

2009 REPORT ON COUNTY / MUNICIPAL TAX DIFFERENTIALS AND TAX REBATES



DEPARTMENT OF LEGISLATIVE SERVICES 2009

**2009 Report on
County/Municipal
Tax Differentials and Tax Rebates**

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

December 2009

Primary Staff for This Report

Michael Sanelli
Stanford Ward

Other Staff Who Contributed to This Report

Hiram Burch
Mya Coover

For further information concerning this document contact:

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Office of Policy Analysis
Department of Legislative Services
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December 2009

The Honorable Thomas V. Mike Miller, Jr., President of the Senate
The Honorable Michael E. Busch, Speaker of the House of Delegates
Honorable Members of the General Assembly

Ladies and Gentlemen:

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, in accordance with Joint Resolution 31 of 1978, conducts an annual review of local tax set-off systems, and this report summarizes the tax set-off systems for fiscal 2009. The report also provides an overview of the current law relating to tax set-offs. This report was prepared by Michael Sanelli and Stanford Ward of the Office of Policy Analysis and reviewed by Hiram Burch. Mya Coover prepared the manuscript.

The Department of Legislative Services trusts that the study will be useful to members of the General Assembly and to other persons interested in matters relating to tax set-off systems.

Sincerely,

Warren G. Deschenaux
Director

WGD/mpc

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Executive Summary

In accordance with Joint Resolution 31 of 1978, the Department of Legislative Services conducts an annual review of local tax set-off programs for municipalities. This review utilizes a written survey followed by telephone calls when necessary. Assessable base and tax rate data maintained by the State Department of Assessments and Taxation is also used in this analysis.

A property tax set-off enables county governments to compensate municipalities for governmental services or programs that municipalities provide in lieu of similar county services or programs. These set-offs may take the form of either property tax rate differentials or tax rebates. The major governmental services performed by municipalities that may result in tax set-offs include police protection, highway and street maintenance, sanitation and waste collection, planning and zoning services, and recreation and parks services.

In Maryland, 18 of the 23 counties provided property tax set-offs for their municipalities in fiscal 2009. Of the 5 remaining counties, Baltimore and Howard counties do not have municipalities, while Queen Anne's, Wicomico, and Worcester counties chose not to establish tax set-offs.

Six counties (Allegany, Anne Arundel, Calvert, Caroline, Charles, and Talbot) provided tax rate differentials totaling \$36.6 million for their municipalities. Eight counties (Carroll, Cecil, Frederick, Kent, Montgomery, St. Mary's, Somerset, and Washington) returned to their municipalities rebates totaling \$20.2 million. Four counties (Dorchester, Garrett, Harford, and Prince George's) provided both tax differentials and

rebates to their municipalities. In sum, tax differentials and rebates totaled \$94.6 million in fiscal 2009, a 17% increase over the prior year. Tax differentials totaled \$71.3 million and tax rebates totaled \$23.3 million.

Over the last 10 years, the level of tax set-offs provided to municipalities has increased by \$57.5 million, or 155%, which represents an average annual increase of 15.5%. In fiscal 1999, the level of tax set-offs totaled \$37.1 million.

While counties have generally been increasing the amount of tax set-offs provided to municipalities since fiscal 1999, Allegany County is the one jurisdiction in which the tax set-off amount has not increased. Allegany County provided differentials worth almost \$1.1 million in fiscal 1999, which is nearly the amount provided in fiscal 2009. Queen Anne's County, which provided a tax rebate through fiscal 2001, no longer provides a rebate.

Increases in tax set-off amounts have been significant in a few counties. In Frederick County, for example, the tax rebate amount for fiscal 2009 (\$7.4 million) is more than four times what it was in fiscal 1999 (\$1.7 million). In Talbot County, a tax rate differential totaling \$122,000 was provided in fiscal 1999. Since that time, tax differentials provided by the county has grown to \$3.7 million in fiscal 2009.

Some of the State's larger counties have provided tax set-offs at relatively constant levels since fiscal 1999, but there have been increases in recent years. In Prince George's County, between fiscal 1999 and 2005, the

total tax set-off amount provided to municipalities remained relatively steady, despite some fluctuation. In fiscal 2005, the tax set-off amount provided to its municipalities in the county (\$12.3 million) was slightly more than what was provided in fiscal 1999 (\$11.1 million). The total tax set-off amount, however, noticeably increased by fiscal 2009 to \$28.2 million.

Montgomery and Anne Arundel counties have also had significant increases in recent fiscal years. Montgomery County provided tax rebates of \$4.7 million in fiscal 1999 and in fiscal 2004. In fiscal 2009, the county provided tax rebates totaling \$7.4 million. Similarly, in Anne Arundel County, the total value of the tax rate differential increased by \$16.4 million over the 10-year period. Most of this increase, however, has occurred since fiscal 2003, primarily due to the growth in the city's assessable base. The tax rate differential for the City of Annapolis has actually decreased over this period.

Every county that provided a tax set-off in fiscal 2008 also provided a tax set-off in fiscal 2009. Somerset County, which did not provide a tax set-off in fiscal 2008, provided a tax rebate in fiscal 2009. Of the 18 counties providing tax set-offs in fiscal 2009, the tax set-off amount increased over the amounts provided in fiscal 2008 in all but three counties. The set-off amounts remained the same in Kent and St. Mary's counties and decreased slightly in Montgomery County.

While the total amount of tax differentials and rebates has increased, the types of services that the municipalities performed remained basically unchanged. The services included police protection, highway and street maintenance, sanitation and waste collection, planning and zoning, and recreation and parks.

2009 Report on County/Municipal Tax Differentials and Tax Rebates

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.

Structure of Local Governments

There are 156 municipalities in Maryland. Based on July 2008 population estimates, approximately 15% of the State's residents live within municipalities. However, on the Eastern Shore and in Western Maryland, there are nine counties that have over 30% of their residents living in municipalities. Compared to counties, municipalities in Maryland provide a more limited array of public services. Public works and public safety are the two largest functions of municipal governments, comprising 65% of municipal expenditures in fiscal 2007. As shown in **Exhibit 1**, municipalities accounted for approximately 5% of total local government expenditures. In six counties, municipal governments accounted for over 15% of local government expenditures.

Background

Section 6-305 of the Tax-Property Article of the Annotated Code of Maryland mandates that Allegany, Anne Arundel, Baltimore, Frederick, Garrett, Harford, Howard, Montgomery, and Prince George's counties meet annually with the governing bodies of municipal corporations to discuss the property tax rate to be set for assessments of property in the municipal corporation. If it is demonstrated that a municipal corporation performs services or programs in lieu of similar county services and programs, the governing body of the county **shall impose** the county property tax on assessments of property in the municipal corporation at a rate that is less than the general county property tax rate.

Exhibit 1
Local Government Expenditures
Fiscal 2007
(\$ in Millions)

| | <u>Expenditures</u> | <u>Percent of Total</u> |
|--------------------------------|---------------------|-------------------------|
| County Level | \$23,898.4 | 95.3% |
| Municipal Level | 1,177.8 | 4.7 |
| Total | \$25,076.2 | 100.0% |
| | | |
| <u>Municipal Level</u> | <u>Expenditures</u> | <u>Percent of Total</u> |
| Public Works | \$508.1 | 43.1% |
| Public Safety | 255.4 | 21.7 |
| General Government | 144.3 | 12.3 |
| Parks and Recreation | 98.2 | 8.3 |
| Community/Economic Development | 55.5 | 4.7 |
| Miscellaneous | 48.1 | 4.1 |
| Debt Service | 68.2 | 5.8 |
| Total | \$1,177.8 | 100.0% |

Source: Department of Legislative Services

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 municipal corporations to discuss the property tax rate to be set for assessments of property in the municipal corporation. If it is demonstrated that the municipal corporation performs services or programs in lieu of similar county services, the county **may establish** a county property tax rate for property in the municipal corporation 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 municipal corporation to aid the municipal corporation 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 municipal corporation. The provisions follow:

(d) *Setting county rate for a municipal corporation.* In determining the county property tax rate to be set for assessments of property in a municipal corporation, the governing body of the county shall consider:

- (1) the services and programs that are performed by the municipal corporation 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 municipal corporation is not required to be:

- (1) the same as the rate for property located in other municipal corporations in the county; or
- (2) the same as the rate set in a prior year.

A county and one or more municipal corporations 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 tax differentials and tax rebates made by the governing bodies of the counties during fiscal 2009. Information was obtained from a survey of the counties and the State Department of Assessments and Taxation. Specifically, assessable base information and tax rate differentials were obtained by using data from the State Department of Assessments and Taxation. 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 the counties to the 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 Appendices

- **Exhibits 2 and 3** summarize the findings of the tax set-off study for fiscal 2009.
- **Exhibit 4** shows the magnitude of municipal tax differentials and rebates in fiscal 2009.
- **Exhibit 5** compares the differential and rebate amounts for the 26 largest municipalities on a per capita basis.
- **Exhibit 6** shows the trend in tax set-offs for fiscal 2006 through 2008.
- **Exhibit 7** compares set-offs authorized in fiscal 2009 to those in 2008, while **Exhibit 8** compares a county's tax set-off in fiscal 2009 with the amount provided in fiscal 2004.
- **Exhibit 9** shows the county assessable base in municipalities for those jurisdictions that provide tax rate differentials (Allegany, Anne Arundel, Calvert, Caroline, Charles, Dorchester, Garrett, Harford, Prince George's, and Talbot counties).
- **Appendix 1** lists the municipalities by county.
- **Appendix 2** provides a listing of the tax differential and rebate amounts for each municipality in fiscal 2009 on a per capita basis.
- **Appendix 3** shows the population and real property tax rate for fiscal 2009 for each municipality.
- **Appendix 4** shows the number of municipal residents in each county.
- **Appendix 5** shows local government expenditures in fiscal 2007 for counties and municipalities. County expenditures include the local school systems, library boards, health departments, and local community colleges.

Summary of Findings

In Maryland, 18 of the 23 counties had property tax set-offs for municipalities in their jurisdictions in fiscal 2009. Of the 5 remaining counties, Baltimore and Howard counties have no municipalities, while Queen Anne's, Wicomico, and Worcester counties chose not to establish tax set-offs. In fiscal 2009, tax differentials and rebates totaled \$94.6 million, a 17% increase over the prior year. Local funding for tax differentials and rebates in fiscal 2009 ranged from \$55,780 in St. Mary's County to \$28.2 million in Prince George's County. On a per capita basis, local funding ranged from \$0.55 in St. Mary's County to \$101 in Talbot County.

Six counties (Allegany, Anne Arundel, Calvert, Caroline, Charles, and Talbot) provided tax rate differentials totaling \$36.6 million for the municipalities in their jurisdictions. Eight counties (Carroll, Cecil, Frederick, Kent, Montgomery, St. Mary's, Somerset, and Washington) returned to the municipalities rebates totaling \$20.2 million. Four counties (Dorchester, Garrett, Harford, and Prince George's) provided both tax differentials and rebates to their municipalities. Prince George's County provided both tax rebates and tax rate differentials to its municipalities totaling

\$28.2 million; as did Harford County, totaling \$8.8 million. Dorchester County provided tax rate differentials to Cambridge and Hurlock totaling \$456,000 and provided tax rebates to its other municipalities totaling \$6,050. Garrett County had a tax rate differential totaling \$51,600 for Mountain Lake Park and provided \$224,600 in rebates to four other municipalities. For all but 3 of the 18 counties providing tax set-offs in fiscal 2009, the tax set-off amount increased over the amount provided in fiscal 2008. The set-off amounts remained the same in Kent and St. Mary's counties and decreased slightly in Montgomery County.

The City of Annapolis (Anne Arundel County) received the largest tax differential amount in fiscal 2009. The county real property tax rate within the city was reduced by \$0.358 per \$100 of assessed value, resulting in a property tax revenue offset of \$26.6 million in fiscal 2009 or \$728 per city resident. The City of Laurel (Prince George's County) received the next largest tax differential amount, resulting in a property tax revenue offset of \$5.6 million. For a majority of municipalities in Maryland, the per capita tax differential or rebate amount is under \$75 per municipal resident. In 28 municipalities (17.4%), the county government did not grant either a tax differential or tax rebate. In 16 municipalities (10%), the tax differential or rebate amount exceeded \$200 per municipal resident.

Exhibit 2
2009 Survey on County/Municipal Tax Differentials and Rebates

| County | Municipal Corporations | (1) Sec. 6-305 | (2) Sec 6-306 | Tax Differential | Tax Rebate |
|-----------------|-------------------------------|---------------------------|--------------------------|-----------------------------|-----------------------|
| Allegany | Y | Y | N | Y | N |
| Anne Arundel | Y | Y | N | Y | N |
| Baltimore City | N | N | N | N | N |
| Baltimore | N | Y | N | N | N |
| Calvert | Y | N | Y | Y | N |
| Caroline | Y | N | Y | Y | N |
| Carroll | Y | N | Y | N | Y |
| Cecil | Y | N | Y | N | Y |
| Charles | Y | N | Y | Y | N |
| Dorchester | Y | N | Y | Y | Y |
| Frederick | Y | Y | N | N | Y |
| Garrett | Y | Y | N | Y | Y |
| Harford | Y | Y | N | Y | Y |
| Howard | N | Y | N | N | N |
| Kent | Y | N | Y | N | Y |
| Montgomery | Y | Y | N | N | Y |
| Prince George's | Y | Y | N | Y | Y |
| Queen Anne's | Y | N | Y | N | N |
| St. Mary's | Y | N | Y | N | Y |
| Somerset | Y | N | Y | N | Y |
| Talbot | Y | N | Y | Y | N |
| Washington | Y | N | Y | N | Y |
| Wicomico | Y | N | Y | N | N |
| Worcester | Y | N | Y | N | N |

Key: Y indicates yes; N indicates no

Note: (1) Section 6-305 of the Tax-Property Article requires an annual meeting between county and municipality. Property tax differentials or rebates are mandated if a municipality provides a service in lieu of similar county services.

(2) Section 6-306 of the Tax-Property Article requires an annual meeting between county and municipality, but property tax differentials or rebates are optional.

Source: Department of Legislative Services

Exhibit 3
Tax Differentials and Tax Rebates
Fiscal 2009

| County | Tax Differential | Tax Rebate | Total |
|-----------------|-------------------------|---------------------|---------------------|
| Allegany | \$1,058,874 | \$0 | \$1,058,874 |
| Anne Arundel | 26,576,259 | 0 | 26,576,259 |
| Baltimore City | N/A | N/A | N/A |
| Baltimore | N/A | N/A | N/A |
| Calvert | 3,268,735 | 0 | 3,268,735 |
| Caroline | 1,024,121 | 0 | 1,024,121 |
| Carroll | 0 | 2,232,534 | 2,232,534 |
| Cecil | 0 | 750,269 | 750,269 |
| Charles | 1,052,643 | 0 | 1,052,643 |
| Dorchester | 455,952 | 6,050 | 462,003 |
| Frederick | 0 | 7,393,431 | 7,393,431 |
| Garrett | 51,591 | 224,615 | 276,206 |
| Harford | 6,599,676 | 2,188,716 | 8,788,392 |
| Howard | N/A | N/A | N/A |
| Kent | 0 | 164,945 | 164,945 |
| Montgomery | 0 | 7,424,836 | 7,424,836 |
| Prince George's | 27,571,404 | 669,670 | 28,241,074 |
| Queen Anne's | 0 | 0 | 0 |
| St. Mary's | 0 | 55,780 | 55,780 |
| Somerset | 0 | 300,000 | 300,000 |
| Talbot | 3,655,166 | 0 | 3,655,166 |
| Washington | 0 | 1,906,923 | 1,906,923 |
| Wicomico | 0 | 0 | 0 |
| Worcester | 0 | 0 | 0 |
| Total | \$71,314,421 | \$23,317,769 | \$94,632,191 |

N/A: indicates the jurisdiction has no municipalities

Source: Department of Legislative Services

Exhibit 4
Per Capita Tax Differential and Rebate Amount
Distribution Among Municipalities

| <u>Per Capita Amount</u> | <u>Number of Municipalities</u> | <u>Percent of Total</u> |
|------------------------------|-------------------------------------|-----------------------------|
| Over 500 | 4 | 2.5% |
| 200-499 | 12 | 7.5% |
| 100-199 | 19 | 11.8% |
| 75-99 | 12 | 7.5% |
| 50-74 | 20 | 12.4% |
| 25-49 | 35 | 21.7% |
| 1-24 | 31 | 19.3% |
| 0 | 28 | 17.4% |
| Total | 161 | 100.0% |

Note: Five municipalities are located in multiple counties and are counted twice in this exhibit.

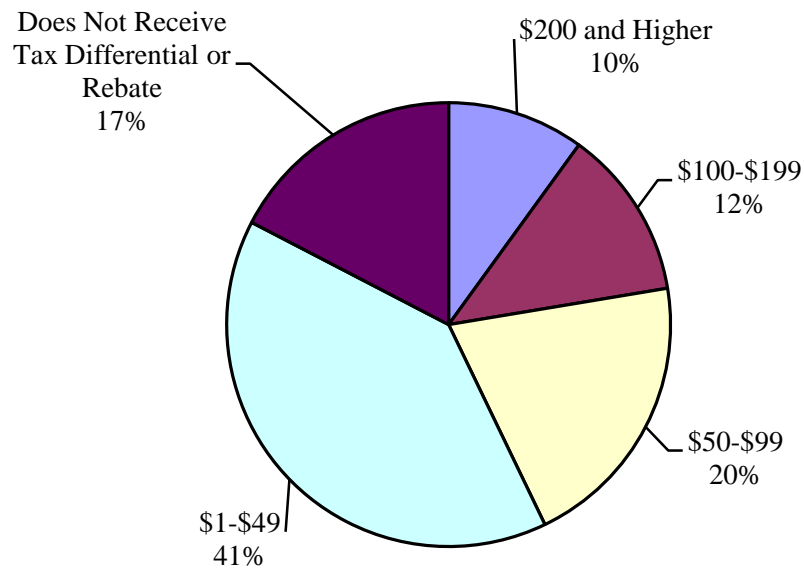


Exhibit 5
Tax Differentials and Tax Rebates – Per Capita Amounts
Largest Municipalities in Maryland
Fiscal 2009

| Jurisdiction | Population July 2008 | Total Amount | Per Capita Amount | Rank |
|---------------------|---------------------------------|-------------------------|------------------------------|-------------|
| Aberdeen | 13,993 | \$2,811,161 | \$201 | 7 |
| Annapolis | 36,524 | 26,576,259 | 728 | 1 |
| Bel Air | 9,826 | 3,005,064 | 306 | 2 |
| Bladensburg | 7,568 | 861,377 | 114 | 10 |
| Bowie | 52,544 | 3,977,555 | 76 | 15 |
| Cambridge | 11,752 | 399,153 | 34 | 21 |
| College Park | 26,925 | 469,753 | 17 | 25 |
| Cumberland | 20,495 | 725,741 | 35 | 20 |
| Easton | 14,677 | 2,772,668 | 189 | 8 |
| Elkton | 14,842 | 368,265 | 25 | 23 |
| Frederick | 59,213 | 5,011,040 | 85 | 13 |
| Frostburg | 7,719 | 243,615 | 32 | 22 |
| Gaithersburg | 58,744 | 1,230,181 | 21 | 24 |
| Greenbelt | 21,098 | 4,281,699 | 203 | 6 |
| Hagerstown | 39,728 | 1,532,289 | 39 | 18 |
| Havre de Grace | 13,085 | 2,972,167 | 227 | 5 |
| Hyattsville | 15,376 | 3,610,770 | 235 | 4 |
| La Plata | 8,879 | 948,017 | 107 | 11 |
| Laurel | 22,329 | 5,711,943 | 256 | 3 |
| Mount Airy | 8,761 | 386,525 | 44 | 17 |
| Mount Rainier | 8,322 | 777,172 | 93 | 12 |
| New Carrollton | 12,460 | 998,799 | 80 | 14 |
| Rockville | 60,734 | 2,228,449 | 37 | 19 |
| Salisbury | 28,200 | 0 | 0 | 26 |
| Takoma Park | 17,701 | 2,945,069 | 166 | 9 |
| Westminster | 17,689 | 802,324 | 45 | 16 |

Source: Department of Legislative Services

Exhibit 6
Tax Differentials and Tax Rebates
Fiscal 2006-2008

| County | Fiscal 2006 | | | Fiscal 2007 | | | Fiscal 2008 | | |
|-----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Differential | Rebate | Total | Differential | Rebate | Total | Differential | Rebate | Total |
| Allegany | \$815,009 | \$0 | \$815,009 | \$931,935 | \$0 | \$931,935 | \$967,408 | \$0 | \$967,408 |
| Anne Arundel | 16,524,487 | 0 | 16,524,487 | 19,614,189 | 0 | 19,614,189 | 23,536,241 | 0 | 23,536,241 |
| Baltimore City | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Baltimore | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Calvert | 2,002,378 | 0 | 2,002,378 | 2,365,852 | 0 | 2,365,852 | 2,696,158 | 0 | 2,696,158 |
| Caroline | 592,504 | 0 | 592,504 | 727,333 | 0 | 727,333 | 883,927 | 0 | 883,927 |
| Carroll | 0 | 2,130,555 | 2,130,555 | 0 | 2,048,180 | 2,048,180 | 0 | 2,145,793 | 2,145,793 |
| Cecil | 0 | 491,045 | 491,045 | 0 | 550,898 | 550,898 | 0 | 684,484 | 684,484 |
| Charles | 735,875 | 0 | 735,875 | 472,399 | 0 | 472,399 | 908,329 | 0 | 908,329 |
| Dorchester | 0 | 69,000 | 69,000 | 0 | 69,000 | 69,000 | 192,614 | 6,050 | 198,664 |
| Frederick | 0 | 5,405,180 | 5,405,180 | 0 | 6,012,915 | 6,012,915 | 0 | 6,581,698 | 6,581,698 |
| Garrett | 214,828 | 0 | 214,828 | 136,012 | 0 | 136,012 | 235,637 | 6,500 | 242,137 |
| Harford | 4,280,483 | 1,296,801 | 5,577,284 | 4,930,535 | 1,510,762 | 6,441,297 | 5,769,745 | 1,811,289 | 7,581,034 |
| Howard | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Kent | 0 | 128,508 | 128,508 | 0 | 148,245 | 148,245 | 0 | 164,945 | 164,945 |
| Montgomery | 0 | 7,256,887 | 7,256,887 | 0 | 7,438,235 | 7,438,235 | 0 | 7,438,235 | 7,438,235 |
| Prince George's | 13,619,026 | 669,672 | 14,288,698 | 15,416,163 | 669,672 | 16,085,835 | 21,252,605 | 669,672 | 21,922,277 |
| Queen Anne's | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| St. Mary's | 0 | 55,370 | 55,370 | 0 | 53,796 | 53,796 | 0 | 55,780 | 55,780 |
| Somerset | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Talbot | 1,806,947 | 0 | 1,806,947 | 2,301,956 | 0 | 2,301,956 | 3,046,713 | 0 | 3,046,713 |
| Washington | 0 | 1,382,248 | 1,382,248 | 0 | 1,561,700 | 1,561,700 | 0 | 1,821,506 | 1,821,506 |
| Wicomico | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Worcester | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$40,591,537 | \$18,885,266 | \$59,476,803 | \$46,896,374 | \$20,063,403 | \$66,959,777 | \$59,489,377 | \$21,385,952 | \$80,875,330 |

N/A: indicates the jurisdiction has no municipalities

Source: Department of Legislative Services

Exhibit 7
Changes in Tax Differentials and Tax Rebates
Fiscal 2008 and 2009

| County | FY 2008 | FY 2009 | Difference | % Difference |
|-----------------|---------------------|---------------------|---------------------|---------------------|
| Allegany | \$967,408 | \$1,058,874 | \$91,466 | 9.4% |
| Anne Arundel | 23,536,241 | 26,576,259 | 3,040,018 | 12.9% |
| Baltimore City | N/A | N/A | N/A | N/A |
| Baltimore | N/A | N/A | N/A | N/A |
| Calvert | 2,696,158 | 3,268,735 | 572,577 | 21.2% |
| Caroline | 883,927 | 1,024,121 | 140,194 | 15.8% |
| Carroll | 2,145,793 | 2,232,534 | 86,741 | 4.0% |
| Cecil | 684,484 | 750,269 | 65,785 | 9.6% |
| Charles | 908,329 | 1,052,643 | 144,314 | 15.8% |
| Dorchester | 198,664 | 462,003 | 263,339 | 132.5% |
| Frederick | 6,581,698 | 7,393,431 | 811,733 | 12.3% |
| Garrett | 242,137 | 276,206 | 34,069 | 14.0% |
| Harford | 7,581,034 | 8,788,392 | 1,207,358 | 15.9% |
| Howard | N/A | N/A | N/A | N/A |
| Kent | 164,945 | 164,945 | 0 | 0.0% |
| Montgomery | 7,438,235 | 7,424,836 | -13,399 | -0.1% |
| Prince George's | 21,922,277 | 28,241,074 | 6,318,797 | 28.8% |
| Queen Anne's | 0 | 0 | 0 | 0 |
| St. Mary's | 55,780 | 55,780 | 0 | 0.0% |
| Somerset | 0 | 300,000 | 300,000 | 0.0% |
| Talbot | 3,046,713 | 3,655,166 | 608,453 | 19.9% |
| Washington | 1,821,506 | 1,906,923 | 85,417 | 4.6% |
| Wicomico | 0 | 0 | 0 | 0 |
| Worcester | 0 | 0 | 0 | 0 |
| Total | \$80,875,330 | \$94,632,191 | \$13,756,861 | 17.0% |

N/A: indicates the jurisdiction has no municipalities

Source: Department of Legislative Services

Exhibit 8
Changes in Tax Differentials and Tax Rebates
Over a Five-year Period

| County | FY 2004 | FY 2009 | Difference | % Difference |
|-----------------|---------------------|---------------------|---------------------|---------------------|
| Allegany | \$822,846 | \$1,058,874 | \$236,028 | 28.6% |
| Anne Arundel | 13,199,456 | 26,576,259 | 13,376,803 | 101.3% |
| Baltimore City | N/A | N/A | N/A | N/A |
| Baltimore | N/A | N/A | N/A | N/A |
| Calvert | 1,483,885 | 3,268,735 | 1,784,850 | 120.2% |
| Caroline | 459,040 | 1,024,121 | 565,081 | 123.1% |
| Carroll | 1,748,005 | 2,232,534 | 484,529 | 27.7% |
| Cecil | 400,050 | 750,269 | 350,219 | 87.5% |
| Charles | 461,734 | 1,052,643 | 590,909 | 127.9% |
| Dorchester | 69,000 | 462,003 | 393,003 | 569.5% |
| Frederick | 4,414,069 | 7,393,431 | 2,979,362 | 67.5% |
| Garrett | 123,420 | 276,206 | 152,786 | 123.7% |
| Harford | 4,925,327 | 8,788,392 | 3,863,065 | 78.4% |
| Howard | N/A | N/A | N/A | N/A |
| Kent | 92,077 | 164,945 | 72,868 | N/A |
| Montgomery | 4,719,916 | 7,424,836 | 2,704,920 | 57.3% |
| Prince George's | 11,049,301 | 28,241,074 | 17,191,773 | 155.5% |
| Queen Anne's | 0 | 0 | 0 | 0 |
| St. Mary's | 48,129 | 55,780 | 7,651 | 15.9% |
| Somerset | 0 | 300,000 | 300,000 | 0.0% |
| Talbot | 933,259 | 3,655,166 | 2,721,907 | 291.6% |
| Washington | 1,258,838 | 1,906,923 | 648,085 | 51.4% |
| Wicomico | 0 | 0 | 0 | 0 |
| Worcester | 0 | 0 | 0 | 0 |
| Total | \$46,208,352 | \$94,632,191 | \$48,423,839 | 104.7% |

N/A: indicates the jurisdiction has no municipalities

Source: Department of Legislative Services

Exhibit 9
County Assessable Base for Municipalities with a Tax Rate Differential
Fiscal 2009

| | <u>Real Property Base</u> | <u>Personal Property Base</u> | <u>Total Assessable Base</u> |
|----------------------------|-------------------------------|-----------------------------------|----------------------------------|
| Allegany County | | | |
| Barton | \$10,542,159 | \$920,720 | \$11,462,879 |
| Cumberland | 762,966,514 | 79,291,070 | 842,257,584 |
| Frostburg | 295,067,682 | 16,939,550 | 312,007,232 |
| Lonaconing | 23,001,749 | 3,166,520 | 26,168,269 |
| Luke | 61,504,476 | 5,897,610 | 67,402,086 |
| Midland | 10,274,865 | 484,400 | 10,759,265 |
| Westernport | 49,392,886 | 2,554,650 | 51,947,536 |
| Anne Arundel County | | | |
| Annapolis | 7,007,765,246 | 166,308,360 | 7,174,073,606 |
| Calvert County | | | |
| Chesapeake Beach | 721,506,385 | 8,901,840 | 730,408,225 |
| North Beach | 226,043,378 | 1,213,350 | 227,256,728 |
| Caroline County | | | |
| Denton | 347,014,606 | 11,983,880 | 358,998,486 |
| Federalsburg | 180,577,510 | 50,800,030 | 231,377,540 |
| Goldsboro | 13,294,438 | 3,257,660 | 16,552,098 |
| Greensboro | 120,517,206 | 2,927,050 | 123,444,256 |
| Henderson | 4,867,632 | 117,610 | 4,985,242 |
| Hillsboro | 9,791,095 | 157,920 | 9,949,015 |
| Marydel | 6,686,564 | 505,080 | 7,191,644 |
| Preston | 67,324,210 | 4,716,160 | 72,040,370 |
| Ridgely | 125,996,880 | 5,958,660 | 131,955,540 |
| Templeville | 1,371,396 | 28,280 | 1,399,676 |
| Charles County | | | |
| Indian Head | 298,930,149 | 3,698,040 | 302,628,189 |
| LaPlata | 1,215,407,017 | 42,668,730 | 1,258,075,747 |
| Port Tobacco | 3,120,750 | 75,570 | 3,196,320 |
| Dorchester County | | | |
| Brookview | 3,638,824 | 39,660 | 3,678,484 |
| Cambridge | 867,724,298 | 44,463,550 | 912,187,848 |
| Church Creek | 10,228,610 | 115,280 | 10,343,890 |
| East New Market | 26,796,398 | 456,330 | 27,252,728 |
| Eldorado | 3,091,704 | 31,710 | 3,123,414 |
| Galestown | 7,523,074 | 1,231,300 | 8,754,374 |
| Hurlock | 123,477,062 | 41,488,260 | 164,965,322 |
| Secretary | 32,822,522 | 1,604,710 | 34,427,232 |
| Vienna | 19,998,000 | 1,288,810 | 21,286,810 |

Exhibit 9 (continued)

| | <u>Real Property Base</u> | <u>Personal Property Base</u> | <u>Total Assessable Base</u> |
|-------------------------------|--------------------------------------|--|---|
| Garrett County | | | |
| Mountain Lake Park | \$86,226,449 | \$1,089,420 | \$87,315,869 |
| Harford County | | | |
| Aberdeen | 1,217,396,150 | 55,831,870 | 1,273,228,020 |
| Bel Air | 1,208,734,860 | 84,818,230 | 1,293,553,090 |
| Havre de Grace | 1,379,854,832 | 29,180,480 | 1,409,035,312 |
| Prince George's County | | | |
| Berwyn Heights | 358,452,864 | 22,756,780 | 381,209,644 |
| Bladensburg | 409,836,154 | 33,161,570 | 442,997,724 |
| Bowie | 7,015,880,865 | 201,055,340 | 7,216,936,205 |
| Brentwood | 223,358,259 | 6,320,390 | 229,678,649 |
| Capitol Heights | 299,926,680 | 7,408,420 | 307,335,100 |
| Cheverly | 654,977,730 | 58,999,250 | 713,976,980 |
| College Park | 2,255,629,971 | 145,915,440 | 2,401,545,411 |
| Colmar Manor | 109,394,450 | 4,099,950 | 113,494,400 |
| Cottage City | 103,602,352 | 5,749,410 | 109,351,762 |
| District Heights | 433,321,092 | 5,016,280 | 438,337,372 |
| Eagle Harbor | 7,601,168 | 37,110 | 7,638,278 |
| Edmonston | 150,109,632 | 14,319,820 | 164,429,452 |
| Fairmount Heights | 115,167,090 | 1,355,820 | 116,522,910 |
| Forest Heights | 216,838,890 | 2,662,010 | 219,500,900 |
| Glenarden | 419,434,220 | 9,033,900 | 428,468,120 |
| Greenbelt | 2,135,564,116 | 109,476,010 | 2,245,040,126 |
| Hyattsville | 1,817,054,925 | 108,270,530 | 1,925,325,455 |
| Landover Hills | 125,602,080 | 2,840,790 | 128,442,870 |
| Laurel | 2,543,652,810 | 95,133,830 | 2,638,786,640 |
| Morningside | 107,583,090 | 4,805,850 | 112,388,940 |
| Mount Rainier | 431,609,284 | 5,341,100 | 436,950,384 |
| New Carrollton | 902,279,800 | 35,414,030 | 937,693,830 |
| North Brentwood | 52,381,290 | 1,437,010 | 53,818,300 |
| Riverdale Park | 566,835,865 | 21,592,050 | 588,427,915 |
| Seat Pleasant | 290,877,700 | 11,109,770 | 301,987,470 |
| University Park | 383,357,848 | 2,012,360 | 385,370,208 |
| Upper Marlboro | 91,434,741 | 26,335,600 | 117,770,341 |
| Talbot County | | | |
| Easton | 2,131,180,363 | 13,986,680 | 2,145,167,043 |
| Oxford | 375,300,615 | 940,200 | 376,240,815 |
| Queen Anne | 6,983,622 | 80,930 | 7,064,552 |
| St. Michaels | 305,588,433 | 2,965,620 | 308,554,053 |
| Trappe | 89,720,580 | 478,340 | 90,198,920 |

Source: State Department of Assessments and Taxation

Tax Differentials/Tax Rebates by County

Allegany County

During fiscal 2009 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, the Upper Potomac River Commission, 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 2009 is approximately \$1.1 million.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Personal Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--|--------------------------------|
| Barton | \$0.0277 | \$0.0693 | \$3,558 |
| Cumberland | 0.0755 | 0.1888 | 725,741 |
| Frostburg | 0.0722 | 0.1805 | 243,615 |
| Lonaconing | 0.0493 | 0.1233 | 15,244 |
| Luke | 0.0525 | 0.1313 | 40,033 |
| Midland | 0.0277 | 0.0693 | 3,182 |
| Westernport | 0.0493 | 0.1233 | 27,501 |
| Total | | | \$1,058,874 |

Anne Arundel County

Anne Arundel County set a tax rate differential of \$0.358 for real property and \$0.895 for personal property for the City of Annapolis in fiscal 2009 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 2009 is \$26.6 million. Highland Beach, the other incorporated municipality in Anne Arundel County, did not receive a tax differential because such services are not performed by the town. In calculating the tax rate differential, several steps were involved. First, county spending was allocated into countywide (*e.g.*, education) and non-city (*e.g.*, police) categories. Second, all county revenues, except property taxes, are allocated to offset the cost of either countywide or non-city services. Third, costs that are offset are used to calculate countywide and non-city property tax rates. Finally, this non-city property tax rate serves as the Annapolis tax rate differential.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Personal Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--|--------------------------------|
| Annapolis | \$0.3580 | \$0.8950 | \$26,576,259 |

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 2009, these tax differentials totaled approximately \$3.3 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>Personal Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--|--------------------------------|
| Chesapeake Beach | \$0.3360 | \$0.8400 | \$2,499,037 |
| North Beach | 0.3360 | 0.8400 | 769,698 |
| Total | | | \$3,268,735 |

Caroline County

Caroline County provides a tax rate differential of (1) \$0.12 on property in municipalities that provide water or sewer services; and (2) \$0.04 on property in all other municipalities. The county does not provide a tax differential for personal property. In fiscal 2009, Caroline County provided tax differentials totaling \$1.0 million.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--------------------------------|
| Denton | \$0.1200 | \$416,418 |
| Feddersburg | 0.1200 | 216,693 |
| Goldsboro | 0.0400 | 5,318 |
| Greensboro | 0.1200 | 144,621 |
| Henderson | 0.0400 | 1,947 |
| Hillsboro | 0.0400 | 3,916 |
| Marydel | 0.0400 | 2,675 |
| Preston | 0.1200 | 80,789 |
| Ridgely | 0.1200 | 151,196 |
| Templeville | 0.0400 | 549 |
| Total | | \$1,024,122 |

Carroll County

Carroll County provided its eight municipalities with tax rebates totaling \$2.2 million in fiscal 2009 in accordance with a long-standing agreement between the county and the municipalities. The funding is allocated to each of the municipalities based in part on assessable base and population and may be used however the municipalities choose. The tax rebates were distributed as follows:

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Hampstead | \$328,643 |
| Manchester | 231,054 |
| Mount Airy | 141,910 |
| New Windsor | 68,259 |
| Sykesville | 233,887 |
| Taneytown | 359,056 |
| Union Bridge | 67,401 |
| Westminster | 802,324 |
| Total | \$2,232,534 |

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, street maintenance, and street lighting. In addition, the county made rebate payments to its municipalities totaling \$129,127 in order 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 (\$7.50 per ton x 0.75 tons per capita x population). The total rebate amount that municipalities in Cecil County received in fiscal 2009 was approximately \$750,300. The amounts were distributed as follows:

| <u>Municipality</u> | <u>General Rebate</u> | <u>Trash Rebate</u> | <u>Total</u> |
|---------------------|-----------------------|---------------------|------------------|
| Cecilton | \$12,051 | \$2,666 | \$14,717 |
| Charlestown | 29,862 | 5,732 | 35,594 |
| Chesapeake City | 21,284 | 4,427 | 25,711 |
| Elkton | 301,367 | 66,898 | 368,265 |
| North East | 77,653 | 15,373 | 93,026 |
| Perryville | 110,414 | 20,655 | 131,069 |
| Port Deposit | 16,843 | 3,803 | 20,646 |
| Rising Sun | 51,668 | 9,574 | 61,242 |
| Total | \$621,142 | \$129,127 | \$750,269 |

Charles County

Charles County provided a real property tax rate differential to La Plata and Indian Head in fiscal 2009 totaling \$1.1 million for performing government services in the areas of planning and growth management, police services, parks, and public works. The rate was determined by calculating the expenditures funded by property taxes for parallel services provided by the municipality and dividing this amount by the town'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 | \$0.0350 | \$104,626 |
| La Plata | 0.0780 | 948,017 |
| Total | | \$1,052,643 |

Dorchester County

In fiscal 2009, two of Dorchester County's nine municipalities, Cambridge and Hurlock, received tax rate differentials totaling \$456,000. The county's other municipalities received tax rebates totaling \$6,050. The tax differentials and rebates 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 amounts 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 | 0.0460 | 399,153 | 0 | 399,153 |
| 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 | 0.0460 | 56,799 | 0 | 56,799 |
| Secretary | 0.0000 | 0 | 1,350 | 1,350 |
| Vienna | 0.0000 | 0 | 1,350 | 1,350 |
| Total | | \$455,952 | \$6,050 | \$462,003 |

Frederick County

Frederick County provided tax rebates totaling \$7.4 million in fiscal 2009 to all of its 12 municipalities for police protection, planning and zoning, parks and recreation, and highway services. 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 total tax rebate amounts were as follows:

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Brunswick | \$491,313 |
| Burkittsville | 1,080 |
| Emmitsburg | 237,766 |
| Frederick | 5,011,040 |
| Middletown | 296,537 |
| Mount Airy | 244,615 |
| Myersville | 107,681 |
| New Market | 7,987 |
| Rosemont | 8,651 |
| Thurmont | 523,627 |
| Walkersville | 438,008 |
| Woodsboro | 25,126 |
| Total | \$7,393,431 |

Garrett County

In fiscal 2009, 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 county-owned property located within Mountain Lake Park divided by the total assessable base of the town. Additionally, there is a utility property tax rate differential of \$0.145 in Mountain Lake Park. The total value of the tax differentials for Mountain Lake Park was \$51,600. Garrett County also provided tax rebates to several municipalities in fiscal 2009 for the actual cost of paving streets. These rebates totaled \$224,615.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Personal Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Tax Rebate</u> | <u>Total</u> |
|---------------------|--|--|--------------------------------|-----------------------|------------------|
| Accident | \$0 | \$0 | \$0 | \$3,900 | \$3,900 |
| Friendsville | 0 | 0 | 0 | 30,155 | 30,155 |
| Loch Lynn Heights | 0 | 0 | 0 | 43,560 | 43,560 |
| Mountain Lake Park | 0.058 | 0.145 | 51,591 | 0 | 51,591 |
| Oakland | 0 | 0 | 0 | 147,000 | 147,000 |
| Total | | | \$51,591 | \$224,615 | \$276,206 |

Harford County

Harford County provided a tax differential for its three municipalities for services performed in the area of road maintenance. The total estimated value of the Harford County tax rate differentials were approximately \$6.6 million. The county also provided \$2.2 million in tax rebates to its municipalities for police services. The tax rebates are calculated by multiplying the county's net expenses for police protection by the percentage of general fund expenditures funded by property taxes. The resulting amount is then allocated among the municipalities based on the percentage of the county's total assessable property tax base located in each municipality.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Personal Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Tax Rebate</u> | <u>Total</u> |
|---------------------|--|--|--------------------------------|--------------------|--------------------|
| Aberdeen | \$0.156 | \$0.390 | \$2,116,882 | \$694,279 | \$2,811,161 |
| Bel Air | 0.156 | 0.390 | 2,216,417 | 788,647 | 3,005,064 |
| Havre de Grace | 0.156 | 0.390 | 2,266,377 | 705,790 | 2,972,167 |
| Total | | | \$6,599,676 | \$2,188,716 | \$8,788,392 |

Howard County

There are no incorporated municipalities in Howard County.

Kent County

In fiscal 2009, Kent County provided a tax rebate to its five municipalities totaling \$165,000 in order to compensate the municipalities for parallel solid waste disposal services. The rebate is equivalent to \$0.02 per \$100 of the jurisdiction's assessable base. The county began providing a tax rebate to its municipalities in fiscal 2004; prior to that, the county provided its municipal residents with a tax rate differential.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Betterton | \$10,772 |
| Chestertown | 96,035 |
| Galena | 9,018 |
| Millington | 5,151 |
| Rock Hall | 43,969 |
| Total | \$164,945 |

Montgomery County

Montgomery County provided tax rebates totaling \$7.4 million to 17 municipalities and 3 special taxing districts in fiscal 2009. Barnesville and Chevy Chase, Section V, were the only municipalities that did not receive a tax rebate in fiscal 2009. Approximately 79% of the county tax rebates, or \$5.9 million, were for tax-supported road reimbursements. In addition, Takoma Park received \$2.3 million for police services and crossing guards. Five communities¹ received a total of \$194,890 for park maintenance. Gaithersburg and Rockville received a total of \$118,969 for animal control, with Rockville receiving an additional \$145,438 for the Human Relations Commission. Three communities² received a total of \$82,897 for elderly services. The Town of Chevy Chase received \$2,123 for board of appeals and hearing examiner expenses. Tax rebates for Takoma Park were reduced by \$55,000 to reflect debt repayments for revitalization of the Pinecrest area. The current methodology and reasons for the rebates have been in place since 1996.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|-----------------------|----------------------|
| Barnesville | \$0 |
| Brookeville | 7,158 |
| Chevy Chase, Sec. III | 32,322 |
| Chevy Chase, Sec. V | 0 |
| Chevy Chase View | 43,460 |
| Chevy Chase Village | 105,837 |
| Town of Chevy Chase | 137,187 |
| Drummond* | 4,857 |
| Friendship Heights* | 86,993 |
| Gaithersburg | 1,230,181 |
| Garrett Park | 50,106 |
| Glen Echo | 21,858 |
| Kensington | 144,800 |
| Laytonsville | 13,677 |
| Martin's Additions | 19,850 |

¹ Chevy Chase Sec. III, Town of Chevy Chase, Friendship Heights, Kensington, and Takoma Park.

² Friendship Heights, Gaithersburg, and Rockville.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| North Chevy Chase | 25,181 |
| Oakmont* | 3,451 |
| Poolesville | 221,771 |
| Rockville | 2,228,449 |
| Somerset | 55,335 |
| Takoma Park | 2,945,069 |
| Washington Grove | 47,294 |
| Total | \$7,424,836 |

*denotes a special taxing district

Prince George's County

In fiscal 2009, Prince George's County provided its 27 municipalities with tax differentials valued at an estimated \$27.6 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 town 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 in order 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>Personal Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Tax Rebate Amount</u> | <u>Total Amount</u> |
|---------------------|--|--|--------------------------------|------------------------------|-------------------------|
| Berwyn Heights | \$0.1630 | \$0.3820 | \$671,209 | \$8,231 | \$679,440 |
| Bladensburg | 0.1720 | 0.4040 | 838,891 | 22,486 | 861,377 |
| Bowie | 0.0510 | 0.1180 | 3,815,345 | 162,210 | 3,977,555 |
| Brentwood | 0.0240 | 0.0550 | 57,082 | 8,379 | 65,461 |
| Capitol Heights | 0.1480 | 0.3480 | 469,673 | 10,723 | 480,396 |
| Cheverly | 0.1550 | 0.3650 | 1,230,563 | 20,883 | 1,251,446 |
| College Park | 0.0150 | 0.0340 | 387,956 | 81,797 | 469,753 |
| Colmar Manor | 0.0390 | 0.0920 | 46,436 | 3,483 | 49,919 |
| Cottage City | 0.1500 | 0.3520 | 175,641 | 3,446 | 179,087 |
| District Heights | 0.1580 | 0.3700 | 703,208 | 22,500 | 725,708 |
| Eagle Harbor | 0.0030 | 0.0070 | 231 | 143 | 374 |
| Edmonston | 0.1570 | 0.3680 | 288,369 | 3,343 | 291,712 |
| Fairmount Heights | 0.0880 | 0.2070 | 104,154 | 3,908 | 108,062 |
| Forest Heights | 0.1190 | 0.2790 | 265,465 | 7,997 | 273,462 |

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Personal Property Tax Rate Differential</u> | <u>Differential Amount</u> | <u>Tax Rebate Amount</u> | <u>Total Amount</u> |
|---------------------|--|--|--------------------------------|------------------------------|-------------------------|
| Glenarden | 0.1350 | 0.3170 | 594,874 | 16,371 | 611,245 |
| Greenbelt | 0.1760 | 0.4130 | 4,210,729 | 70,970 | 4,281,699 |
| Hyattsville | 0.1720 | 0.4040 | 3,562,747 | 48,023 | 3,610,770 |
| Landover Hills | 0.1630 | 0.3840 | 215,640 | 5,644 | 221,284 |
| Laurel | 0.2040 | 0.4790 | 5,644,743 | 67,200 | 5,711,943 |
| Morningside | 0.1490 | 0.3490 | 177,071 | 4,251 | 181,322 |
| Mount Rainier | 0.1700 | 0.3980 | 754,993 | 22,179 | 777,172 |
| New Carrollton | 0.0980 | 0.2290 | 965,332 | 33,467 | 998,799 |
| North Brentwood | 0.0100 | 0.0230 | 5,569 | 1,428 | 6,997 |
| Riverdale Park | 0.1740 | 0.4090 | 1,074,606 | 17,335 | 1,091,941 |
| Seat Pleasant | 0.1580 | 0.3720 | 500,915 | 14,942 | 515,857 |
| University Park | 0.1590 | 0.3740 | 617,065 | 6,254 | 623,319 |
| Upper Marlboro | 0.1260 | 0.2950 | 192,898 | 2,077 | 194,975 |
| Total | | | \$27,571,404 | \$669,670 | \$28,241,074 |

Queen Anne’s County

Queen Anne’s County did not provide tax set-offs to its municipalities in fiscal 2009.

St. Mary’s County

St. Mary’s County provided a tax rebate in the amount of \$55,780 to the Town of Leonardtown in fiscal 2009 to offset taxes for duplicative services such as planning and zoning, road maintenance, and public works. The rebate is based on the assessed value of county owned tax-exempt property within the town’s corporate limits multiplied by an equitable tax rate on those properties.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Leonardtown | \$55,780 |

Somerset County

Somerset County provided tax rebates in fiscal 2009 to Crisfield and Princess Anne in the amount of \$300,000 for the cost of adding several new paramedics in each town.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Crisfield | \$150,000 |
| Princess Anne | 150,000 |
| Total | \$300,000 |

Talbot County

In fiscal 2009, Talbot County provided tax rate differentials totaling \$3.7 million to its five municipalities for performing governmental services in the areas of planning and zoning, police protection, building code enforcement, and parks and recreation. The county established tax rate differentials based on a “county cost for parallel services” formula up until fiscal 2000, when, in addition to the formula, annual adjustments began to be made based on a constant yield calculation. In recent years, the adjusted tax differential has resulted in county property tax revenues generated within the municipalities remaining at or below constant yield. Talbot County does not provide a tax differential for personal property; however, the county provides a tax rate differential for utility property.

| <u>Municipality</u> | <u>Real Property Tax Rate Differential</u> | <u>Utility Tax Rate Differential</u> | <u>Differential Amount</u> |
|---------------------|--|--|--------------------------------|
| Easton | \$0.1280 | \$0.3200 | \$2,772,668 |
| Oxford | 0.1120 | 0.2800 | 422,969 |
| Queen Anne | 0.0560 | 0.1400 | 4,024 |
| St. Michael’s | 0.1220 | 0.3050 | 381,863 |
| Trappe | 0.0810 | 0.2025 | 73,642 |
| Total | | | \$3,655,166 |

Washington County

Washington County provided tax rebates to its nine municipalities for providing police protection, road maintenance, and park maintenance. For each service, the county calculates net expenses and then calculates an expense (1) per mile for highways; (2) per capita for police; and (3) per acre for parks. The municipalities receive the lesser of this formula distribution or the CAP distribution. The CAP distribution is an amount based on the municipalities’ total taxable income, assessable base, and population compared to the county’s total taxable income, assessable base, and population. Clear Spring is paid a minimum of \$3,000. The fiscal 2009 rebates totaled \$1.9 million.

| <u>Municipality</u> | <u>Rebate Amount</u> |
|---------------------|----------------------|
| Boonsboro | \$117,072 |
| Clear Spring | 3,000 |
| Funkstown | 6,777 |
| Hagerstown | 1,532,289 |
| Hancock | 72,047 |
| Keedysville | 3,323 |
| Sharpsburg | 4,764 |
| Smithsburg | 89,631 |
| Williamsport | 78,020 |
| Total | \$1,906,923 |

Wicomico County

Wicomico County did not provide tax set-offs to its municipalities in fiscal 2009.

Worcester County

Worcester County did not provide tax set-offs to its municipalities in fiscal 2009.

Appendices

Appendix 1 Incorporated Cities and Towns in Maryland

| <u>County</u> | <u>Year</u> | <u>Chapter/ Referendum</u> | <u>County</u> | <u>Year</u> | <u>Chapter/ Referendum</u> |
|---------------------------------------|-------------|--------------------------------|---------------------------------|-------------|--------------------------------|
| Allegany | | | Cecil | | |
| Barton | 1900 | Ch. 729 | Cecilton | 1864 | Ch. 353 |
| Cumberland | 1815 | Ch. 136 | Charlestown | 1786 | Ch. 20 |
| Frostburg | 1839 | Ch. 179 | Chesapeake City | 1849 | Ch. 271 |
| Lonaconing | 1890 | Ch. 132 | Elkton | 1821 | Ch. 143 |
| Luke | 1922 | Ch. 73 | North East | 1849 | Ch. 339 |
| Midland | 1900 | Ch. 681 | Perryville | 1882 | Ch. 212 |
| Westernport | 1858 | Ch. 54 | Port Deposit | 1824 | Ch. 33 |
| | | | Rising Sun | 1860 | Ch. 383 |
| Anne Arundel | | | Charles | | |
| Annapolis | 1708 | Ch. 7 | Indian Head | 1920 | Ch. 590 |
| Highland Beach | 1922 | Ch. 213 | La Plata | 1888 | Ch. 325 |
| | | | Port Tobacco | 1888 | Ch. 297 |
| Baltimore | | | Dorchester | | |
| Hampstead (also in Carroll) | 1888 | Ch. 295 | Brookview | 1953 | Ch. 704 |
| | | | Cambridge | 1793 | Ch. 66 |
| Calvert | | | Church Creek | 1867 | Ch. 53 |
| Chesapeake Beach | 1886 | Ch. 203 | East New Market | 1832 | Ch. 167 |
| North Beach | 1910 | Ch. 395 | Eldorado | 1947 | Ch. 313 |
| | | | Galestown | 1951 | Ch. 92 |
| Caroline | | | Hurlock | 1892 | Ch. 249 |
| Denton | 1802 | Ch. 25 | Secretary | 1900 | Ch. 555 |
| Federalsburg | 1823 | Ch. 174 | Vienna | 1833 | Ch. 216 |
| Goldsboro | 1906 | Ch. 87 | Frederick | | |
| Greensboro | 1826 | Ch. 97 | Brunswick | 1890 | Ch. 577 |
| Henderson | 1949 | Ch. 498 | Burkittsville | 1894 | Ch. 652 |
| Hillsboro | 1853 | Ch. 161 | Emmitsburg | 1824 | Ch. 29 |
| Marydel | 1929 | Ch. 38 | Frederick | 1816 | Ch. 74 |
| Preston | 1892 | Ch. 689 | Middletown | 1833 | Ch. 143 |
| Ridgely | 1896 | Ch. 178 | Mount Airy (also in Carroll) | 1894 | Ch. 91 |
| Templeville (also in Queen Anne's) | 1865 | Ch. 86 | Myersville | 1904 | Ch. 94 |
| | | | New Market | 1878 | Ch. 90 |
| Carroll | | | Rosemont | 1953 | Ch. 262 |
| Hampstead | 1888 | Ch. 295 | Thurmont | 1894 | Ch. 16 |
| Manchester | 1833 | Ch. 193 | Walkersville | 1892 | Ch. 351 |
| Mount Airy (also in Frederick) | 1894 | Ch. 91 | Woodsboro | 1836 | Ch. 299 |
| New Windsor | 1843 | Ch. 47 | | | |
| Sykesville | 1904 | Ch. 256 | | | |
| Taneytown | 1836 | Ch. 309 | | | |
| Union Bridge | 1872 | Ch. 174 | | | |
| Westminster | 1818 | Ch. 128 | | | |

| <u>County</u> | <u>Year</u> | <u>Chapter/ Referendum</u> | <u>County</u> | <u>Year</u> | <u>Chapter/ Referendum</u> |
|--------------------------------------|-------------|--------------------------------|--------------------------------|-------------|--------------------------------|
| Garrett | | | Prince George's | | |
| Accident | 1916 | Ch. 514 | Berwyn Heights | 1896 | Ch. 267 |
| Deer Park | 1884 | Ch. 519 | Bladensburg | 1854 | Ch. 137 |
| Friendsville | 1902 | Ch. 477 | Bowie | 1882 | Ch. 488 |
| Grantsville | 1864 | Ch. 99 | Brentwood | 1912 | Ch. 401 |
| Kitzmilller | 1906 | Ch. 285 | Capitol Heights | 1910 | Ch. 513 |
| Loch Lynn Heights | 1896 | Ch. 450 | Cheverly | 1931 | Ch. 200 |
| Mountain Lake Park | 1931 | Ch. 507 | College Park | 1945 | Ch. 1051 |
| Oakland | 1862 | Ch. 250 | Colmar Manor | 1927 | Ch. 178 |
| Harford | | | Cottage City | 1924 | Ch. 390 |
| Aberdeen | 1892 | Ch. 136 | District Heights | 1936 | Ch. 61 |
| Bel Air | 1874 | Ch. 273 | Eagle Harbor | 1929 | Ch. 397 |
| Havre de Grace | 1785 | Ch. 55 | Edmonston | 1924 | Ch. 154 |
| Howard | | | Fairmount Heights | 1935 | Ch. 199 |
| None | | | Forest Heights | 1949 | Ch. 142 |
| Kent | | | Glenarden | 1939 | Ch. 650 |
| Betterton | 1906 | Ch. 227 | Greenbelt | 1937 | Ch. 532 |
| Chestertown | 1805 | Ch. 271 | Hyattsville | 1886 | Ch. 424 |
| Galena | 1858 | Ch. 373 | Landover Hills | 1945 | Ch. 465 |
| Millington (also in Queen Anne's) | 1890 | Ch. 386 | Laurel | 1870 | Ch. 260 |
| Rock Hall | 1908 | Ch. 171 | Morningside | 1949 | Ch. 589 |
| Montgomery | | | Mount Rainier | 1910 | Ch. 514 |
| Barnesville | 1888 | Ch. 254 | New Carrollton | 1953 | Ch. 441 |
| Brookeville | 1808 | Ch. 90 | North Brentwood | 1924 | Ch. 508 |
| Chevy Chase | 1918 | Ch. 177 | Riverdale Park | 1920 | Ch. 731 |
| Chevy Chase, Sec. 3 | 1982 | Referendum | Seat Pleasant | 1931 | Ch. 197 |
| Chevy Chase, Sec. 5 | 1982 | Referendum | University Park | 1936 | Ch. 132 |
| Chevy Chase View | 1993 | Referendum | Upper Marlboro | 1870 | Ch. 363 |
| Chevy Chase Village | 1910 | Ch. 382 | Queen Anne's | | |
| Gaithersburg | 1878 | Ch. 397 | Barclay | 1931 | Ch. 483 |
| Garrett Park | 1898 | Ch. 453 | Centreville | 1794 | Ch. 23 |
| Glen Echo | 1904 | Ch. 436 | Church Hill | 1876 | Ch. 201 |
| Kensington | 1894 | Ch. 621 | Millington (also in Kent) | 1890 | Ch. 386 |
| Laytonsville | 1892 | Ch. 497 | Queen Anne (also in Talbot) | 1953 | Ch. 17 |
| Martin's Additions | 1985 | Referendum | Queenstown | 1892 | Ch. 542 |
| North Chevy Chase | 1996 | Referendum | Sudlersville | 1870 | Ch. 313 |
| Poolesville | 1867 | Ch. 174 | Templeville | 1865 | Ch. 86 |
| Rockville | 1860 | Ch. 373 | St. Mary's | | |
| Somerset | 1906 | Ch. 795 | Leonardtwn | 1858 | Ch. 73 |
| Takoma Park | 1890 | Ch. 480 | | | |
| Washington Grove | 1937 | Ch. 372 | | | |

| <u>County</u> | <u>Year</u> | <u>Chapter/ Referendum</u> | <u>County</u> | <u>Year</u> | <u>Chapter/ Referendum</u> |
|--------------------------------------|-------------|--------------------------------|------------------|-------------|--------------------------------|
| Somerset | | | Wicomico | | |
| Crisfield | 1872 | Ch. 151 | Delmar | 1888 | Ch. 167 |
| Princess Anne | 1894 | Ch. 543 | Fruitland | 1947 | Ch. 662 |
| | | | Hebron | 1931 | Ch. 90 |
| Talbot | | | Mardela Springs | 1906 | Ch. 325 |
| Easton | 1790 | Ch. 14 | Pittsville | 1906 | Ch. 499 |
| Oxford | 1852 | Ch. 367 | Salisbury | 1854 | Ch. 287 |
| Queen Anne (also in Queen Anne's) | 1953 | Ch. 17 | Sharptown | 1874 | Ch. 465 |
| St. Michaels | 1804 | Ch. 82 | Willards | 1906 | Ch. 195 |
| Trappe | 1827 | Ch. 103 | | | |
| | | | Worcester | | |
| Washington | | | Berlin | 1868 | Ch. 424 |
| Boonsboro | 1831 | Ch. 139 | Ocean City | 1880 | Ch. 209 |
| Clear Spring | 1836 | Ch. 141 | Pocomoke City | 1878 | Ch. 253 |
| Funkstown | 1840 | Ch. 78 | Snow Hill | 1812 | Ch. 72 |
| Hagerstown | 1813 | Ch. 121 | | | |
| Hancock | 1853 | Ch. 319 | | | |
| Keedysville | 1872 | Ch. 251 | | | |
| Sharpsburg | 1832 | Ch. 28 | | | |
| Smithsburg | 1841 | Ch. 284 | | | |
| Williamsport | 1823 | Ch. 125 | | | |

Source: Maryland State Archives; Department of Legislative Services

Appendix 2
Tax Differentials and Rebates on a Per Capita Basis
Fiscal 2009

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|-----------------------|---------------------------------|-----------------------------|-----------------------|-------------------------|------------------------------|
| Allegany | 72,238 | | | | |
| Barton | 452 | \$3,558 | \$0 | \$3,558 | \$8 |
| Cumberland | 20,495 | 725,741 | 0 | 725,741 | 35 |
| Frostburg | 7,719 | 243,615 | 0 | 243,615 | 32 |
| Lonaconing | 1,125 | 15,244 | 0 | 15,244 | 14 |
| Luke | 73 | 40,033 | 0 | 40,033 | 548 |
| Midland | 440 | 3,182 | 0 | 3,182 | 7 |
| Westernport | 1,945 | 27,501 | 0 | 27,501 | 14 |
| Anne Arundel | 512,790 | | | | |
| Annapolis | 36,524 | \$26,576,259 | \$0 | \$26,576,259 | \$728 |
| Highland Beach | 110 | 0 | 0 | 0 | 0 |
| Baltimore City | 636,919 | \$0 | \$0 | \$0 | \$0 |
| Baltimore | 785,618 | \$0 | \$0 | \$0 | \$0 |
| Hampstead* | 1 | 0 | 0 | 0 | 0 |
| Calvert | 88,698 | | | | |
| Chesapeake Beach | 3,399 | \$2,499,037 | \$0 | \$2,499,037 | \$735 |
| North Beach | 1,869 | 769,698 | 0 | 769,698 | 412 |
| Caroline | 33,138 | | | | |
| Denton | 4,022 | \$416,418 | \$0 | \$416,418 | \$104 |
| Federalsburg | 2,625 | 216,693 | 0 | 216,693 | 83 |
| Goldsboro | 216 | 5,318 | 0 | 5,318 | 25 |
| Greensboro | 1,998 | 144,621 | 0 | 144,621 | 72 |
| Henderson | 122 | 1,947 | 0 | 1,947 | 16 |
| Hillsboro | 157 | 3,916 | 0 | 3,916 | 25 |
| Marydel | 143 | 2,675 | 0 | 2,675 | 19 |
| Preston | 672 | 80,789 | 0 | 80,789 | 120 |
| Ridgely | 1,517 | 151,196 | 0 | 151,196 | 100 |
| Templeville* | 26 | 549 | 0 | 549 | 21 |

Appendix 2 (continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|----------------------------|--|------------------------------------|------------------------------|--------------------------------|-------------------------------------|
| Carroll | 169,353 | | | | |
| Hampstead* | 5,466 | \$0 | \$328,643 | \$328,643 | \$60 |
| Manchester | 3,546 | 0 | 231,054 | 231,054 | 65 |
| Mount Airy* | 4,289 | 0 | 141,910 | 141,910 | 33 |
| New Windsor | 1,352 | 0 | 68,259 | 68,259 | 50 |
| Sykesville | 4,419 | 0 | 233,887 | 233,887 | 53 |
| Taneytown | 5,422 | 0 | 359,056 | 359,056 | 66 |
| Union Bridge | 1,077 | 0 | 67,401 | 67,401 | 63 |
| Westminster | 17,689 | 0 | 802,324 | 802,324 | 45 |
| Cecil | 99,926 | | | | |
| Cecilton | 493 | \$0 | \$14,717 | \$14,717 | \$30 |
| Charlestown | 1,103 | 0 | 35,594 | 35,594 | 32 |
| Chesapeake City | 830 | 0 | 25,711 | 25,711 | 31 |
| Elkton | 14,842 | 0 | 368,265 | 368,265 | 25 |
| North East | 2,862 | 0 | 93,026 | 93,026 | 33 |
| Perryville | 3,802 | 0 | 131,069 | 131,069 | 34 |
| Port Deposit | 701 | 0 | 20,646 | 20,646 | 29 |
| Rising Sun | 1,809 | 0 | 61,242 | 61,242 | 34 |
| Charles | 140,764 | | | | |
| Indian Head | 3,758 | \$104,626 | \$0 | \$104,626 | \$28 |
| La Plata | 8,879 | 948,017 | 0 | 948,017 | 107 |
| Port Tobacco | 19 | 0 | 0 | 0 | 0 |
| Dorchester | 31,998 | | | | |
| Brookview | 62 | \$0 | \$450 | \$450 | \$7 |
| Cambridge | 11,752 | 399,153 | 0 | 399,153 | 34 |
| Church Creek | 78 | 0 | 425 | 425 | 5 |
| East New Market | 266 | 0 | 1,350 | 1,350 | 5 |
| Eldorado | 57 | 0 | 425 | 425 | 7 |
| Galestown | 97 | 0 | 700 | 700 | 7 |
| Hurlock | 2,048 | 56,799 | 0 | 56,799 | 28 |
| Secretary | 487 | 0 | 1,350 | 1,350 | 3 |
| Vienna | 319 | 0 | 1,350 | 1,350 | 4 |

Appendix 2 (continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|---------------------|---------------------------------|-----------------------------|-----------------------|-------------------------|------------------------------|
| Frederick | 225,721 | | | | |
| Brunswick | 5,228 | \$0 | \$491,313 | \$491,313 | \$94 |
| Burkittsville | 186 | 0 | 1,080 | 1,080 | 6 |
| Emmitsburg | 2,365 | 0 | 237,766 | 237,766 | 101 |
| Frederick | 59,213 | 0 | 5,011,040 | 5,011,040 | 85 |
| Middletown | 2,859 | 0 | 296,537 | 296,537 | 104 |
| Mount Airy* | 4,472 | 0 | 244,615 | 244,615 | 55 |
| Myersville | 1,511 | 0 | 107,681 | 107,681 | 71 |
| New Market | 465 | 0 | 7,987 | 7,987 | 17 |
| Rosemont | 310 | 0 | 8,651 | 8,651 | 28 |
| Thurmont | 6,037 | 0 | 523,627 | 523,627 | 87 |
| Walkersville | 5,606 | 0 | 438,008 | 438,008 | 78 |
| Woodsboro | 914 | 0 | 25,126 | 25,126 | 27 |
| Garrett | 29,698 | | | | |
| Accident | 330 | \$0 | \$3,900 | \$3,900 | \$12 |
| Deer Park | 382 | 0 | 0 | 0 | 0 |
| Friendsville | 503 | 0 | 30,155 | 30,155 | 60 |
| Grantsville | 649 | 0 | 0 | 0 | 0 |
| Kitzmiller | 278 | 0 | 0 | 0 | 0 |
| Loch Lynn Heights | 435 | 0 | 43,560 | 43,560 | 100 |
| Mountain Lake Park | 2,106 | 51,591 | 0 | 51,591 | 24 |
| Oakland | 1,844 | 0 | 147,000 | 147,000 | 80 |
| Harford | 240,351 | | | | |
| Aberdeen | 13,993 | \$2,116,882 | \$694,279 | \$2,811,161 | \$201 |
| Bel Air | 9,826 | 2,216,417 | 788,647 | 3,005,064 | 306 |
| Havre de Grace | 13,085 | 2,266,377 | 705,790 | 2,972,167 | 227 |
| Howard | 274,995 | \$0 | \$0 | \$0 | \$0 |
| Kent | 20,151 | | | | |
| Betterton | 354 | \$0 | \$10,772 | \$10,772 | \$30 |
| Chestertown | 4,899 | 0 | 96,035 | 96,035 | 20 |
| Galena | 504 | 0 | 9,018 | 9,018 | 18 |
| Millington* | 404 | 0 | 5,151 | 5,151 | 13 |
| Rock Hall | 1,486 | 0 | 43,969 | 43,969 | 30 |

Appendix 2 (continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|----------------------------|--|------------------------------------|------------------------------|--------------------------------|-------------------------------------|
| Montgomery | 950,680 | | | | |
| Barnesville | 197 | \$0 | \$0 | \$0 | \$0 |
| Brookeville | 131 | 0 | 7,158 | 7,158 | 55 |
| Chevy Chase, Sec. 3 | 793 | 0 | 32,322 | 32,322 | 41 |
| Chevy Chase, Sec. 5 | 659 | 0 | 0 | 0 | 0 |
| Chevy Chase | 2,803 | 0 | 137,187 | 137,187 | 49 |
| Chevy Chase View | 901 | 0 | 43,460 | 43,460 | 48 |
| Chevy Chase Village | 2,109 | 0 | 105,837 | 105,837 | 50 |
| Drummond | | 0 | 4,857 | 4,857 | n/a |
| Friendship Heights | | 0 | 86,993 | 86,993 | n/a |
| Gaithersburg | 58,744 | 0 | 1,230,181 | 1,230,181 | 21 |
| Garrett Park | 955 | 0 | 50,106 | 50,106 | 52 |
| Glen Echo | 255 | 0 | 21,858 | 21,858 | 86 |
| Kensington | 1,946 | 0 | 144,800 | 144,800 | 74 |
| Laytonsville | 353 | 0 | 13,677 | 13,677 | 39 |
| Martin's Additions | 900 | 0 | 19,850 | 19,850 | 22 |
| North Chevy Chase | 484 | 0 | 25,181 | 25,181 | 52 |
| Oakmont | | 0 | 3,451 | 3,451 | n/a |
| Poolesville | 5,674 | 0 | 221,771 | 221,771 | 39 |
| Rockville | 60,734 | 0 | 2,228,449 | 2,228,449 | 37 |
| Somerset | 1,169 | 0 | 55,335 | 55,335 | 47 |
| Takoma Park | 17,701 | 0 | 2,945,069 | 2,945,069 | 166 |
| Washington Grove | 566 | 0 | 47,294 | 47,294 | 84 |
| Prince George's | 820,852 | | | | |
| Berwyn Heights | 2,932 | \$671,209 | \$8,231 | \$679,440 | \$232 |
| Bladensburg | 7,568 | 838,891 | 22,486 | 861,377 | 114 |
| Bowie | 52,544 | 3,815,345 | 162,210 | 3,977,555 | 76 |
| Brentwood | 2,795 | 57,082 | 8,379 | 65,461 | 23 |
| Capitol Heights | 4,096 | 469,673 | 10,723 | 480,396 | 117 |
| Cheverly | 6,372 | 1,230,563 | 20,883 | 1,251,446 | 196 |
| College Park | 26,925 | 387,956 | 81,797 | 469,753 | 17 |
| Colmar Manor | 1,256 | 46,436 | 3,483 | 49,919 | 40 |
| Cottage City | 1,122 | 175,641 | 3,446 | 179,087 | 160 |
| District Heights | 6,034 | 703,208 | 22,500 | 725,708 | 120 |
| Eagle Harbor | 56 | 231 | 143 | 374 | 7 |

Appendix 2 (continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|----------------------------------|--|------------------------------------|------------------------------|--------------------------------|-------------------------------------|
| Prince George's (cont'd.) | | | | | |
| Edmonston | 1,329 | \$288,369 | \$3,343 | \$291,712 | \$219 |
| Fairmount Heights | 1,495 | 104,154 | 3,908 | 108,062 | 72 |
| Forest Heights | 2,554 | 265,465 | 7,997 | 273,462 | 107 |
| Glenarden | 6,306 | 594,874 | 16,371 | 611,245 | 97 |
| Greenbelt | 21,098 | 4,210,729 | 70,970 | 4,281,699 | 203 |
| Hyattsville | 15,376 | 3,562,747 | 48,023 | 3,610,770 | 235 |
| Landover Hills | 1,514 | 215,640 | 5,644 | 221,284 | 146 |
| Laurel | 22,329 | 5,644,743 | 67,200 | 5,711,943 | 256 |
| Morningside | 1,305 | 177,071 | 4,251 | 181,322 | 139 |
| Mount Rainier | 8,322 | 754,993 | 22,179 | 777,172 | 93 |
| New Carrollton | 12,460 | 965,332 | 33,467 | 998,799 | 80 |
| North Brentwood | 464 | 5,569 | 1,428 | 6,997 | 15 |
| Riverdale Park | 6,418 | 1,074,606 | 17,335 | 1,091,941 | 170 |
| Seat Pleasant | 4,829 | 500,915 | 14,942 | 515,857 | 107 |
| University Park | 2,282 | 617,065 | 6,254 | 623,319 | 273 |
| Upper Marlboro | 657 | 192,898 | 2,077 | 194,975 | 297 |
| Queen Anne's | 47,091 | | | | |
| Barclay | 146 | \$0 | \$0 | \$0 | \$0 |
| Centreville | 3,458 | 0 | 0 | 0 | 0 |
| Church Hill | 670 | 0 | 0 | 0 | 0 |
| Millington* | 41 | 0 | 0 | 0 | 0 |
| Queen Anne* | 92 | 0 | 0 | 0 | 0 |
| Queenstown | 635 | 0 | 0 | 0 | 0 |
| Sudlersville | 392 | 0 | 0 | 0 | 0 |
| Templeville* | 56 | 0 | 0 | 0 | 0 |
| St. Mary's | 101,578 | | | | |
| Leonardtown | 2,214 | \$0 | \$55,780 | \$55,780 | \$25 |
| Somerset | 26,119 | | | | |
| Crisfield | 2,749 | \$0 | \$150,000 | \$150,000 | \$55 |
| Princess Anne | 3,015 | 0 | 150,000 | 150,000 | 50 |

Appendix 2 (continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>Tax Differential</u> | <u>Tax Rebate</u> | <u>Total Amount</u> | <u>Per Capita Amount</u> |
|----------------------------|--|------------------------------------|------------------------------|--------------------------------|-------------------------------------|
| Talbot | 36,215 | | | | |
| Easton | 14,677 | \$2,772,668 | \$0 | \$2,772,668 | \$189 |
| Oxford | 706 | 422,969 | 0 | 422,969 | 599 |
| Queen Anne* | 74 | 4,024 | 0 | 4,024 | 54 |
| St. Michaels | 1,068 | 381,863 | 0 | 381,863 | 358 |
| Trappe | 1,143 | 73,642 | 0 | 73,642 | 64 |
| Washington | 145,384 | | | | |
| Boonsboro | 3,399 | \$0 | \$117,072 | \$117,072 | \$34 |
| Clear Spring | 461 | 0 | 3,000 | 3,000 | 7 |
| Funkstown | 937 | 0 | 6,777 | 6,777 | 7 |
| Hagerstown | 39,728 | 0 | 1,532,289 | 1,532,289 | 39 |
| Hancock | 1,743 | 0 | 72,047 | 72,047 | 41 |
| Keedysville | 862 | 0 | 3,323 | 3,323 | 4 |
| Sharpsburg | 661 | 0 | 4,764 | 4,764 | 7 |
| Smithsburg | 2,908 | 0 | 89,631 | 89,631 | 31 |
| Williamsport | 2,278 | 0 | 78,020 | 78,020 | 34 |
| Wicomico | 94,046 | | | | |
| Delmar | 3,356 | \$0 | \$0 | \$0 | \$0 |
| Fruitland | 4,431 | 0 | 0 | 0 | 0 |
| Hebron | 1,044 | 0 | 0 | 0 | 0 |
| Mardela Springs | 357 | 0 | 0 | 0 | 0 |
| Pittsville | 1,182 | 0 | 0 | 0 | 0 |
| Salisbury | 28,200 | 0 | 0 | 0 | 0 |
| Sharptown | 620 | 0 | 0 | 0 | 0 |
| Willards | 967 | | | 0 | 0 |
| Worcester | 49,274 | | | | |
| Berlin | 4,056 | \$0 | \$0 | \$0 | \$0 |
| Ocean City | 7,042 | 0 | 0 | 0 | 0 |
| Pocomoke City | 3,879 | 0 | 0 | 0 | 0 |
| Snow Hill | 2,321 | 0 | 0 | 0 | 0 |

Source: Department of Legislative Services

Appendix 3
County and Municipal Real Property Tax Rates
Fiscal 2009

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>County Rate</u> | <u>Municipal Rate</u> | <u>County Special Rate</u> | <u>Total Rate</u> |
|----------------------------|--|-------------------------------|----------------------------------|---------------------------------------|------------------------------|
| Allegany | 72,238 | \$0.9829 | | | \$0.9829 |
| Barton | 452 | 0.9552 | 0.1981 | - | 1.1533 |
| Cumberland | 20,495 | 0.9074 | 0.9645 | - | 1.8719 |
| Frostburg | 7,719 | 0.9107 | 0.5540 | - | 1.4647 |
| Lonaconing | 1,125 | 0.9336 | 0.5000 | - | 1.4336 |
| Luke | 73 | 0.9304 | 0.5500 | - | 1.4804 |
| Midland | 440 | 0.9552 | 0.2800 | - | 1.2352 |
| Westernport | 1,945 | 0.9336 | 0.6000 | - | 1.5336 |
| Anne Arundel | 512,790 | \$0.888 | | | \$0.888 |
| Annapolis | 36,524 | 0.530 | 0.530 | - | 1.060 |
| Highland Beach | 110 | 0.880 | 0.416 | - | 1.296 |
| Baltimore City | 636,919 | \$2.268 | | | \$2.268 |
| Baltimore | 785,618 | \$1.100 | | | \$1.100 |
| Calvert | 88,698 | \$0.892 | | | \$0.892 |
| Chesapeake Beach | 3,399 | 0.556 | 0.370 | - | 0.926 |
| North Beach | 1,869 | 0.556 | 0.610 | - | 1.166 |
| Caroline | 33,138 | \$0.870 | | | \$0.870 |
| Denton | 4,022 | 0.750 | 0.660 | - | 1.410 |
| Federalsburg | 2,625 | 0.750 | 0.640 | - | 1.390 |
| Goldsboro | 216 | 0.830 | 0.400 | - | 1.230 |
| Greensboro | 1,998 | 0.750 | 0.545 | - | 1.295 |
| Henderson | 122 | 0.830 | 0.300 | - | 1.130 |
| Hillsboro | 157 | 0.830 | 0.160 | - | 0.990 |
| Marydel | 143 | 0.830 | 0.300 | - | 1.130 |
| Preston | 672 | 0.750 | 0.360 | - | 1.110 |
| Ridgely | 1,517 | 0.750 | 0.530 | - | 1.280 |
| Templeville* | 26 | 0.830 | 0.252 | - | 1.082 |

Appendix 3 (Continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>County Rate</u> | <u>Municipal Rate</u> | <u>County Special Rate</u> | <u>Total Rate</u> |
|----------------------------|--|-------------------------------|----------------------------------|---------------------------------------|------------------------------|
| Carroll | 169,353 | \$1.048 | | | \$1.048 |
| Hampstead | 5,466 | 1.048 | 0.200 | - | 1.248 |
| Manchester | 3,546 | 1.048 | 0.184 | - | 1.232 |
| Mount Airy* | 4,289 | 1.048 | 0.165 | - | 1.213 |
| New Windsor | 1,352 | 1.048 | 0.200 | - | 1.248 |
| Sykesville | 4,419 | 1.048 | 0.330 | - | 1.378 |
| Taneytown | 5,422 | 1.048 | 0.320 | - | 1.368 |
| Union Bridge | 1,077 | 1.048 | 0.300 | - | 1.348 |
| Westminster | 17,689 | 1.048 | 0.440 | - | 1.488 |
| Cecil | 99,926 | \$0.960 | | | \$0.960 |
| Cecilton | 493 | 0.960 | 0.240 | - | 1.200 |
| Charlestown | 1,103 | 0.960 | 0.280 | - | 1.240 |
| Chesapeake City | 830 | 0.960 | 0.420 | - | 1.380 |
| Elkton | 14,842 | 0.960 | 0.504 | - | 1.464 |
| North East | 2,862 | 0.960 | 0.480 | - | 1.440 |
| Perryville | 3,802 | 0.960 | 0.362 | - | 1.322 |
| Port Deposit | 701 | 0.960 | 0.551 | - | 1.511 |
| Rising Sun | 1,809 | 0.960 | 0.360 | - | 1.320 |
| Charles | 140,764 | \$0.9620 | | \$0.0640 | \$1.0260 |
| Indian Head | 3,758 | 0.9270 | 0.3100 | 0.0640 | 1.3010 |
| La Plata | 8,879 | 0.8840 | 0.3200 | 0.0640 | 1.2680 |
| Port Tobacco | 19 | 0.9620 | 0.0400 | 0.0640 | 1.0660 |
| Dorchester | 31,998 | \$0.896 | | | \$0.896 |
| Brookview | 62 | 0.896 | 0.260 | - | 1.156 |
| Cambridge | 11,752 | 0.850 | 0.676 | - | 1.526 |
| Church Creek | 78 | 0.896 | 0.170 | - | 1.066 |
| East New Market | 266 | 0.896 | 0.540 | - | 1.436 |
| Eldorado | 57 | 0.896 | 0.180 | - | 1.076 |
| Galestown | 97 | 0.896 | 0.280 | - | 1.176 |
| Hurlock | 2,048 | 0.850 | 0.720 | - | 1.570 |
| Secretary | 487 | 0.896 | 0.320 | - | 1.216 |
| Vienna | 319 | 0.896 | 0.480 | - | 1.376 |
| Frederick | 225,721 | \$0.936 | | \$0.128 | \$1.064 |
| Brunswick | 5,228 | 0.936 | 0.422 | 0.080 | 1.438 |
| Burkittsville | 186 | 0.936 | 0.140 | 0.080 | 1.156 |
| Emmitsburg | 2,365 | 0.936 | 0.360 | 0.128 | 1.424 |
| Frederick City | 59,213 | 0.936 | 0.650 | 0.128 | 1.714 |

Appendix 3 (Continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>County Rate</u> | <u>Municipal Rate</u> | <u>County Special Rate</u> | <u>Total Rate</u> |
|----------------------------|--|-------------------------------|----------------------------------|---------------------------------------|------------------------------|
| Frederick (cont'd.) | | | | | |
| Middletown | 2,859 | 0.936 | 0.232 | 0.080 | 1.248 |
| Mount Airy* | 4,472 | 0.936 | 0.165 | 0.000 | 1.101 |
| Myersville | 1,511 | 0.936 | 0.274 | 0.080 | 1.290 |
| New Market | 465 | 0.936 | 0.120 | 0.128 | 1.184 |
| Rosemont | 310 | 0.936 | 0.040 | 0.080 | 1.056 |
| Thurmont | 6,037 | 0.936 | 0.270 | 0.080 | 1.286 |
| Walkersville | 5,606 | 0.936 | 0.156 | 0.080 | 1.172 |
| Woodsboro | 914 | 0.936 | 0.120 | 0.080 | 1.136 |
| Garrett | 29,698 | \$1.000 | | | \$1.000 |
| Accident | 330 | 1.000 | 0.224 | - | 1.224 |
| Deer Park | 382 | 1.000 | 0.300 | - | 1.300 |
| Friendsville | 503 | 1.000 | 0.240 | - | 1.240 |
| Grantsville | 649 | 1.000 | 0.260 | - | 1.260 |
| Kitzmilller | 278 | 1.000 | 0.360 | - | 1.360 |
| Loch Lynn Heights | 435 | 1.000 | 0.270 | - | 1.270 |
| Mountain Lake Park | 2,106 | 0.942 | 0.326 | - | 1.268 |
| Oakland | 1,844 | 1.000 | 0.480 | - | 1.480 |
| Harford | 240,351 | \$1.082 | | | \$1.082 |
| Aberdeen | 13,993 | 0.926 | 0.700 | - | 1.626 |
| Bel Air | 9,826 | 0.926 | 0.500 | - | 1.426 |
| Havre de Grace | 13,085 | 0.926 | 0.630 | - | 1.556 |
| Howard | 274,995 | \$1.014 | | \$0.1355 | \$1.150 |
| Kent | 20,151 | \$0.972 | | | \$0.972 |
| Betterton | 354 | 0.972 | 0.320 | - | 1.292 |
| Chestertown | 4,899 | 0.972 | 0.370 | - | 1.342 |
| Galena | 504 | 0.972 | 0.240 | - | 1.212 |
| Millington* | 404 | 0.972 | 0.280 | - | 1.252 |
| Rock Hall | 1,486 | 0.972 | 0.320 | - | 1.292 |
| Montgomery | 950,680 | \$0.661 | | \$0.254 | \$0.915 |
| Barnesville | 197 | 0.661 | 0.054 | 0.179 | 0.894 |
| Battery Park | | 0.661 | 0.050 | 0.254 | 0.965 |
| Brookeville | 131 | 0.661 | 0.150 | 0.179 | 0.990 |
| Chevy Chase, Sec. 3 | 793 | 0.661 | 0.020 | 0.254 | 0.935 |
| Chevy Chase, Sec. 5 | 659 | 0.661 | 0.000 | 0.254 | 0.915 |

Appendix 3 (Continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>County Rate</u> | <u>Municipal Rate</u> | <u>County Special Rate</u> | <u>Total Rate</u> |
|-----------------------------|--|-------------------------------|----------------------------------|---------------------------------------|------------------------------|
| Montgomery (cont'd.) | | | | | |
| Chevy Chase | 2,803 | 0.661 | 0.021 | 0.254 | 0.936 |
| Chevy Chase View | 901 | 0.661 | 0.022 | 0.254 | 0.937 |
| Chevy Chase Village | 2,109 | 0.661 | 0.103 | 0.254 | 1.018 |
| Drummond | | 0.661 | 0.048 | 0.254 | 0.963 |
| Friendship Heights | | 0.661 | 0.040 | 0.251 | 0.952 |
| Gaithersburg | 58,744 | 0.661 | 0.212 | 0.157 | 1.030 |
| Garrett Park | 955 | 0.661 | 0.190 | 0.251 | 1.102 |
| Glen Echo | 255 | 0.661 | 0.130 | 0.254 | 1.045 |
| Kensington | 1,946 | 0.661 | 0.130 | 0.251 | 1.042 |
| Laytonsville | 353 | 0.661 | 0.120 | 0.179 | 0.960 |
| Martin's Additions | 900 | 0.661 | 0.008 | 0.254 | 0.923 |
| North Chevy Chase | 484 | 0.661 | 0.052 | 0.254 | 0.967 |
| Oakmont | | 0.661 | 0.040 | 0.254 | 0.955 |
| Poolesville | 5,674 | 0.661 | 0.160 | 0.179 | 1.000 |
| Rockville | 60,734 | 0.661 | 0.292 | 0.157 | 1.110 |
| Somerset | 1,169 | 0.661 | 0.040 | 0.254 | 0.955 |
| Takoma Park | 17,701 | 0.661 | 0.605 | 0.251 | 1.517 |
| Washington Grove | 566 | 0.661 | 0.181 | 0.157 | 0.999 |
| Prince George's | 820,852 | \$0.960 | | \$0.359 | \$1.319 |
| Berwyn Heights | 2,932 | 0.797 | 0.486 | 0.359 | 1.642 |
| Bladensburg | 7,568 | 0.788 | 0.740 | 0.359 | 1.887 |
| Bowie | 52,544 | 0.909 | 0.380 | 0.306 | 1.595 |
| Brentwood | 2,795 | 0.936 | 0.443 | 0.359 | 1.738 |
| Capitol Heights | 4,096 | 0.812 | 0.412 | 0.359 | 1.583 |
| Cheverly | 6,372 | 0.805 | 0.480 | 0.359 | 1.644 |
| College Park | 26,925 | 0.945 | 0.322 | 0.359 | 1.626 |
| Colmar Manor | 1,256 | 0.921 | 1.000 | 0.359 | 2.280 |
| Cottage City | 1,122 | 0.810 | 0.600 | 0.359 | 1.769 |
| District Heights | 6,034 | 0.802 | 0.730 | 0.187 | 1.719 |
| Eagle Harbor | 56 | 0.957 | 0.292 | 0.359 | 1.608 |
| Edmonston | 1,329 | 0.803 | 0.600 | 0.359 | 1.762 |
| Fairmount Heights | 1,495 | 0.872 | 0.550 | 0.359 | 1.781 |
| Forest Heights | 2,554 | 0.841 | 0.530 | 0.359 | 1.730 |
| Glenarden | 6,306 | 0.825 | 0.296 | 0.359 | 1.480 |
| Greenbelt | 21,098 | 0.784 | 0.786 | 0.187 | 1.757 |
| Hyattsville | 15,376 | 0.788 | 0.630 | 0.359 | 1.777 |
| Landover Hills | 1,514 | 0.797 | 0.480 | 0.359 | 1.636 |
| Laurel | 22,329 | 0.756 | 0.710 | 0.141 | 1.607 |

Appendix 3 (Continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>County Rate</u> | <u>Municipal Rate</u> | <u>County Special Rate</u> | <u>Total Rate</u> |
|----------------------------------|--|-------------------------------|----------------------------------|---------------------------------------|------------------------------|
| Prince George's (cont'd.) | | | | | |
| Morningside | 1,305 | 0.811 | 0.800 | 0.359 | 1.970 |
| Mount Rainier | 8,322 | 0.790 | 0.790 | 0.359 | 1.939 |
| New Carrollton | 12,460 | 0.862 | 0.500 | 0.359 | 1.721 |
| North Brentwood | 464 | 0.950 | 0.347 | 0.359 | 1.656 |
| Riverdale Park | 6,418 | 0.786 | 0.641 | 0.359 | 1.786 |
| Seat Pleasant | 4,829 | 0.802 | 0.580 | 0.359 | 1.741 |
| University Park | 2,282 | 0.801 | 0.600 | 0.359 | 1.760 |
| Upper Marlboro | 657 | 0.834 | 0.240 | 0.359 | 1.433 |
| Queen Anne's | 47,091 | \$0.770 | | | \$0.770 |
| Barclay | 146 | 0.770 | 0.100 | - | 0.870 |
| Centreville | 3,458 | 0.770 | 0.395 | - | 1.165 |
| Church Hill | 670 | 0.770 | 0.340 | - | 1.110 |
| Millington* | 41 | 0.770 | 0.280 | - | 1.050 |
| Queen Anne* | 92 | 0.770 | 0.180 | - | 0.950 |
| Queenstown | 635 | 0.770 | 0.000 | - | 0.770 |
| Sudlersville | 392 | 0.770 | 0.167 | - | 0.937 |
| Templeville* | 56 | 0.770 | 0.360 | - | 1.130 |
| St. Mary's | 101,578 | \$0.857 | | | \$0.857 |
| Leonardtown | 2,214 | 0.857 | 0.150 | - | 1.007 |
| Somerset | 26,119 | \$0.940 | | | \$0.940 |
| Crisfield | 2,749 | 0.940 | 0.700 | - | 1.640 |
| Princess Anne | 3,015 | 0.940 | 0.854 | - | 1.794 |
| Talbot | 36,215 | \$0.449 | | | \$0.449 |
| Easton | 14,677 | 0.321 | 0.520 | - | 0.841 |
| Oxford | 706 | 0.337 | 0.256 | - | 0.593 |
| Queen Anne* | 74 | 0.393 | 0.180 | - | 0.573 |
| St. Michaels | 1,068 | 0.327 | 0.640 | - | 0.967 |
| Trappe | 1,143 | 0.368 | 0.300 | - | 0.668 |
| Washington | 145,384 | \$0.948 | | | \$0.948 |
| Boonsboro | 3,399 | 0.948 | 0.300 | - | 1.248 |
| Clear Spring | 461 | 0.948 | 0.190 | - | 1.138 |
| Funkstown | 937 | 0.948 | 0.220 | - | 1.168 |
| Hagerstown | 39,728 | 0.948 | 0.788 | - | 1.736 |
| Hancock | 1,743 | 0.948 | 0.395 | - | 1.343 |

Appendix 3 (Continued)

| <u>Jurisdiction</u> | <u>Population July 2008</u> | <u>County Rate</u> | <u>Municipal Rate</u> | <u>County Special Rate</u> | <u>Total Rate</u> |
|-----------------------------|--|-------------------------------|----------------------------------|---------------------------------------|------------------------------|
| Washington (cont'd.) | | | | | |
| Keedysville | 862 | 0.948 | 0.180 | - | 1.128 |
| Sharpsburg | 661 | 0.948 | 0.176 | - | 1.124 |
| Smithsburg | 2,908 | 0.948 | 0.280 | - | 1.228 |
| Williamsport | 2,278 | 0.948 | 0.405 | - | 1.353 |
| Wicomico | 94,046 | \$0.814 | | | \$0.814 |
| Delmar | 3,356 | 0.814 | 0.676 | - | 1.490 |
| Fruitland | 4,431 | 0.814 | 0.700 | - | 1.514 |
| Hebron | 1,044 | 0.814 | 0.400 | - | 1.214 |
| Mardela Springs | 357 | 0.814 | 0.200 | - | 1.014 |
| Pittsville | 1,182 | 0.814 | 0.360 | - | 1.174 |
| Salisbury | 28,200 | 0.814 | 0.819 | - | 1.633 |
| Sharptown | 620 | 0.814 | 0.600 | - | 1.414 |
| Willards | 967 | 0.814 | 0.460 | - | 1.274 |
| Worcester | 49,274 | \$0.700 | | | \$0.700 |
| Berlin | 4,056 | 0.700 | 0.730 | - | 1.430 |
| Ocean City | 7,042 | 0.700 | 0.380 | - | 1.080 |
| Pocomoke City | 3,879 | 0.700 | 0.750 | - | 1.450 |
| Snow Hill | 2,321 | 0.700 | 0.860 | - | 1.560 |

Note: (-) means that a county special rate is not imposed in the municipality

* means the municipality is in two counties

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

Appendix 4
Residents Residing in Municipalities
July 2008

| County | County Population | Municipal Population | Percent of County | Rank |
|-----------------|------------------------------|---------------------------------|------------------------------|-------------|
| Allegany | 72,238 | 32,249 | 44.6% | 3 |
| Anne Arundel | 512,790 | 36,634 | 7.1% | 19 |
| Baltimore City | 636,919 | 0 | 0.0% | 24 |
| Baltimore | 785,618 | 1 | 0.0% | 22 |
| Calvert | 88,698 | 5,268 | 5.9% | 20 |
| Caroline | 33,138 | 11,498 | 34.7% | 9 |
| Carroll | 169,353 | 43,260 | 25.5% | 12 |
| Cecil | 99,926 | 26,442 | 26.5% | 11 |
| Charles | 140,764 | 12,656 | 9.0% | 18 |
| Dorchester | 31,998 | 15,166 | 47.4% | 2 |
| Frederick | 225,721 | 89,166 | 39.5% | 5 |
| Garrett | 29,698 | 6,527 | 22.0% | 14 |
| Harford | 240,351 | 36,904 | 15.4% | 16 |
| Howard | 274,995 | 0 | 0.0% | 24 |
| Kent | 20,151 | 7,647 | 37.9% | 6 |
| Montgomery | 950,680 | 157,074 | 16.5% | 15 |
| Prince George's | 820,852 | 220,438 | 26.9% | 10 |
| Queen Anne's | 47,091 | 5,490 | 11.7% | 17 |
| St. Mary's | 101,578 | 2,214 | 2.2% | 21 |
| Somerset | 26,119 | 5,764 | 22.1% | 13 |
| Talbot | 36,215 | 17,668 | 48.8% | 1 |
| Washington | 145,384 | 52,977 | 36.4% | 7 |
| Wicomico | 94,046 | 40,157 | 42.7% | 4 |
| Worcester | 49,274 | 17,298 | 35.1% | 8 |
| Total | 5,633,597 | 842,498 | 15.0% | |

Source: Maryland Department of Planning; Department of Legislative Services

Appendix 5
Local Government Expenditures
Fiscal 2007
(\$ in Millions)

| County | County | Municipal | Total | Percent Municipal |
|------------------|-------------------|------------------|-------------------|------------------------------|
| Allegany | \$265.0 | \$50.0 | \$315.0 | 15.9% |
| Anne Arundel | 1,875.7 | 74.8 | 1,950.5 | 3.8% |
| Baltimore City | 3,287.5 | 0.0 | 3,287.5 | 0.0% |
| Baltimore | 2,941.8 | 0.0 | 2,941.8 | 0.0% |
| Calvert | 347.3 | 8.9 | 356.2 | 2.5% |
| Caroline | 121.7 | 16.8 | 138.5 | 12.1% |
| Carroll | 567.5 | 51.2 | 618.7 | 8.3% |
| Cecil | 340.0 | 29.1 | 369.1 | 7.9% |
| Charles | 649.3 | 12.7 | 662.0 | 1.9% |
| Dorchester | 111.9 | 32.0 | 143.9 | 22.2% |
| Frederick | 838.6 | 116.9 | 955.6 | 12.2% |
| Garrett | 125.8 | 7.0 | 132.8 | 5.3% |
| Harford | 892.2 | 47.0 | 939.1 | 5.0% |
| Howard | 1,313.8 | 0.0 | 1,313.8 | 0.0% |
| Kent | 70.7 | 8.2 | 78.9 | 10.4% |
| Montgomery | 5,015.6 | 174.0 | 5,189.6 | 3.4% |
| Prince George's | 3,484.4 | 159.5 | 3,644.0 | 4.4% |
| Queen Anne's | 192.0 | 7.8 | 199.8 | 3.9% |
| St. Mary's | 327.5 | 5.8 | 333.3 | 1.7% |
| Somerset | 86.9 | 7.5 | 94.4 | 8.0% |
| Talbot | 111.5 | 81.0 | 192.6 | 42.1% |
| Washington | 398.5 | 108.1 | 506.6 | 21.3% |
| Wicomico | 303.6 | 56.3 | 359.9 | 15.6% |
| Worcester | 229.4 | 123.2 | 352.6 | 34.9% |
| Statewide | \$23,898.4 | \$1,177.8 | \$25,076.2 | 4.7% |

Source: Department of Legislative Services