0 | 1,000 | 1,000 |
| Total | | \$808,708 | \$282,101 | \$1,090,809 |

St. Mary's County

St. Mary's County provided a tax rebate in the amount of \$70,929 to the Town of Leonardtown in fiscal 2023 to offset taxes for duplicative services such as planning and zoning, road maintenance, and public works. The rebate is based on the total assessed value of county-owned property within the municipality's corporate limits multiplied by an equitable tax rate on those properties.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Leonardtown | \$70,929 |

Somerset County

Somerset County provided tax rebates in fiscal 2023 to Crisfield and Princess Anne in the amount of \$422,488 to help fund the cost of several paramedics used by the local ambulance companies. In Princess Anne, payments are made directly to the Princess Anne Fire Department.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Crisfield | \$422,488 |
| Princess Anne | 422,488 |
| Total | \$844,976 |

Talbot County

In fiscal 2023, Talbot County provided tax rate differentials totaling \$3.8 million to its five municipalities for performing governmental services in the areas of planning and zoning, police and fire protection, building code enforcement, parks and recreation, tourism and economic development, highways and streets, and public works. The county established real property tax rate differentials based on a “county cost for parallel services” formula until fiscal 2000, when, in addition to the formula, additional annual adjustments were made. In recent years, the adjusted tax differential has been more than the tax differential calculated under the parallel services formula. The county also provides a tax rate differential for utility property located in the municipalities.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|----------------------------|
| Easton | \$0.1330 | \$2,952,513 |
| Oxford | 0.1180 | 357,016 |
| Queen Anne | 0.0601 | 4,274 |
| St. Michaels | 0.1270 | 411,448 |
| Trappe | 0.0980 | 78,087 |
| Total | | \$3,803,338 |

Washington County

For fiscal 2023, Washington County provided tax differentials to its nine municipalities for providing services such as police protection, public works, planning and zoning, parks, and road overlay. Prior to fiscal 2011, the county provided tax rebates to its municipalities for providing these services. The tax differential is determined by calculating the portion of the county property tax rate that is used to fund services throughout the entire county, including in municipalities, and the portion of the county property tax rate that is used to fund services only in areas outside of municipalities. The latter tax rate is the amount of the tax differential for the municipalities. The fiscal 2023 tax differentials totaled approximately \$5.0 million.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|----------------------------|---|---------------------------------------|
| Boonsboro | \$0.125 | \$442,073 |
| Clear Spring | 0.125 | 28,182 |
| Funkstown | 0.125 | 76,114 |
| Hagerstown | 0.125 | 3,702,512 |
| Hancock | 0.125 | 125,303 |
| Keedysville | 0.125 | 132,255 |
| Sharpsburg | 0.125 | 58,011 |
| Smithsburg | 0.125 | 279,593 |
| Williamsport | 0.125 | 145,028 |
| Total | | \$4,989,071 |

Wicomico County

Wicomico County did not provide tax set-offs to its municipalities in fiscal 2023.

Worcester County

Worcester County did not provide tax set-offs to its municipalities in fiscal 2023.

Appendix 1. Tax Differentials and Tax Rebates – Per Capita Amounts

| Fiscal 2023 | | | | | |
|----------------------------|--------------------------|------------------------------------|------------------------------|--------------------------------|-------------------------------------|
| <u>Jurisdiction</u> | <u>Population</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
| Allegany | | | | | |
| Barton | 458 | \$9,756 | \$0 | \$9,756 | \$21 |
| Cumberland | 18,769 | 1,466,330 | 0 | 1,466,330 | 78 |
| Frostburg | 6,958 | 473,703 | 0 | 473,703 | 68 |
| Lonaconing | 987 | 32,752 | 0 | 32,752 | 33 |
| Luke | 84 | 32,773 | 0 | 32,773 | 390 |
| Midland | 479 | 9,950 | 0 | 9,950 | 21 |
| Westernport | 1,779 | 43,592 | 0 | 43,592 | 25 |
| Anne Arundel | | | | | |
| Annapolis | 40,648 | \$25,573,586 | \$0 | \$25,573,586 | \$629 |
| Highland Beach | 107 | 10,259 | 0 | 10,259 | 96 |
| Calvert | | | | | |
| Chesapeake Beach | 6,479 | \$3,001,396 | \$0 | \$3,001,396 | \$463 |
| North Beach | 2,176 | 943,384 | 0 | 943,384 | 434 |
| Caroline | | | | | |
| Denton | 4,924 | \$247,623 | \$0 | \$247,623 | \$50 |
| Federalsburg | 2,806 | 129,502 | 0 | 129,502 | 46 |
| Goldsboro | 214 | 0 | 0 | 0 | 0 |
| Greensboro | 1,913 | 66,455 | 0 | 66,455 | 35 |
| Henderson | 158 | 0 | 0 | 0 | 0 |
| Hillsboro | 126 | 0 | 0 | 0 | 0 |
| Marydel | 176 | 0 | 0 | 0 | 0 |
| Preston | 677 | 7,082 | 0 | 7,082 | 10 |
| Ridgely | 1,605 | 63,769 | 0 | 63,769 | 40 |
| Templeville* | 32 | 0 | 0 | 0 | 0 |

| <u>Jurisdiction</u> | <u>Population</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|---------------------|-------------------|-------------------------|-------------------|---------------------|--------------------------|
| Carroll | | | | | |
| Hampstead* | 6,342 | \$0 | \$315,129 | \$315,129 | \$50 |
| Manchester | 5,484 | 0 | 304,139 | 304,139 | 55 |
| Mount Airy* | 6,227 | 0 | 179,488 | 179,488 | 29 |
| New Windsor | 1,459 | 0 | 69,285 | 69,285 | 47 |
| Sykesville | 4,371 | 0 | 214,740 | 214,740 | 49 |
| Taneytown | 7,340 | 0 | 448,010 | 448,010 | 61 |
| Union Bridge | 940 | 0 | 63,894 | 63,894 | 68 |
| Westminster | 20,393 | 0 | 1,092,551 | 1,092,551 | 54 |
| Cecil | | | | | |
| Cecilton | 679 | \$0 | \$15,964 | \$15,964 | \$24 |
| Charlestown | 1,513 | 0 | 57,286 | 57,286 | 38 |
| Chesapeake City | 740 | 0 | 27,818 | 27,818 | 38 |
| Elkton | 15,913 | 0 | 400,466 | 400,466 | 25 |
| North East | 4,132 | 0 | 141,868 | 141,868 | 34 |
| Perryville | 4,445 | 0 | 147,506 | 147,506 | 33 |
| Port Deposit | 621 | 0 | 19,876 | 19,876 | 32 |
| Rising Sun | 2,761 | 0 | 63,419 | 63,419 | 23 |
| Charles | | | | | |
| Indian Head | 4,025 | \$127,851 | \$0 | \$127,851 | \$32 |
| La Plata | 10,676 | 2,089,826 | 0 | 2,089,826 | 196 |
| Port Tobacco | 21 | 0 | 0 | 0 | 0 |
| Dorchester | | | | | |
| Brookview | 46 | \$0 | \$450 | \$450 | \$10 |
| Cambridge | 13,129 | 645,024 | 0 | 645,024 | 49 |
| Church Creek | 102 | 0 | 425 | 425 | 4 |
| East New Market | 393 | 0 | 1,350 | 1,350 | 3 |
| Eldorado | 46 | 0 | 425 | 425 | 9 |
| Galestown | 113 | 0 | 700 | 700 | 6 |
| Hurlock | 2,077 | 106,998 | 0 | 106,998 | 52 |
| Secretary | 471 | 0 | 1,350 | 1,350 | 3 |
| Vienna | 272 | 0 | 1,350 | 1,350 | 5 |
| Frederick | | | | | |
| Brunswick | 8,211 | \$0 | \$1,215,166 | \$1,215,166 | \$148 |
| Burkittsville | 150 | 0 | 26,169 | 26,169 | 174 |

| <u>Jurisdiction</u> | <u>Population</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|---------------------|-------------------|-------------------------|-------------------|---------------------|--------------------------|
| Emmitsburg | 2,921 | 0 | 428,331 | 428,331 | 147 |
| Frederick City | 82,175 | 10,476,212 | 0 | 10,476,212 | 127 |
| Middletown | 5,239 | 0 | 671,867 | 671,867 | 128 |
| Mount Airy* | 3,592 | 0 | 628,761 | 628,761 | 175 |
| Myersville | 1,854 | 236,797 | 0 | 236,797 | 128 |
| New Market | 1,614 | 0 | 126,507 | 126,507 | 78 |
| Rosemont | 289 | 0 | 20,072 | 20,072 | 69 |
| Thurmont | 6,588 | 0 | 998,390 | 998,390 | 152 |
| Walkersville | 6,521 | 0 | 1,002,940 | 1,002,940 | 154 |
| Woodsboro | 1,156 | 0 | 128,603 | 128,603 | 111 |
| Garrett | | | | | |
| Accident | 335 | \$0 | \$25,000 | \$25,000 | \$75 |
| Deer Park | 303 | 0 | 25,000 | 25,000 | 83 |
| Friendsville | 432 | 0 | 25,000 | 25,000 | 58 |
| Grantsville | 966 | 0 | 25,000 | 25,000 | 26 |
| Kitzmilller | 293 | 0 | 25,000 | 25,000 | 85 |
| Loch Lynn Heights | 486 | 0 | 25,000 | 25,000 | 51 |
| Mountain Lake Park | 2,124 | 72,326 | 0 | 72,326 | 34 |
| Oakland | 1,828 | 0 | 147,000 | 147,000 | 80 |
| Harford | | | | | |
| Aberdeen | 16,859 | \$2,137,023 | \$1,268,924 | \$3,405,947 | \$202 |
| Bel Air | 10,596 | 2,030,622 | 1,216,111 | 3,246,733 | 306 |
| Havre de Grace | 14,996 | 2,290,007 | 1,214,421 | 3,504,428 | 234 |
| Kent | | | | | |
| Betterton | 285 | \$0 | \$0 | \$0 | \$0 |
| Chestertown | 5,563 | 0 | 0 | 0 | 0 |
| Galena | 540 | 0 | 0 | 0 | 0 |
| Millington | 527 | 0 | 0 | 0 | 0 |
| Rock Hall | 1,196 | 0 | 0 | 0 | 0 |
| Montgomery | | | | | |
| Barnesville | 140 | \$0 | \$0 | \$0 | \$0 |
| Brookeville | 163 | 0 | 15,186 | 15,186 | 93 |
| Chevy Chase, Sec. 3 | 788 | 0 | 55,648 | 55,648 | 71 |
| Chevy Chase, Sec. 5 | 663 | 0 | 0 | 0 | 0 |
| Chevy Chase | 2,855 | 0 | 237,650 | 237,650 | 83 |

| <u>Jurisdiction</u> | <u>Population</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|------------------------|-------------------|-------------------------|-------------------|---------------------|--------------------------|
| Chevy Chase View | 991 | 0 | 77,527 | 77,527 | 78 |
| Chevy Chase Village | 2,019 | 0 | 275,985 | 275,985 | 137 |
| Drummond | - | 0 | 8,665 | 8,665 | 0 |
| Friendship Heights | - | 0 | 108,511 | 108,511 | 0 |
| Gaithersburg | 68,952 | 0 | 3,498,978 | 3,498,978 | 51 |
| Garrett Park | 978 | 0 | 91,049 | 91,049 | 93 |
| Glen Echo | 275 | 0 | 38,992 | 38,992 | 142 |
| Kensington | 2,099 | 0 | 266,908 | 266,908 | 127 |
| Laytonsville | 569 | 0 | 44,373 | 44,373 | 78 |
| Martin's Additions | 928 | 0 | 50,393 | 50,393 | 54 |
| North Chevy Chase | 676 | 0 | 47,428 | 47,428 | 70 |
| Oakmont | - | 0 | 6,157 | 6,157 | 0 |
| Poolesville | 5,688 | 0 | 529,829 | 529,829 | 93 |
| Rockville | 66,924 | 0 | 6,593,160 | 6,593,160 | 99 |
| Somerset | 1,171 | 0 | 105,600 | 105,600 | 90 |
| Takoma Park | 17,390 | 0 | 5,133,285 | 5,133,285 | 295 |
| Washington Grove | 497 | 0 | 84,368 | 84,368 | 170 |
| Prince George's | | | | | |
| Berwyn Heights | 3,270 | \$483,586 | \$8,231 | \$491,817 | \$150 |
| Bladensburg | 9,444 | 720,615 | 22,486 | 743,101 | 79 |
| Bowie | 57,192 | 11,027,611 | 149,877 | 11,177,488 | 195 |
| Brentwood | 3,732 | 259,730 | 8,379 | 268,109 | 72 |
| Capitol Heights | 3,953 | 445,561 | 10,723 | 456,284 | 115 |
| Cheverly | 6,019 | 916,530 | 18,839 | 935,369 | 155 |
| College Park | 34,190 | 1,191,292 | 83,290 | 1,274,582 | 37 |
| Colmar Manor | 1,554 | 137,142 | 3,483 | 140,625 | 90 |
| Cottage City | 1,300 | 106,607 | 3,446 | 110,053 | 85 |
| District Heights | 5,816 | 579,980 | 20,607 | 600,587 | 103 |
| Eagle Harbor | 66 | 207 | 153 | 360 | 5 |
| Edmonston | 1,575 | 181,268 | 3,498 | 184,766 | 117 |
| Fairmount Heights | 1,488 | 87,921 | 3,908 | 91,829 | 62 |
| Forest Heights | 2,609 | 229,907 | 7,997 | 237,904 | 91 |
| Glenarden | 6,268 | 671,853 | 16,371 | 688,224 | 110 |
| Greenbelt | 24,360 | 3,536,764 | 64,151 | 3,600,915 | 148 |
| Hyattsville | 20,675 | 3,504,889 | 48,082 | 3,552,971 | 172 |
| Landover Hills | 1,767 | 156,611 | 5,644 | 162,255 | 92 |
| Laurel | 29,352 | 6,181,234 | 68,781 | 6,250,015 | 213 |
| Morningside | 1,211 | 92,590 | 5,518 | 98,108 | 81 |

| <u>Jurisdiction</u> | <u>Population</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|---------------------|-------------------|-------------------------|-------------------|---------------------|--------------------------|
| Mt. Rainier | 8,126 | 760,219 | 22,179 | 782,398 | 96 |
| New Carrollton | 13,403 | 1,191,312 | 33,467 | 1,224,779 | 91 |
| North Brentwood | 578 | 2,480 | 1,428 | 3,908 | 7 |
| Riverdale Park | 7,171 | 1,001,419 | 17,335 | 1,018,754 | 142 |
| Seat Pleasant | 4,462 | 430,395 | 14,943 | 445,338 | 100 |
| University Park | 2,386 | 516,221 | 6,254 | 522,475 | 219 |
| Upper Marlboro | 702 | 61,074 | 2,077 | 63,151 | 90 |
| Queen Anne's | | | | | |
| Barclay | 185 | \$0 | \$17,725 | \$17,725 | \$96 |
| Centreville | 4,755 | 807,601 | 0 | 807,601 | 170 |
| Church Hill | 815 | 0 | 52,263 | 52,263 | 64 |
| Millington* | 22 | 1,107 | 0 | 1,107 | 50 |
| Queen Anne* | 128 | 0 | 4,761 | 4,761 | 37 |
| Queenstown | 741 | 0 | 164,922 | 164,922 | 223 |
| Sudlersville | 516 | 0 | 41,430 | 41,430 | 80 |
| Templeville* | 84 | 0 | 1,000 | 1,000 | 12 |
| St. Mary's | | | | | |
| Leonardtwn | 4,905 | \$0 | \$70,929 | \$70,929 | \$14 |
| Somerset | | | | | |
| Crisfield | 2,446 | \$0 | \$422,488 | \$422,488 | \$173 |
| Princess Anne | 3,472 | 0 | 422,488 | 422,488 | 122 |
| Talbot | | | | | |
| Easton | 17,342 | \$2,952,513 | \$0 | \$2,952,513 | \$170 |
| Oxford | 608 | 357,016 | 0 | 357,016 | 587 |
| Queen Anne* | 61 | 4,274 | 0 | 4,274 | 70 |
| St. Michaels | 1,068 | 411,448 | 0 | 411,448 | 385 |
| Trappe | 1,191 | 78,087 | 0 | 78,087 | 66 |
| Washington | | | | | |
| Boonsboro | 3,814 | \$442,073 | \$0 | \$442,073 | \$116 |
| Clear Spring | 370 | 28,182 | 0 | 28,182 | 76 |
| Funkstown | 849 | 76,114 | 0 | 76,114 | 90 |
| Hagerstown | 43,701 | 3,702,512 | 0 | 3,702,512 | 85 |
| Hancock | 1,553 | 125,303 | 0 | 125,303 | 81 |
| Keedysville | 1,213 | 132,255 | 0 | 132,255 | 109 |

| <u>Jurisdiction</u> | <u>Population</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|---------------------|-------------------|-------------------------|-------------------|---------------------|--------------------------|
| Sharpsburg | 565 | 58,011 | 0 | 58,011 | 103 |
| Smithsburg | 3,121 | 279,593 | 0 | 279,593 | 90 |
| Williamsport | 2,084 | 145,028 | 0 | 145,028 | 70 |
| Wicomico | | | | | |
| Delmar | 4,122 | \$0 | \$0 | \$0 | \$0 |
| Fruitland | 5,843 | 0 | 0 | 0 | 0 |
| Hebron | 1,112 | 0 | 0 | 0 | 0 |
| Mardela Springs | 353 | 0 | 0 | 0 | 0 |
| Pittsville | 1,644 | 0 | 0 | 0 | 0 |
| Salisbury | 33,209 | 0 | 0 | 0 | 0 |
| Sharptown | 700 | 0 | 0 | 0 | 0 |
| Willards | 985 | 0 | 0 | 0 | 0 |
| Worcester | | | | | |
| Berlin | 5,259 | \$0 | \$0 | \$0 | \$0 |
| Ocean City | 6,915 | 0 | 0 | 0 | 0 |
| Pocomoke City | 4,402 | 0 | 0 | 0 | 0 |
| Snow Hill | 2,272 | 0 | 0 | 0 | 0 |

* Municipality is in two counties.

Source: Department of Legislative Services