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# **County Revenue Outlook**

## **Fiscal 2012**

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

**January 2012**

**For further information concerning this document contact:**

Library and Information Services  
Office of Policy Analysis  
Department of Legislative Services  
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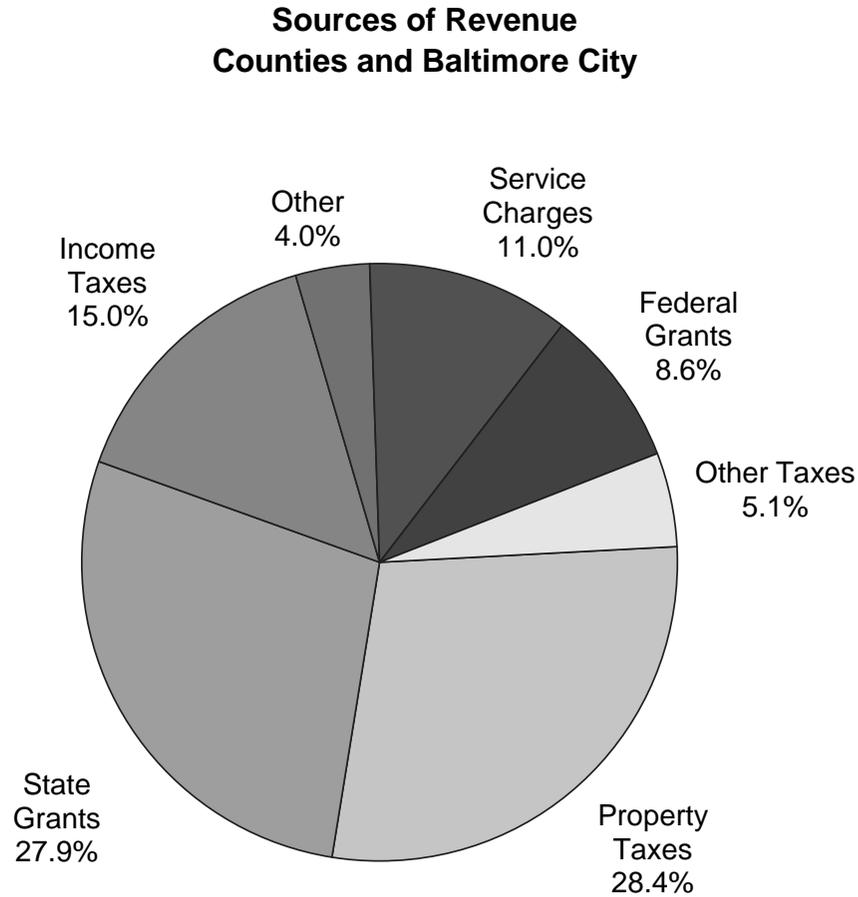
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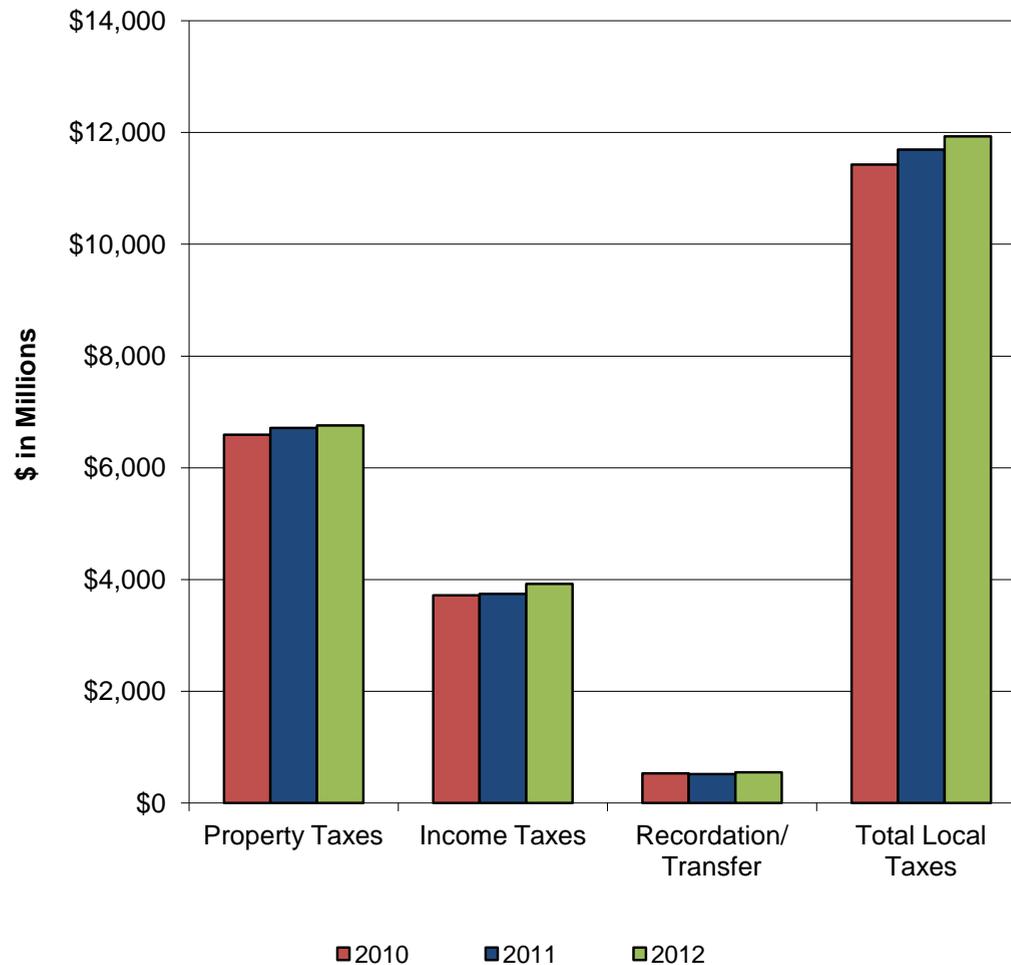
## Limited Growth in Local Tax Revenues in Fiscal 2011 and 2012



	Annual Percent Change	
	<u>FY 2010-11</u>	<u>FY 2011-12</u>
Property Taxes	1.8%	0.7%
Income Taxes	0.7%	4.7%
Recordation Taxes	4.0%	4.1%
Transfer Taxes	-6.8%	6.6%
Hotel/Motel Taxes	13.7%	0.7%
Admissions Taxes	1.6%	3.5%
<hr/>		
Total Local Taxes	2.4%	2.0%
General Fund Revenues	1.5%	1.7%
<hr/>		
State Aid to Counties	-4.2%	1.8%
State Aid to Public Schools	2.5%	1.6%
State Aid for Retirement	12.0%	-2.0%
Total State Aid	3.1%	1.1%

Source: Department of Legislative Services, County Budgets

## Local Tax Revenue Inches Upwards Fiscal 2010-2012 (\$ in Millions)



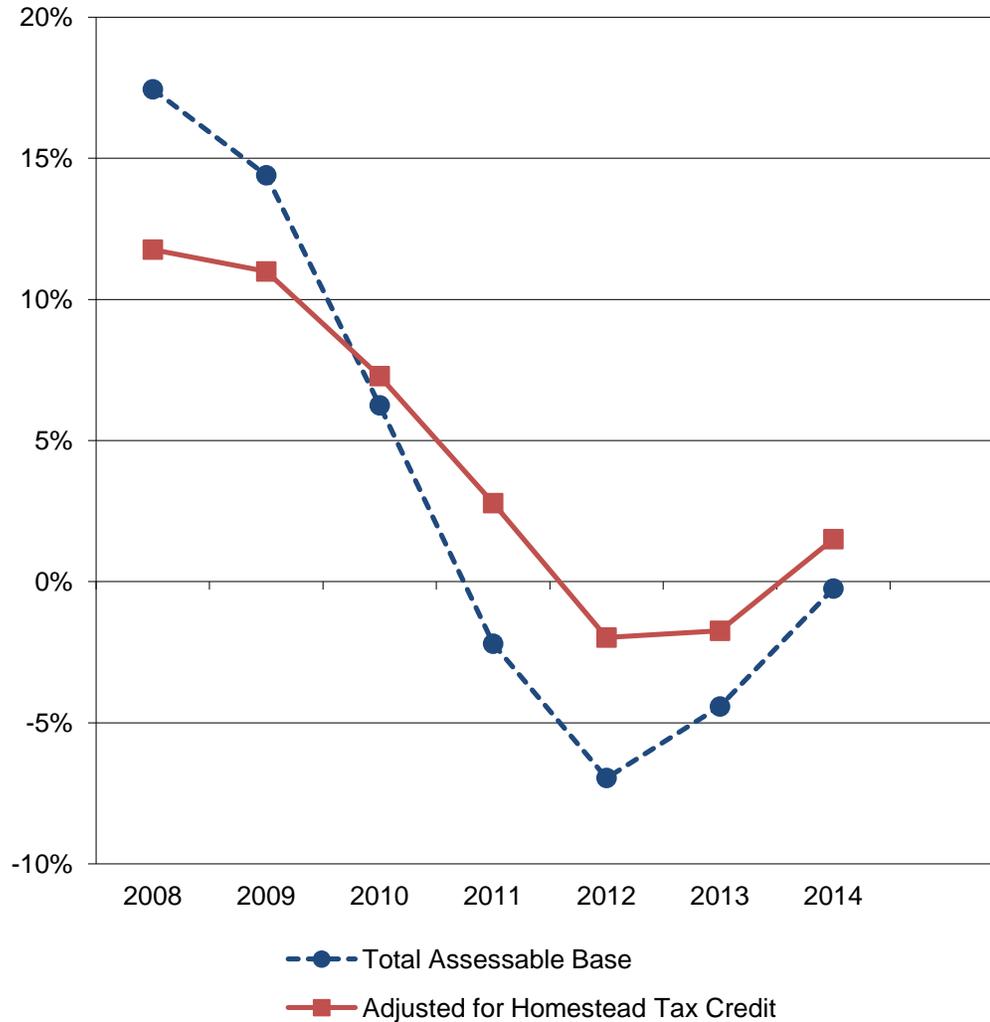
Fiscal 2010	
Property Taxes	\$6,593.5
Income Taxes	3,720.9
Recordation/Transfer	529.6
<b>Total Local Taxes</b>	<b>\$11,424.3</b>

Fiscal 2011	
Property Taxes	\$6,713.2
Income Taxes	3,746.3
Recordation/Transfer	519.4
<b>Total Local Taxes</b>	<b>\$11,698.0</b>

Fiscal 2012	
Property Taxes	\$6,758.7
Income Taxes	3,921.1
Recordation/Transfer	547.5
<b>Total Local Taxes</b>	<b>\$11,931.7</b>

Source: Department of Legislative Services, County Budgets

# Homestead Tax Credit Softened Impact on County Assessable Base



## Real Property Assessable Base (\$ in Thousands)

FY 2007	\$525,073,581	
FY 2008	616,682,254	17.4%
FY 2009	705,485,547	14.4%
FY 2010	749,554,984	6.2%
FY 2011	733,059,499	-2.2%
FY 2012	682,053,614	-7.0%
FY 2013	651,874,720	-4.4%
FY 2014	650,274,093	-0.2%

## Adjusted for Homestead Tax Credit (\$ in Thousands)

FY 2007	\$467,758,384	
FY 2008	522,797,391	11.8%
FY 2009	580,258,229	11.0%
FY 2010	622,516,493	7.3%
FY 2011	639,831,959	2.8%
FY 2012	627,152,668	-2.0%
FY 2013	616,223,865	-1.7%
FY 2014	625,500,111	1.5%

Source: Department of Legislative Services, County Budgets

**Estimated Assessable Base Loss Due to Homestead Property Tax Credit  
Fiscal 2012  
(\$ in Thousands)**

<b>County</b>	<b>Total County Assessable Base</b>	<b>Loss Due to 10% Homestead Cap</b>	<b>After 10% Homestead Cap</b>	<b>Percent Lost</b>	<b>Loss Due to Actual Homestead Cap</b>	<b>After Actual Homestead Cap</b>	<b>Percent Lost</b>
Allegany	\$3,671,981	\$29,870	\$3,642,111	0.8%	\$69,466	\$3,602,515	1.9%
Anne Arundel	76,998,283	955,461	76,042,822	1.2%	15,424,859	61,573,424	20.0%
Baltimore City	35,496,276	1,998,285	33,497,991	5.6%	5,249,768	30,246,508	14.8%
Baltimore	81,261,214	969,538	80,291,676	1.2%	9,962,810	71,298,404	12.3%
Calvert	12,425,111	124,333	12,300,778	1.0%	124,333	12,300,778	1.0%
Caroline	2,846,998	44,208	2,802,790	1.6%	185,544	2,661,454	6.5%
Carroll	19,143,906	63,059	19,080,847	0.3%	598,963	18,544,943	3.1%
Cecil	10,177,098	34,765	10,142,333	0.3%	122,164	10,054,934	1.2%
Charles	16,687,708	81,534	16,606,174	0.5%	331,320	16,356,388	2.0%
Dorchester	3,108,058	152,592	2,955,466	4.9%	307,733	2,800,325	9.9%
Frederick	26,861,626	52,301	26,809,325	0.2%	909,398	25,952,228	3.4%
Garrett	4,846,248	31,222	4,815,026	0.6%	171,202	4,675,046	3.5%
Harford	26,409,869	49,476	26,360,393	0.2%	306,981	26,102,888	1.2%
Howard	43,424,892	163,100	43,261,792	0.4%	3,537,224	39,887,668	8.1%
Kent	3,119,848	65,001	3,054,847	2.1%	272,180	2,847,668	8.7%
Montgomery	163,840,448	706,249	163,134,199	0.4%	706,249	163,134,199	0.4%
Prince George's	83,077,561	1,123,059	81,954,502	1.4%	10,984,535	72,093,026	13.2%
Queen Anne's	8,486,036	126,303	8,359,733	1.5%	861,693	7,624,343	10.2%
St. Mary's	12,307,028	162,057	12,144,971	1.3%	1,126,764	11,180,264	9.2%
Somerset	1,615,002	27,509	1,587,493	1.7%	27,509	1,587,493	1.7%
Talbot	9,672,774	173,900	9,498,874	1.8%	2,371,757	7,301,017	24.5%
Washington	12,725,241	55,618	12,669,623	0.4%	474,704	12,250,537	3.7%
Wicomico	6,629,389	53,465	6,575,924	0.8%	53,465	6,575,924	0.8%
Worcester	17,221,019	93,292	17,127,727	0.5%	720,325	16,500,694	4.2%
<b>Total</b>	<b>\$682,053,614</b>	<b>\$7,336,197</b>	<b>\$674,717,417</b>	<b>1.1%</b>	<b>\$54,900,946</b>	<b>\$627,152,668</b>	<b>8.0%</b>

Source: State Department of Assessments and Taxation

## County Tax Relief Due to Homestead Tax Credits

County	Fiscal 2011		Fiscal 2012		Fiscal 2013	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$1,494,588	4.1%	\$682,156	1.9%	\$346,076	1.0%
Anne Arundel	178,807,596	24.8%	140,366,217	20.0%	113,143,285	17.0%
Baltimore City	142,174,910	16.9%	119,064,738	14.8%	99,307,782	12.4%
Baltimore	169,377,362	17.8%	109,590,910	12.3%	66,398,838	7.8%
Calvert	6,072,379	5.1%	1,109,050	1.0%	143,567	0.1%
Caroline	3,186,497	11.9%	1,614,233	6.5%	838,402	3.6%
Carroll	18,949,056	8.9%	6,157,340	3.1%	1,809,126	1.0%
Cecil	4,365,264	4.4%	1,148,464	1.2%	173,580	0.2%
Charles	12,163,579	6.6%	3,533,528	2.0%	517,253	0.3%
Dorchester	3,432,406	11.2%	3,003,474	9.9%	1,204,413	4.1%
Frederick	30,581,158	9.8%	9,675,995	3.4%	2,262,788	0.8%
Garrett	2,212,848	4.6%	1,694,900	3.5%	1,198,742	2.6%
Harford	14,515,498	5.0%	3,198,742	1.2%	459,741	0.2%
Howard	70,342,549	14.9%	40,660,390	8.1%	22,828,081	4.7%
Kent	4,077,668	12.3%	2,781,680	8.7%	2,054,118	6.9%
Montgomery	46,761,926	2.9%	6,772,928	0.4%	2,156,168	0.1%
Prince George's	277,931,436	22.0%	144,886,017	13.2%	72,526,204	7.2%
Queen Anne's	7,814,607	11.7%	7,299,401	10.2%	3,546,782	5.2%
St. Mary's	16,361,141	14.8%	9,656,367	9.2%	6,285,092	6.2%
Somerset	623,070	4.2%	243,097	1.7%	84,818	0.7%
Talbot	11,600,781	26.6%	10,625,471	24.5%	9,439,821	22.7%
Washington	10,707,527	8.3%	4,500,194	3.7%	1,680,795	1.5%
Wicomico	1,895,800	3.5%	411,146	0.8%	98,378	0.2%
Worcester	7,197,295	5.8%	5,042,275	4.2%	3,790,507	3.5%
<b>Statewide</b>	<b>\$1,042,646,940</b>	<b>12.7%</b>	<b>\$633,718,712</b>	<b>8.0%</b>	<b>\$412,294,356</b>	<b>5.5%</b>

Source: State Department of Assessments and Taxation

## Homestead Tax Credit Impact on Property Tax Sample Property Triennial Valuation History

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### Actual Market Value of Assessed Property

<u>January 2000</u>	<u>January 2003</u>	<u>January 2006</u>	<u>January 2009</u>
\$200,000	\$245,000	\$455,000	\$425,000
	22.5%	85.7%	-6.6%

### Resulting Annual Tax Assessment Liability from 5% Homestead Tax Cap

<u>Tax Year</u>	<u>Phased-in Assessment</u>	<u>Taxable Assessment</u>	<u>Homestead Credit Assessment</u>
July 2002	\$200,000	\$200,000	\$0
July 2003	215,000	210,000	5,000
July 2004	230,000	220,500	9,500
July 2005	245,000	231,525	13,475
July 2006	315,000	243,101	71,899
July 2007	385,000	255,256	129,744
July 2008	455,000	268,019	186,981
July 2009	425,000	281,420	143,580
July 2010	425,000	295,491	129,509
July 2011	425,000	310,266	114,734

Source: Department of Legislative Services

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### Actual Market Value of Assessed Property

<u>January 2000</u>	<u>January 2003</u>	<u>January 2006</u>	<u>January 2009</u>
\$200,000	\$245,000	\$455,000	\$425,000
	22.5%	85.7%	-6.6%

### Resulting Annual Tax Assessment Liability from 10% Homestead Tax Cap

<u>Tax Year</u>	<u>Phased-in Assessment</u>	<u>Taxable Assessment</u>	<u>Homestead Credit Assessment</u>
July 2002	\$200,000	\$200,000	\$0
July 2003	215,000	215,000	0
July 2004	230,000	230,000	0
July 2005	245,000	245,000	0
July 2006	315,000	269,500	45,500
July 2007	385,000	296,450	88,550
July 2008	455,000	326,095	128,905
July 2009	425,000	358,705	66,296
July 2010	425,000	394,575	30,425
July 2011	425,000	425,000	0

Source: Department of Legislative Services

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# Actual County Property Tax Rates in Comparison to the Constant Yield Rate Fiscal 2012

County	Actual FY 2011	Actual FY 2012	Difference	Constant Yield Rate	Difference	Amount in Excess of Constant Yield <u>Ranking by Highest to Lowest</u>
Allegany	\$0.983	\$0.982	-\$0.001	\$0.965	\$0.017	1. Dorchester \$0.088
Anne Arundel	0.880	0.910	0.030	0.905	0.005	2. Queen Anne's 0.068
Baltimore City	2.268	2.268	0.000	2.255	0.013	3. Allegany 0.017
Baltimore	1.100	1.100	0.000	1.094	0.006	4. Baltimore City 0.013
Calvert	0.892	0.892	0.000	0.911	-0.019	5. Washington 0.012
Caroline	0.870	0.870	0.000	0.877	-0.007	6. Montgomery 0.011
Carroll	1.048	1.028	-0.020	1.051	-0.023	7. Baltimore 0.006
Cecil	0.915	0.940	0.025	0.945	-0.005	8. Anne Arundel 0.005
Charles <sup>1</sup>	1.026	1.067	0.041	1.066	0.000	9. Garrett 0.003
Dorchester	0.896	0.976	0.080	0.888	0.088	10. Charles 0.000
Frederick <sup>1</sup>	1.064	1.064	0.000	1.098	-0.034	11. Talbot -0.001
Garrett	0.990	0.990	0.000	0.987	0.003	12. St. Mary's -0.004
Harford	1.042	1.042	0.000	1.060	-0.018	13. Cecil -0.005
Howard <sup>1</sup>	1.150	1.150	0.000	1.160	-0.011	14. Caroline -0.007
Kent	1.022	1.022	0.000	1.031	-0.009	15. Kent -0.009
Montgomery <sup>1</sup>	0.915	0.959	0.044	0.948	0.011	16. Howard -0.011
Prince George's <sup>1</sup>	1.319	1.319	0.000	1.388	-0.069	17. Worcester -0.012
Queen Anne's	0.767	0.847	0.080	0.779	0.068	18. Harford -0.018
St. Mary's	0.857	0.857	0.000	0.861	-0.004	19. Calvert -0.019
Somerset	0.884	0.884	0.000	0.911	-0.027	20. Carroll -0.023
Talbot	0.432	0.448	0.016	0.449	-0.001	21. Somerset -0.027
Washington	0.948	0.948	0.000	0.936	0.012	22. Wicomico -0.029
Wicomico	0.759	0.769	0.010	0.798	-0.029	23. Frederick -0.034
Worcester	0.700	0.700	0.000	0.712	-0.012	24. Prince George's -0.069

<sup>1</sup>Includes Special Property Tax Rates.

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

## Revenue Yield from Property Tax Rates Above Constant Yield Fiscal 2012

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Yield	Per Capita Yield
Allegany	\$3,565,649,738	\$0.982	\$0.965	\$0.017	\$599,000	\$7.98
Anne Arundel	57,470,659,713	0.910	0.905	0.005	2,874,000	5.35
Baltimore City	30,477,105,643	2.268	2.255	0.013	3,962,000	6.38
Baltimore	71,092,803,039	1.100	1.094	0.006	4,266,000	5.30
Calvert	12,202,497,990	0.892	0.911	-0.019	0	0.00
Caroline	2,637,074,655	0.870	0.877	-0.007	0	0.00
Carroll	18,474,324,574	1.028	1.051	-0.023	0	0.00
Cecil	9,944,714,945	0.940	0.945	-0.005	0	0.00
Charles <sup>1</sup>	16,087,076,478	1.067	1.066	0.000	80,000	0.55
Dorchester	2,898,647,343	0.976	0.888	0.088	2,551,000	78.21
Frederick <sup>1</sup>	25,672,458,725	1.064	1.098	-0.034	0	0.00
Garrett	4,641,361,540	0.990	0.987	0.003	139,000	4.62
Harford	25,689,991,805	1.042	1.060	-0.018	0	0.00
Howard <sup>1</sup>	39,119,228,735	1.150	1.160	-0.011	0	0.00
Kent	2,813,968,279	1.022	1.031	-0.009	0	0.00
Montgomery <sup>1</sup>	163,879,162,300	0.959	0.948	0.011	18,432,000	18.97
Prince George's <sup>1</sup>	71,074,121,012	1.319	1.388	-0.069	0	0.00
Queen Anne's	7,546,770,363	0.847	0.779	0.068	5,139,000	107.51
St. Mary's	10,969,870,160	0.857	0.861	-0.004	0	0.00
Somerset	1,571,350,214	0.884	0.911	-0.027	0	0.00
Talbot	7,224,136,593	0.448	0.449	-0.001	0	0.00
Washington	12,214,174,754	0.948	0.936	0.012	1,466,000	9.94
Wicomico	6,578,257,054	0.769	0.798	-0.029	0	0.00
Worcester	16,495,303,638	0.700	0.712	-0.012	0	0.00
<b>Total</b>	<b>\$620,340,709,290</b>				<b>\$39,508,000</b>	<b>\$6.84</b>

<sup>1</sup>Includes Special Property Tax Rates

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

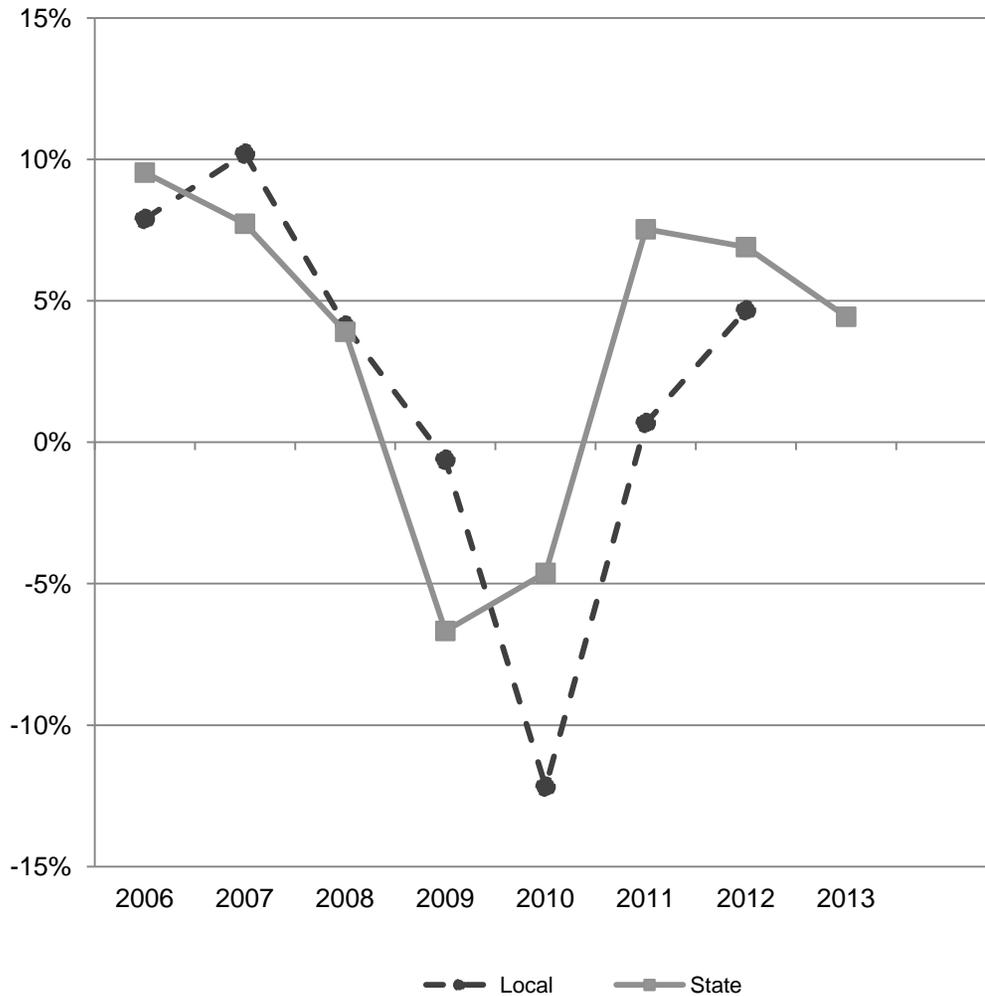
# Revenue Loss from Property Tax Rates Below Constant Yield Fiscal 2012

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Loss	Per Capita Yield
Allegany	\$3,565,649,738	\$0.982	\$0.965	\$0.017	\$0	\$0.00
Anne Arundel	57,470,659,713	0.910	0.905	0.005	0	0.00
Baltimore City	30,477,105,643	2.268	2.255	0.013	0	0.00
Baltimore	71,092,803,039	1.100	1.094	0.006	0	0.00
Calvert	12,202,497,990	0.892	0.911	-0.019	-2,318,000	-26.12
Caroline	2,637,074,655	0.870	0.877	-0.007	-185,000	-5.59
Carroll	18,474,324,574	1.028	1.051	-0.023	-4,249,000	-25.42
Cecil	9,944,714,945	0.940	0.945	-0.005	-487,000	-4.82
Charles <sup>1</sup>	16,087,076,478	1.067	1.066	0.000	0	0.00
Dorchester	2,898,647,343	0.976	0.888	0.088	0	0.00
Frederick <sup>1</sup>	25,672,458,725	1.064	1.098	-0.034	-8,720,000	-37.36
Garrett	4,641,361,540	0.990	0.987	0.003	0	0.00
Harford	25,689,991,805	1.042	1.060	-0.018	-4,624,000	-18.89
Howard <sup>1</sup>	39,119,228,735	1.150	1.160	-0.011	-4,126,000	-14.37
Kent	2,813,968,279	1.022	1.031	-0.009	-253,000	-12.53
Montgomery <sup>1</sup>	163,879,162,300	0.959	0.948	0.011	0	0.00
Prince George's <sup>1</sup>	71,074,121,012	1.319	1.388	-0.069	-48,850,000	-56.58
Queen Anne's	7,546,770,363	0.847	0.779	0.068	0	0.00
St. Mary's	10,969,870,160	0.857	0.861	-0.004	-439,000	-4.17
Somerset	1,571,350,214	0.884	0.911	-0.027	-429,000	-16.21
Talbot	7,224,136,593	0.448	0.449	-0.001	-72,000	-1.91
Washington	12,214,174,754	0.948	0.936	0.012	0	0.00
Wicomico	6,578,257,054	0.769	0.798	-0.029	-1,908,000	-19.32
Worcester	16,495,303,638	0.700	0.712	-0.012	-1,979,000	-38.46
<b>Total</b>	<b>\$620,340,709,290</b>				<b>-\$78,639,000</b>	<b>-\$13.62</b>

<sup>1</sup>Includes Special Property Tax Rates

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

## Local Income Tax Revenues Mirror State Decline



FY 2006	\$3,715.2	7.9%
FY 2007	4,094.2	10.2%
FY 2008	4,262.9	4.1%
FY 2009	4,236.7	-0.6%
FY 2010	3,720.9	-12.2%
FY 2011	3,746.3	0.7%
FY 2012	3,921.1	4.7%

FY 2006	\$6,200.2	9.5%
FY 2007	6,679.2	7.7%
FY 2008	6,940.1	3.9%
FY 2009	6,477.2	-6.7%
FY 2010	6,178.2	-4.6%
FY 2011	6,643.4	7.5%
FY 2012	7,099.2	6.9%
FY 2013	7,412.0	4.4%

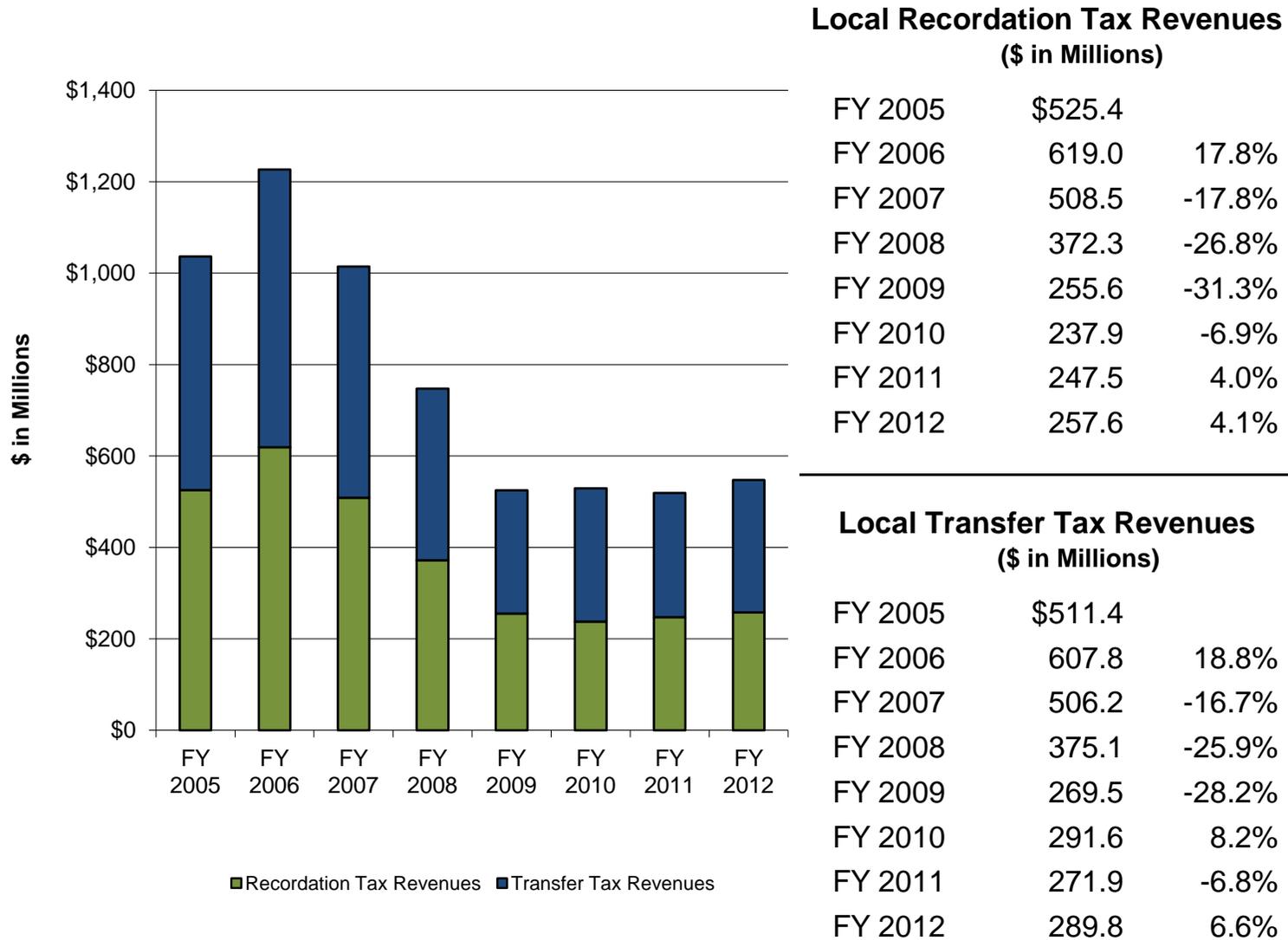
Source: Department of Legislative Services, County Budgets

**Additional Revenue Yield from Imposing Maximum County Income Tax Rate**  
**Fiscal 2012 – Projected Revenues**

<b>County</b>	<b>Population</b>	<b>County Income Tax Revenues</b>	<b>County Income Tax Rate</b>	<b>Potential Rate Increase</b>	<b>Additional Revenue Yield</b>	<b>Per Capita Amount</b>
Allegany	75,087	\$23,000,000	3.05%	0.15%	\$1,131,100	\$15.06
Anne Arundel	537,656	366,588,200	2.49%	0.71%	104,529,200	194.42
Baltimore City	620,961	243,612,000	3.20%	0.00%	0	0.00
Baltimore	805,029	508,547,194	2.83%	0.37%	66,488,500	82.59
Calvert	88,737	61,517,634	2.80%	0.40%	8,788,200	99.04
Caroline	33,066	10,300,000	2.63%	0.57%	2,232,300	67.51
Carroll	167,134	120,000,000	3.05%	0.15%	5,901,600	35.31
Cecil	101,108	44,836,172	2.80%	0.40%	6,405,200	63.35
Charles	146,551	88,744,000	2.90%	0.30%	9,180,400	62.64
Dorchester	32,618	8,600,000	2.62%	0.58%	1,903,800	58.37
Frederick	233,385	155,843,000	2.96%	0.24%	12,635,900	54.14
Garrett	30,097	9,300,000	2.65%	0.55%	1,930,200	64.13
Harford	244,826	161,600,000	3.06%	0.14%	7,393,500	30.20
Howard	287,085	325,465,000	3.20%	0.00%	0	0.00
Kent	20,197	8,040,000	2.85%	0.35%	987,400	48.89
Montgomery	971,777	1,117,243,000	3.20%	0.00%	0	0.00
Prince George's	863,420	443,234,000	3.20%	0.00%	0	0.00
Queen Anne's	47,798	31,100,000	3.20%	0.00%	0	0.00
St. Mary's	105,151	65,500,000	3.00%	0.20%	4,366,700	41.53
Somerset	26,470	6,027,684	3.15%	0.05%	95,700	3.62
Talbot	37,782	19,000,000	2.25%	0.95%	8,022,200	212.33
Washington	147,430	59,380,000	2.80%	0.40%	8,482,900	57.54
Wicomico	98,733	34,376,000	3.10%	0.10%	1,108,900	11.23
Worcester	51,454	9,200,000	1.25%	1.95%	14,352,000	278.93
<b>Total</b>	<b>5,773,552</b>	<b>\$3,921,053,884</b>			<b>\$265,935,700</b>	<b>\$46.06</b>

Source: Department of Legislative Services

# Real Estate Meltdown Impacts Recordation and Transfer Taxes



Source: Department of Legislative Services, County Budgets

Appendix 1  
**General Fund Revenues for County Governments – Fiscal 2010**

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$39,691,592	\$23,824,268	\$1,235,868	\$441,940	\$588,204	\$149,995	\$701,869	\$66,633,736	\$83,936,058
Anne Arundel	537,711,462	353,417,002	28,975,957	30,751,541	12,812,492	7,518,958	18,869,019	990,056,431	1,178,379,479
Baltimore City	737,077,404	222,375,717	20,942,367	26,022,597	14,693,436	7,475,230	89,509,886	1,118,096,637	1,302,880,472
Baltimore	809,158,042	495,655,906	20,027,562	41,005,835	7,117,760	5,431,938	30,810,205	1,409,207,248	1,623,601,931
Calvert	133,981,114	56,136,128	5,690,348	0	693,265	25,009	114,013	196,639,877	213,245,734
Caroline	23,245,019	10,020,333	1,236,554	373,983	0	0	220,495	35,096,384	46,529,686
Carroll	201,526,399	108,140,073	9,154,578	0	287,849	246,184	898,981	320,254,064	349,674,012
Cecil	101,500,345	46,816,208	4,418,309	23,509	29,940	136,126	450,000	153,374,437	161,252,447
Charles	190,101,536	86,513,316	9,500,396	0	958,717	804,476	0	287,878,441	303,356,734
Dorchester	28,964,359	8,636,162	1,921,225	977,338	236,075	1,704	313,944	41,050,807	47,251,521
Frederick	288,771,096	146,332,338	10,686,142	0	1,068,105	836,230	2,139,235	449,833,146	442,782,046
Garrett	43,583,752	9,867,543	2,037,153	1,194,788	1,442,463	657,011	550,868	59,333,578	70,136,862
Harford	250,377,620	154,181,039	10,236,128	11,098,307	0	576,966	0	426,470,060	481,604,689
Howard	493,310,453	294,042,538	15,267,362	21,276,812	2,822,361	2,234,959	577,132	829,531,617	816,688,474
Kent	27,447,599	9,306,233	968,716	481,441	13,864	105,578	258,033	38,581,464	39,856,952
Montgomery	1,447,424,656	1,042,098,527	44,934,687	77,106,332	17,064,493	1,907,599	186,622,209	2,817,158,503	2,522,390,385
Prince George's	725,543,571	428,141,810	27,028,937	68,767,411	4,882,625	11,988,473	120,169,333	1,386,522,160	1,541,692,259
Queen Anne's	59,204,132	29,647,125	2,489,560	93,002	397,140	156,552	0	91,987,511	98,187,933
St. Mary's	94,282,545	65,115,901	4,974,956	4,483,543	730,992	84,636	2,447,653	172,120,226	192,174,783
Somerset	15,784,761	6,222,301	556,498	0	53,820	23,758	0	22,641,138	31,917,834
Talbot	28,324,937	19,260,503	2,934,335	2,848,707	938,476	44,895	64,865	54,416,718	62,070,613
Washington	129,232,852	57,025,046	3,933,626	1,417,424	1,551,939	369,953	446,056	193,976,896	201,906,327
Wicomico	60,211,126	37,206,314	2,590,719	0	1,091,589	259,811	957,149	102,316,708	114,577,220
Worcester	127,048,961	10,921,118	6,195,293	3,254,790	11,808,110	637,463	1,219,631	161,085,366	175,385,222
<b>Total</b>	<b>\$6,593,505,333</b>	<b>\$3,720,903,449</b>	<b>\$237,937,276</b>	<b>\$291,619,300</b>	<b>\$81,283,715</b>	<b>\$41,673,504</b>	<b>\$457,340,576</b>	<b>\$11,424,263,153</b>	<b>\$12,101,479,673</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.  
Source: Department of Legislative Services, County Budgets

Appendix 2  
**General Fund Revenues for County Governments – Fiscal 2011**

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$41,805,668	\$22,640,000	\$1,250,000	\$395,000	\$620,000	\$150,000	\$590,000	\$67,450,668	\$83,126,302
Anne Arundel	549,291,000	357,200,000	30,000,000	30,000,000	13,500,000	8,500,000	18,590,000	1,007,081,000	1,156,575,900
Baltimore City	770,486,535	234,955,011	19,425,608	21,844,845	22,495,696	8,184,509	115,011,924	1,192,404,128	1,388,239,766
Baltimore	837,625,766	500,427,817	18,423,084	36,318,030	7,528,098	5,481,008	32,223,216	1,438,027,019	1,600,149,508
Calvert	146,507,535	55,972,450	5,700,000	0	730,000	30,000	120,000	209,059,985	224,969,990
Caroline	23,897,000	10,300,000	1,200,000	376,210	0	0	218,000	35,991,210	41,491,343
Carroll	208,688,900	112,405,000	8,000,000	0	280,000	275,000	2,966,000	332,614,900	349,000,000
Cecil	101,291,202	46,665,160	4,200,000	23,500	25,000	175,000	450,000	152,829,862	163,576,146
Charles	198,615,700	85,695,000	10,000,000	0	994,000	957,000	0	296,261,700	305,018,610
Dorchester	29,938,117	8,600,000	1,781,386	634,454	250,000	3,000	235,000	41,441,957	49,873,427
Frederick	286,939,679	139,145,505	10,442,200	0	1,052,000	800,000	1,579,500	439,958,884	438,308,019
Garrett	46,044,612	9,000,000	1,950,000	900,000	1,300,000	650,000	456,000	60,300,612	71,537,556
Harford	253,644,151	149,590,396	8,935,000	9,160,578	0	600,000	0	421,930,125	454,504,275
Howard	503,042,561	299,000,000	15,500,000	18,000,000	3,400,000	2,000,000	600,000	841,542,561	824,375,862
Kent	29,545,426	9,325,000	995,000	435,000	20,000	105,750	206,680	40,632,856	42,246,037
Montgomery	1,440,206,506	1,043,683,000	60,015,000	74,820,000	19,245,000	2,500,000	294,180,000	2,934,649,506	2,666,775,716
Prince George's	734,844,600	438,845,500	26,065,800	67,547,800	5,106,700	10,537,900	111,761,600	1,394,709,900	1,552,094,400
Queen Anne's	59,934,809	32,980,024	2,650,000	155,000	420,000	175,000	0	96,314,833	100,798,114
St. Mary's	99,250,867	60,000,000	4,900,000	4,400,000	650,000	100,000	2,525,000	171,825,867	189,663,970
Somerset	15,697,433	6,086,752	318,000	0	50,000	25,000	0	22,177,185	35,921,840
Talbot	29,271,000	18,950,000	3,200,000	3,200,000	975,000	50,000	63,000	55,709,000	69,571,550
Washington	125,823,260	59,580,000	4,550,000	1,160,300	1,500,000	390,000	425,000	193,428,560	200,674,409
Wicomico	60,575,912	34,500,000	2,770,000	0	1,000,000	95,500	990,226	99,931,638	112,842,805
Worcester	120,210,559	10,776,000	5,250,000	2,500,000	11,250,000	560,000	1,150,000	151,696,559	163,205,811
<b>Total</b>	<b>\$6,713,178,798</b>	<b>\$3,746,322,615</b>	<b>\$247,521,078</b>	<b>\$271,870,717</b>	<b>\$92,391,494</b>	<b>\$42,344,667</b>	<b>\$584,341,146</b>	<b>\$11,697,970,515</b>	<b>\$12,284,541,356</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.  
Source: Department of Legislative Services, County Budgets

Appendix 3  
**General Fund Revenues for County Governments – Fiscal 2012**

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$41,162,899	\$23,000,000	\$1,070,079	\$395,000	\$620,000	\$150,000	\$595,000	\$66,992,978	\$81,937,957
Anne Arundel	564,912,000	366,588,200	33,000,000	32,000,000	13,800,000	8,750,000	18,390,000	1,037,440,200	1,160,560,700
Baltimore City	779,304,925	243,612,000	20,545,000	23,687,000	21,014,916	8,350,000	90,862,353	1,187,376,194	1,414,868,024
Baltimore	844,716,200	508,547,194	21,000,000	40,000,000	7,528,000	6,144,000	32,323,400	1,460,258,794	1,604,042,974
Calvert	146,076,046	61,517,634	5,500,000	0	715,000	30,000	120,000	213,958,680	232,041,787
Caroline	23,873,000	10,300,000	1,200,000	283,609	0	0	218,000	35,874,609	41,632,732
Carroll	204,596,100	120,000,000	8,000,000	0	266,380	275,000	918,620	334,056,100	350,250,000
Cecil	101,854,184	44,836,172	4,000,000	23,000	56,000	140,000	450,000	151,359,356	162,960,159
Charles	202,432,400	88,744,000	10,000,000	0	997,100	911,000	0	303,084,500	307,623,600
Dorchester	31,029,064	8,600,000	1,849,386	760,084	250,000	2,500	235,000	42,726,034	48,695,374
Frederick	277,765,069	155,843,000	10,442,200	0	1,038,000	800,000	1,581,200	447,469,469	449,153,154
Garrett	47,860,017	9,300,000	2,200,000	1,200,000	1,400,000	700,000	562,300	63,222,317	72,199,802
Harford	252,687,411	161,600,000	10,200,000	11,200,000	0	600,000	0	436,287,411	476,439,692
Howard	502,136,073	325,465,000	17,000,000	20,000,000	4,200,000	2,200,000	600,000	871,601,073	870,818,157
Kent	30,031,389	8,040,000	700,000	335,000	12,000	101,000	252,077	39,471,466	41,476,284
Montgomery	1,472,250,214	1,117,243,000	60,198,000	83,340,000	19,968,000	2,581,000	302,228,000	3,057,808,214	2,741,915,714
Prince George's	720,561,200	443,234,000	24,587,100	65,798,800	5,234,400	10,696,000	113,153,700	1,383,265,200	1,568,580,200
Queen Anne's	65,852,256	31,100,000	2,650,000	155,000	420,000	225,000	0	100,402,256	105,324,418
St. Mary's	99,515,305	65,500,000	5,000,000	3,900,000	750,000	100,000	2,475,000	177,240,305	192,483,034
Somerset	15,486,336	6,027,684	400,000	0	50,000	24,000	0	21,988,020	33,632,852
Talbot	29,713,500	19,000,000	5,650,000	3,200,000	975,000	50,000	63,000	58,651,500	65,945,000
Washington	124,884,530	59,380,000	4,550,000	800,000	1,500,000	360,000	440,000	191,914,530	196,841,440
Wicomico	59,008,117	34,376,000	2,134,000	0	1,000,000	95,500	975,298	97,588,915	108,221,040
Worcester	120,973,710	9,200,000	5,750,000	2,750,000	11,250,000	560,000	1,150,000	151,633,710	163,541,144
<b>Total</b>	<b>\$6,758,681,945</b>	<b>\$3,921,053,884</b>	<b>\$257,625,765</b>	<b>\$289,827,493</b>	<b>\$93,044,796</b>	<b>\$43,845,000</b>	<b>\$567,592,948</b>	<b>\$11,931,671,831</b>	<b>\$12,491,185,238</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.  
Source: Department of Legislative Services, County Budgets

**Appendix 4**  
**Property Tax Revenue Trend for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$39,691,592	\$41,805,668	\$41,162,899	\$2,114,076	5.3%	-\$642,769	-1.5%
Anne Arundel	537,711,462	549,291,000	564,912,000	11,579,538	2.2%	15,621,000	2.8%
Baltimore City	737,077,404	770,486,535	779,304,925	33,409,131	4.5%	8,818,390	1.1%
Baltimore	809,158,042	837,625,766	844,716,200	28,467,724	3.5%	7,090,434	0.8%
Calvert	133,981,114	146,507,535	146,076,046	12,526,421	9.3%	-431,489	-0.3%
Caroline	23,245,019	23,897,000	23,873,000	651,981	2.8%	-24,000	-0.1%
Carroll	201,526,399	208,688,900	204,596,100	7,162,501	3.6%	-4,092,800	-2.0%
Cecil	101,500,345	101,291,202	101,854,184	-209,143	-0.2%	562,982	0.6%
Charles	190,101,536	198,615,700	202,432,400	8,514,164	4.5%	3,816,700	1.9%
Dorchester	28,964,359	29,938,117	31,029,064	973,758	3.4%	1,090,947	3.6%
Frederick	288,771,096	286,939,679	277,765,069	-1,831,417	-0.6%	-9,174,610	-3.2%
Garrett	43,583,752	46,044,612	47,860,017	2,460,860	5.6%	1,815,405	3.9%
Harford	250,377,620	253,644,151	252,687,411	3,266,531	1.3%	-956,740	-0.4%
Howard	493,310,453	503,042,561	502,136,073	9,732,108	2.0%	-906,488	-0.2%
Kent	27,447,599	29,545,426	30,031,389	2,097,827	7.6%	485,963	1.6%
Montgomery	1,447,424,656	1,440,206,506	1,472,250,214	-7,218,150	-0.5%	32,043,708	2.2%
Prince George's	725,543,571	734,844,600	720,561,200	9,301,029	1.3%	-14,283,400	-1.9%
Queen Anne's	59,204,132	59,934,809	65,852,256	730,677	1.2%	5,917,447	9.9%
St. Mary's	94,282,545	99,250,867	99,515,305	4,968,322	5.3%	264,438	0.3%
Somerset	15,784,761	15,697,433	15,486,336	-87,328	-0.6%	-211,097	-1.3%
Talbot	28,324,937	29,271,000	29,713,500	946,063	3.3%	442,500	1.5%
Washington	129,232,852	125,823,260	124,884,530	-3,409,592	-2.6%	-938,730	-0.7%
Wicomico	60,211,126	60,575,912	59,008,117	364,786	0.6%	-1,567,795	-2.6%
Worcester	127,048,961	120,210,559	120,973,710	-6,838,402	-5.4%	763,151	0.6%
<b>Total</b>	<b>\$6,593,505,333</b>	<b>\$6,713,178,798</b>	<b>\$6,758,681,945</b>	<b>\$119,673,465</b>	<b>1.8%</b>	<b>\$45,503,147</b>	<b>0.7%</b>

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

**Appendix 5**  
**Local Income Tax Revenue Trend for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$23,824,268	\$22,640,000	\$23,000,000	-\$1,184,268	-5.0%	\$360,000	1.6%
Anne Arundel	353,417,002	357,200,000	366,588,200	3,782,998	1.1%	9,388,200	2.6%
Baltimore City	222,375,717	234,955,011	243,612,000	12,579,294	5.7%	8,656,989	3.7%
Baltimore	495,655,906	500,427,817	508,547,194	4,771,911	1.0%	8,119,377	1.6%
Calvert	56,136,128	55,972,450	61,517,634	-163,678	-0.3%	5,545,184	9.9%
Caroline	10,020,333	10,300,000	10,300,000	279,667	2.8%	0	0.0%
Carroll	108,140,073	112,405,000	120,000,000	4,264,927	3.9%	7,595,000	6.8%
Cecil	46,816,208	46,665,160	44,836,172	-151,048	-0.3%	-1,828,988	-3.9%
Charles	86,513,316	85,695,000	88,744,000	-818,316	-0.9%	3,049,000	3.6%
Dorchester	8,636,162	8,600,000	8,600,000	-36,162	-0.4%	0	0.0%
Frederick	146,332,338	139,145,505	155,843,000	-7,186,833	-4.9%	16,697,495	12.0%
Garrett	9,867,543	9,000,000	9,300,000	-867,543	-8.8%	300,000	3.3%
Harford	154,181,039	149,590,396	161,600,000	-4,590,643	-3.0%	12,009,604	8.0%
Howard	294,042,538	299,000,000	325,465,000	4,957,462	1.7%	26,465,000	8.9%
Kent	9,306,233	9,325,000	8,040,000	18,767	0.2%	-1,285,000	-13.8%
Montgomery	1,042,098,527	1,043,683,000	1,117,243,000	1,584,473	0.2%	73,560,000	7.0%
Prince George's	428,141,810	438,845,500	443,234,000	10,703,690	2.5%	4,388,500	1.0%
Queen Anne's	29,647,125	32,980,024	31,100,000	3,332,899	11.2%	-1,880,024	-5.7%
St. Mary's	65,115,901	60,000,000	65,500,000	-5,115,901	-7.9%	5,500,000	9.2%
Somerset	6,222,301	6,086,752	6,027,684	-135,549	-2.2%	-59,068	-1.0%
Talbot	19,260,503	18,950,000	19,000,000	-310,503	-1.6%	50,000	0.3%
Washington	57,025,046	59,580,000	59,380,000	2,554,954	4.5%	-200,000	-0.3%
Wicomico	37,206,314	34,500,000	34,376,000	-2,706,314	-7.3%	-124,000	-0.4%
Worcester	10,921,118	10,776,000	9,200,000	-145,118	-1.3%	-1,576,000	-14.6%
<b>Total</b>	<b>\$3,720,903,449</b>	<b>\$3,746,322,615</b>	<b>\$3,921,053,884</b>	<b>\$25,419,166</b>	<b>0.7%</b>	<b>\$174,731,269</b>	<b>4.7%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 6**  
**Recordation Tax Revenue Trend for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$1,235,868	\$1,250,000	\$1,070,079	\$14,132	1.1%	-\$179,921	-14.4%
Anne Arundel	28,975,957	30,000,000	33,000,000	1,024,043	3.5%	3,000,000	10.0%
Baltimore City	20,942,367	19,425,608	20,545,000	-1,516,759	-7.2%	1,119,392	5.8%
Baltimore	20,027,562	18,423,084	21,000,000	-1,604,478	-8.0%	2,576,916	14.0%
Calvert	5,690,348	5,700,000	5,500,000	9,652	0.2%	-200,000	-3.5%
Caroline	1,236,554	1,200,000	1,200,000	-36,554	-3.0%	0	0.0%
Carroll	9,154,578	8,000,000	8,000,000	-1,154,578	-12.6%	0	0.0%
Cecil	4,418,309	4,200,000	4,000,000	-218,309	-4.9%	-200,000	-4.8%
Charles	9,500,396	10,000,000	10,000,000	499,604	5.3%	0	0.0%
Dorchester	1,921,225	1,781,386	1,849,386	-139,839	-7.3%	68,000	3.8%
Frederick	10,686,142	10,442,200	10,442,200	-243,942	-2.3%	0	0.0%
Garrett	2,037,153	1,950,000	2,200,000	-87,153	-4.3%	250,000	12.8%
Harford	10,236,128	8,935,000	10,200,000	-1,301,128	-12.7%	1,265,000	14.2%
Howard	15,267,362	15,500,000	17,000,000	232,638	1.5%	1,500,000	9.7%
Kent	968,716	995,000	700,000	26,284	2.7%	-295,000	-29.6%
Montgomery	44,934,687	60,015,000	60,198,000	15,080,313	33.6%	183,000	0.3%
Prince George's	27,028,937	26,065,800	24,587,100	-963,137	-3.6%	-1,478,700	-5.7%
Queen Anne's	2,489,560	2,650,000	2,650,000	160,440	6.4%	0	0.0%
St. Mary's	4,974,956	4,900,000	5,000,000	-74,956	-1.5%	100,000	2.0%
Somerset	556,498	318,000	400,000	-238,498	-42.9%	82,000	25.8%
Talbot	2,934,335	3,200,000	5,650,000	265,665	9.1%	2,450,000	76.6%
Washington	3,933,626	4,550,000	4,550,000	616,374	15.7%	0	0.0%
Wicomico	2,590,719	2,770,000	2,134,000	179,281	6.9%	-636,000	-23.0%
Worcester	6,195,293	5,250,000	5,750,000	-945,293	-15.3%	500,000	9.5%
<b>Total</b>	<b>\$237,937,276</b>	<b>\$247,521,078</b>	<b>\$257,625,765</b>	<b>\$9,583,802</b>	<b>4.0%</b>	<b>\$10,104,687</b>	<b>4.1%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 7**  
**Transfer Tax Revenue Trend for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$441,940	\$395,000	\$395,000	-\$46,940	-10.6%	\$0	0.0%
Anne Arundel	30,751,541	30,000,000	32,000,000	-751,541	-2.4%	2,000,000	6.7%
Baltimore City	26,022,597	21,844,845	23,687,000	-4,177,752	-16.1%	1,842,155	8.4%
Baltimore	41,005,835	36,318,030	40,000,000	-4,687,805	-11.4%	3,681,970	10.1%
Calvert	0	0	0	0	N/A	0	N/A
Caroline	373,983	376,210	283,609	2,227	0.6%	-92,601	-24.6%
Carroll	0	0	0	0	N/A	0	N/A
Cecil	23,509	23,500	23,000	-9	0.0%	-500	-2.1%
Charles	0	0	0	0	N/A	0	N/A
Dorchester	977,338	634,454	760,084	-342,884	-35.1%	125,630	19.8%
Frederick	0	0	0	0	N/A	0	N/A
Garrett	1,194,788	900,000	1,200,000	-294,788	-24.7%	300,000	33.3%
Harford	11,098,307	9,160,578	11,200,000	-1,937,729	-17.5%	2,039,422	22.3%
Howard	21,276,812	18,000,000	20,000,000	-3,276,812	-15.4%	2,000,000	11.1%
Kent	481,441	435,000	335,000	-46,441	-9.6%	-100,000	-23.0%
Montgomery	77,106,332	74,820,000	83,340,000	-2,286,332	-3.0%	8,520,000	11.4%
Prince George's	68,767,411	67,547,800	65,798,800	-1,219,611	-1.8%	-1,749,000	-2.6%
Queen Anne's	93,002	155,000	155,000	61,998	66.7%	0	0.0%
St. Mary's	4,483,543	4,400,000	3,900,000	-83,543	-1.9%	-500,000	-11.4%
Somerset	0	0	0	0	N/A	0	N/A
Talbot	2,848,707	3,200,000	3,200,000	351,293	12.3%	0	0.0%
Washington	1,417,424	1,160,300	800,000	-257,124	-18.1%	-360,300	-31.1%
Wicomico	0	0	0	0	N/A	0	N/A
Worcester	3,254,790	2,500,000	2,750,000	-754,790	-23.2%	250,000	10.0%
<b>Total</b>	<b>\$291,619,300</b>	<b>\$271,870,717</b>	<b>\$289,827,493</b>	<b>-\$19,748,583</b>	<b>-6.8%</b>	<b>\$17,956,776</b>	<b>6.6%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 8**  
**Hotel/Motel Tax Revenue Trend for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$588,204	\$620,000	\$620,000	\$31,796	5.4%	\$0	0.0%
Anne Arundel	12,812,492	13,500,000	13,800,000	687,508	5.4%	300,000	2.2%
Baltimore City	14,693,436	22,495,696	21,014,916	7,802,260	53.1%	-1,480,780	-6.6%
Baltimore	7,117,760	7,528,098	7,528,000	410,338	5.8%	-98	0.0%
Calvert	693,265	730,000	715,000	36,735	5.3%	-15,000	-2.1%
Caroline	0	0	0	0	N/A	0	N/A
Carroll	287,849	280,000	266,380	-7,849	-2.7%	-13,620	-4.9%
Cecil	29,940	25,000	56,000	-4,940	-16.5%	31,000	124.0%
Charles	958,717	994,000	997,100	35,283	3.7%	3,100	0.3%
Dorchester	236,075	250,000	250,000	13,925	5.9%	0	0.0%
Frederick	1,068,105	1,052,000	1,038,000	-16,105	-1.5%	-14,000	-1.3%
Garrett	1,442,463	1,300,000	1,400,000	-142,463	-9.9%	100,000	7.7%
Harford	0	0	0	0	N/A	0	N/A
Howard	2,822,361	3,400,000	4,200,000	577,639	20.5%	800,000	23.5%
Kent	13,864	20,000	12,000	6,136	44.3%	-8,000	-40.0%
Montgomery	17,064,493	19,245,000	19,968,000	2,180,507	12.8%	723,000	3.8%
Prince George's	4,882,625	5,106,700	5,234,400	224,075	4.6%	127,700	2.5%
Queen Anne's	397,140	420,000	420,000	22,860	5.8%	0	0.0%
St. Mary's	730,992	650,000	750,000	-80,992	-11.1%	100,000	15.4%
Somerset	53,820	50,000	50,000	-3,820	-7.1%	0	0.0%
Talbot	938,476	975,000	975,000	36,524	3.9%	0	0.0%
Washington	1,551,939	1,500,000	1,500,000	-51,939	-3.3%	0	0.0%
Wicomico	1,091,589	1,000,000	1,000,000	-91,589	-8.4%	0	0.0%
Worcester	11,808,110	11,250,000	11,250,000	-558,110	-4.7%	0	0.0%
<b>Total</b>	<b>\$81,283,715</b>	<b>\$92,391,494</b>	<b>\$93,044,796</b>	<b>\$11,107,779</b>	<b>13.7%</b>	<b>\$653,302</b>	<b>0.7%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 9**  
**Admissions and Amusement Tax Revenue Trend for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$149,995	\$150,000	\$150,000	\$5	0.0%	\$0	0.0%
Anne Arundel	7,518,958	8,500,000	8,750,000	981,042	13.0%	250,000	2.9%
Baltimore City	7,475,230	8,184,509	8,350,000	709,279	9.5%	165,491	2.0%
Baltimore	5,431,938	5,481,008	6,144,000	49,070	0.9%	662,992	12.1%
Calvert	25,009	30,000	30,000	4,991	20.0%	0	0.0%
Caroline	0	0	0	0	N/A	0	N/A
Carroll	246,184	275,000	275,000	28,816	11.7%	0	0.0%
Cecil	136,126	175,000	140,000	38,874	28.6%	-35,000	-20.0%
Charles	804,476	957,000	911,000	152,524	19.0%	-46,000	-4.8%
Dorchester	1,704	3,000	2,500	1,296	76.1%	-500	-16.7%
Frederick	836,230	800,000	800,000	-36,230	-4.3%	0	0.0%
Garrett	657,011	650,000	700,000	-7,011	-1.1%	50,000	7.7%
Harford	576,966	600,000	600,000	23,034	4.0%	0	0.0%
Howard	2,234,959	2,000,000	2,200,000	-234,959	-10.5%	200,000	10.0%
Kent	105,578	105,750	101,000	172	0.2%	-4,750	-4.5%
Montgomery	1,907,599	2,500,000	2,581,000	592,401	31.1%	81,000	3.2%
Prince George's	11,988,473	10,537,900	10,696,000	-1,450,573	-12.1%	158,100	1.5%
Queen Anne's	156,552	175,000	225,000	18,448	11.8%	50,000	28.6%
St. Mary's	84,636	100,000	100,000	15,364	18.2%	0	0.0%
Somerset	23,758	25,000	24,000	1,242	5.2%	-1,000	-4.0%
Talbot	44,895	50,000	50,000	5,105	11.4%	0	0.0%
Washington	369,953	390,000	360,000	20,047	5.4%	-30,000	-7.7%
Wicomico	259,811	95,500	95,500	-164,311	-63.2%	0	0.0%
Worcester	637,463	560,000	560,000	-77,463	-12.2%	0	0.0%
<b>Total</b>	<b>\$41,673,504</b>	<b>\$42,344,667</b>	<b>\$43,845,000</b>	<b>\$671,163</b>	<b>1.6%</b>	<b>\$1,500,333</b>	<b>3.5%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 10**  
**Total Local Taxes for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$66,633,736	\$67,450,668	\$66,992,978	\$816,932	1.2%	-\$457,690	-0.7%
Anne Arundel	990,056,431	1,007,081,000	1,037,440,200	17,024,569	1.7%	30,359,200	3.0%
Baltimore City	1,118,096,637	1,192,404,128	1,187,376,194	74,307,491	6.6%	-5,027,934	-0.4%
Baltimore	1,409,207,248	1,438,027,019	1,460,258,794	28,819,771	2.0%	22,231,775	1.5%
Calvert	196,639,877	209,059,985	213,958,680	12,420,108	6.3%	4,898,695	2.3%
Caroline	35,096,384	35,991,210	35,874,609	894,826	2.5%	-116,601	-0.3%
Carroll	320,254,064	332,614,900	334,056,100	12,360,836	3.9%	1,441,200	0.4%
Cecil	153,374,437	152,829,862	151,359,356	-544,575	-0.4%	-1,470,506	-1.0%
Charles	287,878,441	296,261,700	303,084,500	8,383,259	2.9%	6,822,800	2.3%
Dorchester	41,050,807	41,441,957	42,726,034	391,150	1.0%	1,284,077	3.1%
Frederick	449,833,146	439,958,884	447,469,469	-9,874,262	-2.2%	7,510,585	1.7%
Garrett	59,333,578	60,300,612	63,222,317	967,034	1.6%	2,921,705	4.8%
Harford	426,470,060	421,930,125	436,287,411	-4,539,935	-1.1%	14,357,286	3.4%
Howard	829,531,617	841,542,561	871,601,073	12,010,944	1.4%	30,058,512	3.6%
Kent	38,581,464	40,632,856	39,471,466	2,051,392	5.3%	-1,161,390	-2.9%
Montgomery	2,817,158,503	2,934,649,506	3,057,808,214	117,491,003	4.2%	123,158,708	4.2%
Prince George's	1,386,522,160	1,394,709,900	1,383,265,200	8,187,740	0.6%	-11,444,700	-0.8%
Queen Anne's	91,987,511	96,314,833	100,402,256	4,327,322	4.7%	4,087,423	4.2%
St. Mary's	172,120,226	171,825,867	177,240,305	-294,359	-0.2%	5,414,438	3.2%
Somerset	22,641,138	22,177,185	21,988,020	-463,953	-2.0%	-189,165	-0.9%
Talbot	54,416,718	55,709,000	58,651,500	1,292,282	2.4%	2,942,500	5.3%
Washington	193,976,896	193,428,560	191,914,530	-548,336	-0.3%	-1,514,030	-0.8%
Wicomico	102,316,708	99,931,638	97,588,915	-2,385,070	-2.3%	-2,342,723	-2.3%
Worcester	161,085,366	151,696,559	151,633,710	-9,388,807	-5.8%	-62,849	0.0%
<b>Total</b>	<b>\$11,424,263,153</b>	<b>\$11,697,970,515</b>	<b>\$11,931,671,831</b>	<b>\$273,707,362</b>	<b>2.4%</b>	<b>\$233,701,316</b>	<b>2.0%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 11**  
**Total General Fund Revenues for Fiscal 2010-2012**

County	FY 2010	FY 2011	FY 2012	FY 2010-2011		FY 2011-2012	
				\$ Difference	% Difference	\$ Difference	% Difference
Allegany	\$83,936,058	\$83,126,302	\$81,937,957	-\$809,756	-1.0%	-\$1,188,345	-1.4%
Anne Arundel	1,178,379,479	1,156,575,900	1,160,560,700	-21,803,579	-1.9%	3,984,800	0.3%
Baltimore City	1,302,880,472	1,388,239,766	1,414,868,024	85,359,294	6.6%	26,628,258	1.9%
Baltimore	1,623,601,931	1,600,149,508	1,604,042,974	-23,452,423	-1.4%	3,893,466	0.2%
Calvert	213,245,734	224,969,990	232,041,787	11,724,256	5.5%	7,071,797	3.1%
Caroline	46,529,686	41,491,343	41,632,732	-5,038,343	-10.8%	141,389	0.3%
Carroll	349,674,012	349,000,000	350,250,000	-674,012	-0.2%	1,250,000	0.4%
Cecil	161,252,447	163,576,146	162,960,159	2,323,699	1.4%	-615,987	-0.4%
Charles	303,356,734	305,018,610	307,623,600	1,661,876	0.5%	2,604,990	0.9%
Dorchester	47,251,521	49,873,427	48,695,374	2,621,906	5.5%	-1,178,053	-2.4%
Frederick	442,782,046	438,308,019	449,153,154	-4,474,027	-1.0%	10,845,135	2.5%
Garrett	70,136,862	71,537,556	72,199,802	1,400,694	2.0%	662,246	0.9%
Harford	481,604,689	454,504,275	476,439,692	-27,100,414	-5.6%	21,935,417	4.8%
Howard	816,688,474	824,375,862	870,818,157	7,687,388	0.9%	46,442,295	5.6%
Kent	39,856,952	42,246,037	41,476,284	2,389,085	6.0%	-769,753	-1.8%
Montgomery	2,522,390,385	2,666,775,716	2,741,915,714	144,385,331	5.7%	75,139,998	2.8%
Prince George's	1,541,692,259	1,552,094,400	1,568,580,200	10,402,141	0.7%	16,485,800	1.1%
Queen Anne's	98,187,933	100,798,114	105,324,418	2,610,181	2.7%	4,526,304	4.5%
St. Mary's	192,174,783	189,663,970	192,483,034	-2,510,813	-1.3%	2,819,064	1.5%
Somerset	31,917,834	35,921,840	33,632,852	4,004,006	12.5%	-2,288,988	-6.4%
Talbot	62,070,613	69,571,550	65,945,000	7,500,937	12.1%	-3,626,550	-5.2%
Washington	201,906,327	200,674,409	196,841,440	-1,231,918	-0.6%	-3,832,969	-1.9%
Wicomico	114,577,220	112,842,805	108,221,040	-1,734,415	-1.5%	-4,621,765	-4.1%
Worcester	175,385,222	163,205,811	163,541,144	-12,179,411	-6.9%	335,333	0.2%
<b>Total</b>	<b>\$12,101,479,673</b>	<b>\$12,284,541,356</b>	<b>\$12,491,185,238</b>	<b>\$183,061,683</b>	<b>1.5%</b>	<b>\$206,643,882</b>	<b>1.7%</b>

Source: Department of Legislative Services, County Budgets

**Appendix 12**  
**County Assessable Base – Real Property Tax Base**  
(\$ in Thousands)

<b>County</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013 E</b>	<b>FY 2014 E</b>
Allegany	\$2,586,972	\$2,846,492	\$3,065,071	\$3,484,452	\$3,672,486	\$3,671,981	\$3,628,831	\$3,567,922
Anne Arundel	58,289,078	69,284,375	79,234,802	84,100,226	82,254,827	76,998,283	73,350,599	73,950,604
Baltimore City	23,270,049	27,026,288	31,476,196	36,152,390	37,123,845	35,496,276	35,341,521	35,345,656
Baltimore	59,388,359	69,109,693	78,638,141	85,888,670	86,294,582	81,261,214	77,751,955	75,409,894
Calvert	8,627,574	10,627,594	12,450,810	13,459,525	13,316,625	12,425,111	11,827,584	11,289,455
Caroline	1,998,513	2,370,861	2,765,323	3,095,753	3,079,802	2,846,998	2,706,334	2,446,151
Carroll	14,928,927	17,379,874	19,772,165	21,539,976	20,353,779	19,143,906	18,289,910	17,947,312
Cecil	7,538,061	8,813,334	10,080,287	10,800,442	10,767,002	10,177,098	9,606,409	9,468,175
Charles	12,412,526	15,121,431	17,610,478	18,938,637	17,941,362	16,687,708	15,814,696	15,354,706
Dorchester	2,266,874	2,695,155	3,102,840	3,391,676	3,416,216	3,108,058	3,009,385	2,802,500
Frederick	21,956,977	26,254,477	29,825,708	31,678,985	29,464,122	26,861,626	25,512,137	25,062,451
Garrett	3,272,030	3,764,637	4,232,240	4,573,168	4,858,041	4,846,248	4,632,286	4,621,035
Harford	18,994,224	21,990,003	25,200,084	27,465,303	27,595,623	26,409,869	25,691,737	24,941,755
Howard	34,805,181	40,562,971	46,143,463	48,528,784	46,468,365	43,424,892	42,181,949	40,855,872
Kent	2,143,116	2,499,547	2,880,110	3,180,936	3,246,033	3,119,848	2,910,505	2,764,392
Montgomery	141,896,429	164,467,981	182,975,851	183,562,521	175,163,507	163,840,448	158,873,490	166,865,586
Prince George's	59,911,071	71,568,514	85,687,003	95,828,317	95,961,368	83,077,561	76,228,848	75,598,905
Queen Anne's	6,111,806	7,299,651	8,358,833	8,987,459	8,688,003	8,486,036	7,988,000	7,586,500
St. Mary's	7,966,644	9,530,468	11,328,477	12,601,733	12,920,612	12,307,028	11,847,510	11,610,338
Somerset	1,116,304	1,333,556	1,564,620	1,685,922	1,698,004	1,615,002	1,456,429	1,401,000
Talbot	6,696,088	7,875,276	9,099,478	10,085,641	10,079,566	9,672,774	9,289,570	9,196,736
Washington	9,570,528	11,348,229	13,202,049	14,297,018	13,646,825	12,725,241	12,211,721	11,789,245
Wicomico	5,141,070	5,873,614	6,698,775	7,258,815	7,184,163	6,629,389	6,190,685	5,893,242
Worcester	14,185,180	17,038,234	20,092,743	18,968,635	17,864,742	17,221,019	15,532,629	14,504,661
<b>Statewide</b>	<b>\$525,073,581</b>	<b>\$616,682,254</b>	<b>\$705,485,547</b>	<b>\$749,554,984</b>	<b>\$733,059,499</b>	<b>\$682,053,614</b>	<b>\$651,874,720</b>	<b>\$650,274,093</b>

Source: State Department of Assessments and Taxation

**Appendix 13**  
**County Assessable Base – Real Property Tax Base**  
(Annual Percent Change)

<b>County</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013 E</b>	<b>FY 2014 E</b>
Allegany	10.0%	7.7%	13.7%	5.4%	0.0%	-1.2%	-1.7%
Anne Arundel	18.9%	14.4%	6.1%	-2.2%	-6.4%	-4.7%	0.8%
Baltimore City	16.1%	16.5%	14.9%	2.7%	-4.4%	-0.4%	0.0%
Baltimore	16.4%	13.8%	9.2%	0.5%	-5.8%	-4.3%	-3.0%
Calvert	23.2%	17.2%	8.1%	-1.1%	-6.7%	-4.8%	-4.5%
Caroline	18.6%	16.6%	11.9%	-0.5%	-7.6%	-4.9%	-9.6%
Carroll	16.4%	13.8%	8.9%	-5.5%	-5.9%	-4.5%	-1.9%
Cecil	16.9%	14.4%	7.1%	-0.3%	-5.5%	-5.6%	-1.4%
Charles	21.8%	16.5%	7.5%	-5.3%	-7.0%	-5.2%	-2.9%
Dorchester	18.9%	15.1%	9.3%	0.7%	-9.0%	-3.2%	-6.9%
Frederick	19.6%	13.6%	6.2%	-7.0%	-8.8%	-5.0%	-1.8%
Garrett	15.1%	12.4%	8.1%	6.2%	-0.2%	-4.4%	-0.2%
Harford	15.8%	14.6%	9.0%	0.5%	-4.3%	-2.7%	-2.9%
Howard	16.5%	13.8%	5.2%	-4.2%	-6.5%	-2.9%	-3.1%
Kent	16.6%	15.2%	10.4%	2.0%	-3.9%	-6.7%	-5.0%
Montgomery	15.9%	11.3%	0.3%	-4.6%	-6.5%	-3.0%	5.0%
Prince George's	19.5%	19.7%	11.8%	0.1%	-13.4%	-8.2%	-0.8%
Queen Anne's	19.4%	14.5%	7.5%	-3.3%	-2.3%	-5.9%	-5.0%
St. Mary's	19.6%	18.9%	11.2%	2.5%	-4.7%	-3.7%	-2.0%
Somerset	19.5%	17.3%	7.8%	0.7%	-4.9%	-9.8%	-3.8%
Talbot	17.6%	15.5%	10.8%	-0.1%	-4.0%	-4.0%	-1.0%
Washington	18.6%	16.3%	8.3%	-4.5%	-6.8%	-4.0%	-3.5%
Wicomico	14.2%	14.0%	8.4%	-1.0%	-7.7%	-6.6%	-4.8%
Worcester	20.1%	17.9%	-5.6%	-5.8%	-3.6%	-9.8%	-6.6%
<b>Statewide</b>	<b>17.4%</b>	<b>14.4%</b>	<b>6.2%</b>	<b>-2.2%</b>	<b>-7.0%</b>	<b>-4.4%</b>	<b>-0.2%</b>

Source: State Department of Assessments and Taxation

**Appendix 14**  
**Assessable Base Loss Due to Homestead Tax Credit**  
(\$ in Thousands)

<b>County</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013 E</b>	<b>FY 2014 E</b>
Allegany	\$10,242	\$47,204	\$101,116	\$171,351	\$152,059	\$69,466	\$35,242	\$17,879
Anne Arundel	12,046,510	17,771,980	23,300,341	24,338,805	20,411,826	15,424,859	12,433,328	10,021,981
Baltimore City	1,671,683	3,220,510	5,220,572	6,573,441	6,268,735	5,249,768	4,378,650	3,652,081
Baltimore	5,803,205	10,839,535	15,630,533	18,189,751	15,397,942	9,962,810	6,036,258	3,657,242
Calvert	497,824	1,037,336	1,516,813	1,468,778	680,760	124,333	16,095	2,084
Caroline	63,336	205,125	368,555	487,848	366,264	185,544	96,368	50,052
Carroll	1,150,377	2,230,615	3,268,030	3,642,355	1,808,116	598,963	175,985	51,707
Cecil	247,212	566,520	888,369	870,739	477,078	122,164	18,464	2,791
Charles	604,418	1,592,057	2,580,827	2,427,703	1,185,534	331,320	48,500	7,100
Dorchester	103,946	237,320	385,938	474,081	383,081	307,733	123,403	49,485
Frederick	1,982,915	3,867,882	5,378,543	5,420,640	2,874,169	909,398	212,668	49,734
Garrett	61,379	100,114	162,678	205,961	223,520	171,202	121,085	85,639
Harford	612,075	1,401,691	2,073,317	2,032,101	1,393,042	306,981	44,121	6,341
Howard	5,145,603	8,070,139	10,463,621	10,586,057	6,937,135	3,537,224	1,985,914	1,114,957
Kent	159,852	255,124	362,585	430,316	398,989	272,180	200,990	148,420
Montgomery	15,396,531	22,169,248	24,312,071	14,886,799	5,110,593	706,249	224,835	71,576
Prince George's	8,186,806	13,862,381	19,673,315	24,051,231	21,071,375	10,984,535	5,498,575	2,752,445
Queen Anne's	539,784	970,047	1,390,678	1,467,674	1,014,884	861,693	418,697	203,445
St. Mary's	539,031	1,168,948	1,918,741	2,278,846	1,909,118	1,126,764	733,383	477,341
Somerset	33,217	69,420	104,632	105,834	70,507	27,509	9,598	3,349
Talbot	1,414,341	1,964,215	2,507,182	2,901,232	2,685,366	2,371,757	2,107,103	1,871,981
Washington	226,114	958,176	1,763,131	2,067,428	1,129,486	474,704	177,299	66,220
Wicomico	94,472	219,514	377,275	408,656	249,776	53,465	12,793	3,061
Worcester	724,324	1,059,763	1,478,455	1,550,864	1,028,185	720,325	541,501	407,071
<b>Statewide</b>	<b>\$57,315,197</b>	<b>\$93,884,862</b>	<b>\$125,227,318</b>	<b>\$127,038,491</b>	<b>\$93,227,540</b>	<b>\$54,900,946</b>	<b>\$35,650,855</b>	<b>\$24,773,982</b>

Source: State Department of Assessments and Taxation

**Appendix 15**  
**Assessable Base Loss Due to Homestead Tax Credit**  
**Percent of Real Property Tax Base**

<b>County</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013 E</b>	<b>FY 2014 E</b>
Allegany	0.4%	1.7%	3.3%	4.9%	4.1%	1.9%	1.0%	0.5%
Anne Arundel	20.7%	25.7%	29.4%	28.9%	24.8%	20.0%	17.0%	13.6%
Baltimore City	7.2%	11.9%	16.6%	18.2%	16.9%	14.8%	12.4%	10.3%
Baltimore	9.8%	15.7%	19.9%	21.2%	17.8%	12.3%	7.8%	4.8%
Calvert	5.8%	9.8%	12.2%	10.9%	5.1%	1.0%	0.1%	0.0%
Caroline	3.2%	8.7%	13.3%	15.8%	11.9%	6.5%	3.6%	2.0%
Carroll	7.7%	12.8%	16.5%	16.9%	8.9%	3.1%	1.0%	0.3%
Cecil	3.3%	6.4%	8.8%	8.1%	4.4%	1.2%	0.2%	0.0%
Charles	4.9%	10.5%	14.7%	12.8%	6.6%	2.0%	0.3%	0.0%
Dorchester	4.6%	8.8%	12.4%	14.0%	11.2%	9.9%	4.1%	1.8%
Frederick	9.0%	14.7%	18.0%	17.1%	9.8%	3.4%	0.8%	0.2%
Garrett	1.9%	2.7%	3.8%	4.5%	4.6%	3.5%	2.6%	1.9%
Harford	3.2%	6.4%	8.2%	7.4%	5.0%	1.2%	0.2%	0.0%
Howard	14.8%	19.9%	22.7%	21.8%	14.9%	8.1%	4.7%	2.7%
Kent	7.5%	10.2%	12.6%	13.5%	12.3%	8.7%	6.9%	5.4%
Montgomery	10.9%	13.5%	13.3%	8.1%	2.9%	0.4%	0.1%	0.0%
Prince George's	13.7%	19.4%	23.0%	25.1%	22.0%	13.2%	7.2%	3.6%
Queen Anne's	8.8%	13.3%	16.6%	16.3%	11.7%	10.2%	5.2%	2.7%
St. Mary's	6.8%	12.3%	16.9%	18.1%	14.8%	9.2%	6.2%	4.1%
Somerset	3.0%	5.2%	6.7%	6.3%	4.2%	1.7%	0.7%	0.2%
Talbot	21.1%	24.9%	27.6%	28.8%	26.6%	24.5%	22.7%	20.4%
Washington	2.4%	8.4%	13.4%	14.5%	8.3%	3.7%	1.5%	0.6%
Wicomico	1.8%	3.7%	5.6%	5.6%	3.5%	0.8%	0.2%	0.1%
Worcester	5.1%	6.2%	7.4%	8.2%	5.8%	4.2%	3.5%	2.8%
<b>Statewide</b>	<b>10.9%</b>	<b>15.2%</b>	<b>17.8%</b>	<b>16.9%</b>	<b>12.7%</b>	<b>8.0%</b>	<b>5.5%</b>	<b>3.8%</b>

Source: State Department of Assessments and Taxation

**Appendix 16**  
**County Assessable Base – Real Property**  
**Adjusted for Homestead Tax Credit**  
(\$ in Thousands)

<b>County</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013 E</b>	<b>FY 2014 E</b>
Allegany	\$2,576,730	\$2,799,287	\$2,963,955	\$3,313,101	\$3,520,427	\$3,602,515	\$3,593,589	\$3,550,043
Anne Arundel	46,242,568	51,512,395	55,934,461	59,761,421	61,843,001	61,573,424	60,917,271	63,928,623
Baltimore City	21,598,366	23,805,779	26,255,624	29,578,949	30,855,110	30,246,508	30,962,871	31,693,575
Baltimore	53,585,154	58,270,158	63,007,608	67,698,919	70,896,640	71,298,404	71,715,697	71,752,652
Calvert	8,129,750	9,590,258	10,933,997	11,990,747	12,635,865	12,300,778	11,811,489	11,287,371
Caroline	1,935,177	2,165,736	2,396,768	2,607,905	2,713,538	2,661,454	2,609,966	2,396,099
Carroll	13,778,550	15,149,259	16,504,135	17,897,621	18,545,663	18,544,943	18,113,925	17,895,605
Cecil	7,290,849	8,246,814	9,191,918	9,929,703	10,289,924	10,054,934	9,587,945	9,465,384
Charles	11,808,108	13,529,375	15,029,651	16,510,934	16,755,828	16,356,388	15,766,196	15,347,606
Dorchester	2,162,928	2,457,835	2,716,902	2,917,595	3,033,135	2,800,325	2,885,982	2,753,015
Frederick	19,974,062	22,386,595	24,447,165	26,258,345	26,589,953	25,952,228	25,299,469	25,012,717
Garrett	3,210,651	3,664,523	4,069,562	4,367,207	4,634,521	4,675,046	4,511,201	4,535,396
Harford	18,382,149	20,588,312	23,126,767	25,433,202	26,202,581	26,102,888	25,647,616	24,935,414
Howard	29,659,578	32,492,831	35,679,842	37,942,727	39,531,230	39,887,668	40,196,035	39,740,915
Kent	1,983,264	2,244,423	2,517,525	2,750,620	2,847,044	2,847,668	2,709,515	2,615,972
Montgomery	126,499,898	142,298,733	158,663,780	168,675,722	170,052,914	163,134,199	158,648,655	166,794,010
Prince George's	51,724,265	57,706,133	66,013,688	71,777,086	74,889,993	72,093,026	70,730,273	72,846,460
Queen Anne's	5,572,022	6,329,604	6,968,155	7,519,785	7,673,119	7,624,343	7,569,303	7,383,055
St. Mary's	7,427,613	8,361,519	9,409,736	10,322,887	11,011,494	11,180,264	11,114,127	11,132,997
Somerset	1,083,087	1,264,136	1,459,988	1,580,088	1,627,497	1,587,493	1,446,831	1,397,651
Talbot	5,281,747	5,911,061	6,592,296	7,184,409	7,394,200	7,301,017	7,182,467	7,324,755
Washington	9,344,414	10,390,052	11,438,918	12,229,590	12,517,339	12,250,537	12,034,422	11,723,025
Wicomico	5,046,598	5,654,100	6,321,500	6,850,159	6,934,387	6,575,924	6,177,892	5,890,181
Worcester	13,460,856	15,978,471	18,614,288	17,417,771	16,836,557	16,500,694	14,991,128	14,097,590
<b>Statewide</b>	<b>\$467,758,384</b>	<b>\$522,797,391</b>	<b>\$580,258,229</b>	<b>\$622,516,493</b>	<b>\$639,831,959</b>	<b>\$627,152,668</b>	<b>\$616,223,865</b>	<b>\$625,500,111</b>

Source: State Department of Assessments and Taxation

**Appendix 17**  
**County Assessable Base – Real Property**  
**Adjusted for Homestead Tax Credit**  
(Annual Percent Change)

<b>County</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013 E</b>	<b>FY 2014 E</b>
Allegany	8.6%	5.9%	11.8%	6.3%	2.3%	-0.2%	-1.2%
Anne Arundel	11.4%	8.6%	6.8%	3.5%	-0.4%	-1.1%	4.9%
Baltimore City	10.2%	10.3%	12.7%	4.3%	-2.0%	2.4%	2.4%
Baltimore	8.7%	8.1%	7.4%	4.7%	0.6%	0.6%	0.1%
Calvert	18.0%	14.0%	9.7%	5.4%	-2.7%	-4.0%	-4.4%
Caroline	11.9%	10.7%	8.8%	4.1%	-1.9%	-1.9%	-8.2%
Carroll	9.9%	8.9%	8.4%	3.6%	0.0%	-2.3%	-1.2%
Cecil	13.1%	11.5%	8.0%	3.6%	-2.3%	-4.6%	-1.3%
Charles	14.6%	11.1%	9.9%	1.5%	-2.4%	-3.6%	-2.7%
Dorchester	13.6%	10.5%	7.4%	4.0%	-7.7%	3.1%	-4.6%
Frederick	12.1%	9.2%	7.4%	1.3%	-2.4%	-2.5%	-1.1%
Garrett	14.1%	11.1%	7.3%	6.1%	0.9%	-3.5%	0.5%
Harford	12.0%	12.3%	10.0%	3.0%	-0.4%	-1.7%	-2.8%
Howard	9.6%	9.8%	6.3%	4.2%	0.9%	0.8%	-1.1%
Kent	13.2%	12.2%	9.3%	3.5%	0.0%	-4.9%	-3.5%
Montgomery	12.5%	11.5%	6.3%	0.8%	-4.1%	-2.7%	5.1%
Prince George's	11.6%	14.4%	8.7%	4.3%	-3.7%	-1.9%	3.0%
Queen Anne's	13.6%	10.1%	7.9%	2.0%	-0.6%	-0.7%	-2.5%
St. Mary's	12.6%	12.5%	9.7%	6.7%	1.5%	-0.6%	0.2%
Somerset	16.7%	15.5%	8.2%	3.0%	-2.5%	-8.9%	-3.4%
Talbot	11.9%	11.5%	9.0%	2.9%	-1.3%	-1.6%	2.0%
Washington	11.2%	10.1%	6.9%	2.4%	-2.1%	-1.8%	-2.6%
Wicomico	12.0%	11.8%	8.4%	1.2%	-5.2%	-6.1%	-4.7%
Worcester	18.7%	16.5%	-6.4%	-3.3%	-2.0%	-9.1%	-6.0%
<b>Statewide</b>	<b>11.8%</b>	<b>11.0%</b>	<b>7.3%</b>	<b>2.8%</b>	<b>-2.0%</b>	<b>-1.7%</b>	<b>1.5%</b>

Source: State Department of Assessments and Taxation