
County Revenue Outlook

Fiscal 2025

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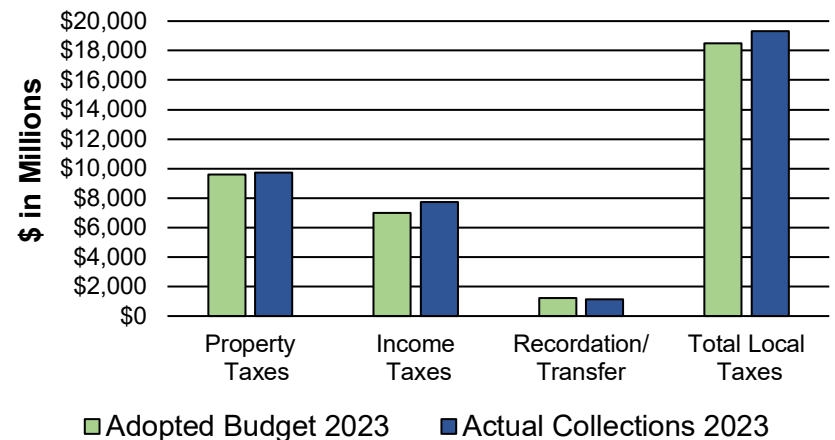
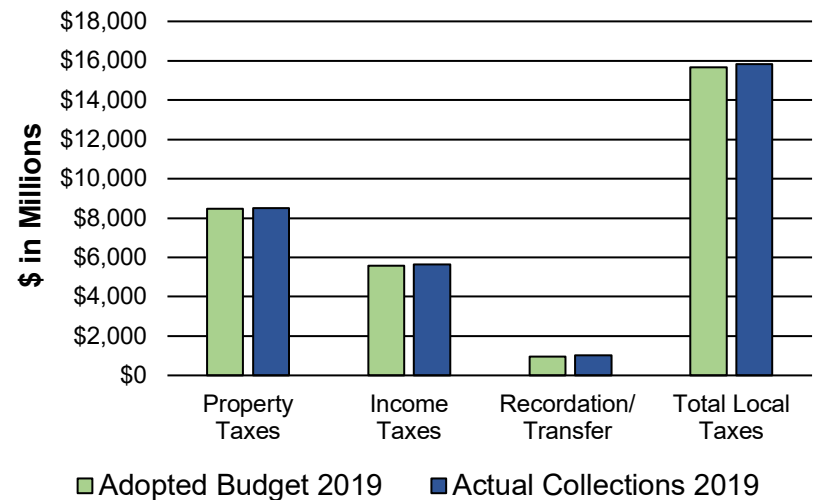
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Introduction

The *County Revenue Outlook* report provides a summary of the fiscal condition confronting county governments in Maryland, and it serves as a tool to compare the projected annual revenue attainment from major local tax sources. The revenue estimates contained in the report come from each county government's adopted budget for the current fiscal year. The revenue amounts shown for fiscal 2023 reflect the actual revenue attainment in that year, whereas the revenue amounts for fiscal 2024 and 2025 reflect the estimated revenue attainment. In most counties, the revenue estimates for fiscal 2024 reflect the budgeted amounts from the prior year's county budget documents. However, in eight jurisdictions, the fiscal 2024 revenue estimates were revised during the fiscal 2025 budget deliberation cycle to reflect more recent economic conditions. These jurisdictions are Baltimore City and Anne Arundel, Baltimore, Dorchester, Montgomery, Prince George's, Somerset, and Talbot counties.

When comparing the actual revenue attainment with the projected revenue amounts established in the adopted county budgets, overall county governments have taken a cautious approach in forecasting local revenues, particularly for local taxes that may be affected by unforeseen economic conditions such as the local income tax. In addition, due to the volatility of the real estate market and the various economic factors affecting home sales, revenue attainment from both the recordation and transfer taxes has realized wide variations in recent years. In comparison, the property tax, which is the largest and most predictable revenue source for county governments, has realized the least variations in the budgeted and actual revenue amounts. The following charts compare the budgeted and actual revenue attainment from the major local tax sources since fiscal 2019. In both fiscal 2019 and 2020, overall local tax collections were within 2.5% of the adopted revenue projections. However, since the COVID-19 pandemic, the variations have increased (fiscal 2021 through 2023).

County Government Tax Revenues



Source: Department of Legislative Services, County Budgets

County Government Tax Revenues – Comparison of Budgeted and Actual Revenue Attainment

(\$ in Millions)

	<u>Property Taxes</u>	<u>Income Taxes</u>	<u>Recordation/ Transfer Taxes</u>	<u>Total Local Taxes</u>
Fiscal 2019				
Adopted Budget	\$8,479.8	\$5,580.0	\$945.4	\$15,677.3
Actual Collections	8,492.5	5,639.5	1,020.6	15,838.0
Adopted vs Actual	12.8	59.4	75.1	160.7
Percent Difference	0.2%	1.1%	7.9%	1.0%
Fiscal 2020				
Adopted Budget	\$8,830.8	\$5,824.5	\$969.5	\$16,313.8
Actual Collections	8,830.0	6,184.8	1,036.3	16,678.4
Adopted vs Actual	-0.8	360.3	66.8	364.6
Percent Difference	0.0%	6.2%	6.9%	2.2%
Fiscal 2021				
Adopted Budget	\$9,057.3	\$5,948.9	\$958.5	\$16,627.7
Actual Collections	9,167.7	6,890.9	1,300.5	17,923.1
Adopted vs Actual	110.4	942.0	342.0	1,295.4
Percent Difference	1.2%	15.8%	35.7%	7.8%
Fiscal 2022				
Adopted Budget	\$9,288.7	\$6,258.0	\$1,012.0	\$17,163.9
Actual Collections	9,428.3	7,178.1	1,691.6	18,954.4
Adopted vs Actual	139.6	920.1	679.6	1,790.5
Percent Difference	1.5%	14.7%	67.2%	10.4%
Fiscal 2023				
Adopted Budget	\$9,606.7	\$7,008.2	\$1,225.8	\$18,501.1
Actual Collections	9,738.1	7,743.4	\$1,133.9	19,310.0
Adopted vs Actual	131.4	735.2	-\$91.9	809.0
Percent Difference	1.4%	10.5%	-7.5%	4.4%

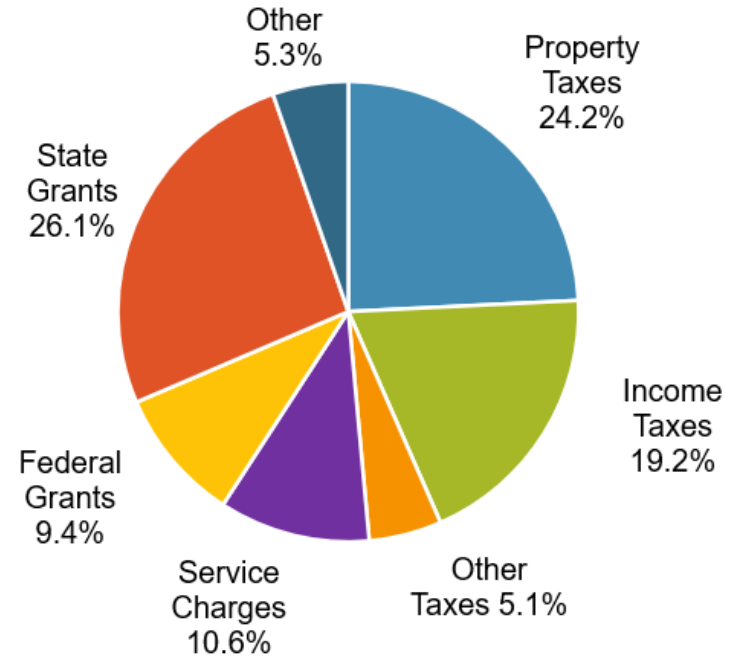
Sources of County Revenues

County governments and Baltimore City collected \$40.3 billion in revenues in fiscal 2023, excluding debt proceeds. County governments receive revenue from two basic sources: own-source revenues, which include locally generated revenues such as property taxes, income taxes, and service charges; and intergovernmental revenues, which include federal and State funding. Property taxes and State aid account for the leading revenue sources for county governments, followed by local income taxes, federal grants, and service charges.

Local Own-source Revenues

Own-source revenues consist of total revenues minus intergovernmental revenues. Own-source revenues as a percentage of total revenue show how dependent a jurisdiction is on its own-source revenues compared to intergovernmental revenues. A high ratio indicates that the local government has control over its revenues and is relatively fiscally self-reliant. While there is not a set percentage of intergovernmental revenue reliance to indicate a problem, counties with higher bond ratings tend to average about 50% of their revenue from their own sources. Statewide, own-source revenues account for 63.9% of county revenues. The percentage ranges from 32.4% in Somerset County to 75.1% in Howard County. Many of the State's less affluent jurisdictions receive a lower percentage of their funding from local sources and a higher percentage from the State and federal government.

**Sources of Revenue
Counties and Baltimore City
FY 2023**



Source: Local Government Finances in Maryland

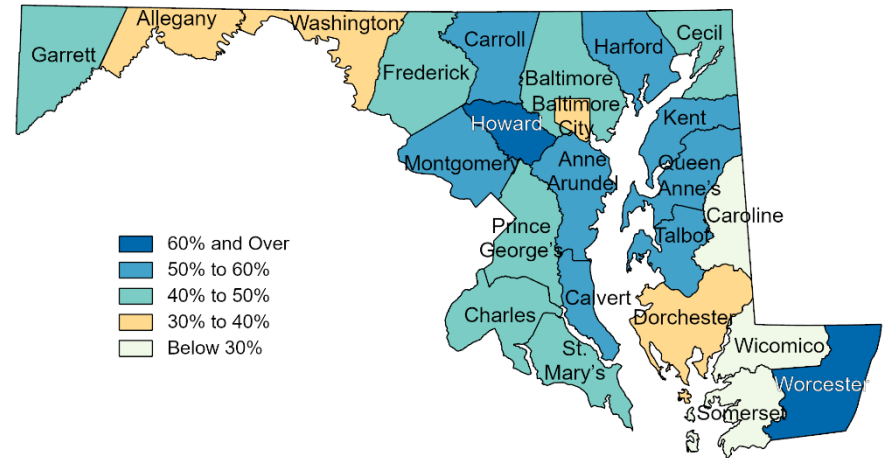
State Aid to Local Governments

State aid is the largest revenue source for many county governments in Maryland, accounting for 26.1% of total revenues in fiscal 2023. The percentage ranges from less than 20% in Howard, Montgomery, Talbot, and Worcester counties to over 40% in Allegany, Caroline, Dorchester, Somerset, and Wicomico counties.

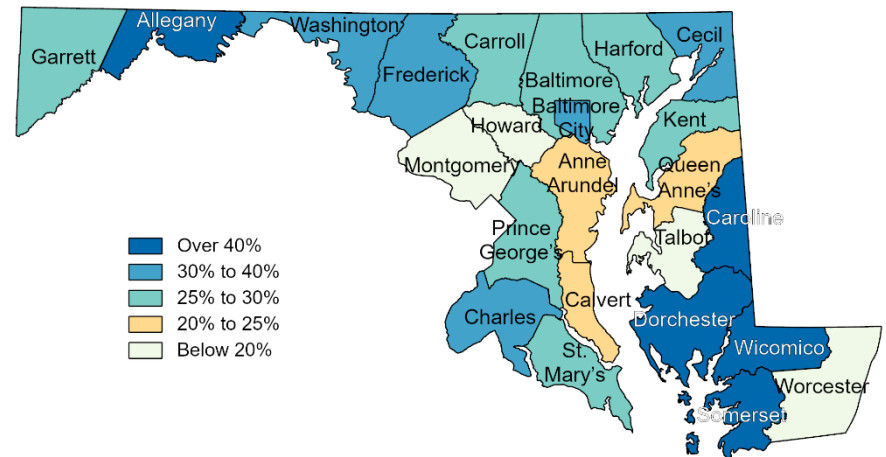
In the nine counties in which State aid was not the largest revenue source, it was either the second or third leading revenue source. In Calvert, Garrett, Kent, and Worcester counties, State aid was the second largest revenue source after property taxes, whereas in Anne Arundel, Howard, Montgomery, Queen Anne's, and Talbot counties, State aid was the third largest revenue source after both property and income taxes.

State aid includes direct assistance to county governments, local school systems, libraries, community colleges, and local health departments. In fiscal 2023, local school systems received approximately 84% of total State aid. County and municipal governments received 9%, with a majority of the funds targeted for transportation and public safety initiatives. Community colleges, libraries, and local health departments accounted for the remaining 7%. Approximately 70% of State aid is distributed inversely to local wealth. Utilizing local wealth measures to distribute State aid attempts to offset the inequalities in the revenue capacity among local jurisdictions.

**Percent of Total County Revenues – Local Taxes
FY 2023**



**Percent of Total County Revenues – State Grants
FY 2023**



County Revenues by Source for Fiscal 2023

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	13.5%	15.5%	1.7%	6.1%	13.3%	44.4%	5.6%
Anne Arundel	25.6%	23.1%	5.8%	11.0%	7.6%	22.1%	4.7%
Baltimore City	20.3%	8.6%	6.4%	13.0%	12.5%	32.7%	6.5%
Baltimore	22.5%	22.3%	4.0%	9.9%	10.8%	26.1%	4.4%
Calvert	34.4%	18.4%	1.7%	6.5%	6.7%	24.9%	7.4%
Caroline	15.9%	11.9%	1.9%	2.9%	12.6%	49.5%	5.3%
Carroll	26.4%	25.2%	3.2%	4.5%	6.6%	28.1%	6.0%
Cecil	25.8%	16.9%	2.4%	5.9%	10.9%	33.3%	4.7%
Charles	25.5%	15.7%	4.8%	11.2%	7.6%	30.0%	5.2%
Dorchester	18.8%	9.8%	3.9%	4.4%	17.0%	43.7%	2.4%
Frederick	23.3%	20.3%	3.7%	10.1%	6.2%	31.4%	5.0%
Garrett	29.2%	9.7%	7.7%	6.7%	11.7%	28.9%	6.1%
Harford	24.6%	23.3%	3.2%	7.2%	9.2%	26.0%	6.6%
Howard	30.2%	25.7%	5.2%	7.2%	5.0%	19.7%	7.0%
Kent	31.8%	19.5%	2.6%	3.9%	13.7%	25.7%	2.7%
Montgomery	25.3%	26.2%	5.9%	12.6%	8.9%	16.5%	4.6%
Prince George's	24.3%	12.4%	6.3%	12.7%	9.2%	29.8%	5.3%
Queen Anne's	25.0%	25.4%	4.2%	7.3%	7.7%	23.2%	7.3%
St. Mary's	20.8%	21.5%	3.9%	8.2%	10.5%	29.2%	5.9%
Somerset	15.2%	7.9%	0.9%	5.9%	19.6%	47.9%	2.7%
Talbot	24.8%	25.0%	8.0%	9.9%	10.0%	16.9%	5.4%
Washington	18.7%	16.1%	3.0%	6.0%	13.8%	37.6%	4.8%
Wicomico	12.4%	12.0%	1.6%	6.2%	15.1%	48.4%	4.2%
Worcester	43.9%	13.4%	5.3%	7.5%	6.9%	18.4%	4.6%
Statewide	24.2%	19.2%	5.1%	10.6%	9.4%	26.1%	5.3%

Source: Local Government Finances in Maryland

Local Revenue Outlook

Local governments continue to take a cautious approach in developing revenue estimates for the current fiscal year. While the local fiscal outlook remains relatively strong in terms of property tax collections, other major revenue sources are forecast to either experience minimal growth or decreases from the prior year budgeted amounts.

Overview

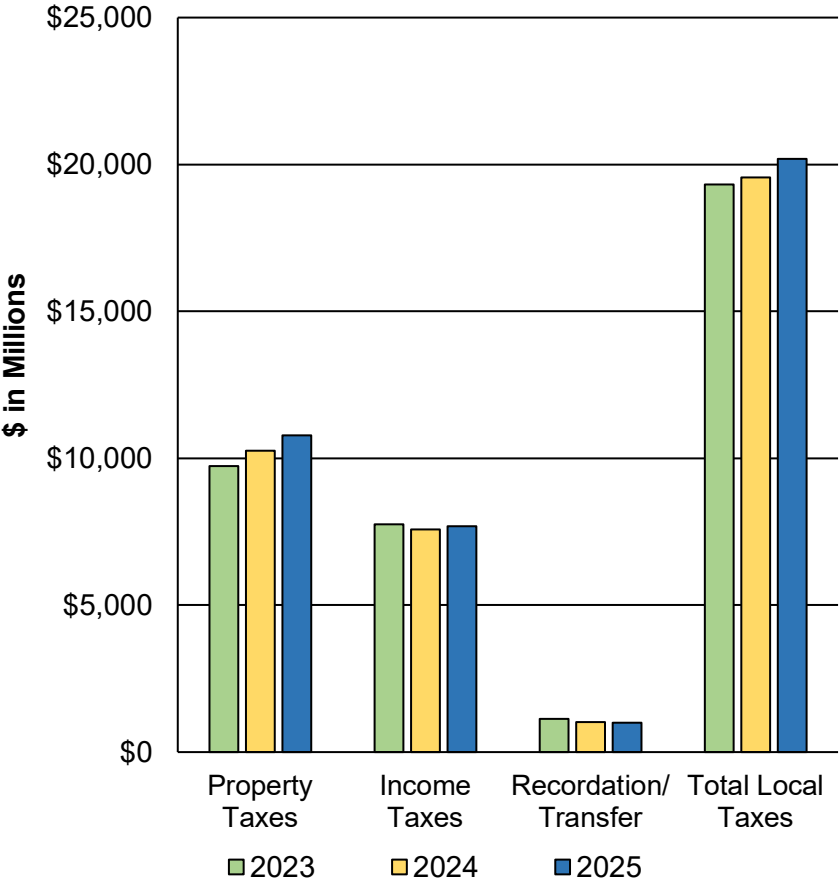
Local governments are projecting minimal revenue growth in the current fiscal year. From fiscal 2023 through 2025, total local tax revenue is projected to increase at an average annual rate of 2.2%, while county general fund revenue is projected to increase by 2.0%. Local property tax revenues are expected to experience modest growth, with revenues increasing at an average annual rate of 5.2% between fiscal 2023 and 2025. However, local income tax collections are projected to decrease by a minimal amount (0.3%) during this two-year period. Recordation and transfer taxes continue to be negatively affected by the current economic climate, whereas hotel rental taxes and admissions-amusement taxes have mostly rebounded from the effects of the COVID-19 pandemic.

County Revenues – Annual Percent Change

	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>Two-Year Average</u>
Property Taxes	5.3%	5.1%	5.2%
Income Taxes	-2.1%	1.5%	-0.3%
Recordation Taxes	-3.6%	-6.6%	-5.1%
Transfer Taxes	-16.1%	1.9%	-7.5%
Hotel Rental Taxes	3.4%	2.0%	2.7%
Admissions Taxes	-15.2%	8.5%	-4.1%
Other Local Taxes	2.6%	1.8%	2.2%
Total Local Taxes	1.3%	3.2%	2.2%
General Fund Revenues	1.0%	2.9%	2.0%

Source: Department of Legislative Services, County Budgets

Local Tax Revenue Forecast to Inch Upward



(\$ in Millions)
Fiscal 2023

Property Taxes	\$9,738.1
Income Taxes	7,743.4
Recordation/Transfer Taxes	1,133.9
Total Local Taxes	\$19,310.0

Fiscal 2024

Property Taxes	\$10,256.3
Income Taxes	7,582.8
Recordation/Transfer Taxes	1,021.6
Total Local Taxes	\$19,564.2

Fiscal 2025

Property Taxes	\$10,781.1
Income Taxes	7,693.0
Recordation/Transfer Taxes	995.0
Total Local Taxes	\$20,188.5

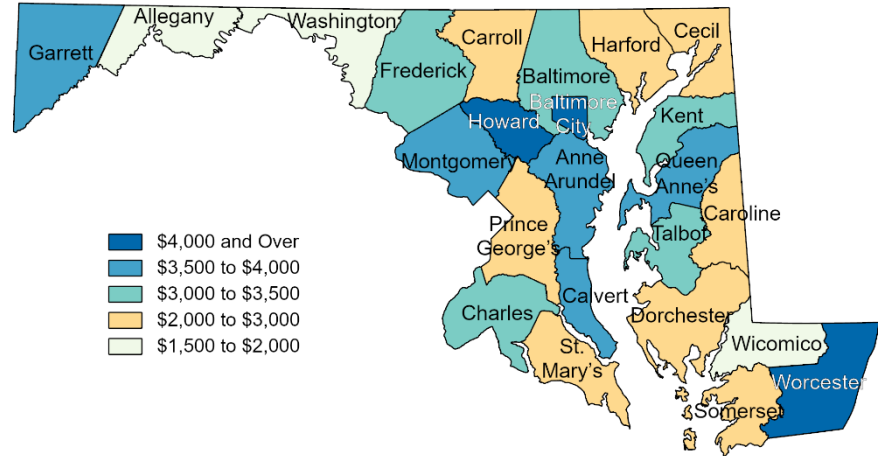
Source: Department of Legislative Services, County Budgets

General Fund Revenues

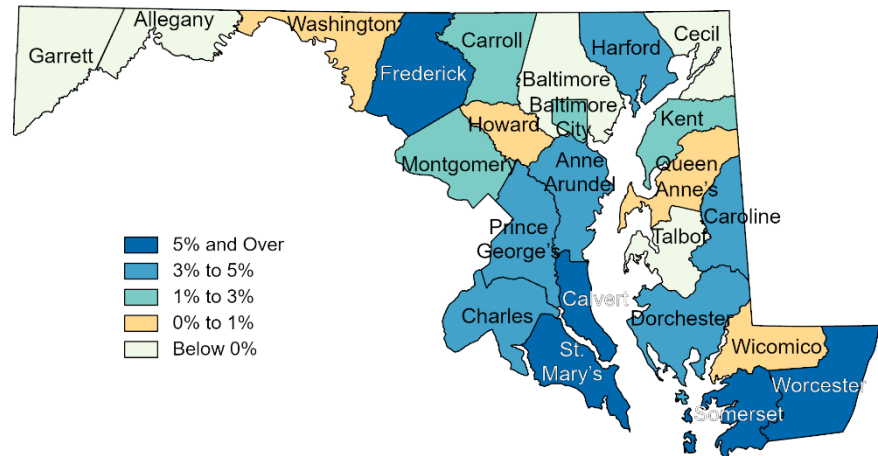
General fund revenues for county governments are projected to total \$20.4 billion in fiscal 2025. Revenue amounts range from \$50.1 million in Somerset County to nearly \$4.2 billion in Montgomery County. On a per capita basis, the amount ranges from \$1,584 in Allegany County to \$4,793 in Worcester County, with the statewide average at \$3,293. General fund revenues (per capita) are the highest in Worcester and Howard counties, and Baltimore City, where general fund revenue is above \$4,000 per capita. The lowest per capita amounts are in Allegany, Wicomico, and Washington counties, where general fund revenue is below \$2,000 per capita.

The revenue trend for most county governments points upward, with general fund revenues increasing statewide by \$772.9 million since fiscal 2023. This represents a 2.0% average annual increase over the two-year period. Five jurisdictions are anticipating a decrease in general fund revenues over the two-year period. In the other counties, the average annual increase ranges from 0.1% in Washington County to 7.2% in Somerset County. The high percentage increase in Somerset County is primarily due to a significant increase in investment earnings, State funding under the cannabis tax distribution, and funding for capital improvement projects, with local tax revenues only increasing by 3.7%. Eleven counties are expecting average annual increases of 3% or greater, while four counties are expecting increases between 1% and 3%.

**General Fund Revenue – Per Capita Amount
FY 2025**



**General Fund Revenue – Average Annual Change
FY 2023-2025**



Total General Fund Revenues for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$130,698,264	\$102,266,459	\$106,537,718	-\$28,431,805	-21.8%	\$4,271,259	4.2%	-9.7%
Anne Arundel	2,007,787,514	2,072,157,500	2,130,230,000	64,369,986	3.2%	58,072,500	2.8%	3.0%
Baltimore City	2,218,161,084	2,235,417,335	2,319,131,534	17,256,251	0.8%	83,714,199	3.7%	2.3%
Baltimore	2,601,994,927	2,602,277,606	2,574,646,255	282,679	0.0%	-27,631,351	-1.1%	-0.5%
Calvert	339,046,179	360,772,156	373,900,501	21,725,977	6.4%	13,128,345	3.6%	5.0%
Caroline	65,046,436	64,256,003	70,573,781	-790,433	-1.2%	6,317,778	9.8%	4.2%
Carroll	474,772,934	489,198,550	501,560,523	14,425,616	3.0%	12,361,973	2.5%	2.8%
Cecil	246,445,066	209,358,237	234,257,369	-37,086,829	-15.0%	24,899,132	11.9%	-2.5%
Charles	495,959,583	500,320,300	535,632,600	4,360,717	0.9%	35,312,300	7.1%	3.9%
Dorchester	65,856,288	73,970,626	72,112,752	8,114,338	12.3%	-1,857,874	-2.5%	4.6%
Frederick	810,538,312	842,647,171	928,522,737	32,108,859	4.0%	85,875,566	10.2%	7.0%
Garrett	112,250,902	100,126,667	109,942,819	-12,124,235	-10.8%	9,816,152	9.8%	-1.0%
Harford	649,978,052	658,236,467	692,792,292	8,258,415	1.3%	34,555,825	5.2%	3.2%
Howard	1,433,503,815	1,385,232,812	1,460,769,875	-48,271,003	-3.4%	75,537,063	5.5%	0.9%
Kent	58,045,288	57,618,709	60,947,813	-426,579	-0.7%	3,329,104	5.8%	2.5%
Montgomery	4,099,808,350	4,154,433,643	4,189,913,438	54,625,293	1.3%	35,479,795	0.9%	1.1%
Prince George's	2,401,081,551	2,501,340,500	2,560,297,400	100,258,949	4.2%	58,956,900	2.4%	3.3%
Queen Anne's	186,738,511	181,399,643	189,006,211	-5,338,868	-2.9%	7,606,568	4.2%	0.6%
St. Mary's	292,641,754	304,196,923	323,471,556	11,555,169	3.9%	19,274,633	6.3%	5.1%
Somerset	43,660,445	52,895,844	50,138,668	9,235,399	21.2%	-2,757,176	-5.2%	7.2%
Talbot	132,087,561	127,145,039	124,536,248	-4,942,522	-3.7%	-2,608,791	-2.1%	-2.9%
Washington	299,875,089	281,060,350	300,648,730	-18,814,739	-6.3%	19,588,380	7.0%	0.1%
Wicomico	183,562,915	183,214,041	184,541,995	-348,874	-0.2%	1,327,954	0.7%	0.3%
Worcester	231,313,691	233,497,284	259,652,242	2,183,593	0.9%	26,154,958	11.2%	5.9%
Total	\$19,580,854,511	\$19,773,039,865	\$20,353,765,057	\$192,185,354	1.0%	\$580,725,192	2.9%	2.0%

Source: Department of Legislative Services, County Budgets

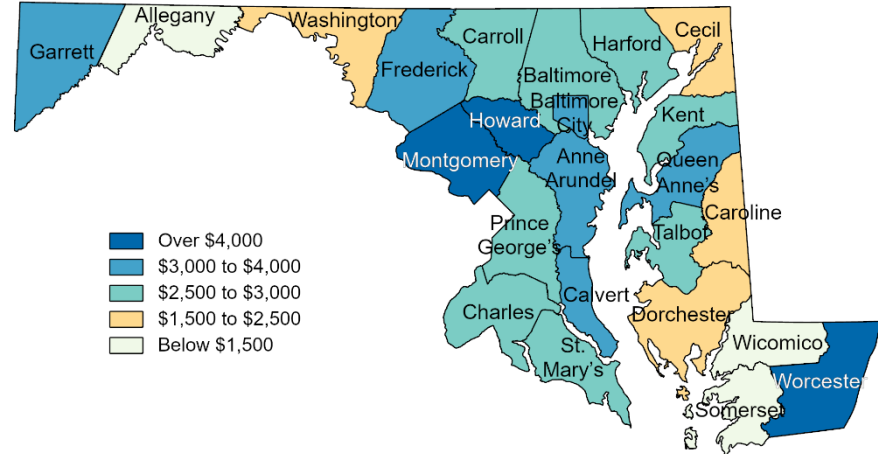
Local Tax Revenues

The projected growth in local tax revenues, which includes both general and special fund revenues, continue to rebound, with local revenues increasing by \$878.5 million since fiscal 2023. This reflects a 2.2% average annual increase over the two-year period. Statewide, local tax revenues average \$3,267 per capita. The highest per capita amounts are in Howard, Montgomery, and Worcester counties where local tax revenues exceed \$4,000 per capita. The lowest per capita amounts are in Allegany, Somerset, and Wicomico counties, where local tax revenues are below \$1,500 per capita.

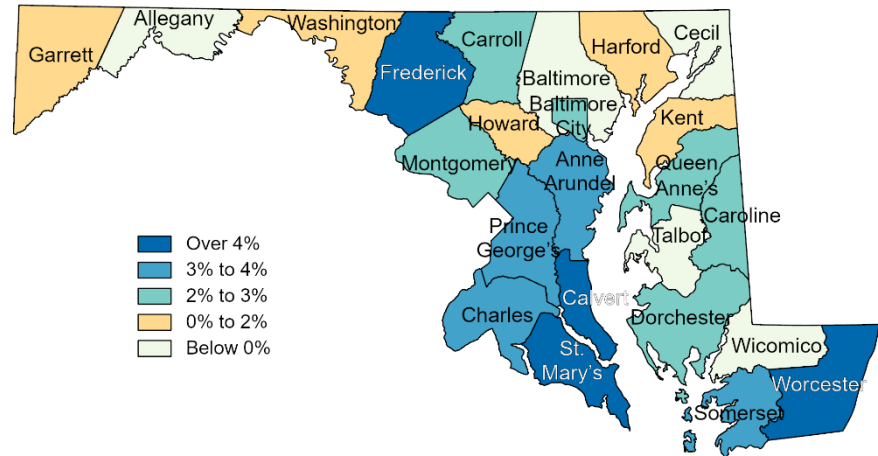
Ten jurisdictions are realizing average annual increases in local tax revenues of between 2% and 4%. Only Frederick, St. Mary's, Calvert, and Worcester counties are anticipating an increase in excess of 4%, while five counties are anticipating increases below 2%. Five counties anticipate a decrease or no growth in local tax revenues over the two-year period.

Increases in total local tax revenues are driven primarily by increases in property tax collections. Additionally, revenues from hotel rental taxes are projected to increase and exceed fiscal 2023 levels due to the resumption of in person activities following the end of the COVID-19 pandemic.

**Local Tax Revenue – Per Capita Amount
FY 2025**



**Local Tax Revenue – Average Annual Change
FY 2023-2025**



Total Local Taxes for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$106,774,494	\$83,378,897	\$82,965,029	-\$23,395,597	-21.9%	-\$413,868	-0.5%	-11.9%
Anne Arundel	1,831,405,052	1,904,857,600	1,959,877,400	73,452,548	4.0%	55,019,800	2.9%	3.4%
Baltimore City	1,757,190,885	1,758,788,768	1,832,677,000	1,597,883	0.1%	73,888,232	4.2%	2.1%
Baltimore	2,360,728,040	2,375,905,854	2,354,532,108	15,177,814	0.6%	-21,373,746	-0.9%	-0.1%
Calvert	319,030,002	343,576,899	350,355,774	24,546,897	7.7%	6,778,875	2.0%	4.8%
Caroline	55,269,288	53,776,200	58,169,300	-1,493,088	-2.7%	4,393,100	8.2%	2.6%
Carroll	475,434,242	490,401,368	502,047,688	14,967,126	3.1%	11,646,320	2.4%	2.8%
Cecil	231,525,827	196,226,202	221,940,852	-35,299,625	-15.2%	25,714,650	13.1%	-2.1%
Charles	464,977,344	476,974,400	501,462,600	11,997,056	2.6%	24,488,200	5.1%	3.8%
Dorchester	59,628,710	67,179,318	62,560,996	7,550,608	12.7%	-4,618,322	-6.9%	2.4%
Frederick	802,506,139	841,257,668	914,009,671	38,751,529	4.8%	72,752,003	8.6%	6.7%
Garrett	92,151,843	87,052,761	95,010,601	-5,099,082	-5.5%	7,957,840	9.1%	1.5%
Harford	684,160,905	689,386,700	708,214,360	5,225,795	0.8%	18,827,660	2.7%	1.7%
Howard	1,619,171,025	1,546,741,101	1,619,884,116	-72,429,924	-4.5%	73,143,015	4.7%	0.0%
Kent	55,034,801	54,015,285	55,656,075	-1,019,516	-1.9%	1,640,790	3.0%	0.6%
Montgomery	4,636,237,941	4,755,551,536	4,870,462,683	119,313,595	2.6%	114,911,147	2.4%	2.5%
Prince George's	2,518,176,847	2,592,741,691	2,698,644,892	74,564,844	3.0%	105,903,201	4.1%	3.5%
Queen Anne's	170,796,983	172,023,006	178,638,000	1,226,023	0.7%	6,614,994	3.8%	2.3%
St. Mary's	269,592,946	292,199,190	300,999,644	22,606,244	8.4%	8,800,454	3.0%	5.7%
Somerset	30,090,123	30,447,814	32,349,610	357,691	1.2%	1,901,796	6.2%	3.7%
Talbot	119,801,694	118,830,969	113,429,000	-970,725	-0.8%	-5,401,969	-4.5%	-2.7%
Washington	279,586,054	273,521,960	286,490,270	-6,064,094	-2.2%	12,968,310	4.7%	1.2%
Wicomico	151,466,844	146,411,139	150,289,761	-5,055,705	-3.3%	3,878,622	2.6%	-0.4%
Worcester	219,283,124	212,995,860	237,846,523	-6,287,264	-2.9%	24,850,663	11.7%	4.1%
Total	\$19,310,021,153	\$19,564,242,186	\$20,188,513,953	\$254,221,033	1.3%	\$624,271,767	3.2%	2.2%

Source: Department of Legislative Services, County Budgets

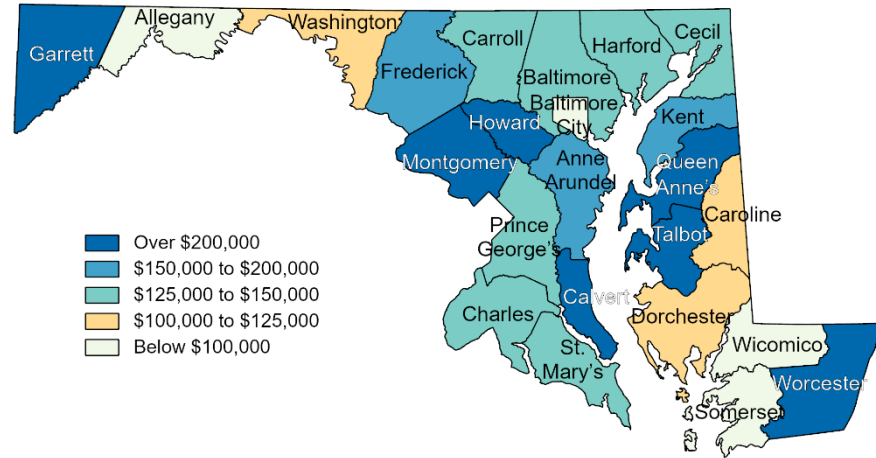
Property Taxes

Due to the triennial assessment process and the homestead assessment caps, the property tax remains a relatively stable and predictable revenue source for county governments. Revenue collections are projected to total \$10.8 billion in fiscal 2025. This represents a \$1.0 billion increase over a two-year period.

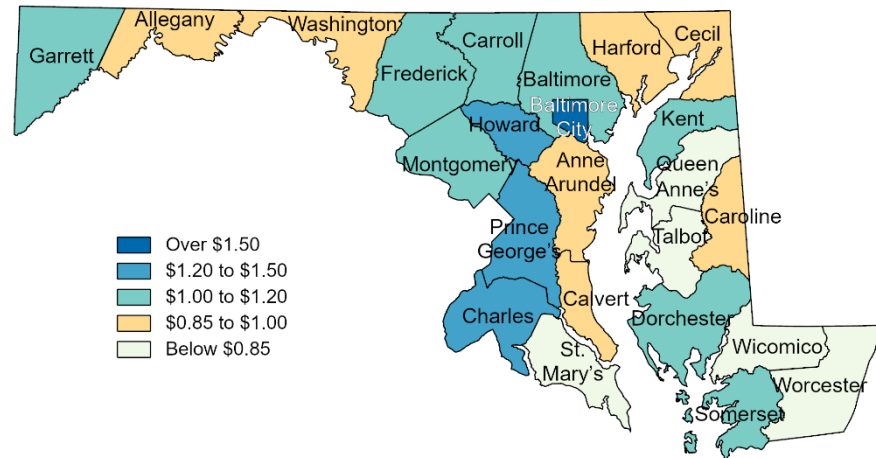
Property tax collections are affected by each jurisdiction's tax rate and assessable base amount. For fiscal 2025, four counties (Anne Arundel, Calvert, Frederick, and Talbot) increased their real property tax rates, with the increase in Talbot County exceeding the tax limit within the county charter. Three counties (Cecil, Montgomery, and Wicomico) decreased their real property tax rates. Real property tax rates range from \$0.791 per \$100 of assessed value in Talbot County to \$2.248 in Baltimore City.

The larger the assessable property tax base in a county, the more revenue that can be derived with an increase in the property tax rate. For example, a one-cent increase in the real property tax rate in Talbot County for fiscal 2025 generates approximately \$855,300, whereas it generates only \$168,000 in Somerset County, even though the jurisdictions have a comparable number of residents. County assessable base in fiscal 2025 totals \$971.8 billion or \$157,236 per State resident. Per capita assessable base ranges from \$69,048 in Allegany County to \$377,660 in Worcester County.

**Property Tax Revenue – Per Capita Assessable Base
FY 2025**



**Property Tax Revenue – County Tax Rates
FY 2025**

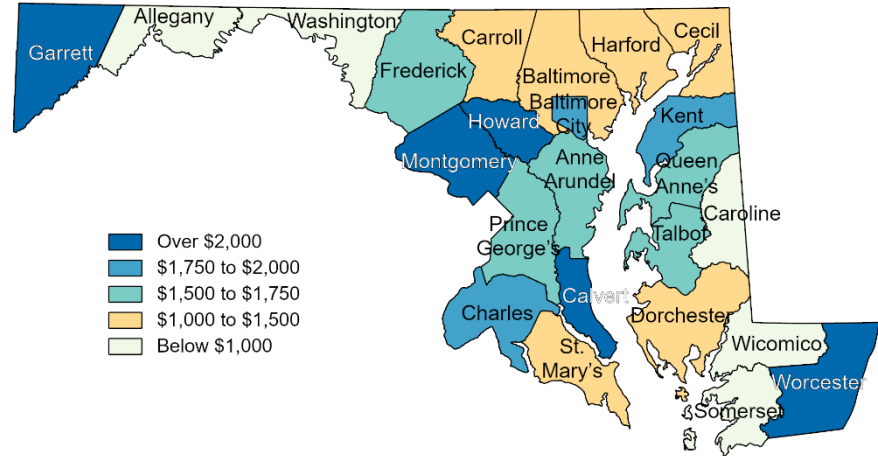


Statewide, local property tax revenues average \$1,744 per capita. The highest per capita amounts are in Worcester, Howard, Garrett, Calvert, and Montgomery counties, where local property tax revenues exceed \$2,000 per capita. The lowest per capita amounts are in Allegany and Wicomico counties, where local property tax revenues are below \$800.

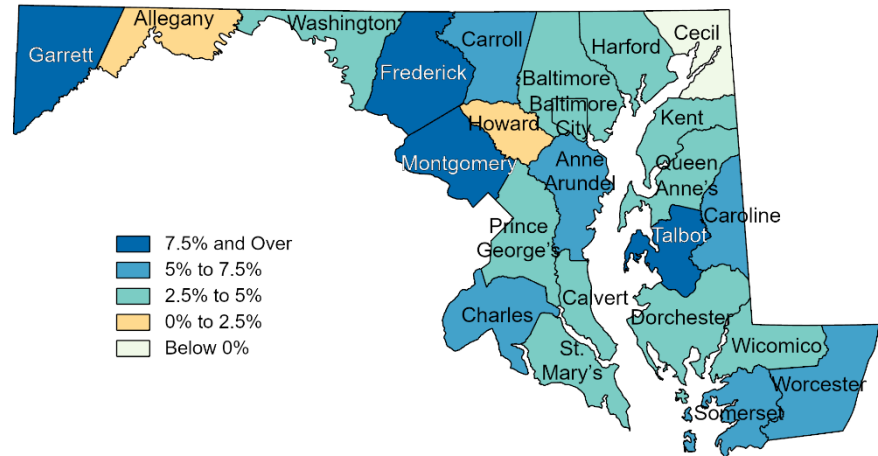
For the most part, the increase in county property tax revenue is driven by the growth in the jurisdiction's property tax base. Based on projections by the State Department of Assessments and Taxation, the county assessable base will increase by 5.8% in fiscal 2025, an increase from the 5.2% growth rate in fiscal 2024.

The average annual increase in local property tax revenues over the prior two-year period ranges from 2.3% in Howard County to 11.4% in Talbot County. Cecil County is the only jurisdiction anticipating a decrease in property tax revenues over the two-year period, which is due to a reduction in county property tax rates. Overall, 13 jurisdictions are expecting annual increases of between 2% and 5% a year, while 10 counties are experiencing growth rates of 5% or higher.

**Property Tax Revenue – Per Capita Amount
FY 2025**



**Property Tax Revenue – Average Annual Change
FY 2023-2025**



Property Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2024	FY 2025	FY 2025	Revenues	Ranking
Allegany	67,273	\$0.9750	\$0.9750	\$49,075,029	\$729	24
Anne Arundel	594,582	0.9800	0.9830	982,341,600	1,652	11
Baltimore City	565,239	2.2480	2.2480	1,096,367,000	1,940	6
Baltimore	844,703	1.1000	1.1000	1,199,667,386	1,420	15
Calvert	94,728	0.9270	0.9670	223,052,774	2,355	4
Caroline	33,593	0.9800	0.9800	32,939,300	981	20
Carroll	176,639	1.0180	1.0180	263,768,108	1,493	14
Cecil	105,672	0.9924	0.9824	130,364,228	1,234	17
Charles	171,973	1.2050	1.2050	304,032,600	1,768	8
Dorchester	32,879	1.0000	1.0000	38,046,500	1,157	19
Frederick	293,391	1.0600	1.1100	479,337,930	1,634	12
Garrett	28,423	1.0560	1.0560	69,798,721	2,456	3
Harford	264,644	0.9779	0.9779	354,198,690	1,338	16
Howard	336,001	1.2500	1.2500	918,966,059	2,735	2
Kent	19,303	1.0220	1.0220	35,885,276	1,859	7
Montgomery	1,058,474	1.0402	1.0392	2,285,558,724	2,159	5
Prince George's	947,430	1.3740	1.3740	1,613,083,892	1,703	9
Queen Anne's	52,508	0.8300	0.8300	82,711,000	1,575	13
St. Mary's	115,281	0.8478	0.8478	133,678,038	1,160	18
Somerset	24,910	1.0000	1.0000	21,024,610	844	22
Talbot	37,823	0.7434	0.7910	63,859,000	1,688	10
Washington	155,813	0.9280	0.9280	152,420,120	978	21
Wicomico	104,800	0.8855	0.8468	76,876,223	734	23
Worcester	54,171	0.8450	0.8450	174,036,523	3,213	1
Total	6,180,253			\$10,781,089,331	\$1,744	

Source: Department of Legislative Services, County Budgets

Property Tax Revenue Trend for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$46,822,767	\$46,888,897	\$49,075,029	\$66,130	0.1%	\$2,186,132	4.7%	2.4%
Anne Arundel	878,222,359	949,511,500	982,341,600	71,289,141	8.1%	32,830,100	3.5%	5.8%
Baltimore City	1,005,321,072	1,032,399,267	1,096,367,000	27,078,195	2.7%	63,967,733	6.2%	4.4%
Baltimore	1,101,484,353	1,147,576,628	1,199,667,386	46,092,275	4.2%	52,090,758	4.5%	4.4%
Calvert	204,297,720	226,601,672	223,052,774	22,303,952	10.9%	-3,548,898	-1.6%	4.5%
Caroline	29,463,594	31,058,200	32,939,300	1,594,606	5.4%	1,881,100	6.1%	5.7%
Carroll	238,249,325	250,583,849	263,768,108	12,334,524	5.2%	13,184,259	5.3%	5.2%
Cecil	133,571,567	113,494,953	130,364,228	-20,076,614	-15.0%	16,869,275	14.9%	-1.2%
Charles	269,138,716	281,734,400	304,032,600	12,595,684	4.7%	22,298,200	7.9%	6.3%
Dorchester	35,864,939	36,807,026	38,046,500	942,087	2.6%	1,239,474	3.4%	3.0%
Frederick	397,203,491	426,540,416	479,337,930	29,336,925	7.4%	52,797,514	12.4%	9.9%
Garrett	56,970,709	61,849,861	69,798,721	4,879,152	8.6%	7,948,860	12.9%	10.7%
Harford	330,097,787	338,471,400	354,198,690	8,373,613	2.5%	15,727,290	4.6%	3.6%
Howard	878,691,378	861,800,393	918,966,059	-16,890,985	-1.9%	57,165,666	6.6%	2.3%
Kent	32,585,559	34,046,285	35,885,276	1,460,726	4.5%	1,838,991	5.4%	4.9%
Montgomery	1,971,360,790	2,205,438,328	2,285,558,724	234,077,538	11.9%	80,120,396	3.6%	7.7%
Prince George's	1,491,958,173	1,548,800,891	1,613,083,892	56,842,718	3.8%	64,283,001	4.2%	4.0%
Queen Anne's	75,664,860	77,650,000	82,711,000	1,985,140	2.6%	5,061,000	6.5%	4.6%
St. Mary's	122,946,791	130,413,459	133,678,038	7,466,668	6.1%	3,264,579	2.5%	4.3%
Somerset	18,755,294	20,263,195	21,024,610	1,507,901	8.0%	761,415	3.8%	5.9%
Talbot	51,470,500	56,860,969	63,859,000	5,390,469	10.5%	6,998,031	12.3%	11.4%
Washington	141,063,795	143,377,150	152,420,120	2,313,355	1.6%	9,042,970	6.3%	3.9%
Wicomico	73,236,567	74,693,892	76,876,223	1,457,325	2.0%	2,182,331	2.9%	2.5%
Worcester	153,693,011	159,420,860	174,036,523	5,727,849	3.7%	14,615,663	9.2%	6.4%
Total	\$9,738,135,117	\$10,256,283,491	\$10,781,089,331	\$518,148,374	5.3%	\$524,805,840	5.1%	5.2%

Source: Department of Legislative Services, County Budgets

Income Taxes

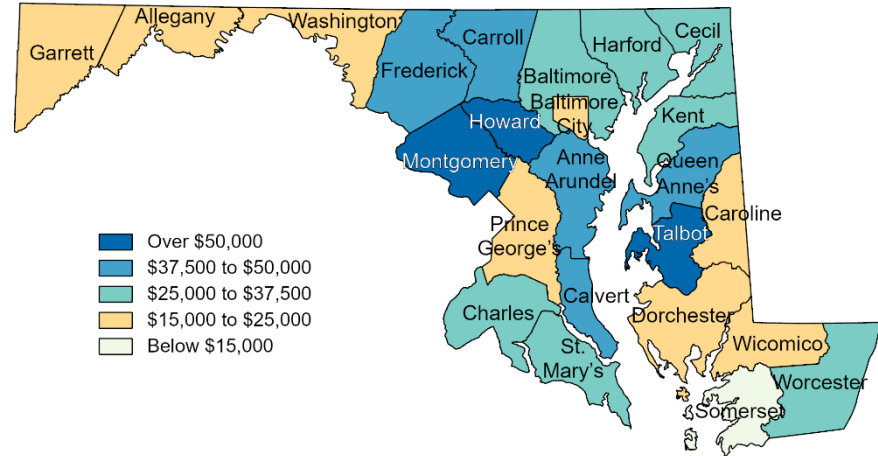
The local income tax is the third largest revenue source for county governments, accounting for 19.2% of total revenue. Maryland is one of the few states in the nation that allow local governments to impose a local income tax.

Local governments are authorized to set a local income tax rate of at least 2.25% but not more than 3.2%. Currently, 13 jurisdictions impose the maximum local income tax rate, with 5 jurisdictions located in the Washington-Baltimore corridor, 2 jurisdictions located in Southern Maryland, and 6 jurisdictions located on the Eastern Shore. Approximately 70% of the State's population resides in a jurisdiction with a 3.2% local income tax rate.

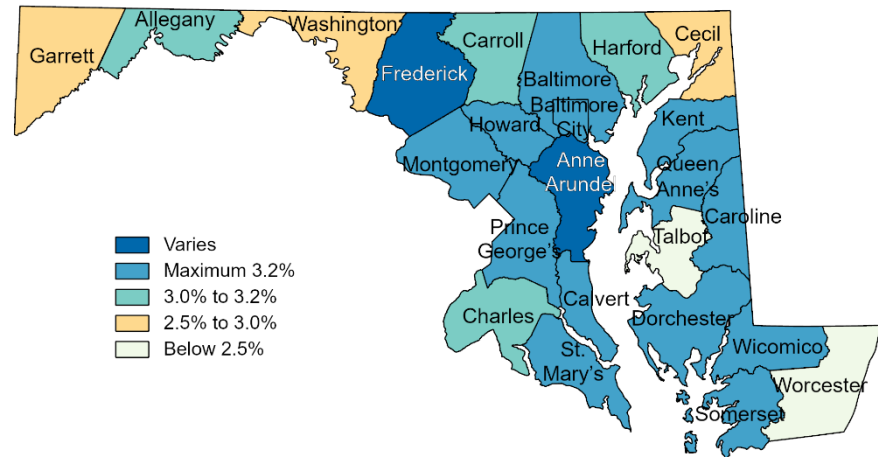
Four counties made changes to their local income tax rates for tax year 2025, with Calvert and St. Mary's counties imposing the maximum 3.2% tax rate. Anne Arundel County increased the graduated tax rate for middle income earners to 2.94%, up from 2.81%, while Cecil County reduced its tax rate from 2.75% to 2.74%.

Anne Arundel and Frederick counties are the only jurisdictions that have adopted graduated income tax rates under the authority granted by the General Assembly in 2021. Both counties established graduated income tax rates beginning in tax year 2023 and modified the brackets for tax year 2024 by imposing the maximum 3.2% tax rate on high income earners. Frederick County also reduced the tax rate to 2.25% for low-income earners. As noted, Anne Arundel County altered the tax rate for middle income earners for tax year 2025.

**Income Tax Revenue – Per Capita Net Taxable Income
Tax Year 2022**



**Income Tax Revenue – County Tax Rates
CY 2025**



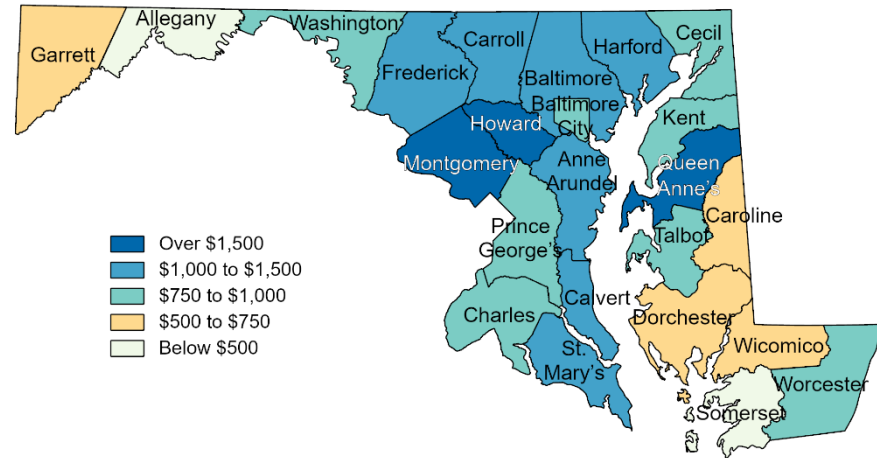
In Anne Arundel County, the tax rates for single filers are 2.70% for taxable income less than \$50,000, 2.94% for taxable income between \$50,000 and \$400,000, and 3.2% for taxable income greater than \$400,000. For joint filers, the tax rates are 2.70% for taxable income less than \$75,000, 2.94% for taxable income between \$75,000 and \$480,000, and 3.2% for taxable income greater than \$480,000.

In Frederick County, the tax rates for joint filers are 2.25% for taxable income of \$25,000 or less, 2.75% for taxable income between \$25,000 and \$100,000, 2.96% for taxable income between \$100,000 and \$250,000, and 3.2% for taxable income over \$250,000. The rates for other filers are 2.25% for taxable income of \$25,000 or less, 2.75% for taxable income between \$25,000 and \$50,000, 2.96% for taxable income between \$50,000 and \$150,000, and 3.2% for taxable income over \$150,000.

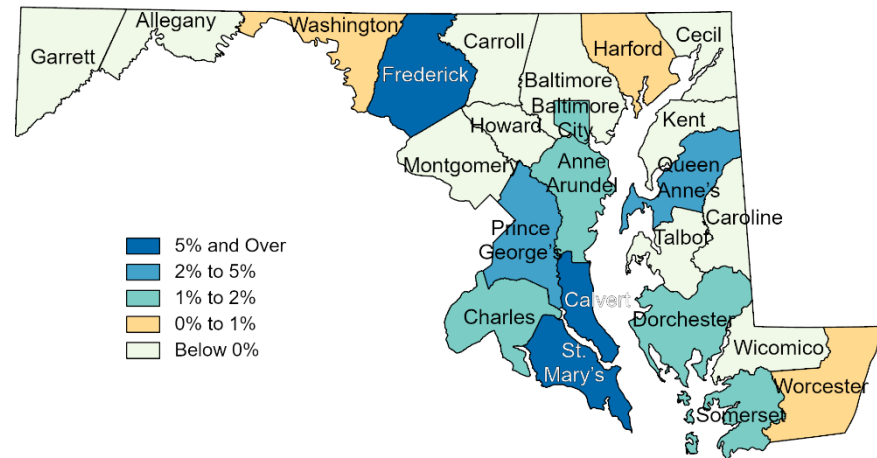
Local income tax revenues are projected to total \$7.7 billion in fiscal 2025. This represents a \$50.4 million decrease over a two-year period. Statewide, local income tax revenues average \$1,245 per capita. The highest per capita amounts are in Montgomery, Howard, and Queen Anne’s counties, where local tax revenues exceed \$1,500 per capita. The lowest per capita amounts are in Somerset and Allegany counties, where local income tax revenues are below \$500.

The average annual increase in local income tax revenues over the prior two-year period ranges from 0.1% in Washington County to 7.8% in St. Mary’s County. Only 5 counties are experiencing annual growth rates above 2%, while 3 counties are experiencing annual growth rates below 1%. On the downside, 11 counties are expecting a decrease in local income tax revenues over the two-year period.

**Income Tax Revenue – Per Capita Amount
FY 2025**



**Income Tax Revenue – Average Annual Change
FY 2023-2025**



Local Income Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2025	Per Capita Revenues	Per Capita Ranking
		CY 2024	CY 2025			
Allegany	67,273	3.03%	3.03%	\$30,000,000	\$446	23
Anne Arundel	594,582	Varies	Varies	820,294,000	1,380	4
Baltimore City	565,239	3.20%	3.20%	466,452,000	825	16
Baltimore	844,703	3.20%	3.20%	1,017,667,713	1,205	9
Calvert	94,728	3.00%	3.20%	118,100,000	1,247	7
Caroline	33,593	3.20%	3.20%	22,550,000	671	19
Carroll	176,639	3.03%	3.03%	219,405,520	1,242	8
Cecil	105,672	2.75%	2.74%	80,766,624	764	18
Charles	171,973	3.03%	3.03%	169,000,000	983	11
Dorchester	32,879	3.20%	3.20%	18,800,000	572	22
Frederick	293,391	Varies	Varies	388,797,055	1,325	5
Garrett	28,423	2.65%	2.65%	16,500,000	581	21
Harford	264,644	3.06%	3.06%	317,325,000	1,199	10
Howard	336,001	3.20%	3.20%	635,858,057	1,892	2
Kent	19,303	3.20%	3.20%	17,260,000	894	13
Montgomery	1,058,474	3.20%	3.20%	2,051,146,619	1,938	1
Prince George's	947,430	3.20%	3.20%	790,248,900	834	15
Queen Anne's	52,508	3.20%	3.20%	83,000,000	1,581	3
St. Mary's	115,281	3.00%	3.20%	147,556,606	1,280	6
Somerset	24,910	3.20%	3.20%	10,400,000	418	24
Talbot	37,823	2.40%	2.40%	37,000,000	978	12
Washington	155,813	2.95%	2.95%	121,388,350	779	17
Wicomico	104,800	3.20%	3.20%	66,500,000	635	20
Worcester	54,171	2.25%	2.25%	47,000,000	868	14
Total	6,180,253			\$7,693,016,444	\$1,245	

Source: Department of Legislative Services, County Budgets

Local Income Tax Revenue Trend for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$55,228,534	\$33,000,000	\$30,000,000	-\$22,228,534	-40.2%	-\$3,000,000	-9.1%	-26.3%
Anne Arundel	789,717,002	805,000,000	820,294,000	15,282,998	1.9%	15,294,000	1.9%	1.9%
Baltimore City	450,116,657	453,886,000	466,452,000	3,769,343	0.8%	12,566,000	2.8%	1.8%
Baltimore	1,079,177,245	1,090,708,561	1,017,667,713	11,531,316	1.1%	-73,040,848	-6.7%	-2.9%
Calvert	106,000,000	109,180,000	118,100,000	3,180,000	3.0%	8,920,000	8.2%	5.6%
Caroline	22,587,224	20,200,000	22,550,000	-2,387,224	-10.6%	2,350,000	11.6%	-0.1%
Carroll	220,665,634	223,544,839	219,405,520	2,879,205	1.3%	-4,139,319	-1.9%	-0.3%
Cecil	86,917,881	71,015,249	80,766,624	-15,902,632	-18.3%	9,751,375	13.7%	-3.6%
Charles	165,720,600	169,000,000	169,000,000	3,279,400	2.0%	0	0.0%	1.0%
Dorchester	18,240,964	23,319,526	18,800,000	5,078,562	27.8%	-4,519,526	-19.4%	1.5%
Frederick	346,027,995	350,539,128	388,797,055	4,511,133	1.3%	38,257,927	10.9%	6.0%
Garrett	19,914,870	16,500,000	16,500,000	-3,414,870	-17.1%	0	0.0%	-9.0%
Harford	314,280,980	311,000,000	317,325,000	-3,280,980	-1.0%	6,325,000	2.0%	0.5%
Howard	663,802,592	622,050,708	635,858,057	-41,751,884	-6.3%	13,807,349	2.2%	-2.1%
Kent	19,961,414	17,260,000	17,260,000	-2,701,414	-13.5%	0	0.0%	-7.0%
Montgomery	2,139,966,489	2,008,239,723	2,051,146,619	-131,726,766	-6.2%	42,906,896	2.1%	-2.1%
Prince George's	737,910,449	763,631,400	790,248,900	25,720,951	3.5%	26,617,500	3.5%	3.5%
Queen Anne's	79,467,361	80,337,128	83,000,000	869,767	1.1%	2,662,872	3.3%	2.2%
St. Mary's	126,981,940	137,829,481	147,556,606	10,847,541	8.5%	9,727,125	7.1%	7.8%
Somerset	10,203,235	9,384,611	10,400,000	-818,624	-8.0%	1,015,389	10.8%	1.0%
Talbot	51,874,354	46,000,000	37,000,000	-5,874,354	-11.3%	-9,000,000	-19.6%	-15.5%
Washington	121,057,937	116,692,810	121,388,350	-4,365,127	-3.6%	4,695,540	4.0%	0.1%
Wicomico	70,634,284	64,500,000	66,500,000	-6,134,284	-8.7%	2,000,000	3.1%	-3.0%
Worcester	46,962,276	40,000,000	47,000,000	-6,962,276	-14.8%	7,000,000	17.5%	0.0%
Total	\$7,743,417,917	\$7,582,819,164	\$7,693,016,444	-\$160,598,753	-2.1%	\$110,197,280	1.5%	-0.3%

Source: Department of Legislative Services, County Budgets

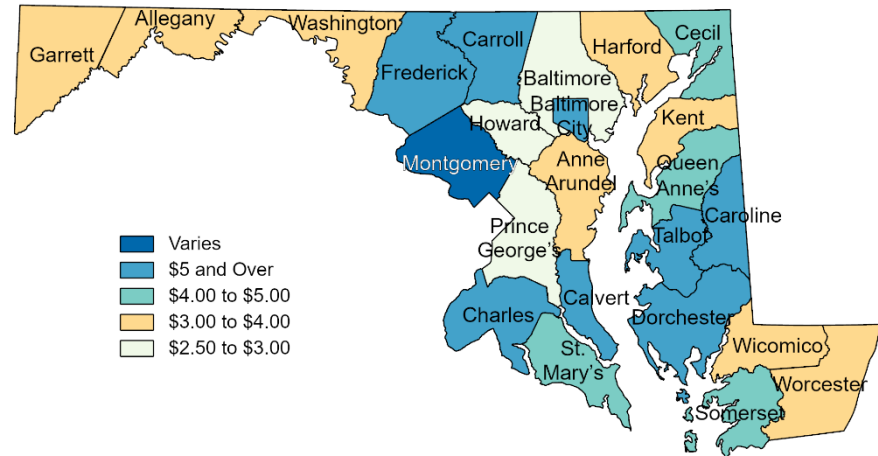
Recordation Taxes

Recordation taxes continue to be an important revenue source for local governments, with anticipated revenues totaling \$506.7 million in fiscal 2025. However, due to continued downward pressures in the national and State real estate markets resulting from low inventory and higher mortgage interest rates, the current revenue projection is significantly below the amount collected by many county governments in fiscal 2023. Between fiscal 2023 and 2025, local recordation tax revenue is projected to decrease by \$56.4 million. This represents a 5.1% average annual decrease over the two-year period. Due to recent tax rate changes, two counties (Carroll and Montgomery) are still projecting modest increases in their recordation tax revenues.

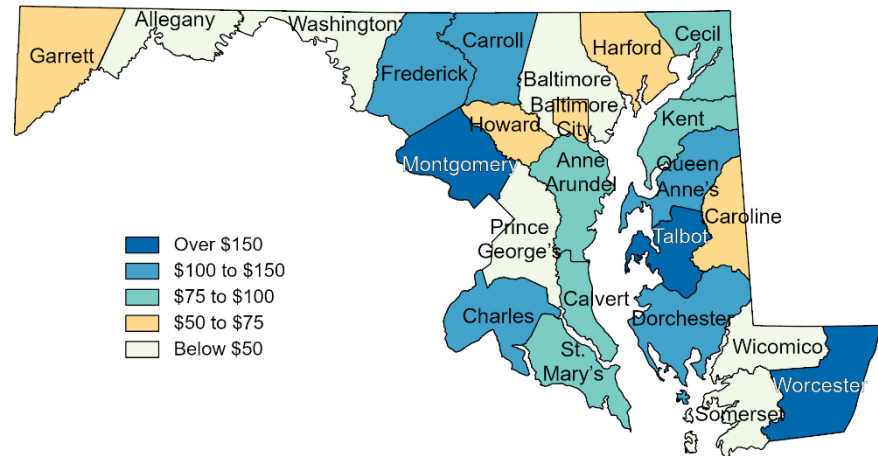
In fiscal 2025, recordation tax revenue projections range from \$800,000 in Somerset County to \$160.8 million in Montgomery County. On a per capita basis, estimated revenue collections range from \$25 in Allegany County to \$172 in Talbot County. Revenue collections tend to be higher in jurisdictions with higher home prices and home sales.

Carroll and Somerset counties increased their recordation tax rate for fiscal 2025. Recordation tax rates range from \$2.50 per \$500 of transaction in Baltimore and Howard counties to \$7.00 per \$500 of transaction in Frederick County. In Montgomery County, specified surcharges are imposed on transactions valued more than \$600,000. A majority of counties have tax rates set between \$3.00 and \$5.00.

**Recordation Tax Revenue – County Tax Rates
FY 2025**



**Recordation Tax Revenue – Per Capita Amount
FY 2025**



Recordation Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2025	Per Capita Revenues	Per Capita Ranking
		FY 2024	FY 2025			
Allegany	67,273	\$3.50	\$3.50	\$1,700,000	\$25	24
Anne Arundel	594,582	3.50	3.50	47,000,000	79	10
Baltimore City	565,239	5.00	5.00	41,592,000	74	14
Baltimore	844,703	2.50	2.50	28,851,152	34	22
Calvert	94,728	5.00	5.00	8,500,000	90	9
Caroline	33,593	5.00	5.00	1,800,000	54	18
Carroll	176,639	5.00	6.50	18,018,000	102	7
Cecil	105,672	4.10	4.10	8,000,000	76	12
Charles	171,973	5.00	5.00	18,000,000	105	6
Dorchester	32,879	5.00	5.00	3,300,000	100	8
Frederick	293,391	7.00	7.00	43,174,686	147	4
Garrett	28,423	3.50	3.50	1,800,000	63	16
Harford	264,644	3.30	3.30	17,500,670	66	15
Howard	336,001	2.50	2.50	19,300,000	57	17
Kent	19,303	3.30	3.30	1,456,711	75	13
Montgomery	1,058,474	Varies	Varies	160,840,779	152	3
Prince George's	947,430	2.75	2.75	42,000,000	44	21
Queen Anne's	52,508	4.95	4.95	6,700,000	128	5
St. Mary's	115,281	4.00	4.00	8,750,000	76	11
Somerset	24,910	3.30	4.30	800,000	32	23
Talbot	37,823	6.00	6.00	6,500,000	172	1
Washington	155,813	3.80	3.80	7,606,800	49	19
Wicomico	104,800	3.50	3.50	4,750,000	45	20
Worcester	54,171	3.30	3.30	8,725,000	161	2
Total	6,180,253			\$506,665,798	\$82	

Source: Department of Legislative Services, County Budgets

Recordation Tax Revenue Trend for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$2,152,843	\$1,500,000	\$1,700,000	-\$652,843	-30.3%	\$200,000	13.3%	-11.1%
Anne Arundel	55,047,230	46,000,000	47,000,000	-9,047,230	-16.4%	1,000,000	2.2%	-7.6%
Baltimore City	63,214,639	45,116,000	41,592,000	-18,098,639	-28.6%	-3,524,000	-7.8%	-18.9%
Baltimore	41,429,950	28,851,152	28,851,152	-12,578,798	-30.4%	0	0.0%	-16.6%
Calvert	8,000,000	7,000,000	8,500,000	-1,000,000	-12.5%	1,500,000	21.4%	3.1%
Caroline	2,341,083	1,650,000	1,800,000	-691,083	-29.5%	150,000	9.1%	-12.3%
Carroll	15,663,284	15,500,000	18,018,000	-163,284	-1.0%	2,518,000	16.2%	7.3%
Cecil	8,021,444	9,000,000	8,000,000	978,556	12.2%	-1,000,000	-11.1%	-0.1%
Charles	19,680,286	16,600,000	18,000,000	-3,080,286	-15.7%	1,400,000	8.4%	-4.4%
Dorchester	3,983,788	4,713,091	3,300,000	729,303	18.3%	-1,413,091	-30.0%	-9.0%
Frederick	56,482,245	61,678,124	43,174,686	5,195,879	9.2%	-18,503,438	-30.0%	-12.6%
Garrett	3,640,312	1,800,000	1,800,000	-1,840,312	-50.6%	0	0.0%	-29.7%
Harford	17,926,336	18,000,300	17,500,670	73,964	0.4%	-499,630	-2.8%	-1.2%
Howard	21,453,203	16,800,000	19,300,000	-4,653,203	-21.7%	2,500,000	14.9%	-5.2%
Kent	1,430,323	1,615,000	1,456,711	184,677	12.9%	-158,289	-9.8%	0.9%
Montgomery	147,717,447	180,685,837	160,840,779	32,968,390	22.3%	-19,845,058	-11.0%	4.3%
Prince George's	42,695,925	39,000,000	42,000,000	-3,695,925	-8.7%	3,000,000	7.7%	-0.8%
Queen Anne's	8,921,379	7,749,263	6,700,000	-1,172,116	-13.1%	-1,049,263	-13.5%	-13.3%
St. Mary's	8,326,237	10,250,000	8,750,000	1,923,763	23.1%	-1,500,000	-14.6%	2.5%
Somerset	1,009,261	686,666	800,000	-322,595	-32.0%	113,334	16.5%	-11.0%
Talbot	9,028,675	8,000,000	6,500,000	-1,028,675	-11.4%	-1,500,000	-18.8%	-15.2%
Washington	9,974,278	8,452,000	7,606,800	-1,522,278	-15.3%	-845,200	-10.0%	-12.7%
Wicomico	5,422,844	5,000,000	4,750,000	-422,844	-7.8%	-250,000	-5.0%	-6.4%
Worcester	9,551,423	7,000,000	8,725,000	-2,551,423	-26.7%	1,725,000	24.6%	-4.4%
Total	\$563,114,435	\$542,647,433	\$506,665,798	-\$20,467,002	-3.6%	-\$35,981,635	-6.6%	-5.1%

Source: Department of Legislative Services, County Budgets

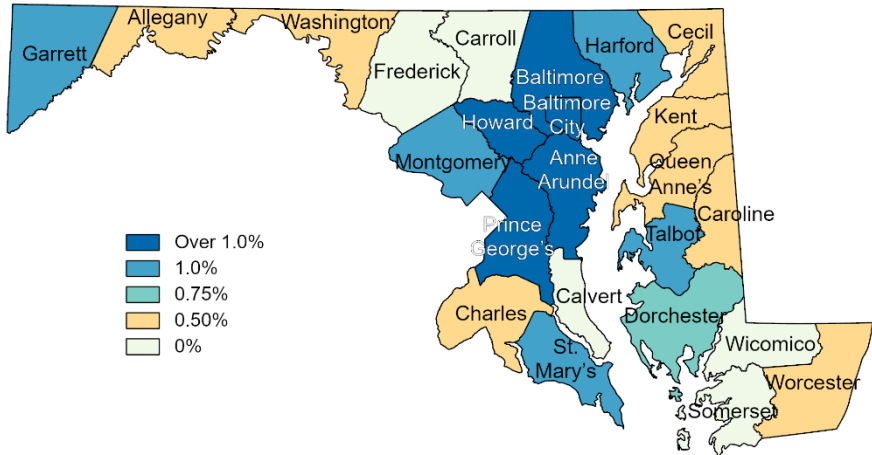
Transfer Taxes

Local transfer tax revenues are projected to total \$488.3 million in fiscal 2025. The current revenue projection is significantly below the amount collected by local governments in fiscal 2023, when revenue collections totaled \$570.8 million. Between fiscal 2023 and 2025, transfer tax revenue is projected to decrease by \$82.5 million. This represents a 7.5% average annual decrease over the two-year period. Local transfer tax revenues are affected by the same economic factors as the recordation tax and are primarily influenced by the overall conditions in the real estate market and mortgage interest rates.

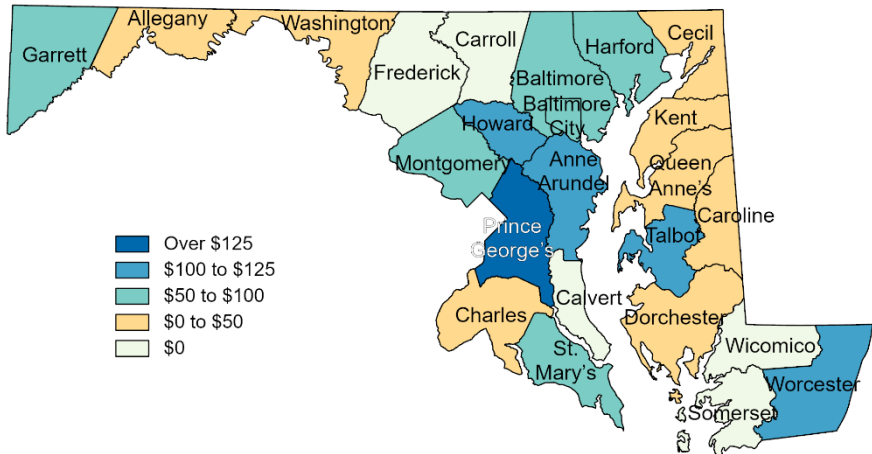
In fiscal 2025, transfer tax revenue projections range from \$750,000 in Allegany County to \$123.0 million in Prince George's County. On a per capita basis, estimated revenue collections range from \$11 in Allegany County to \$130 in Prince George's County.

Local transfer tax rates range from 0.5% in eight counties (Allegany, Caroline, Cecil, Charles, Kent, Queen Anne's, Washington, and Worcester) to 1.5% in Baltimore City and Baltimore County. In Anne Arundel County, a 0.5% surcharge is imposed on specified transactions valued at \$1.0 million or more, resulting in a 1.5% tax rate. Five counties (Calvert, Carroll, Frederick, Somerset, and Wicomico) do not impose a tax on property transfers.

**Transfer Tax Revenue – County Tax Rates
FY 2025**



**Transfer Tax Revenue – Per Capita Amount
FY 2025**



Local Transfer Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2025	Per Capita Revenues	Per Capita Ranking
		FY 2024	FY 2025			
Allegany	67,273	0.50%	0.50%	\$750,000	\$11	19
Anne Arundel	594,582	Varies	Varies	62,900,000	106	4
Baltimore City	565,239	1.50%	1.50%	50,533,000	89	7
Baltimore	844,703	1.50%	1.50%	66,053,953	78	8
Calvert	94,728	0.00%	0.00%	0	0	20
Caroline	33,593	0.50%	0.50%	800,000	24	16
Carroll	176,639	0.00%	0.00%	0	0	20
Cecil	105,672	0.50%	0.50%	2,000,000	19	17
Charles	171,973	0.50%	0.50%	8,100,000	47	12
Dorchester	32,879	0.75%	0.75%	1,143,124	35	15
Frederick	293,391	0.00%	0.00%	0	0	20
Garrett	28,423	1.00%	1.00%	1,810,000	64	10
Harford	264,644	1.00%	1.00%	16,000,000	60	11
Howard	336,001	1.25%	1.25%	36,000,000	107	3
Kent	19,303	0.50%	0.50%	851,088	44	14
Montgomery	1,058,474	1.00%	1.00%	94,822,310	90	6
Prince George's	947,430	1.40%	1.40%	123,000,000	130	1
Queen Anne's	52,508	0.50%	0.50%	2,425,000	46	13
St. Mary's	115,281	1.00%	1.00%	9,000,000	78	9
Somerset	24,910	0.00%	0.00%	0	0	20
Talbot	37,823	1.00%	1.00%	4,200,000	111	2
Washington	155,813	0.50%	0.50%	2,400,000	15	18
Wicomico	104,800	0.00%	0.00%	0	0	20
Worcester	54,171	0.50%	0.50%	5,500,000	102	5
Total	6,180,253			\$488,288,475	\$79	

Source: Department of Legislative Services, County Budgets

Transfer Tax Revenue Trend for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,081,847	\$605,000	\$750,000	-\$476,847	-44.1%	\$145,000	24.0%	-16.7%
Anne Arundel	63,760,365	57,900,000	62,900,000	-5,860,365	-9.2%	5,000,000	8.6%	-0.7%
Baltimore City	70,792,947	50,298,000	50,533,000	-20,494,947	-29.0%	235,000	0.5%	-15.5%
Baltimore	88,939,551	66,053,953	66,053,953	-22,885,598	-25.7%	0	0.0%	-13.8%
Calvert	0	0	0	0	N/A	0	N/A	N/A
Caroline	794,038	800,000	800,000	5,962	0.8%	0	0.0%	0.4%
Carroll	0	0	0	0	N/A	0	N/A	N/A
Cecil	2,171,911	2,000,000	2,000,000	-171,911	-7.9%	0	0.0%	-4.0%
Charles	8,120,113	7,470,000	8,100,000	-650,113	-8.0%	630,000	8.4%	-0.1%
Dorchester	914,824	1,110,745	1,143,124	195,921	21.4%	32,379	2.9%	11.8%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	3,843,360	1,810,000	1,810,000	-2,033,360	-52.9%	0	0.0%	-31.4%
Harford	18,421,754	19,000,000	16,000,000	578,246	3.1%	-3,000,000	-15.8%	-6.8%
Howard	44,849,392	38,000,000	36,000,000	-6,849,392	-15.3%	-2,000,000	-5.3%	-10.4%
Kent	882,362	945,000	851,088	62,638	7.1%	-93,912	-9.9%	-1.8%
Montgomery	110,564,412	90,513,416	94,822,310	-20,050,996	-18.1%	4,308,894	4.8%	-7.4%
Prince George's	128,723,393	115,000,000	123,000,000	-13,723,393	-10.7%	8,000,000	7.0%	-2.2%
Queen Anne's	3,105,898	2,849,615	2,425,000	-256,283	-8.3%	-424,615	-14.9%	-11.6%
St. Mary's	8,388,728	12,000,000	9,000,000	3,611,272	43.0%	-3,000,000	-25.0%	3.6%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	5,430,467	6,200,000	4,200,000	769,533	14.2%	-2,000,000	-32.3%	-12.1%
Washington	3,795,152	2,400,000	2,400,000	-1,395,152	-36.8%	0	0.0%	-20.5%
Wicomico	0	0	0	0	N/A	0	N/A	N/A
Worcester	6,195,584	4,000,000	5,500,000	-2,195,584	-35.4%	1,500,000	37.5%	-5.8%
Total	\$570,776,098	\$478,955,729	\$488,288,475	-\$91,820,369	-16.1%	\$9,332,746	1.9%	-7.5%

Source: Department of Legislative Services, County Budgets

Hotel Rental Taxes

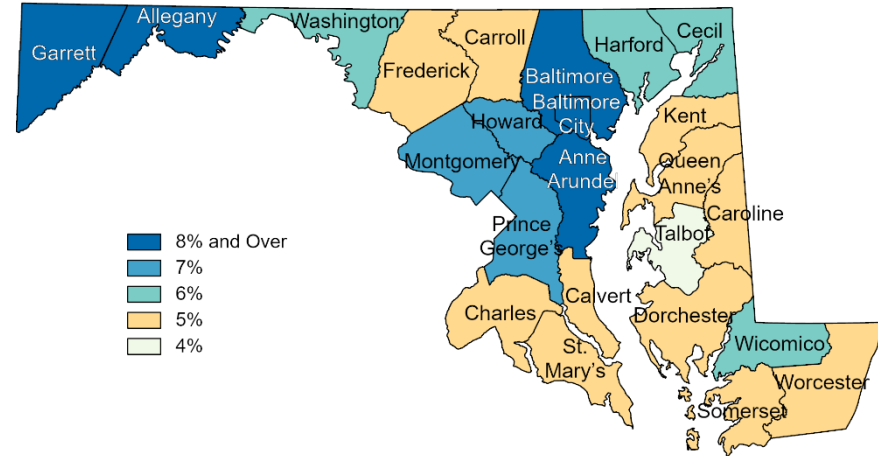
Hotel rental taxes are imposed in all counties in Maryland. In several jurisdictions, revenues collected from the hotel rental tax are shared with municipalities and community organizations. A few municipalities are also authorized to impose a hotel rental tax or to collect the county tax within their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

In fiscal 2025, county governments expect to collect \$136.7 million in revenue from the hotel rental tax. Hotel rental taxes are projected to increase slightly in both fiscal 2024 and 2025 as travel for business and tourism continues to return to fairly normal levels.

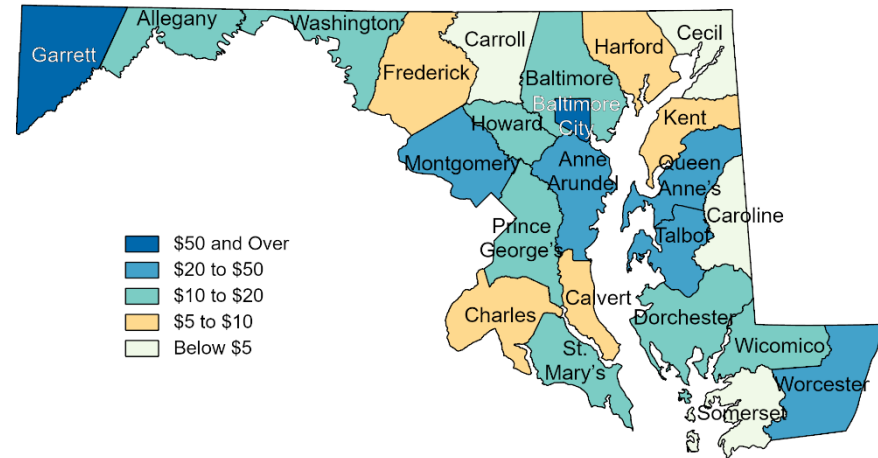
The amounts in fiscal 2025 range from \$100,000 in Somerset County to \$35.3 million in Baltimore City. On a per capita basis, hotel rental tax revenue ranges from \$2 in Carroll and Cecil counties to \$141 in Garrett County. Caroline County did not report any revenues from the hotel rental tax.

Hotel rental tax rates currently range from 4% in Talbot County to 9.5% in Baltimore City and Baltimore County. Tax rates are higher in the Washington-Baltimore corridor and in Western Maryland. The Eastern Shore and Southern Maryland tend to have the lowest tax rates.

**Hotel Rental Tax Revenue – County Tax Rates
FY 2025**



**Hotel Rental Tax Revenue – Per Capita Amount
FY 2025**



Hotel Rental Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2025	Per Capita Revenues	Per Capita Ranking
		FY 2024	FY 2025			
Allegany	67,273	8.0%	8.0%	\$1,230,000	\$18	8
Anne Arundel	594,582	8.0%	8.0%	23,634,000	40	4
Baltimore City	565,239	9.5%	9.5%	35,262,000	62	2
Baltimore	844,703	9.5%	9.5%	13,724,622	16	10
Calvert	94,728	5.0%	5.0%	573,000	6	20
Caroline	33,593	5.0%	5.0%	0	0	24
Carroll	176,639	5.0%	5.0%	351,060	2	23
Cecil	105,672	6.0%	6.0%	262,000	2	22
Charles	171,973	5.0%	5.0%	1,320,000	8	19
Dorchester	32,879	5.0%	5.0%	470,000	14	12
Frederick	293,391	5.0%	5.0%	2,700,000	9	17
Garrett	28,423	8.0%	8.0%	4,000,000	141	1
Harford	264,644	6.0%	6.0%	2,500,000	9	16
Howard	336,001	7.0%	7.0%	5,800,000	17	9
Kent	19,303	5.0%	5.0%	170,000	9	18
Montgomery	1,058,474	7.0%	7.0%	23,098,383	22	6
Prince George's	947,430	7.0%	7.0%	12,120,000	13	14
Queen Anne's	52,508	5.0%	5.0%	1,100,000	21	7
St. Mary's	115,281	5.0%	5.0%	1,200,000	10	15
Somerset	24,910	5.0%	5.0%	100,000	4	21
Talbot	37,823	4.0%	4.0%	1,800,000	48	3
Washington	155,813	6.0%	6.0%	2,000,000	13	13
Wicomico	104,800	6.0%	6.0%	1,542,038	15	11
Worcester	54,171	5.0%	5.0%	1,775,000	33	5
Total	6,180,253			\$136,732,103	\$22	

Source: Department of Legislative Services, County Budgets

Hotel Rental Tax Revenue Trend for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,306,705	\$1,180,000	\$1,230,000	-\$126,705	-9.7%	\$50,000	4.2%	-3.0%
Anne Arundel	19,929,391	22,538,300	23,634,000	2,608,909	13.1%	1,095,700	4.9%	8.9%
Baltimore City	30,441,084	35,921,000	35,262,000	5,479,916	18.0%	-659,000	-1.8%	7.6%
Baltimore	14,003,288	13,863,255	13,724,622	-140,033	-1.0%	-138,633	-1.0%	-1.0%
Calvert	602,282	665,227	573,000	62,945	10.5%	-92,227	-13.9%	-2.5%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	339,590	337,680	351,060	-1,910	-0.6%	13,380	4.0%	1.7%
Cecil	284,504	186,000	262,000	-98,504	-34.6%	76,000	40.9%	-4.0%
Charles	1,316,209	1,240,000	1,320,000	-76,209	-5.8%	80,000	6.5%	0.1%
Dorchester	477,392	466,385	470,000	-11,007	-2.3%	3,615	0.8%	-0.8%
Frederick	2,792,408	2,500,000	2,700,000	-292,408	-10.5%	200,000	8.0%	-1.7%
Garrett	6,443,820	4,000,000	4,000,000	-2,443,820	-37.9%	0	0.0%	-21.2%
Harford	2,743,554	2,300,000	2,500,000	-443,554	-16.2%	200,000	8.7%	-4.5%
Howard	5,751,846	4,600,000	5,800,000	-1,151,846	-20.0%	1,200,000	26.1%	0.4%
Kent	122,612	120,000	170,000	-2,612	-2.1%	50,000	41.7%	17.7%
Montgomery	20,777,612	23,109,024	23,098,383	2,331,412	11.2%	-10,641	0.0%	5.4%
Prince George's	11,870,860	12,000,000	12,120,000	129,140	1.1%	120,000	1.0%	1.0%
Queen Anne's	991,022	885,000	1,100,000	-106,022	-10.7%	215,000	24.3%	5.4%
St. Mary's	1,175,385	1,000,000	1,200,000	-175,385	-14.9%	200,000	20.0%	1.0%
Somerset	93,464	86,592	100,000	-6,872	-7.4%	13,408	15.5%	3.4%
Talbot	1,906,912	1,700,000	1,800,000	-206,912	-10.9%	100,000	5.9%	-2.8%
Washington	2,977,644	2,000,000	2,000,000	-977,644	-32.8%	0	0.0%	-18.0%
Wicomico	1,446,054	1,640,247	1,542,038	194,193	13.4%	-98,209	-6.0%	3.3%
Worcester	1,958,734	1,765,000	1,775,000	-193,734	-9.9%	10,000	0.6%	-4.8%
Total	\$129,752,372	\$134,103,710	\$136,732,103	\$4,351,338	3.4%	\$2,628,393	2.0%	2.7%

Source: Department of Legislative Services, County Budgets

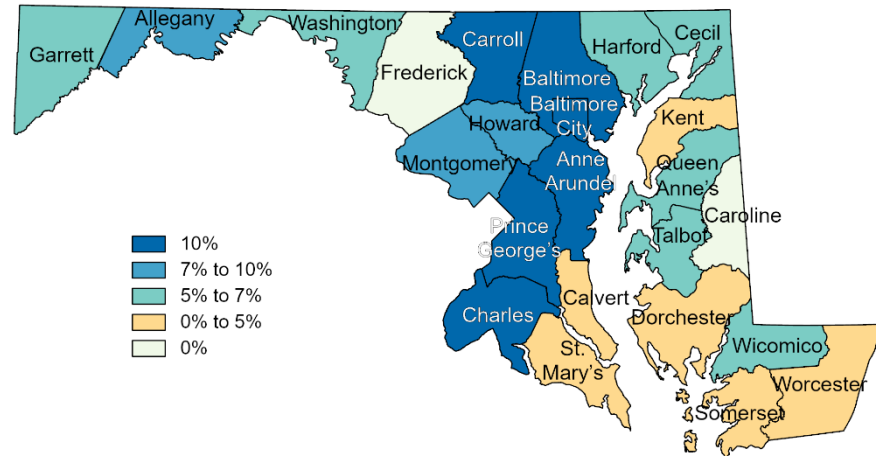
Admissions and Amusement Taxes

County governments and Baltimore City are projecting to collect \$50.8 million in admissions and amusement tax revenue in fiscal 2025. Admissions and amusement taxes are expected to increase modestly in fiscal 2025. Although collections are projected to increase by \$4.0 million in fiscal 2025, in total between fiscal 2023 and 2025, admissions and amusement tax revenues are projected to decrease by \$4.4 million. This represents a 4.1% annual decrease over the two-year period.

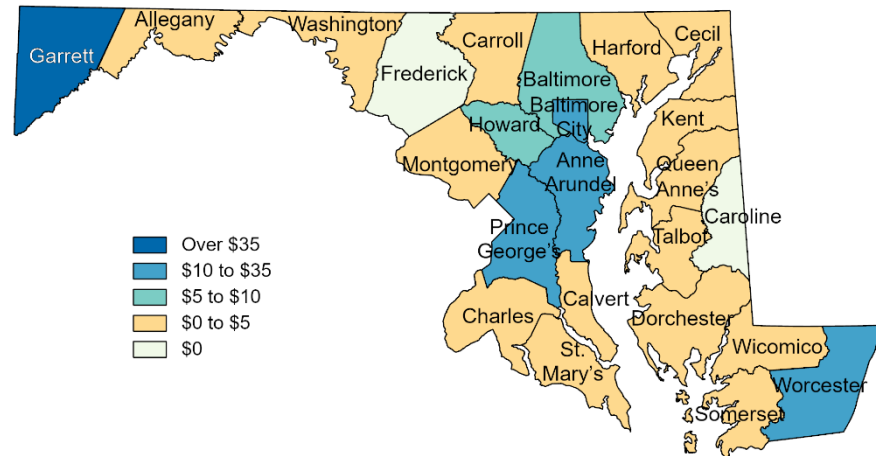
In fiscal 2025, admissions and amusement tax collections range from \$1,200 in Dorchester County to \$15.0 million in Prince George's County. On average, county governments collected \$8 per capita in admissions and amusement tax revenue. Garrett County leads the State with per capita admissions and amusement tax revenue totaling \$35.

Caroline and Frederick counties are the only jurisdictions that do not impose an admissions and amusement tax. Currently, admissions and amusement tax rates range from 0.5% in Dorchester County to 10.0% in six jurisdictions – Baltimore City and Anne Arundel, Baltimore, Carroll, Charles, and Prince George's counties.

**Admissions and Amusement Tax Revenue – County Tax Rates
FY 2025**



**Admissions and Amusement Tax Revenue – Per Capita Amount
FY 2025**



Admissions and Amusement Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues	Per Capita	Per Capita
		FY 2024	FY 2025	FY 2025	Revenues	Ranking
Allegany	67,273	7.5%	7.5%	\$150,000	\$2	13
Anne Arundel	594,582	10.0%	10.0%	9,200,000	15	3
Baltimore City	565,239	10.0%	10.0%	8,452,000	15	4
Baltimore	844,703	10.0%	10.0%	5,692,500	7	7
Calvert	94,728	1.0%	1.0%	20,000	0	21
Caroline	33,593	0.0%	0.0%	0	0	23
Carroll	176,639	10.0%	10.0%	400,000	2	12
Cecil	105,672	6.0%	6.0%	100,000	1	19
Charles	171,973	10.0%	10.0%	810,000	5	9
Dorchester	32,879	0.5%	0.5%	1,200	0	22
Frederick	293,391	0.0%	0.0%	0	0	23
Garrett	28,423	6.0%	6.0%	1,000,000	35	1
Harford	264,644	5.0%	5.0%	475,000	2	15
Howard	336,001	7.5%	7.5%	3,300,000	10	6
Kent	19,303	4.5%	4.5%	33,000	2	16
Montgomery	1,058,474	7.0%	7.0%	4,400,144	4	10
Prince George's	947,430	10.0%	10.0%	15,000,000	16	2
Queen Anne's	52,508	5.0%	5.0%	252,000	5	8
St. Mary's	115,281	2.0%	2.0%	140,000	1	17
Somerset	24,910	4.0%	4.0%	25,000	1	18
Talbot	37,823	5.0%	5.0%	20,000	1	20
Washington	155,813	5.0%	5.0%	475,000	3	11
Wicomico	104,800	6.0%	6.0%	200,000	2	14
Worcester	54,171	3.0%	3.0%	700,000	13	5
Total	6,180,253			\$50,845,844	\$8	

Source: Department of Legislative Services, County Budgets

Admissions and Amusement Tax Revenue Trend for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$134,918	\$150,000	\$150,000	\$15,082	11.2%	\$0	0.0%	5.4%
Anne Arundel	9,505,059	9,200,000	9,200,000	-305,059	-3.2%	0	0.0%	-1.6%
Baltimore City	10,439,223	8,445,000	8,452,000	-1,994,223	-19.1%	7,000	0.1%	-10.0%
Baltimore	9,908,592	5,750,000	5,692,500	-4,158,592	-42.0%	-57,500	-1.0%	-24.2%
Calvert	30,000	30,000	20,000	0	0.0%	-10,000	-33.3%	-18.4%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	404,063	330,000	400,000	-74,063	-18.3%	70,000	21.2%	-0.5%
Cecil	109,134	85,000	100,000	-24,134	-22.1%	15,000	17.6%	-4.3%
Charles	816,449	810,000	810,000	-6,449	-0.8%	0	0.0%	-0.4%
Dorchester	1,265	991	1,200	-274	-21.7%	209	21.1%	-2.6%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	1,221,379	1,000,000	1,000,000	-221,379	-18.1%	0	0.0%	-9.5%
Harford	477,834	400,000	475,000	-77,834	-16.3%	75,000	18.8%	-0.3%
Howard	3,957,182	2,800,000	3,300,000	-1,157,182	-29.2%	500,000	17.9%	-8.7%
Kent	52,531	29,000	33,000	-23,531	-44.8%	4,000	13.8%	-20.7%
Montgomery	4,392,615	4,214,556	4,400,144	-178,059	-4.1%	185,588	4.4%	0.1%
Prince George's	11,803,421	12,000,000	15,000,000	196,579	1.7%	3,000,000	25.0%	12.7%
Queen Anne's	248,987	252,000	252,000	3,013	1.2%	0	0.0%	0.6%
St. Mary's	132,883	100,000	140,000	-32,883	-24.7%	40,000	40.0%	2.6%
Somerset	28,869	26,750	25,000	-2,119	-7.3%	-1,750	-6.5%	-6.9%
Talbot	36,982	20,000	20,000	-16,982	-45.9%	0	0.0%	-26.5%
Washington	498,807	400,000	475,000	-98,807	-19.8%	75,000	18.8%	-2.4%
Wicomico	265,330	125,000	200,000	-140,330	-52.9%	75,000	60.0%	-13.2%
Worcester	809,565	700,000	700,000	-109,565	-13.5%	0	0.0%	-7.0%
Total	\$55,275,088	\$46,868,297	\$50,845,844	-\$8,406,791	-15.2%	\$3,977,547	8.5%	-4.1%

Source: Department of Legislative Services, County Budgets

Other Local Taxes

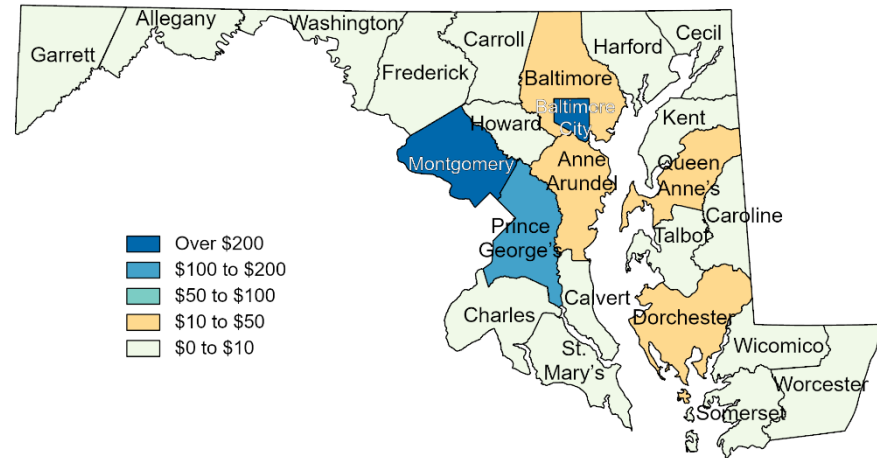
Many county governments, including Baltimore City, impose a variety of other local taxes including sales and service taxes. Counties are generally limited to imposing sales taxes on fuels and utilities. Worcester County is authorized to impose a sales tax on food and beverages in Ocean City. Montgomery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

In fiscal 2025, county governments are estimated to collect \$531.9 million in other local taxes. Sales taxes on energy sources account for 65.8% of the other local taxes (\$350.1 million), while sales taxes on telephones account for 22.0% of the total (\$116.8 million).

In fiscal 2025, revenues from other local taxes range from \$50,000 in Talbot County to \$250.6 million in Montgomery County. On average, county governments collected \$86 per capita in other local taxes. Baltimore City and Montgomery County led the State with per capita collections totaling \$237, followed by Prince George's County (\$109).

Between fiscal 2023 and 2025, revenues from other local taxes are projected to increase by \$22.3 million, which represents a 2.2% average annual increase over the two-year period.

**Other Local Tax Revenue – Per Capita Amount
FY 2025**



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

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Energy Taxes	\$332.2	\$339.8	\$350.1
Telephone Taxes	117.9	117.9	116.8
PILOTs – Baltimore City	13.3	14.9	15.1
Parking Tax	29.7	32.9	33.6
Bag Tax	3.6	3.2	3.3
E-Cigarette Tax	0.9	0.8	0.8
Other	12.0	13.2	12.2
Total	\$509.6	\$522.6	\$531.9

PILOT: payment in lieu of taxes

Source: Department of Legislative Services, County Budgets

Other Local Taxes Revenue Trend for Fiscal 2023-2025

County	FY 2023	FY 2024	FY 2025	FY 2023-2024		FY 2024-2025		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$46,880	\$55,000	\$60,000	\$8,120	17.3%	\$5,000	9.1%	13.1%
Anne Arundel	15,223,646	14,707,800	14,507,800	-515,846	-3.4%	-200,000	-1.4%	-2.4%
Baltimore City	126,865,263	132,723,501	134,019,000	5,858,238	4.6%	1,295,499	1.0%	2.8%
Baltimore	25,785,061	23,102,305	22,874,782	-2,682,756	-10.4%	-227,523	-1.0%	-5.8%
Calvert	100,000	100,000	110,000	0	0.0%	10,000	10.0%	4.9%
Caroline	83,349	68,000	80,000	-15,349	-18.4%	12,000	17.6%	-2.0%
Carroll	112,346	105,000	105,000	-7,346	-6.5%	0	0.0%	-3.3%
Cecil	449,386	445,000	448,000	-4,386	-1.0%	3,000	0.7%	-0.2%
Charles	184,971	120,000	200,000	-64,971	-35.1%	80,000	66.7%	4.0%
Dorchester	145,538	761,554	800,172	616,016	423.3%	38,618	5.1%	134.5%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	117,393	92,900	101,880	-24,493	-20.9%	8,980	9.7%	-6.8%
Harford	212,660	215,000	215,000	2,340	1.1%	0	0.0%	0.5%
Howard	665,432	690,000	660,000	24,568	3.7%	-30,000	-4.3%	-0.4%
Kent	0	0	0	0	N/A	0	N/A	N/A
Montgomery	241,458,576	243,350,652	250,595,724	1,892,076	0.8%	7,245,072	3.0%	1.9%
Prince George's	93,214,626	102,309,400	103,192,100	9,094,774	9.8%	882,700	0.9%	5.2%
Queen Anne's	2,397,476	2,300,000	2,450,000	-97,476	-4.1%	150,000	6.5%	1.1%
St. Mary's	1,640,982	606,250	675,000	-1,034,732	-63.1%	68,750	11.3%	-35.9%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	53,804	50,000	50,000	-3,804	-7.1%	0	0.0%	-3.6%
Washington	218,441	200,000	200,000	-18,441	-8.4%	0	0.0%	-4.3%
Wicomico	461,765	452,000	421,500	-9,765	-2.1%	-30,500	-6.7%	-4.5%
Worcester	112,531	110,000	110,000	-2,531	-2.2%	0	0.0%	-1.1%
Total	\$509,550,126	\$522,564,362	\$531,875,958	\$13,014,236	2.6%	\$9,311,596	1.8%	2.2%

Source: Department of Legislative Services, County Budgets

Data Tables

County Government Revenues – Fiscal 2023

<u>County</u>	<u>Property</u>	<u>Income</u>	<u>Recordation</u>	<u>Transfer</u>	<u>Hotel Rental</u>	<u>Admissions/ Amusement</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$46,822,767	\$55,228,534	\$2,152,843	\$1,081,847	\$1,306,705	\$134,918	\$46,880	\$106,774,494	\$130,698,264
Anne Arundel	878,222,359	789,717,002	55,047,230	63,760,365	19,929,391	9,505,059	15,223,646	1,831,405,052	2,007,787,514
Baltimore City	1,005,321,072	450,116,657	63,214,639	70,792,947	30,441,084	10,439,223	126,865,263	1,757,190,885	2,218,161,084
Baltimore	1,101,484,353	1,079,177,245	41,429,950	88,939,551	14,003,288	9,908,592	25,785,061	2,360,728,040	2,601,994,927
Calvert	204,297,720	106,000,000	8,000,000	0	602,282	30,000	100,000	319,030,002	339,046,179
Caroline	29,463,594	22,587,224	2,341,083	794,038	0	0	83,349	55,269,288	65,046,436
Carroll	238,249,325	220,665,634	15,663,284	0	339,590	404,063	112,346	475,434,242	474,772,934
Cecil	133,571,567	86,917,881	8,021,444	2,171,911	284,504	109,134	449,386	231,525,827	246,445,066
Charles	269,138,716	165,720,600	19,680,286	8,120,113	1,316,209	816,449	184,971	464,977,344	495,959,583
Dorchester	35,864,939	18,240,964	3,983,788	914,824	477,392	1,265	145,538	59,628,710	65,856,288
Frederick	397,203,491	346,027,995	56,482,245	0	2,792,408	0	0	802,506,139	810,538,312
Garrett	56,970,709	19,914,870	3,640,312	3,843,360	6,443,820	1,221,379	117,393	92,151,843	112,250,902
Harford	330,097,787	314,280,980	17,926,336	18,421,754	2,743,554	477,834	212,660	684,160,905	649,978,052
Howard	878,691,378	663,802,592	21,453,203	44,849,392	5,751,846	3,957,182	665,432	1,619,171,025	1,433,503,815
Kent	32,585,559	19,961,414	1,430,323	882,362	122,612	52,531	0	55,034,801	58,045,288
Montgomery	1,971,360,790	2,139,966,489	147,717,447	110,564,412	20,777,612	4,392,615	241,458,576	4,636,237,941	4,099,808,350
Prince George's	1,491,958,173	737,910,449	42,695,925	128,723,393	11,870,860	11,803,421	93,214,626	2,518,176,847	2,401,081,551
Queen Anne's	75,664,860	79,467,361	8,921,379	3,105,898	991,022	248,987	2,397,476	170,796,983	186,738,511
St. Mary's	122,946,791	126,981,940	8,326,237	8,388,728	1,175,385	132,883	1,640,982	269,592,946	292,641,754
Somerset	18,755,294	10,203,235	1,009,261	0	93,464	28,869	0	30,090,123	43,660,445
Talbot	51,470,500	51,874,354	9,028,675	5,430,467	1,906,912	36,982	53,804	119,801,694	132,087,561
Washington	141,063,795	121,057,937	9,974,278	3,795,152	2,977,644	498,807	218,441	279,586,054	299,875,089
Wicomico	73,236,567	70,634,284	5,422,844	0	1,446,054	265,330	461,765	151,466,844	183,562,915
Worcester	153,693,011	46,962,276	9,551,423	6,195,584	1,958,734	809,565	112,531	219,283,124	231,313,691
Total	\$9,738,135,117	\$7,743,417,917	\$563,114,435	\$570,776,098	\$129,752,372	\$55,275,088	\$509,550,126	\$19,310,021,153	\$19,580,854,511

Source: Department of Legislative Services, County Budgets

County Government Revenues – Fiscal 2024

<u>County</u>	<u>Property</u>	<u>Income</u>	<u>Recordation</u>	<u>Transfer</u>	<u>Hotel Rental</u>	<u>Admissions/ Amusement</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$46,888,897	\$33,000,000	\$1,500,000	\$605,000	\$1,180,000	\$150,000	\$55,000	\$83,378,897	\$102,266,459
Anne Arundel	949,511,500	805,000,000	46,000,000	57,900,000	22,538,300	9,200,000	14,707,800	1,904,857,600	2,072,157,500
Baltimore City	1,032,399,267	453,886,000	45,116,000	50,298,000	35,921,000	8,445,000	132,723,501	1,758,788,768	2,235,417,335
Baltimore	1,147,576,628	1,090,708,561	28,851,152	66,053,953	13,863,255	5,750,000	23,102,305	2,375,905,854	2,602,277,606
Calvert	226,601,672	109,180,000	7,000,000	0	665,227	30,000	100,000	343,576,899	360,772,156
Caroline	31,058,200	20,200,000	1,650,000	800,000	0	0	68,000	53,776,200	64,256,003
Carroll	250,583,849	223,544,839	15,500,000	0	337,680	330,000	105,000	490,401,368	489,198,550
Cecil	113,494,953	71,015,249	9,000,000	2,000,000	186,000	85,000	445,000	196,226,202	209,358,237
Charles	281,734,400	169,000,000	16,600,000	7,470,000	1,240,000	810,000	120,000	476,974,400	500,320,300
Dorchester	36,807,026	23,319,526	4,713,091	1,110,745	466,385	991	761,554	67,179,318	73,970,626
Frederick	426,540,416	350,539,128	61,678,124	0	2,500,000	0	0	841,257,668	842,647,171
Garrett	61,849,861	16,500,000	1,800,000	1,810,000	4,000,000	1,000,000	92,900	87,052,761	100,126,667
Harford	338,471,400	311,000,000	18,000,300	19,000,000	2,300,000	400,000	215,000	689,386,700	658,236,467
Howard	861,800,393	622,050,708	16,800,000	38,000,000	4,600,000	2,800,000	690,000	1,546,741,101	1,385,232,812
Kent	34,046,285	17,260,000	1,615,000	945,000	120,000	29,000	0	54,015,285	57,618,709
Montgomery	2,205,438,328	2,008,239,723	180,685,837	90,513,416	23,109,024	4,214,556	243,350,652	4,755,551,536	4,154,433,643
Prince George's	1,548,800,891	763,631,400	39,000,000	115,000,000	12,000,000	12,000,000	102,309,400	2,592,741,691	2,501,340,500
Queen Anne's	77,650,000	80,337,128	7,749,263	2,849,615	885,000	252,000	2,300,000	172,023,006	181,399,643
St. Mary's	130,413,459	137,829,481	10,250,000	12,000,000	1,000,000	100,000	606,250	292,199,190	304,196,923
Somerset	20,263,195	9,384,611	686,666	0	86,592	26,750	0	30,447,814	52,895,844
Talbot	56,860,969	46,000,000	8,000,000	6,200,000	1,700,000	20,000	50,000	118,830,969	127,145,039
Washington	143,377,150	116,692,810	8,452,000	2,400,000	2,000,000	400,000	200,000	273,521,960	281,060,350
Wicomico	74,693,892	64,500,000	5,000,000	0	1,640,247	125,000	452,000	146,411,139	183,214,041
Worcester	159,420,860	40,000,000	7,000,000	4,000,000	1,765,000	700,000	110,000	212,995,860	233,497,284
Total	\$10,256,283,491	\$7,582,819,164	\$542,647,433	\$478,955,729	\$134,103,710	\$46,868,297	\$522,564,362	\$19,564,242,186	\$19,773,039,865

Source: Department of Legislative Services, County Budgets

County Government Revenues – Fiscal 2025

<u>County</u>	<u>Property</u>	<u>Income</u>	<u>Recordation</u>	<u>Transfer</u>	<u>Hotel Rental</u>	<u>Admissions/ Amusement</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$49,075,029	\$30,000,000	\$1,700,000	\$750,000	\$1,230,000	\$150,000	\$60,000	\$82,965,029	\$106,537,718
Anne Arundel	982,341,600	820,294,000	47,000,000	62,900,000	23,634,000	9,200,000	14,507,800	1,959,877,400	2,130,230,000
Baltimore City	1,096,367,000	466,452,000	41,592,000	50,533,000	35,262,000	8,452,000	134,019,000	1,832,677,000	2,319,131,534
Baltimore	1,199,667,386	1,017,667,713	28,851,152	66,053,953	13,724,622	5,692,500	22,874,782	2,354,532,108	2,574,646,255
Calvert	223,052,774	118,100,000	8,500,000	0	573,000	20,000	110,000	350,355,774	373,900,501
Caroline	32,939,300	22,550,000	1,800,000	800,000	0	0	80,000	58,169,300	70,573,781
Carroll	263,768,108	219,405,520	18,018,000	0	351,060	400,000	105,000	502,047,688	501,560,523
Cecil	130,364,228	80,766,624	8,000,000	2,000,000	262,000	100,000	448,000	221,940,852	234,257,369
Charles	304,032,600	169,000,000	18,000,000	8,100,000	1,320,000	810,000	200,000	501,462,600	535,632,600
Dorchester	38,046,500	18,800,000	3,300,000	1,143,124	470,000	1,200	800,172	62,560,996	72,112,752
Frederick	479,337,930	388,797,055	43,174,686	0	2,700,000	0	0	914,009,671	928,522,737
Garrett	69,798,721	16,500,000	1,800,000	1,810,000	4,000,000	1,000,000	101,880	95,010,601	109,942,819
Harford	354,198,690	317,325,000	17,500,670	16,000,000	2,500,000	475,000	215,000	708,214,360	692,792,292
Howard	918,966,059	635,858,057	19,300,000	36,000,000	5,800,000	3,300,000	660,000	1,619,884,116	1,460,769,875
Kent	35,885,276	17,260,000	1,456,711	851,088	170,000	33,000	0	55,656,075	60,947,813
Montgomery	2,285,558,724	2,051,146,619	160,840,779	94,822,310	23,098,383	4,400,144	250,595,724	4,870,462,683	4,189,913,438
Prince George's	1,613,083,892	790,248,900	42,000,000	123,000,000	12,120,000	15,000,000	103,192,100	2,698,644,892	2,560,297,400
Queen Anne's	82,711,000	83,000,000	6,700,000	2,425,000	1,100,000	252,000	2,450,000	178,638,000	189,006,211
St. Mary's	133,678,038	147,556,606	8,750,000	9,000,000	1,200,000	140,000	675,000	300,999,644	323,471,556
Somerset	21,024,610	10,400,000	800,000	0	100,000	25,000	0	32,349,610	50,138,668
Talbot	63,859,000	37,000,000	6,500,000	4,200,000	1,800,000	20,000	50,000	113,429,000	124,536,248
Washington	152,420,120	121,388,350	7,606,800	2,400,000	2,000,000	475,000	200,000	286,490,270	300,648,730
Wicomico	76,876,223	66,500,000	4,750,000	0	1,542,038	200,000	421,500	150,289,761	184,541,995
Worcester	174,036,523	47,000,000	8,725,000	5,500,000	1,775,000	700,000	110,000	237,846,523	259,652,242
Total	\$10,781,089,331	\$7,693,016,444	\$506,665,798	\$488,288,475	\$136,732,103	\$50,845,844	\$531,875,958	\$20,188,513,953	\$20,353,765,057

Source: Department of Legislative Services, County Budgets