
County Revenue Outlook

Fiscal 2026

**Department of Legislative Services
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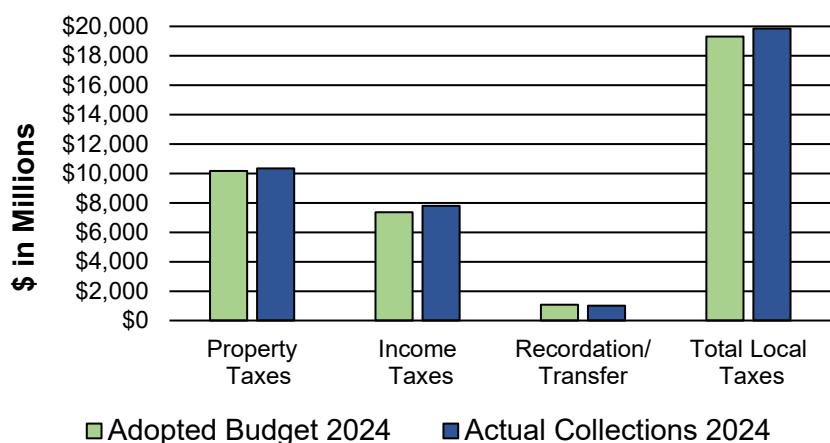
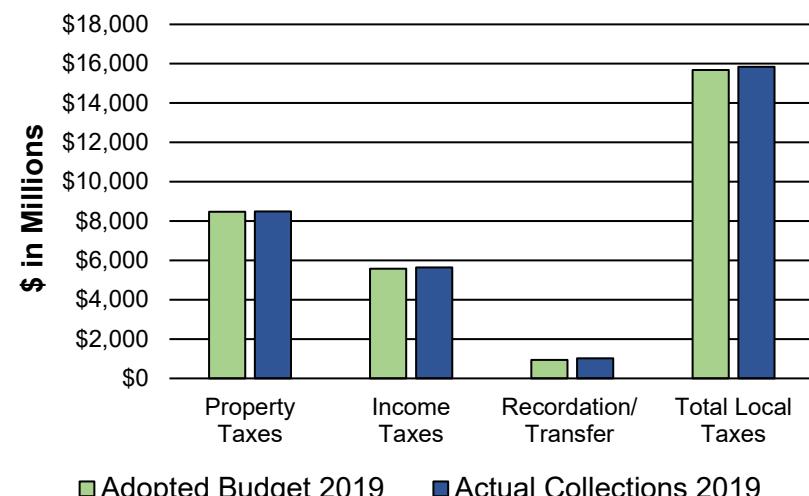
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Introduction

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 2024 reflect the actual revenue attainment in that year, whereas the revenue amounts for fiscal 2025 and 2026 reflect the estimated revenue attainment. In most counties, the revenue estimates for fiscal 2025 reflect the budgeted amounts from the prior year's county budget documents. However, in six jurisdictions, the fiscal 2025 revenue estimates were revised during the fiscal 2026 budget deliberation cycle to reflect more recent economic conditions. These jurisdictions are Baltimore City and Anne Arundel, Baltimore, Montgomery, Prince George's, 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 2024).

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%
Fiscal 2024				
Adopted Budget	\$10,170.2	\$7,359.0	\$1,080.9	\$19,311.5
Actual Collections	10,352.7	7,793.3	1,004.6	19,861.8
Adopted vs Actual	182.6	434.3	-76.3	550.3
Percent Difference	1.8%	5.9%	-7.1%	2.8%

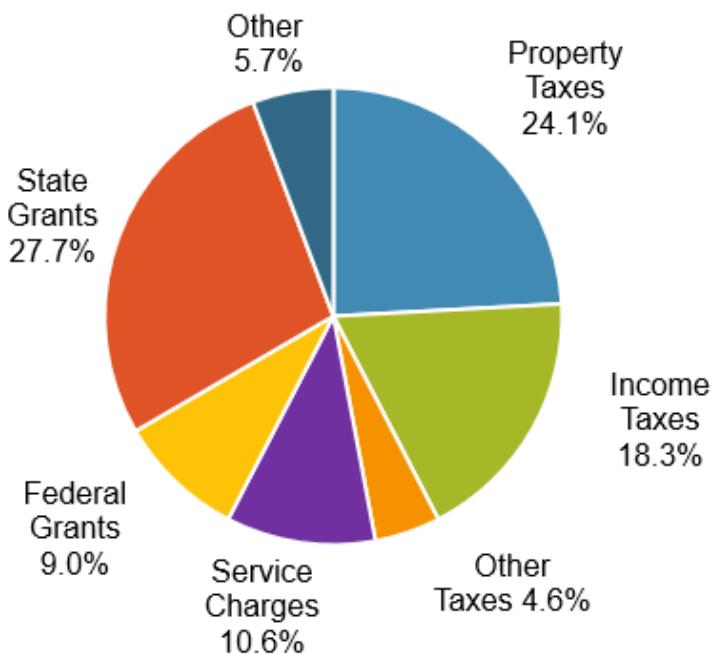
Sources of County Revenues

County governments and Baltimore City collected \$42.7 billion in revenues in fiscal 2024, 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 63.0% of county revenues. The percentage ranges from 32.5% in Somerset County to 74.5% 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 2024**



Source: Local Government Finances in Maryland

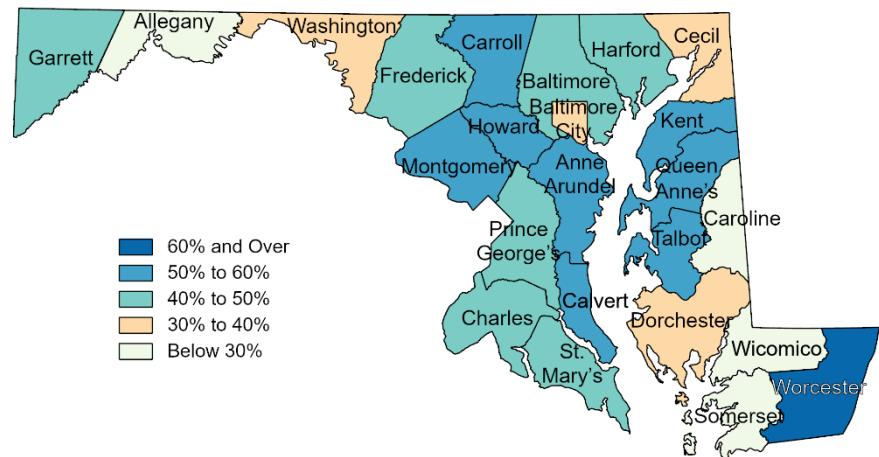
State Aid to Local Governments

State aid is the largest revenue source for many county governments in Maryland, accounting for 27.7% of total revenues in fiscal 2024. The percentage ranges from less than 20% in Montgomery, Talbot, and Worcester counties to over 40% in Allegany, Caroline, Dorchester, Somerset, and Wicomico counties.

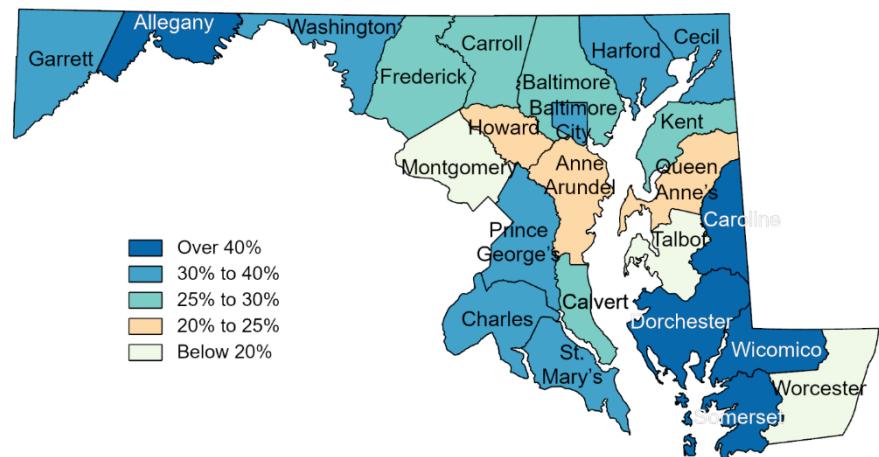
In the eight counties in which State aid was not the largest revenue source, it was either the second or third leading revenue source. In Anne Arundel, Calvert, Kent, and Worcester counties, State aid was the second largest revenue source after property taxes, whereas in Howard, Montgomery, Queen Anne's, 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 2024, 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 2024**



**Percent of Total County Revenues – State Grants
FY 2024**



County Revenues by Source for Fiscal 2024

County	Property Taxes	Income Taxes	Other Taxes	Service Charges	Federal Grants	State Grants	Other
Allegany	14.5%	8.8%	2.6%	7.2%	15.0%	45.2%	6.7%
Anne Arundel	25.9%	22.7%	5.0%	10.2%	6.2%	24.2%	5.8%
Baltimore City	18.3%	8.6%	6.1%	13.0%	14.4%	32.3%	7.2%
Baltimore	23.4%	22.6%	3.3%	10.1%	9.5%	26.9%	4.2%
Calvert	33.8%	18.7%	1.5%	7.2%	5.9%	27.1%	5.8%
Caroline	14.8%	12.2%	1.7%	2.7%	12.2%	50.8%	5.6%
Carroll	26.9%	23.6%	2.4%	5.3%	6.4%	28.1%	7.3%
Cecil	21.5%	16.0%	2.2%	6.0%	10.8%	37.1%	6.4%
Charles	24.6%	15.1%	4.6%	11.3%	6.9%	31.7%	5.7%
Dorchester	19.2%	11.1%	3.9%	3.8%	16.5%	42.6%	3.0%
Frederick	24.8%	20.6%	3.5%	10.4%	5.7%	28.7%	6.2%
Garrett	29.1%	9.0%	7.0%	6.2%	10.9%	31.8%	6.1%
Harford	23.2%	21.2%	2.9%	7.8%	7.7%	30.3%	6.9%
Howard	30.4%	23.4%	4.9%	7.5%	4.8%	20.5%	8.6%
Kent	32.0%	18.7%	3.0%	3.8%	11.9%	27.6%	2.9%
Montgomery	26.3%	22.9%	5.2%	12.5%	8.5%	19.7%	4.9%
Prince George's	23.9%	12.3%	5.8%	12.2%	8.4%	32.4%	5.0%
Queen Anne's	24.0%	25.1%	3.5%	7.3%	9.9%	23.1%	7.2%
St. Mary's	19.6%	21.8%	3.1%	8.5%	9.2%	32.4%	5.4%
Somerset	14.6%	8.6%	0.7%	5.6%	19.3%	47.7%	3.6%
Talbot	25.6%	23.1%	7.3%	8.2%	9.4%	18.9%	7.5%
Washington	18.9%	15.6%	2.1%	5.9%	11.7%	39.1%	6.7%
Wicomico	12.6%	13.2%	1.5%	6.6%	13.2%	48.7%	4.2%
Worcester	42.7%	14.4%	4.9%	7.4%	7.8%	17.8%	4.9%
Statewide	24.1%	18.3%	4.6%	10.6%	9.0%	27.7%	5.7%

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, modest growth in most major revenue sources supports a generally positive outlook. However, anticipated cost shifts and federal funding reductions are likely to create fiscal challenges for county governments in the coming year.

Overview

Local governments are projecting modest revenue growth in the current fiscal year. Over the past two years (fiscal 2024 through 2026), total local tax revenue is projected to increase at an average annual rate of 4.3%, while county general fund revenue is projected to increase by 3.3%. Local property tax revenues are expected to experience relatively strong growth, with revenues increasing at an average annual rate of 5.2% between fiscal 2024 and 2026. Local income tax collections are projected to increase by 3.1% during this two-year period. Despite ongoing concerns regarding the volatility of the housing market, current projections indicate a modest increase in recordation and transfer tax revenues. Hotel rental taxes and admissions and amusement taxes continue to gradually rebound, reflecting sustained growth in tourism and a steady return to in-person entertainment.

County Revenues – Annual Percent Change

	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>Two-Year Average</u>
Property Taxes	5.0%	5.4%	5.2%
Income Taxes	2.9%	3.3%	3.1%
Recordation Taxes	4.0%	6.0%	5.0%
Transfer Taxes	3.8%	4.0%	3.9%
Hotel Rental Taxes	-1.8%	0.8%	-0.5%
Admissions Taxes	-9.7%	15.2%	2.0%
Other Local Taxes	1.9%	8.5%	5.2%
Total Local Taxes	3.9%	4.7%	4.3%
General Fund Revenues	1.9%	4.7%	3.3%

Source: Department of Legislative Services, County Budgets

Local Tax Revenue Forecast to Inch Upward



(\$ in Millions)	
Fiscal 2024	
Property Taxes	\$10,352.7
Income Taxes	7,793.3
Recordation/Transfer Taxes	1,004.6
Total Local Taxes	\$19,861.8
Fiscal 2025	
Property Taxes	\$10,867.0
Income Taxes	8,015.7
Recordation/Transfer Taxes	1,043.5
Total Local Taxes	\$20,639.0
Fiscal 2026	
Property Taxes	\$11,458.6
Income Taxes	8,283.1
Recordation/Transfer Taxes	1,095.4
Total Local Taxes	\$21,603.4

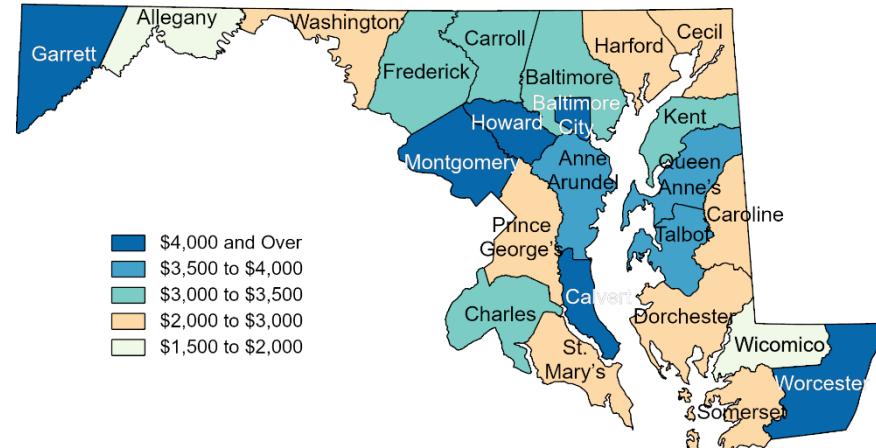
Source: Department of Legislative Services, County Budgets

General Fund Revenues

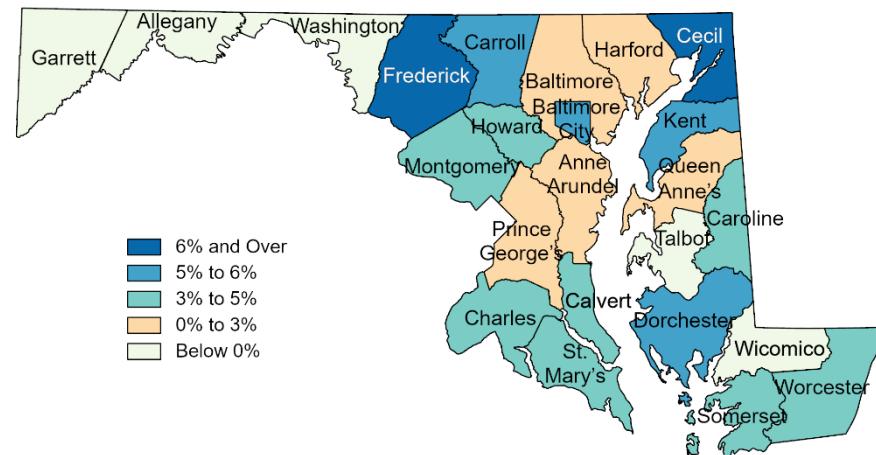
General fund revenues for county governments are projected to total \$21.8 billion in fiscal 2026. Revenue amounts range from \$56.9 million in Somerset County to nearly \$4.6 billion in Montgomery County. On a per capita basis, the amount ranges from \$1,647 in Allegany County to \$5,100 in Worcester County, with the statewide average at \$3,484. General fund revenues (per capita) are the highest in Worcester, Howard, Montgomery, Garrett and Calvert counties, and Baltimore City, where general fund revenue is above \$4,000 per capita. The lowest per capita amounts are in Allegany and Wicomico 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 \$1.4 billion since fiscal 2024. This represents a 3.3% 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 1.7% in Baltimore County to 7.1% in Cecil County. The high percentage increase in Cecil County is primarily due to significant increases in investment earnings and the elimination of property tax refunds. Fourteen counties are expecting average annual increases of 3% or greater, while five counties are expecting increases between 1% and 3%.

**General Fund Revenue – Per Capita Amount
FY 2026**



**General Fund Revenue – Average Annual Change
FY 2024-2026**



Total General Fund Revenues for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$114,076,760	\$106,537,718	\$110,498,572	-\$7,539,042	-6.6%	\$3,960,854	3.7%	-1.6%
Anne Arundel	2,143,794,142	2,217,174,300	2,235,298,800	73,380,158	3.4%	18,124,500	0.8%	2.1%
Baltimore City	2,290,068,113	2,359,879,980	2,547,516,051	69,811,867	3.0%	187,636,071	8.0%	5.5%
Baltimore	2,663,045,968	2,750,783,817	2,755,381,658	87,737,849	3.3%	4,597,841	0.2%	1.7%
Calvert	357,344,357	373,900,501	385,742,687	16,556,144	4.6%	11,842,186	3.2%	3.9%
Caroline	72,576,639	70,573,781	77,574,869	-2,002,858	-2.8%	7,001,088	9.9%	3.4%
Carroll	485,446,151	501,560,523	537,211,738	16,114,372	3.3%	35,651,215	7.1%	5.2%
Cecil	233,854,039	234,401,619	268,053,158	547,580	0.2%	33,651,539	14.4%	7.1%
Charles	525,945,580	535,632,600	573,224,700	9,687,020	1.8%	37,592,100	7.0%	4.4%
Dorchester	73,970,626	77,785,490	81,733,700	3,814,864	5.2%	3,948,210	5.1%	5.1%
Frederick	860,409,495	928,522,737	984,377,605	68,113,242	7.9%	55,854,868	6.0%	7.0%
Garrett	122,680,264	109,942,819	116,712,073	-12,737,445	-10.4%	6,769,254	6.2%	-2.5%
Harford	701,697,076	692,792,292	733,667,366	-8,904,784	-1.3%	40,875,074	5.9%	2.3%
Howard	1,444,636,961	1,460,769,875	1,532,498,889	16,132,914	1.1%	71,729,014	4.9%	3.0%
Kent	61,579,461	60,947,813	67,973,525	-631,648	-1.0%	7,025,712	11.5%	5.1%
Montgomery	4,208,521,785	4,313,639,153	4,558,870,741	105,117,368	2.5%	245,231,588	5.7%	4.1%
Prince George's	2,595,679,639	2,608,076,500	2,718,956,200	12,396,861	0.5%	110,879,700	4.3%	2.3%
Queen Anne's	197,550,145	189,829,049	206,898,364	-7,721,096	-3.9%	17,069,315	9.0%	2.3%
St. Mary's	314,872,423	323,471,556	336,425,219	8,599,133	2.7%	12,953,663	4.0%	3.4%
Somerset	52,895,844	50,138,668	56,905,780	-2,757,176	-5.2%	6,767,112	13.5%	3.7%
Talbot	145,620,697	131,921,215	138,910,307	-13,699,482	-9.4%	6,989,092	5.3%	-2.3%
Washington	328,859,403	300,648,730	323,115,430	-28,210,673	-8.6%	22,466,700	7.5%	-0.9%
Wicomico	207,696,375	184,541,995	196,242,008	-23,154,380	-11.1%	11,700,013	6.3%	-2.8%
Worcester	259,838,122	259,652,242	277,103,057	-185,880	-0.1%	17,450,815	6.7%	3.3%
Total	\$20,462,660,065	\$20,843,124,973	\$21,820,892,497	\$380,464,908	1.9%	\$977,767,524	4.7%	3.3%

Source: Department of Legislative Services, County Budgets

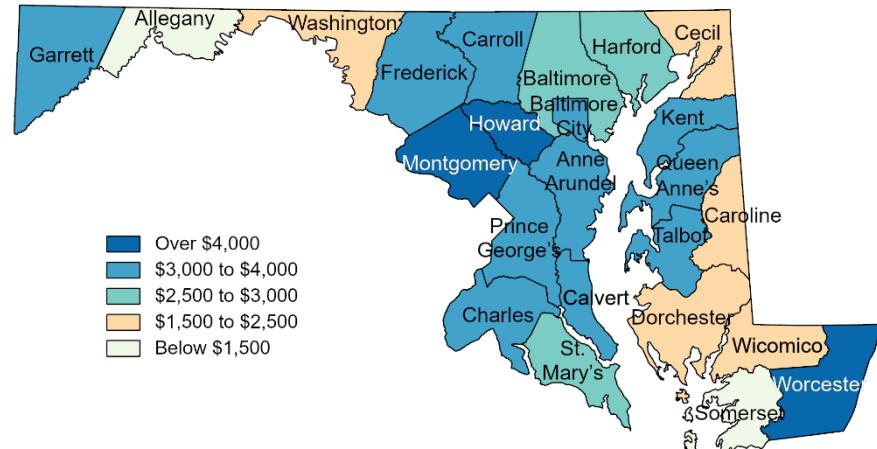
Local Tax Revenues

The projected growth in local tax revenues, which includes both general and special fund revenues, continues to rebound, with local revenues increasing by \$1.7 billion since fiscal 2024. This reflects a 4.3% average annual increase over the two-year period. Statewide, local tax revenues average \$3,449 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 and Somerset counties, where local tax revenues are below \$1,500 per capita.

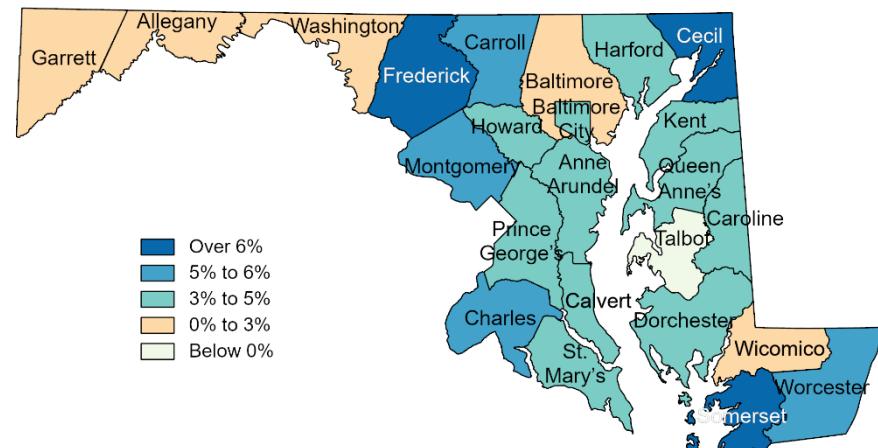
Eight jurisdictions are realizing average annual increases in local tax revenues of between 2% and 4%. Thirteen jurisdictions are anticipating an increase in excess of 4%, while two counties are anticipating increases below 2%. Only Talbot County anticipates a decrease in local tax revenues over the two-year period, which is due to the over attainment of local income tax revenues in previous years and a more cautious revenue projection for the current year.

Increases in total local tax revenues are driven primarily by increases in property tax collections. Additionally, revenues from income, recordation, transfer, and admissions and amusement taxes are projected to increase and exceed fiscal 2024 levels.

**Local Tax Revenue – Per Capita Amount
FY 2026**



**Local Tax Revenue – Average Annual Change
FY 2024-2026**



Total Local Taxes for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$86,226,804	\$82,965,029	\$88,329,463	-\$3,261,775	-3.8%	\$5,364,434	6.5%	1.2%
Anne Arundel	1,936,653,462	2,007,695,900	2,062,958,400	71,042,438	3.7%	55,262,500	2.8%	3.2%
Baltimore City	1,806,739,362	1,871,156,506	1,943,376,214	64,417,144	3.6%	72,219,708	3.9%	3.7%
Baltimore	2,450,330,534	2,532,532,920	2,556,383,202	82,202,386	3.4%	23,850,282	0.9%	2.1%
Calvert	328,636,697	350,316,262	359,628,942	21,679,565	6.6%	9,312,680	2.7%	4.6%
Caroline	60,610,740	58,169,300	64,435,201	-2,441,440	-4.0%	6,265,901	10.8%	3.1%
Carroll	483,411,936	502,117,688	536,361,027	18,705,752	3.9%	34,243,339	6.8%	5.3%
Cecil	212,425,311	221,230,852	249,065,623	8,805,541	4.1%	27,834,771	12.6%	8.3%
Charles	488,054,007	502,662,000	540,019,200	14,607,993	3.0%	37,357,200	7.4%	5.2%
Dorchester	64,568,019	62,064,496	69,726,072	-2,503,523	-3.9%	7,661,576	12.3%	3.9%
Frederick	832,240,195	915,003,794	973,201,460	82,763,599	9.9%	58,197,666	6.4%	8.1%
Garrett	98,667,853	95,010,601	102,952,747	-3,657,252	-3.7%	7,942,146	8.4%	2.1%
Harford	685,165,987	708,214,360	754,451,950	23,048,373	3.4%	46,237,590	6.5%	4.9%
Howard	1,558,507,249	1,619,884,116	1,690,559,934	61,376,867	3.9%	70,675,818	4.4%	4.2%
Kent	57,060,025	59,296,075	62,668,964	2,236,050	3.9%	3,372,889	5.7%	4.8%
Montgomery	4,756,262,988	4,992,264,406	5,259,284,869	236,001,418	5.0%	267,020,463	5.3%	5.2%
Prince George's	2,651,208,359	2,754,751,994	2,899,595,195	103,543,635	3.9%	144,843,201	5.3%	4.6%
Queen Anne's	180,091,623	178,683,000	193,012,500	-1,408,623	-0.8%	14,329,500	8.0%	3.5%
St. Mary's	283,422,533	300,989,644	311,534,671	17,567,111	6.2%	10,545,027	3.5%	4.8%
Somerset	32,536,247	32,633,000	37,140,565	96,753	0.3%	4,507,565	13.8%	6.8%
Talbot	128,381,111	115,909,196	124,066,616	-12,471,915	-9.7%	8,157,420	7.0%	-1.7%
Washington	291,015,528	287,490,270	307,967,730	-3,525,258	-1.2%	20,477,460	7.1%	2.9%
Wicomico	158,402,745	150,065,955	159,648,042	-8,336,790	-5.3%	9,582,087	6.4%	0.4%
Worcester	231,154,711	237,846,523	257,003,745	6,691,812	2.9%	19,157,222	8.1%	5.4%
Total	\$19,861,774,026	\$20,638,953,887	\$21,603,372,332	\$777,179,861	3.9%	\$964,418,445	4.7%	4.3%

Source: Department of Legislative Services, County Budgets

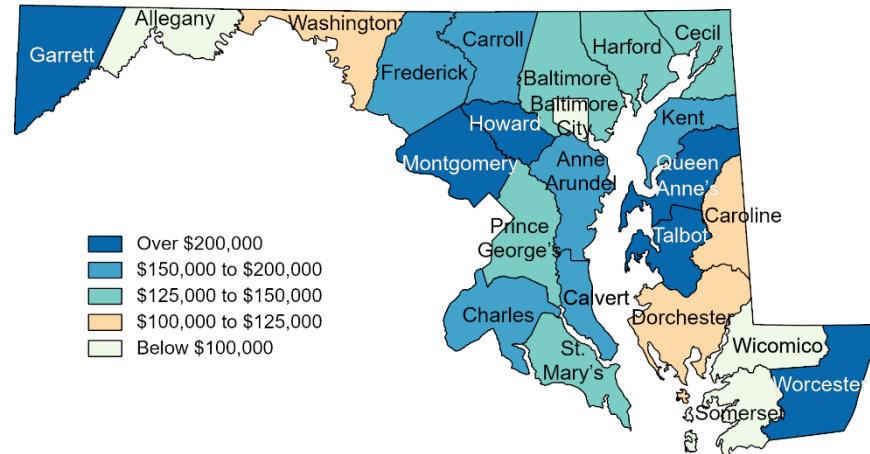
Property Taxes

Due to the triennial assessment process and the homestead credit assessment caps, the property tax remains a relatively stable and predictable revenue source for county governments. Revenue collections are projected to total \$11.5 billion in fiscal 2026. This represents a \$1.1 billion increase over a two-year period.

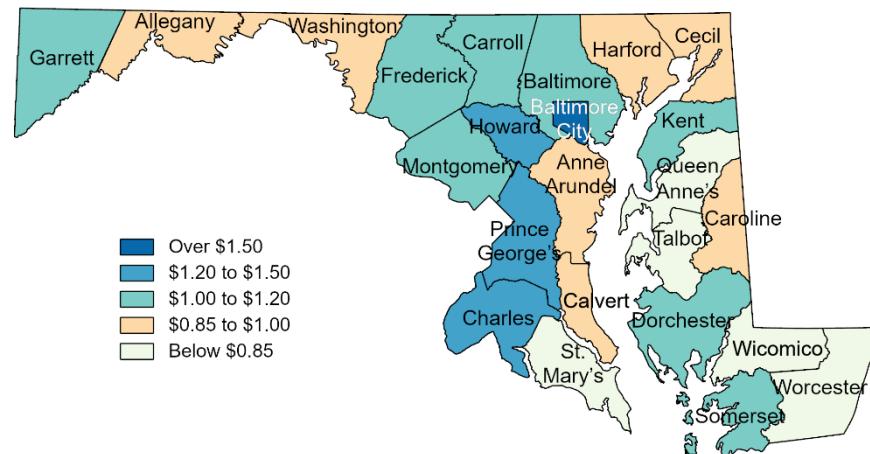
Property tax collections are affected by each jurisdiction's tax rate and assessable base amount. For fiscal 2026, two counties (Dorchester and Talbot) increased their real property tax rates, with the increase in Talbot County exceeding the tax limit within the county charter. Four counties (Anne Arundel, Garrett, Wicomico and Worcester) decreased their real property tax rates. Real property tax rates range from \$0.8032 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 2026 generates approximately \$901,700 whereas it generates only \$186,100 in Somerset County, even though the jurisdictions have a comparable number of residents. County assessable base in fiscal 2026 totals \$1,030.6 billion or \$164,541 per State resident. Per capita assessable base ranges from \$74,188 in Allegany County to \$421,662 in Worcester County.

**Property Tax Revenue – Per Capita Assessable Base
FY 2026**



**Property Tax Revenue – County Tax Rates
FY 2026**

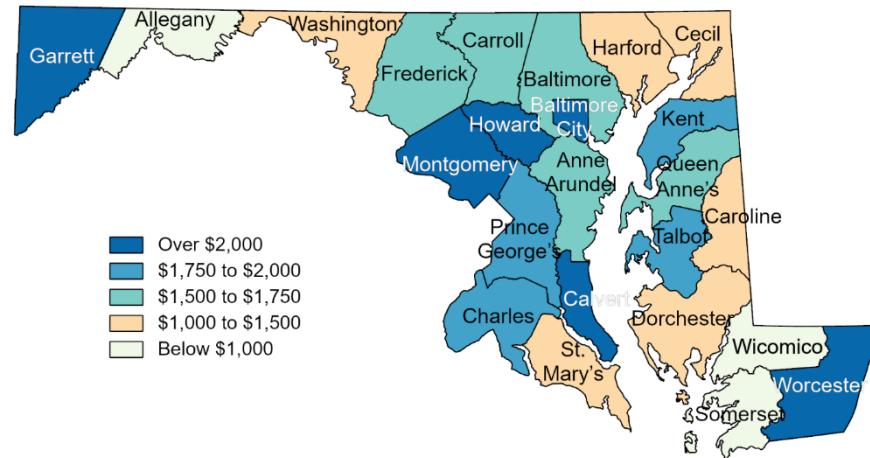


Statewide, local property tax revenues average \$1,830 per capita. The highest per capita amounts are in Worcester, Howard, Garrett, Calvert, and Montgomery counties, and Baltimore City, where local property tax revenues exceed \$2,000 per capita. The lowest per capita amounts are in Allegany and Wicomico counties, where local property tax revenues are below \$800.

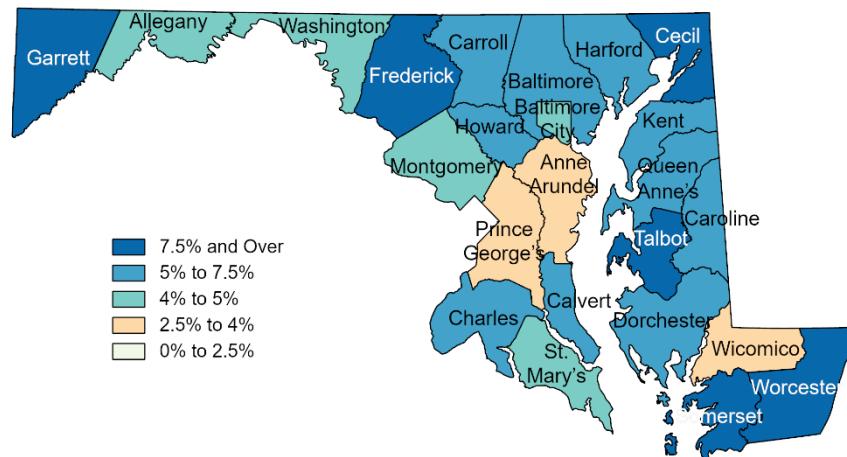
For the most part, the increase in county property tax revenue is driven by the growth in the jurisdiction's property tax base. Based on projections by the State Department of Assessments and Taxation, the county assessable base will increase by 6.1% in fiscal 2026, an increase from the 5.8% growth rate in fiscal 2025.

The average annual increase in local property tax revenues over the prior two-year period ranges from 3.2% in Wicomico County to 15.0% in Cecil County. The high percentage increase in Cecil County is due to the elimination of property tax refunds as reported in the county adopted budget. Although 4 counties (Anne Arundel, Garrett, Wicomico and Worcester counties) decreased their real property tax rates in fiscal 2026, no jurisdiction is anticipating a decrease in property tax revenues over the two-year period. Overall, 8 jurisdictions are expecting annual increases of between 2% and 5% a year, while 16 counties are experiencing growth rates of 5% or greater.

**Property Tax Revenue – Per Capita Amount
FY 2026**



**Property Tax Revenue – Average Annual Change
FY 2024-2026**



Property Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2026	Per Capita Revenues	Per Capita Ranking
		FY 2025	FY 2026			
Allegany	67,097	\$0.9750	\$0.9750	\$52,724,463	\$786	23
Anne Arundel	602,350	0.9830	0.9770	1,021,363,100	1,696	13
Baltimore City	568,271	2.2480	2.2480	1,160,112,214	2,041	6
Baltimore	852,425	1.1000	1.1000	1,302,107,504	1,528	15
Calvert	94,913	0.9670	0.9670	229,073,034	2,414	4
Caroline	34,248	0.9800	0.9800	35,429,300	1,034	21
Carroll	177,108	1.0180	1.0180	280,631,164	1,585	14
Cecil	106,305	0.9824	0.9824	153,090,101	1,440	16
Charles	174,478	1.2050	1.2050	322,795,200	1,850	8
Dorchester	33,138	1.0000	1.0300	40,417,422	1,220	18
Frederick	299,317	1.1100	1.1100	519,123,513	1,734	11
Garrett	28,393	1.0560	1.0200	74,310,367	2,617	3
Harford	265,514	0.9779	0.9779	375,091,950	1,413	17
Howard	339,668	1.2500	1.2500	960,923,568	2,829	2
Kent	19,557	1.0220	1.0220	38,135,619	1,950	7
Montgomery	1,082,273	1.0392	1.0392	2,433,999,344	2,249	5
Prince George's	966,629	1.3740	1.3740	1,707,655,495	1,767	10
Queen Anne's	53,688	0.8300	0.8300	92,177,500	1,717	12
St. Mary's	116,469	0.8478	0.8478	137,961,869	1,185	19
Somerset	25,241	1.0000	1.0000	23,680,565	938	22
Talbot	38,244	0.7910	0.8032	68,661,616	1,795	9
Washington	157,228	0.9280	0.9280	164,216,320	1,044	20
Wicomico	106,329	0.8468	0.8099	79,088,883	744	24
Worcester	54,337	0.8450	0.8150	185,818,745	3,420	1
Total	6,263,220			\$11,458,588,856	\$1,830	

Source: Department of Legislative Services, County Budgets

Property Tax Revenue Trend for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$48,232,219	\$49,075,029	\$52,724,463	\$842,810	1.7%	\$3,649,434	7.4%	4.6%
Anne Arundel	951,445,514	991,710,900	1,021,363,100	40,265,386	4.2%	29,652,200	3.0%	3.6%
Baltimore City	1,060,450,620	1,106,040,214	1,160,112,214	45,589,594	4.3%	54,072,000	4.9%	4.6%
Baltimore	1,165,989,181	1,226,043,072	1,302,107,504	60,053,891	5.2%	76,064,432	6.2%	5.7%
Calvert	206,078,581	223,052,774	229,073,034	16,974,193	8.2%	6,020,260	2.7%	5.4%
Caroline	31,340,785	32,939,300	35,429,300	1,598,515	5.1%	2,490,000	7.6%	6.3%
Carroll	252,193,227	263,768,108	280,631,164	11,574,881	4.6%	16,863,056	6.4%	5.5%
Cecil	115,857,608	129,654,228	153,090,101	13,796,620	11.9%	23,435,873	18.1%	15.0%
Charles	283,181,881	304,312,300	322,795,200	21,130,419	7.5%	18,482,900	6.1%	6.8%
Dorchester	36,615,465	38,210,172	40,417,422	1,594,707	4.4%	2,207,250	5.8%	5.1%
Frederick	426,369,864	479,337,930	519,123,513	52,968,066	12.4%	39,785,583	8.3%	10.3%
Garrett	63,014,014	69,798,721	74,310,367	6,784,707	10.8%	4,511,646	6.5%	8.6%
Harford	338,356,326	354,198,690	375,091,950	15,842,364	4.7%	20,893,260	5.9%	5.3%
Howard	867,797,255	918,966,059	960,923,568	51,168,804	5.9%	41,957,509	4.6%	5.2%
Kent	34,199,006	35,885,276	38,135,619	1,686,270	4.9%	2,250,343	6.3%	5.6%
Montgomery	2,213,845,237	2,289,730,667	2,433,999,344	75,885,430	3.4%	144,268,677	6.3%	4.9%
Prince George's	1,585,978,136	1,644,944,194	1,707,655,495	58,966,058	3.7%	62,711,301	3.8%	3.8%
Queen Anne's	82,109,458	85,161,000	92,177,500	3,051,542	3.7%	7,016,500	8.2%	6.0%
St. Mary's	126,673,162	133,678,038	137,961,869	7,004,876	5.5%	4,283,831	3.2%	4.4%
Somerset	19,888,252	21,308,000	23,680,565	1,419,748	7.1%	2,372,565	11.1%	9.1%
Talbot	58,660,845	65,834,196	68,661,616	7,173,351	12.2%	2,827,420	4.3%	8.2%
Washington	151,108,750	152,420,120	164,216,320	1,311,370	0.9%	11,796,200	7.7%	4.2%
Wicomico	74,244,087	76,876,223	79,088,883	2,632,136	3.5%	2,212,660	2.9%	3.2%
Worcester	159,109,371	174,036,523	185,818,745	14,927,152	9.4%	11,782,222	6.8%	8.1%
Total	\$10,352,738,844	\$10,866,981,734	\$11,458,588,856	\$514,242,890	5.0%	\$591,607,122	5.4%	5.2%

Source: Department of Legislative Services, County Budgets

Income Taxes

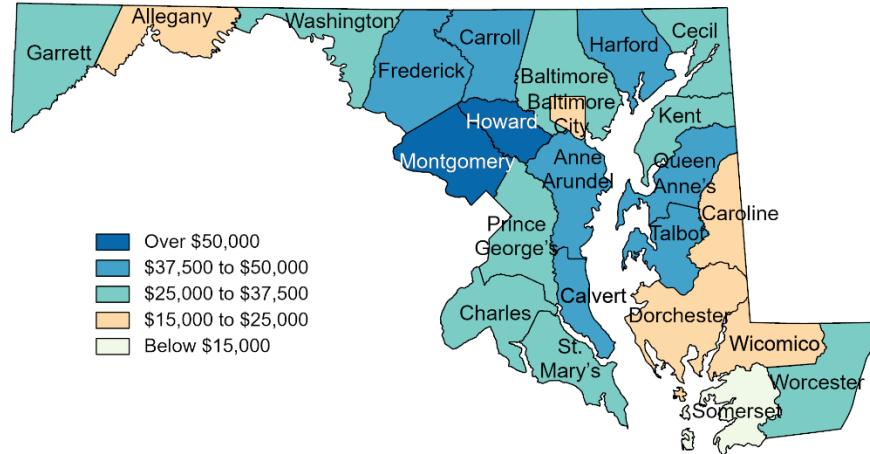
The local income tax is the third largest revenue source for county governments, accounting for 18.3% of total revenue. Maryland is one of the few states in the nation that allow local governments to impose a local income tax.

Local governments are authorized to set a local income tax rate of at least 2.25% but not more than 3.3%. Chapter 604 of 2025 granted counties the authority to increase their maximum county income tax rate from 3.2% to not more than 3.3%. Currently, 2 jurisdictions on the Eastern Shore impose the maximum local income tax rate, while 12 jurisdictions impose a 3.2% income tax rate, with 5 jurisdictions located in the Washington-Baltimore corridor, 2 jurisdictions located in Southern Maryland, 1 jurisdiction located in Western Maryland, and 4 jurisdictions located on the Eastern Shore. Approximately 85% of the State's population resides in a jurisdiction with at least a 3.2% local income tax rate.

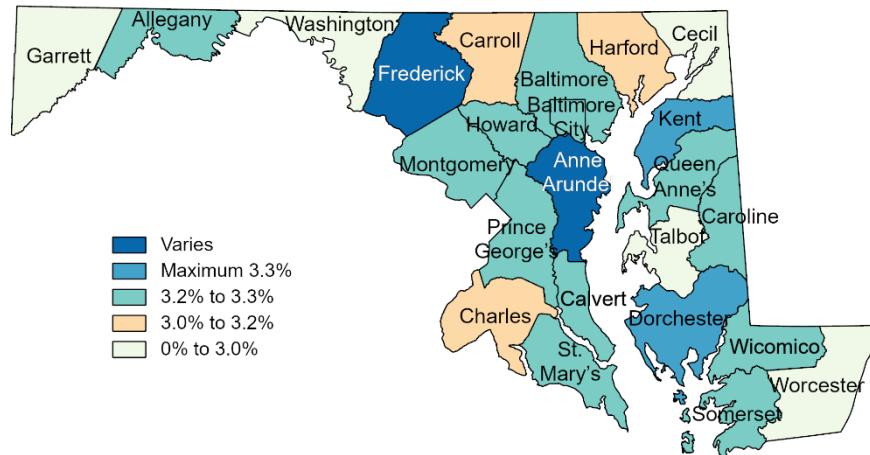
Two counties made changes to their local income tax rates for tax year 2026, with Allegany County increasing its rate from 3.03% to 3.2% and Kent County increasing its rate from 3.2% to 3.3%. In addition, Dorchester County increased its income tax rate from 3.2% to 3.3% for both tax year 2025 and 2026.

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 a 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 2023



Income Tax Revenue – County Tax Rates CY 2026



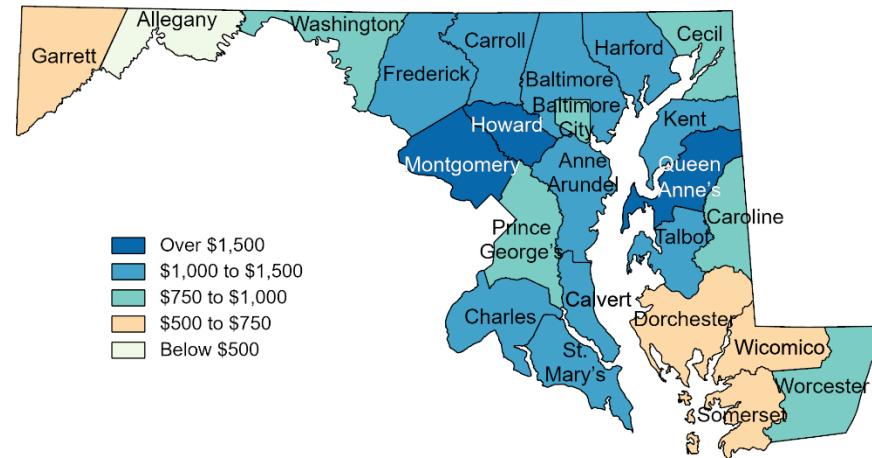
In Anne Arundel County, the tax rates for single filers are 2.70% for taxable income less than \$50,000, 2.94% for taxable income between \$50,000 and \$400,000, and 3.2% for taxable income greater than \$400,000. For joint filers, the tax rates are 2.70% for taxable income less than \$75,000, 2.94%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

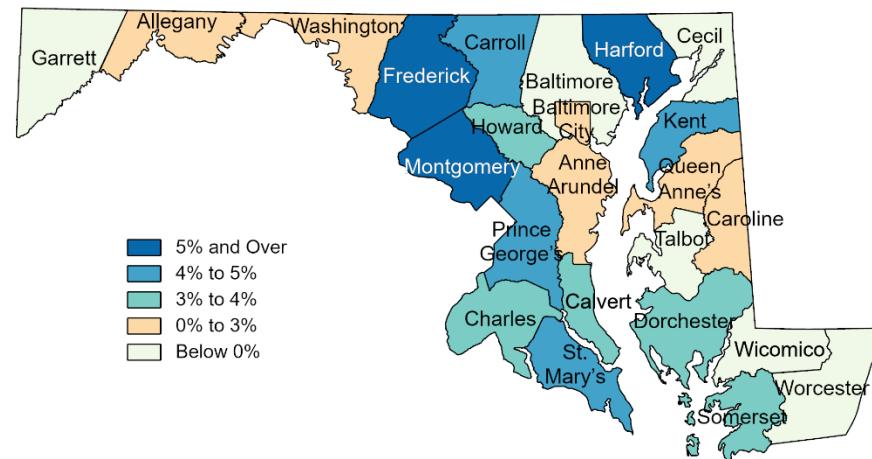
Local income tax revenues are projected to total \$8.3 billion in fiscal 2026. This represents a \$489.8 million increase over a two-year period. Statewide, local income tax revenues average \$1,323 per capita. The highest per capita amounts are in Montgomery, Howard, and Queen Anne's counties, where 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 \$600.

The average annual increase in local income tax revenues over the prior two-year period ranges from 0.1% in Caroline County to 6.5% in Frederick County. Fourteen counties are experiencing annual growth rates at 2% and higher, while only Caroline County is experiencing annual growth below 1%. On the downside, 6 counties are expecting a decrease in local income tax revenues over the two-year period. As previously mentioned, this decrease is due in part to the overattainment of projected revenues in fiscal 2024 and a more cautious outlook in fiscal 2026. For example, Talbot County projected that local income tax revenues would total \$31.0 million in fiscal 2024; however, the county was able to collect \$53.0 million. While the current revenue forecast for the county assumes only \$39.5 million in local income tax revenues for fiscal 2026, that amount is still higher than the budgeted amounts in previous years.

**Income Tax Revenue – Per Capita Amount
FY 2026**



**Income Tax Revenue – Average Annual Change
FY 2024-2026**



Local Income Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2026	Per Capita Revenues	Per Capita Ranking
		CY 2025	CY 2026			
Allegany	67,097	3.03%	3.20%	\$31,590,000	\$471	24
Anne Arundel	602,350	Varies	Varies	857,154,000	1,423	4
Baltimore City	568,271	3.20%	3.20%	493,670,000	869	16
Baltimore	852,425	3.20%	3.20%	1,090,463,098	1,279	10
Calvert	94,913	3.20%	3.20%	121,643,000	1,282	9
Caroline	34,248	3.20%	3.20%	26,075,901	761	19
Carroll	177,108	3.03%	3.03%	235,697,633	1,331	6
Cecil	106,305	2.74%	2.74%	84,712,522	797	18
Charles	174,478	3.03%	3.03%	184,500,000	1,057	12
Dorchester	33,138	3.30%	3.30%	22,600,000	682	21
Frederick	299,317	Varies	Varies	401,627,358	1,342	5
Garrett	28,393	2.65%	2.65%	18,500,000	652	22
Harford	265,514	3.06%	3.06%	342,000,000	1,288	8
Howard	339,668	3.20%	3.20%	662,200,366	1,950	2
Kent	19,557	3.20%	3.30%	21,655,000	1,107	11
Montgomery	1,082,273	3.20%	3.20%	2,274,235,002	2,101	1
Prince George's	966,629	3.20%	3.20%	861,582,100	891	15
Queen Anne's	53,688	3.20%	3.20%	89,500,000	1,667	3
St. Mary's	116,469	3.20%	3.20%	154,532,802	1,327	7
Somerset	25,241	3.20%	3.20%	12,650,000	501	23
Talbot	38,244	2.40%	2.40%	39,500,000	1,033	13
Washington	157,228	2.95%	2.95%	130,049,610	827	17
Wicomico	106,329	3.20%	3.20%	74,000,000	696	20
Worcester	54,337	2.25%	2.25%	53,000,000	975	14
Total	6,263,220			\$8,283,138,392	\$1,323	

Source: Department of Legislative Services, County Budgets

Local Income Tax Revenue Trend for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$30,301,613	\$30,000,000	\$31,590,000	-\$301,613	-1.0%	\$1,590,000	5.3%	2.1%
Anne Arundel	830,256,885	839,050,000	857,154,000	8,793,115	1.1%	18,104,000	2.2%	1.6%
Baltimore City	475,256,900	481,606,187	493,670,000	6,349,287	1.3%	12,063,813	2.5%	1.9%
Baltimore	1,131,073,526	1,143,887,040	1,090,463,098	12,813,514	1.1%	-53,423,942	-4.7%	-1.8%
Calvert	113,853,466	118,100,000	121,643,000	4,246,534	3.7%	3,543,000	3.0%	3.4%
Caroline	26,029,223	22,550,000	26,075,901	-3,479,223	-13.4%	3,525,901	15.6%	0.1%
Carroll	216,991,408	219,405,520	235,697,633	2,414,112	1.1%	16,292,113	7.4%	4.2%
Cecil	86,288,431	80,766,624	84,712,522	-5,521,807	-6.4%	3,945,898	4.9%	-0.9%
Charles	173,607,605	169,875,000	184,500,000	-3,732,605	-2.2%	14,625,000	8.6%	3.1%
Dorchester	21,319,526	18,800,000	22,600,000	-2,519,526	-11.8%	3,800,000	20.2%	3.0%
Frederick	353,880,862	388,797,055	401,627,358	34,916,193	9.9%	12,830,303	3.3%	6.5%
Garrett	20,479,059	16,500,000	18,500,000	-3,979,059	-19.4%	2,000,000	12.1%	-5.0%
Harford	310,195,604	317,325,000	342,000,000	7,129,396	2.3%	24,675,000	7.8%	5.0%
Howard	623,796,097	635,858,057	662,200,366	12,061,960	1.9%	26,342,309	4.1%	3.0%
Kent	20,020,098	20,900,000	21,655,000	879,902	4.4%	755,000	3.6%	4.0%
Montgomery	2,023,561,278	2,170,138,166	2,274,235,002	146,576,888	7.2%	104,096,836	4.8%	6.0%
Prince George's	788,402,441	829,241,700	861,582,100	40,839,259	5.2%	32,340,400	3.9%	4.5%
Queen Anne's	86,007,950	83,045,000	89,500,000	-2,962,950	-3.4%	6,455,000	7.8%	2.0%
St. Mary's	140,662,284	147,556,606	154,532,802	6,894,322	4.9%	6,976,196	4.7%	4.8%
Somerset	11,765,183	10,400,000	12,650,000	-1,365,183	-11.6%	2,250,000	21.6%	3.7%
Talbot	53,013,098	37,000,000	39,500,000	-16,013,098	-30.2%	2,500,000	6.8%	-13.7%
Washington	125,336,978	121,388,350	130,049,610	-3,948,628	-3.2%	8,661,260	7.1%	1.9%
Wicomico	77,380,868	66,500,000	74,000,000	-10,880,868	-14.1%	7,500,000	11.3%	-2.2%
Worcester	53,832,771	47,000,000	53,000,000	-6,832,771	-12.7%	6,000,000	12.8%	-0.8%
Total	\$7,793,313,154	\$8,015,690,305	\$8,283,138,392	\$222,377,151	2.9%	\$267,448,087	3.3%	3.1%

Source: Department of Legislative Services, County Budgets

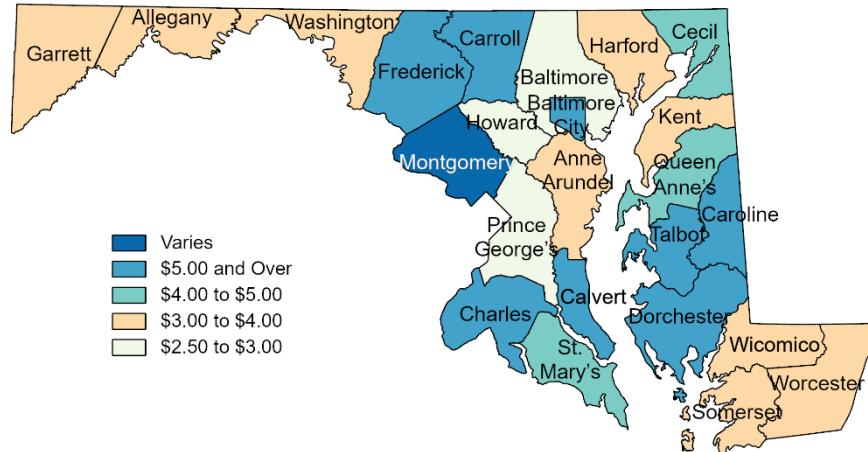
Recordation Taxes

Recordation taxes continue to be an important revenue source for local governments, with anticipated revenues totaling \$559.5 million in fiscal 2026. However, despite ongoing concerns regarding the volatility of the housing market, and higher mortgage interest rates, the current revenue projection is significantly higher than the amount collected by several county governments in fiscal 2024. Between fiscal 2024 and 2026 local recordation tax revenue is projected to increase by \$51.6 million. This represents a 5.0% average annual increase over the two-year period.

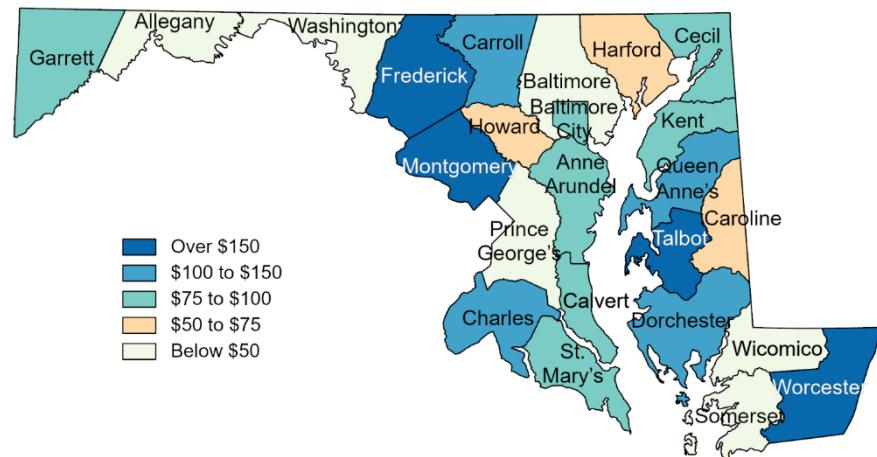
In fiscal 2026, recordation tax revenue projections range from \$700,000 in Somerset County to \$178.4 million in Montgomery County. On a per capita basis, estimated revenue collections range from \$25 in Allegany County to \$220 in Talbot County. Revenue collections tend to be higher in jurisdictions with higher home prices and home sales.

Only Charles County increased its recordation tax rate for fiscal 2026. Recordation tax rates range from \$2.50 per \$500 of transaction in Baltimore and Howard counties to \$7.00 per \$500 of transaction in Charles and Frederick counties. In Montgomery County, specified surcharges are imposed on transactions valued at more than \$500,000. A majority of counties have tax rates set between \$3.00 and \$5.00.

**Recordation Tax Revenue – County Tax Rates
FY 2026**



**Recordation Tax Revenue – Per Capita Amount
FY 2026**



Recordation Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2026	Per Capita Revenues	Per Capita Ranking
		FY 2025	FY 2026			
Allegany	67,097	\$3.50	\$3.50	\$1,700,000	\$25	24
Anne Arundel	602,350	3.50	3.50	55,000,000	91	9
Baltimore City	568,271	5.00	5.00	47,894,000	84	13
Baltimore	852,425	2.50	2.50	37,000,000	43	21
Calvert	94,913	5.00	5.00	8,200,000	86	12
Caroline	34,248	5.00	5.00	2,050,000	60	17
Carroll	177,108	6.50	6.50	19,000,000	107	8
Cecil	106,305	4.10	4.10	8,210,000	77	14
Charles	174,478	5.00	7.00	22,300,000	128	7
Dorchester	33,138	5.00	5.00	4,600,000	139	5
Frederick	299,317	7.00	7.00	49,650,589	166	3
Garrett	28,393	3.50	3.50	2,500,000	88	10
Harford	265,514	3.30	3.30	16,000,000	60	16
Howard	339,668	2.50	2.50	19,000,000	56	18
Kent	19,557	3.30	3.30	1,693,153	87	11
Montgomery	1,082,273	Varies	Varies	178,449,138	165	4
Prince George's	966,629	2.75	2.75	39,379,400	41	22
Queen Anne's	53,688	4.95	4.95	7,200,000	134	6
St. Mary's	116,469	4.00	4.00	8,740,000	75	15
Somerset	25,241	3.30	3.30	700,000	28	23
Talbot	38,244	6.00	6.00	8,410,000	220	1
Washington	157,228	3.80	3.80	7,606,800	48	19
Wicomico	106,329	3.50	3.50	4,750,000	45	20
Worcester	54,337	3.30	3.30	9,450,000	174	2
Total	6,263,220			\$559,483,080	\$89	

Source: Department of Legislative Services, County Budgets

Recordation Tax Revenue Trend for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$4,499,670	\$1,700,000	\$1,700,000	-\$2,799,670	-62.2%	\$0	0.0%	-38.5%
Anne Arundel	46,181,499	53,000,000	55,000,000	6,818,501	14.8%	2,000,000	3.8%	9.1%
Baltimore City	45,362,671	46,024,000	47,894,000	661,329	1.5%	1,870,000	4.1%	2.8%
Baltimore	33,140,136	36,694,568	37,000,000	3,554,432	10.7%	305,432	0.8%	5.7%
Calvert	7,897,594	8,500,000	8,200,000	602,406	7.6%	-300,000	-3.5%	1.9%
Caroline	2,345,745	1,800,000	2,050,000	-545,745	-23.3%	250,000	13.9%	-6.5%
Carroll	13,172,087	18,018,000	19,000,000	4,845,913	36.8%	982,000	5.5%	20.1%
Cecil	7,319,730	8,000,000	8,210,000	680,270	9.3%	210,000	2.6%	5.9%
Charles	20,880,545	18,000,000	22,300,000	-2,880,545	-13.8%	4,300,000	23.9%	3.3%
Dorchester	4,534,256	3,300,000	4,600,000	-1,234,256	-27.2%	1,300,000	39.4%	0.7%
Frederick	49,151,384	44,168,809	49,650,589	-4,982,575	-10.1%	5,481,780	12.4%	0.5%
Garrett	3,728,443	1,800,000	2,500,000	-1,928,443	-51.7%	700,000	38.9%	-18.1%
Harford	15,736,476	17,500,670	16,000,000	1,764,194	11.2%	-1,500,670	-8.6%	0.8%
Howard	17,929,511	19,300,000	19,000,000	1,370,489	7.6%	-300,000	-1.6%	2.9%
Kent	1,648,653	1,456,711	1,693,153	-191,942	-11.6%	236,442	16.2%	1.3%
Montgomery	154,109,316	169,950,884	178,449,138	15,841,568	10.3%	8,498,254	5.0%	7.6%
Prince George's	34,473,958	34,474,000	39,379,400	42	0.0%	4,905,400	14.2%	6.9%
Queen Anne's	7,668,565	6,700,000	7,200,000	-968,565	-12.6%	500,000	7.5%	-3.1%
St. Mary's	6,744,377	8,740,000	8,740,000	1,995,623	29.6%	0	0.0%	13.8%
Somerset	764,264	800,000	700,000	35,736	4.7%	-100,000	-12.5%	-4.3%
Talbot	8,847,252	7,000,000	8,410,000	-1,847,252	-20.9%	1,410,000	20.1%	-2.5%
Washington	7,660,380	7,606,800	7,606,800	-53,580	-0.7%	0	0.0%	-0.4%
Wicomico	4,864,112	4,750,000	4,750,000	-114,112	-2.3%	0	0.0%	-1.2%
Worcester	9,188,870	8,725,000	9,450,000	-463,870	-5.0%	725,000	8.3%	1.4%
Total	\$507,849,494	\$528,009,442	\$559,483,080	\$20,159,948	4.0%	\$31,473,638	6.0%	5.0%

Source: Department of Legislative Services, County Budgets

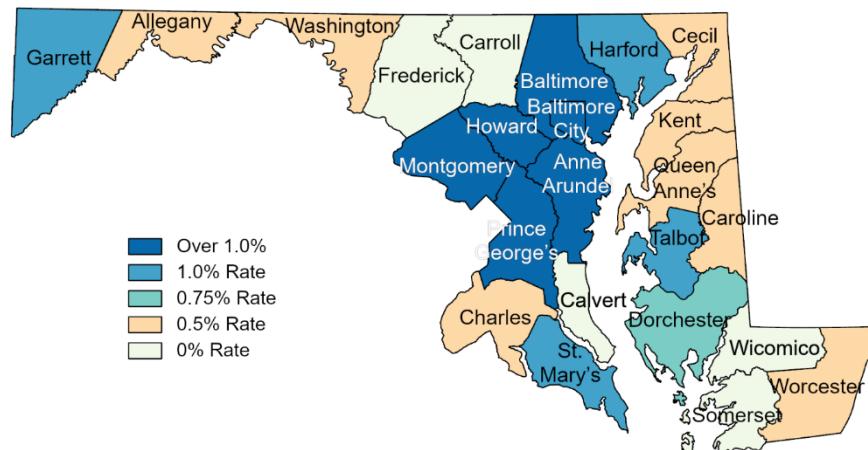
Transfer Taxes

Local transfer tax revenues are projected to total \$535.9 million in fiscal 2026. The current revenue projection exceeds the amount collected by local governments in fiscal 2024, when revenue collections totaled \$496.7 million. Between fiscal 2024 and 2026, transfer tax revenue is projected to increase by \$39.2 million. This represents a 3.9% average annual increase 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.

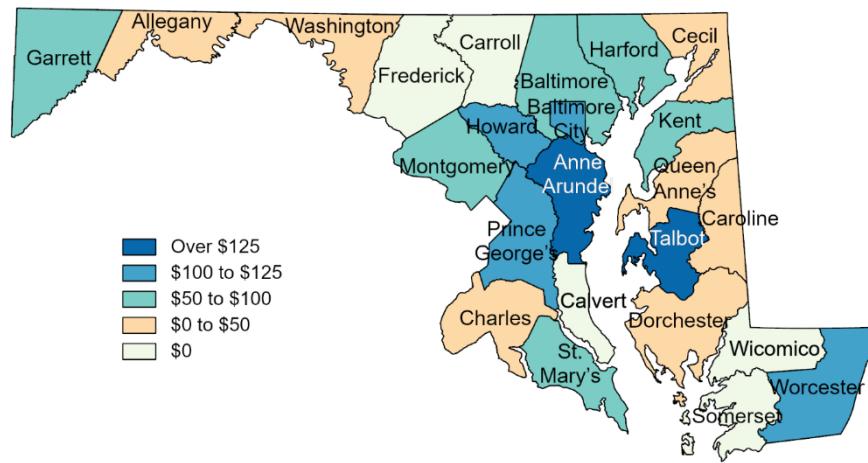
In fiscal 2026, transfer tax revenue projections range from \$750,000 in Allegany County to \$115.7 million in Prince George's County. On a per capita basis, estimated revenue collections range from \$11 in Allegany County to \$142 in Talbot County.

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. Montgomery County imposes various rates depending on the value of the property. Five counties (Calvert, Carroll, Frederick, Somerset, and Wicomico) do not impose a tax on property transfers.

**Transfer Tax Revenue – County Tax Rates
FY 2026**



**Transfer Tax Revenue – Per Capita Amount
FY 2026**



Local Transfer Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2026	Per Capita Revenues	Per Capita Ranking
		FY 2025	FY 2026			
Allegany	67,097	0.50%	0.50%	\$750,000	\$11	19
Anne Arundel	602,350	Varies	Varies	75,800,000	126	2
Baltimore City	568,271	1.50%	1.50%	56,931,000	100	6
Baltimore	852,425	1.50%	1.50%	83,000,000	97	7
Calvert	94,913	0.00%	0.00%	0	0	20
Caroline	34,248	0.50%	0.50%	800,000	23	16
Carroll	177,108	0.00%	0.00%	0	0	20
Cecil	106,305	0.50%	0.50%	2,215,000	21	18
Charles	174,478	0.50%	0.50%	8,100,000	46	14
Dorchester	33,138	0.75%	0.75%	1,500,000	45	15
Frederick	299,317	0.00%	0.00%	0	0	20
Garrett	28,393	1.00%	1.00%	2,515,000	89	9
Harford	265,514	1.00%	1.00%	18,000,000	68	11
Howard	339,668	1.25%	1.25%	38,900,000	115	4
Kent	19,557	0.50%	0.50%	1,018,646	52	12
Montgomery	1,082,273	Varies	Varies	104,715,005	97	8
Prince George's	966,629	1.40%	1.40%	115,718,500	120	3
Queen Anne's	53,688	0.50%	0.50%	2,625,000	49	13
St. Mary's	116,469	1.00%	1.00%	8,500,000	73	10
Somerset	25,241	0.00%	0.00%	0	0	20
Talbot	38,244	1.00%	1.00%	5,415,000	142	1
Washington	157,228	0.50%	0.50%	3,400,000	22	17
Wicomico	106,329	0.00%	0.00%	0	0	20
Worcester	54,337	0.50%	0.50%	6,000,000	110	5
Total	6,263,220			\$535,903,151	\$86	

Source: Department of Legislative Services, County Budgets

Transfer Tax Revenue Trend for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,754,797	\$750,000	\$750,000	-\$1,004,797	-57.3%	\$0	0.0%	-34.6%
Anne Arundel	60,951,113	74,500,000	75,800,000	13,548,887	22.2%	1,300,000	1.7%	11.5%
Baltimore City	51,861,451	55,814,000	56,931,000	3,952,549	7.6%	1,117,000	2.0%	4.8%
Baltimore	76,602,707	82,095,640	83,000,000	5,492,933	7.2%	904,360	1.1%	4.1%
Calvert	0	0	0	0	N/A	0	N/A	N/A
Caroline	829,716	800,000	800,000	-29,716	-3.6%	0	0.0%	-1.8%
Carroll	0	0	0	0	N/A	0	N/A	N/A
Cecil	2,145,362	2,000,000	2,215,000	-145,362	-6.8%	215,000	10.8%	1.6%
Charles	8,094,407	8,100,000	8,100,000	5,593	0.1%	0	0.0%	0.0%
Dorchester	1,472,000	1,143,124	1,500,000	-328,876	-22.3%	356,876	31.2%	0.9%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	3,570,787	1,810,000	2,515,000	-1,760,787	-49.3%	705,000	39.0%	-16.1%
Harford	17,573,766	16,000,000	18,000,000	-1,573,766	-9.0%	2,000,000	12.5%	1.2%
Howard	38,070,843	36,000,000	38,900,000	-2,070,843	-5.4%	2,900,000	8.1%	1.1%
Kent	1,031,709	851,088	1,018,646	-180,621	-17.5%	167,558	19.7%	-0.6%
Montgomery	96,477,276	99,675,771	104,715,005	3,198,495	3.3%	5,039,234	5.1%	4.2%
Prince George's	110,968,709	111,458,700	115,718,500	489,991	0.4%	4,259,800	3.8%	2.1%
Queen Anne's	2,916,772	2,425,000	2,625,000	-491,772	-16.9%	200,000	8.2%	-5.1%
St. Mary's	7,173,019	9,000,000	8,500,000	1,826,981	25.5%	-500,000	-5.6%	8.9%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	5,746,741	4,200,000	5,415,000	-1,546,741	-26.9%	1,215,000	28.9%	-2.9%
Washington	3,361,155	3,400,000	3,400,000	38,845	1.2%	0	0.0%	0.6%
Wicomico	0	0	0	0	N/A	0	N/A	N/A
Worcester	6,141,189	5,500,000	6,000,000	-641,189	-10.4%	500,000	9.1%	-1.2%
Total	\$496,743,519	\$515,523,323	\$535,903,151	\$18,779,804	3.8%	\$20,379,828	4.0%	3.9%

Source: Department of Legislative Services, County Budgets

Hotel Rental Taxes

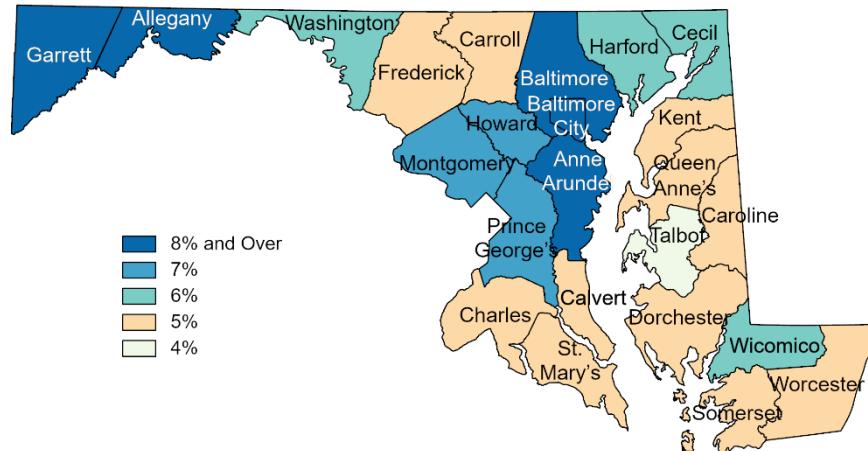
Hotel rental taxes are imposed in all counties in Maryland. In several jurisdictions, revenues collected from the hotel rental tax are shared with municipalities and community organizations. A few municipalities are also authorized to impose a hotel rental tax or to collect the county tax within their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

In fiscal 2026, county governments expect to collect \$137.2 million in revenue from the hotel rental tax. When compared to fiscal 2024, hotel rental taxes are projected to decrease slightly in both fiscal 2025 and 2026. However, a comparison of the fiscal 2024 adopted budgets with actual collections reveals that most county governments exceeded their budgeted hotel rental tax revenues. This suggests a pattern of conservative budgeting by county governments. As such, the projected decreases for fiscal 2025 and fiscal 2026 may not fully reflect the potential for actual revenue performance, and the outlook could be more optimistic than the current projections indicate.

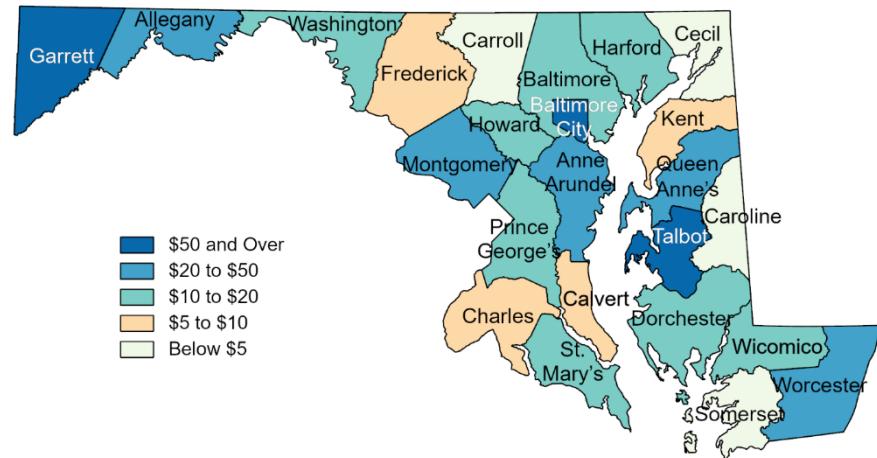
The amounts in fiscal 2026 range from \$80,000 in Somerset County to \$33.0 million in Baltimore City. On a per capita basis, hotel rental tax revenue ranges from \$2 in Carroll to \$141 in Garrett County. Caroline County did not report any revenues from the hotel rental tax.

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 2026**



**Hotel Rental Tax Revenue – Per Capita Amount
FY 2026**



Hotel Rental Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2026	Per Capita Revenues	Per Capita Ranking
		FY 2025	FY 2026			
Allegany	67,097	8.0%	8.0%	\$1,355,000	\$20	8
Anne Arundel	602,350	8.0%	8.0%	25,857,000	43	4
Baltimore City	568,271	9.5%	9.5%	33,000,000	58	2
Baltimore	852,425	9.5%	9.5%	14,000,000	16	10
Calvert	94,913	5.0%	5.0%	576,000	6	20
Caroline	34,248	5.0%	5.0%	0	0	24
Carroll	177,108	5.0%	5.0%	347,230	2	23
Cecil	106,305	6.0%	6.0%	291,000	3	22
Charles	174,478	5.0%	5.0%	1,330,000	8	18
Dorchester	33,138	5.0%	5.0%	469,000	14	11
Frederick	299,317	5.0%	5.0%	2,800,000	9	17
Garrett	28,393	8.0%	8.0%	4,000,000	141	1
Harford	265,514	6.0%	6.0%	2,700,000	10	16
Howard	339,668	7.0%	7.0%	5,626,000	17	9
Kent	19,557	5.0%	5.0%	133,546	7	19
Montgomery	1,082,273	7.0%	7.0%	22,892,041	21	7
Prince George's	966,629	7.0%	7.0%	12,062,300	12	13
Queen Anne's	53,688	5.0%	5.0%	1,250,000	23	6
St. Mary's	116,469	5.0%	5.0%	1,310,000	11	15
Somerset	25,241	5.0%	5.0%	80,000	3	21
Talbot	38,244	4.0%	4.0%	2,000,000	52	3
Washington	157,228	6.0%	6.0%	2,000,000	13	12
Wicomico	106,329	6.0%	6.0%	1,205,159	11	14
Worcester	54,337	5.0%	5.0%	1,875,000	35	5
Total	6,263,220			\$137,159,276	\$22	

Source: Department of Legislative Services, County Budgets

Hotel Rental Tax Revenue Trend for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$1,305,039	\$1,230,000	\$1,355,000	-\$75,039	-5.7%	\$125,000	10.2%	1.9%
Anne Arundel	23,365,545	24,954,000	25,857,000	1,588,455	6.8%	903,000	3.6%	5.2%
Baltimore City	32,615,343	34,526,000	33,000,000	1,910,657	5.9%	-1,526,000	-4.4%	0.6%
Baltimore	14,008,758	14,000,000	14,000,000	-8,758	-0.1%	0	0.0%	0.0%
Calvert	665,227	533,488	576,000	-131,739	-19.8%	42,512	8.0%	-6.9%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	348,054	351,060	347,230	3,006	0.9%	-3,830	-1.1%	-0.1%
Cecil	287,971	262,000	291,000	-25,971	-9.0%	29,000	11.1%	0.5%
Charles	1,321,866	1,320,000	1,330,000	-1,866	-0.1%	10,000	0.8%	0.3%
Dorchester	467,865	470,000	469,000	2,135	0.5%	-1,000	-0.2%	0.1%
Frederick	2,838,085	2,700,000	2,800,000	-138,085	-4.9%	100,000	3.7%	-0.7%
Garrett	6,555,058	4,000,000	4,000,000	-2,555,058	-39.0%	0	0.0%	-21.9%
Harford	2,701,620	2,500,000	2,700,000	-201,620	-7.5%	200,000	8.0%	0.0%
Howard	5,932,743	5,800,000	5,626,000	-132,743	-2.2%	-174,000	-3.0%	-2.6%
Kent	125,746	170,000	133,546	44,254	35.2%	-36,454	-21.4%	3.1%
Montgomery	23,084,973	22,115,252	22,892,041	-969,721	-4.2%	776,789	3.5%	-0.4%
Prince George's	12,222,906	11,942,900	12,062,300	-280,006	-2.3%	119,400	1.0%	-0.7%
Queen Anne's	1,127,036	1,100,000	1,250,000	-27,036	-2.4%	150,000	13.6%	5.3%
St. Mary's	1,384,088	1,200,000	1,310,000	-184,088	-13.3%	110,000	9.2%	-2.7%
Somerset	90,431	100,000	80,000	9,569	10.6%	-20,000	-20.0%	-5.9%
Talbot	2,018,420	1,800,000	2,000,000	-218,420	-10.8%	200,000	11.1%	-0.5%
Washington	2,847,625	2,000,000	2,000,000	-847,625	-29.8%	0	0.0%	-16.2%
Wicomico	1,297,912	1,268,232	1,205,159	-29,680	-2.3%	-63,073	-5.0%	-3.6%
Worcester	2,053,720	1,775,000	1,875,000	-278,720	-13.6%	100,000	5.6%	-4.5%
Total	\$138,666,031	\$136,117,932	\$137,159,276	-\$2,548,099	-1.8%	\$1,041,344	0.8%	-0.5%

Source: Department of Legislative Services, County Budgets

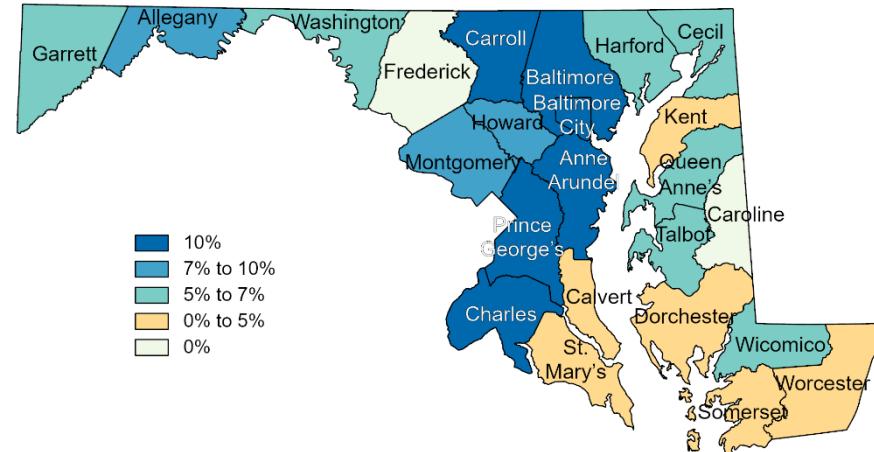
Admissions and Amusement Taxes

County governments and Baltimore City are projecting to collect \$61.6 million in admissions and amusement tax revenue in fiscal 2026. Admissions and amusement taxes are expected to increase modestly in fiscal 2026. Between fiscal 2024 and 2026, admissions and amusement tax revenues are projected to increase by \$2.4 million. This represents a 2.0% annual increase over the two-year period.

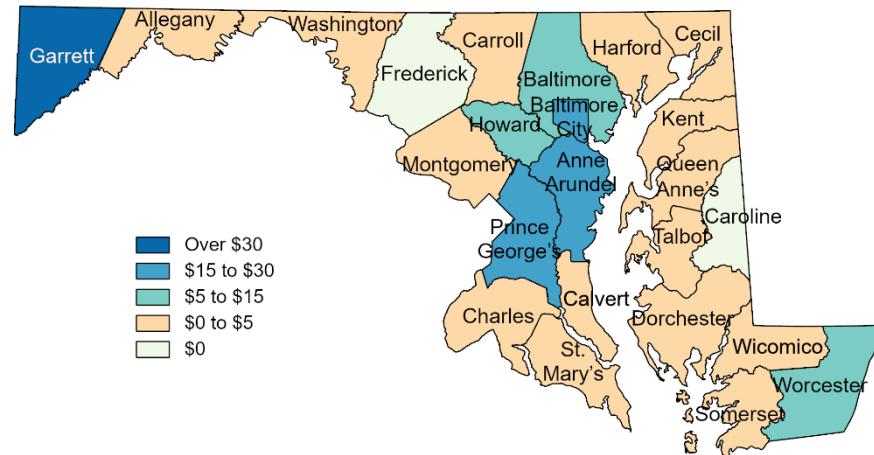
In fiscal 2026, admissions and amusement tax collections range from \$1,150 in Dorchester County to \$18.3 million in Prince George's County. On average, county governments collected \$10 per capita in admissions and amusement tax revenue. Garrett County leads the State with per capita admissions and 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 2026



Admissions and Amusement Tax Revenue – Per Capita Amount FY 2026



Admissions and Amusement Tax Rates and Revenue Amounts

County	Population	County Tax Rates		Revenues FY 2026	Per Capita Revenues	Per Capita Ranking
		FY 2025	FY 2026			
Allegany	67,097	7.5%	7.5%	\$150,000	\$2	13
Anne Arundel	602,350	10.0%	10.0%	9,800,000	16	4
Baltimore City	568,271	10.0%	10.0%	15,049,000	26	2
Baltimore	852,425	10.0%	10.0%	6,800,000	8	7
Calvert	94,913	1.0%	1.0%	22,400	0	21
Caroline	34,248	0.0%	0.0%	0	0	23
Carroll	177,108	10.0%	10.0%	500,000	3	12
Cecil	106,305	6.0%	6.0%	90,000	1	19
Charles	174,478	10.0%	10.0%	750,000	4	9
Dorchester	33,138	0.5%	0.5%	1,150	0	22
Frederick	299,317	0.0%	0.0%	0	0	23
Garrett	28,393	6.0%	6.0%	1,000,000	35	1
Harford	265,514	5.0%	5.0%	450,000	2	15
Howard	339,668	7.5%	7.5%	3,300,000	10	6
Kent	19,557	4.5%	4.5%	33,000	2	16
Montgomery	1,082,273	7.0%	7.0%	3,500,000	3	10
Prince George's	966,629	10.0%	10.0%	18,300,000	19	3
Queen Anne's	53,688	5.0%	5.0%	260,000	5	8
St. Mary's	116,469	2.0%	2.0%	140,000	1	17
Somerset	25,241	4.0%	4.0%	30,000	1	18
Talbot	38,244	5.0%	5.0%	30,000	1	20
Washington	157,228	5.0%	5.0%	475,000	3	11
Wicomico	106,329	6.0%	6.0%	200,000	2	14
Worcester	54,337	3.0%	3.0%	750,000	14	5
Total	6,263,220			\$61,630,550	\$10	

Source: Department of Legislative Services, County Budgets

Admissions and Amusement Tax Revenue Trend for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$85,140	\$150,000	\$150,000	\$64,860	76.2%	\$0	0.0%	32.7%
Anne Arundel	9,470,588	9,800,000	9,800,000	329,412	3.5%	0	0.0%	1.7%
Baltimore City	11,759,870	10,300,000	15,049,000	-1,459,870	-12.4%	4,749,000	46.1%	13.1%
Baltimore	6,804,168	6,800,000	6,800,000	-4,168	-0.1%	0	0.0%	0.0%
Calvert	25,780	20,000	22,400	-5,780	-22.4%	2,400	12.0%	-6.8%
Caroline	0	0	0	0	N/A	0	N/A	N/A
Carroll	504,338	400,000	500,000	-104,338	-20.7%	100,000	25.0%	-0.4%
Cecil	92,261	100,000	90,000	7,739	8.4%	-10,000	-10.0%	-1.2%
Charles	719,003	810,000	750,000	90,997	12.7%	-60,000	-7.4%	2.1%
Dorchester	9,914	1,200	1,150	-8,714	-87.9%	-50	-4.2%	-65.9%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	1,175,764	1,000,000	1,000,000	-175,764	-14.9%	0	0.0%	-7.8%
Harford	392,273	475,000	450,000	82,727	21.1%	-25,000	-5.3%	7.1%
Howard	4,397,789	3,300,000	3,300,000	-1,097,789	-25.0%	0	0.0%	-13.4%
Kent	34,813	33,000	33,000	-1,813	-5.2%	0	0.0%	-2.6%
Montgomery	3,703,817	3,500,000	3,500,000	-203,817	-5.5%	0	0.0%	-2.8%
Prince George's	18,200,978	15,000,000	18,300,000	-3,200,978	-17.6%	3,300,000	22.0%	0.3%
Queen Anne's	261,842	252,000	260,000	-9,842	-3.8%	8,000	3.2%	-0.4%
St. Mary's	112,762	140,000	140,000	27,238	24.2%	0	0.0%	11.4%
Somerset	28,117	25,000	30,000	-3,117	-11.1%	5,000	20.0%	3.3%
Talbot	41,776	25,000	30,000	-16,776	-40.2%	5,000	20.0%	-15.3%
Washington	477,760	475,000	475,000	-2,760	-0.6%	0	0.0%	-0.3%
Wicomico	226,292	200,000	200,000	-26,292	-11.6%	0	0.0%	-6.0%
Worcester	731,510	700,000	750,000	-31,510	-4.3%	50,000	7.1%	1.3%
Total	\$59,256,555	\$53,506,200	\$61,630,550	-\$5,750,355	-9.7%	\$8,124,350	15.2%	2.0%

Source: Department of Legislative Services, County Budgets

Other Local Taxes

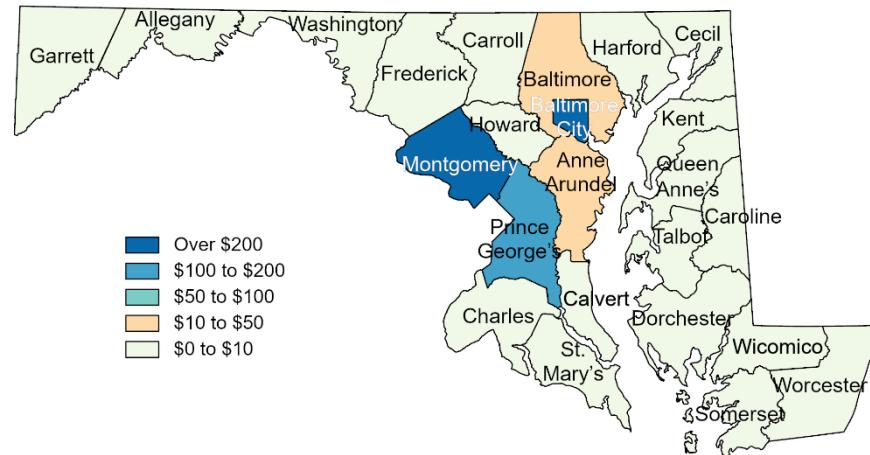
Many county governments, including Baltimore City, impose a variety of other local taxes including sales and service taxes. Counties are generally limited to imposing sales taxes on fuels and utilities. Worcester County is authorized to impose a sales tax on food and beverages in Ocean City. Montgomery 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 2026, county governments are estimated to collect \$567.5 million in other local taxes. Sales taxes on energy sources account for 61.7% of the other local taxes (\$350.0 million), while sales taxes on telephones account for 26.1% of the total (\$148.3 million).

In fiscal 2026, revenues from other local taxes range from \$50,000 in Talbot County to \$241.5 million in Montgomery County. On average, county governments collected \$91 per capita in other local taxes. Baltimore City led the State with per capita collections totaling \$241, followed by Montgomery County (\$223) and Prince George's County (\$150).

Between fiscal 2024 and 2026, revenues from other local taxes are projected to increase by \$54.3 million, which represents a 5.2% average annual increase over the two-year period.

**Other Local Tax Revenue – Per Capita Amount
FY 2026**



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

	FY 2024	FY 2025	FY 2026
Energy Taxes	\$337.8	\$341.3	\$350.0
Telephone Taxes	115.7	116.2	148.3
PILOTs – Baltimore City	14.0	15.4	15.4
Parking Tax	32.9	33.9	37.8
Bag Tax	3.5	3.3	3.2
E-Cigarette Tax	0.8	0.6	0.6
Other	8.5	12.4	12.1
Total	\$513.2	\$523.1	\$567.5

PILOT: payment in lieu of taxes

Source: Department of Legislative Services, County Budgets

Other Local Taxes Revenue Trend for Fiscal 2024-2026

County	FY 2024	FY 2025	FY 2026	FY 2024-2025		FY 2025-2026		Average Annual Difference
				\$ Difference	% Difference	\$ Difference	% Difference	
Allegany	\$48,326	\$60,000	\$60,000	\$11,674	24.2%	\$0	0.0%	11.4%
Anne Arundel	14,982,318	14,681,000	17,984,300	-301,318	-2.0%	3,303,300	22.5%	9.6%
Baltimore City	129,432,507	136,846,105	136,720,000	7,413,598	5.7%	-126,105	-0.1%	2.8%
Baltimore	22,712,058	23,012,600	23,012,600	300,542	1.3%	0	0.0%	0.7%
Calvert	116,049	110,000	114,508	-6,049	-5.2%	4,508	4.1%	-0.7%
Caroline	65,271	80,000	80,000	14,729	22.6%	0	0.0%	10.7%
Carroll	202,822	175,000	185,000	-27,822	-13.7%	10,000	5.7%	-4.5%
Cecil	433,948	448,000	457,000	14,052	3.2%	9,000	2.0%	2.6%
Charles	248,700	244,700	244,000	-4,000	-1.6%	-700	-0.3%	-0.9%
Dorchester	148,993	140,000	138,500	-8,993	-6.0%	-1,500	-1.1%	-3.6%
Frederick	0	0	0	0	N/A	0	N/A	N/A
Garrett	144,728	101,880	127,380	-42,848	-29.6%	25,500	25.0%	-6.2%
Harford	209,922	215,000	210,000	5,078	2.4%	-5,000	-2.3%	0.0%
Howard	583,011	660,000	610,000	76,989	13.2%	-50,000	-7.6%	2.3%
Kent	0	0	0	0	N/A	0	N/A	N/A
Montgomery	241,481,091	237,153,666	241,494,339	-4,327,425	-1.8%	4,340,673	1.8%	0.0%
Prince George's	100,961,231	107,690,500	144,897,400	6,729,269	6.7%	37,206,900	34.5%	19.8%
Queen Anne's	0	0	0	0	N/A	0	N/A	N/A
St. Mary's	672,841	675,000	350,000	2,159	0.3%	-325,000	-48.1%	-27.9%
Somerset	0	0	0	0	N/A	0	N/A	N/A
Talbot	52,979	50,000	50,000	-2,979	-5.6%	0	0.0%	-2.9%
Washington	222,880	200,000	220,000	-22,880	-10.3%	20,000	10.0%	-0.6%
Wicomico	389,474	471,500	404,000	82,026	21.1%	-67,500	-14.3%	1.8%
Worcester	97,280	110,000	110,000	12,720	13.1%	0	0.0%	6.3%
Total	\$513,206,429	\$523,124,951	\$567,469,027	\$9,918,522	1.9%	\$44,344,076	8.5%	5.2%

Source: Department of Legislative Services, County Budgets

Data Tables

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	\$48,232,219	\$30,301,613	\$4,499,670	\$1,754,797	\$1,305,039	\$85,140	\$48,326	\$86,226,804	114,076,760
Anne Arundel	951,445,514	830,256,885	46,181,499	60,951,113	23,365,545	9,470,588	14,982,318	1,936,653,462	2,143,794,142
Baltimore City	1,060,450,620	475,256,900	45,362,671	51,861,451	32,615,343	11,759,870	129,432,507	1,806,739,362	2,290,068,113
Baltimore	1,165,989,181	1,131,073,526	33,140,136	76,602,707	14,008,758	6,804,168	22,712,058	2,450,330,534	2,663,045,968
Calvert	206,078,581	113,853,466	7,897,594	0	665,227	25,780	116,049	328,636,697	357,344,357
Caroline	31,340,785	26,029,223	2,345,745	829,716	0	0	65,271	60,610,740	72,576,639
Carroll	252,193,227	216,991,408	13,172,087	0	348,054	504,338	202,822	483,411,936	485,446,151
Cecil	115,857,608	86,288,431	7,319,730	2,145,362	287,971	92,261	433,948	212,425,311	233,854,039
Charles	283,181,881	173,607,605	20,880,545	8,094,407	1,321,866	719,003	248,700	488,054,007	525,945,580
Dorchester	36,615,465	21,319,526	4,534,256	1,472,000	467,865	9,914	148,993	64,568,019	73,970,626
Frederick	426,369,864	353,880,862	49,151,384	0	2,838,085	0	0	832,240,195	860,409,495
Garrett	63,014,014	20,479,059	3,728,443	3,570,787	6,555,058	1,175,764	144,728	98,667,853	122,680,264
Harford	338,356,326	310,195,604	15,736,476	17,573,766	2,701,620	392,273	209,922	685,165,987	701,697,076
Howard	867,797,255	623,796,097	17,929,511	38,070,843	5,932,743	4,397,789	583,011	1,558,507,249	1,444,636,961
Kent	34,199,006	20,020,098	1,648,653	1,031,709	125,746	34,813	0	57,060,025	61,579,461
Montgomery	2,213,845,237	2,023,561,278	154,109,316	96,477,276	23,084,973	3,703,817	241,481,091	4,756,262,988	4,208,521,785
Prince George's	1,585,978,136	788,402,441	34,473,958	110,968,709	12,222,906	18,200,978	100,961,231	2,651,208,359	2,595,679,639
Queen Anne's	82,109,458	86,007,950	7,668,565	2,916,772	1,127,036	261,842	0	180,091,623	197,550,145
St. Mary's	126,673,162	140,662,284	6,744,377	7,173,019	1,384,088	112,762	672,841	283,422,533	314,872,423
Somerset	19,888,252	11,765,183	764,264	0	90,431	28,117	0	32,536,247	52,895,844
Talbot	58,660,845	53,013,098	8,847,252	5,746,741	2,018,420	41,776	52,979	128,381,111	145,620,697
Washington	151,108,750	125,336,978	7,660,380	3,361,155	2,847,625	477,760	222,880	291,015,528	328,859,403
Wicomico	74,244,087	77,380,868	4,864,112	0	1,297,912	226,292	389,474	158,402,745	207,696,375
Worcester	159,109,371	53,832,771	9,188,870	6,141,189	2,053,720	731,510	97,280	231,154,711	259,838,122
Total	\$10,352,738,844	\$7,793,313,154	\$507,849,494	\$496,743,519	\$138,666,031	\$59,256,555	\$513,206,429	\$19,861,774,026	\$20,462,660,065

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	991,710,900	839,050,000	53,000,000	74,500,000	24,954,000	9,800,000	14,681,000	2,007,695,900	2,217,174,300
Baltimore City	1,106,040,214	481,606,187	46,024,000	55,814,000	34,526,000	10,300,000	136,846,105	1,871,156,506	2,359,879,980
Baltimore	1,226,043,072	1,143,887,040	36,694,568	82,095,640	14,000,000	6,800,000	23,012,600	2,532,532,920	2,750,783,817
Calvert	223,052,774	118,100,000	8,500,000	0	533,488	20,000	110,000	350,316,262	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	175,000	502,117,688	501,560,523
Cecil	129,654,228	80,766,624	8,000,000	2,000,000	262,000	100,000	448,000	221,230,852	234,401,619
Charles	304,312,300	169,875,000	18,000,000	8,100,000	1,320,000	810,000	244,700	502,662,000	535,632,600
Dorchester	38,210,172	18,800,000	3,300,000	1,143,124	470,000	1,200	140,000	62,064,496	77,785,490
Frederick	479,337,930	388,797,055	44,168,809	0	2,700,000	0	0	915,003,794	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	20,900,000	1,456,711	851,088	170,000	33,000	0	59,296,075	60,947,813
Montgomery	2,289,730,667	2,170,138,166	169,950,884	99,675,771	22,115,252	3,500,000	237,153,666	4,992,264,406	4,313,639,153
Prince George's	1,644,944,194	829,241,700	34,474,000	111,458,700	11,942,900	15,000,000	107,690,500	2,754,751,994	2,608,076,500
Queen Anne's	85,161,000	83,045,000	6,700,000	2,425,000	1,100,000	252,000	0	178,683,000	189,829,049
St. Mary's	133,678,038	147,556,606	8,740,000	9,000,000	1,200,000	140,000	675,000	300,989,644	323,471,556
Somerset	21,308,000	10,400,000	800,000	0	100,000	25,000	0	32,633,000	50,138,668
Talbot	65,834,196	37,000,000	7,000,000	4,200,000	1,800,000	25,000	50,000	115,909,196	131,921,215
Washington	152,420,120	121,388,350	7,606,800	3,400,000	2,000,000	475,000	200,000	287,490,270	300,648,730
Wicomico	76,876,223	66,500,000	4,750,000	0	1,268,232	200,000	471,500	150,065,955	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	\$10,866,981,734	\$8,015,690,305	\$528,009,442	\$515,523,323	\$136,117,932	\$53,506,200	\$523,124,951	\$20,638,953,887	\$20,843,124,973

Source: Department of Legislative Services, County Budgets

County Government Revenues – Fiscal 2026

County	Property	Income	Recordation	Transfer	Hotel Rental	Admissions/ Amusement	Other Local Taxes	Total Local Taxes	Total GF Revenues
Allegany	\$52,724,463	\$31,590,000	\$1,700,000	\$750,000	\$1,355,000	\$150,000	\$60,000	\$88,329,463	\$110,498,572
Anne Arundel	1,021,363,100	857,154,000	55,000,000	75,800,000	25,857,000	9,800,000	17,984,300	2,062,958,400	2,235,298,800
Baltimore City	1,160,112,214	493,670,000	47,894,000	56,931,000	33,000,000	15,049,000	136,720,000	1,943,376,214	2,547,516,051
Baltimore	1,302,107,504	1,090,463,098	37,000,000	83,000,000	14,000,000	6,800,000	23,012,600	2,556,383,202	2,755,381,658
Calvert	229,073,034	121,643,000	8,200,000	0	576,000	22,400	114,508	359,628,942	385,742,687
Caroline	35,429,300	26,075,901	2,050,000	800,000	0	0	80,000	64,435,201	77,574,869
Carroll	280,631,164	235,697,633	19,000,000	0	347,230	500,000	185,000	536,361,027	537,211,738
Cecil	153,090,101	84,712,522	8,210,000	2,215,000	291,000	90,000	457,000	249,065,623	268,053,158
Charles	322,795,200	184,500,000	22,300,000	8,100,000	1,330,000	750,000	244,000	540,019,200	573,224,700
Dorchester	40,417,422	22,600,000	4,600,000	1,500,000	469,000	1,150	138,500	69,726,072	81,733,700
Frederick	519,123,513	401,627,358	49,650,589	0	2,800,000	0	0	973,201,460	984,377,605
Garrett	74,310,367	18,500,000	2,500,000	2,515,000	4,000,000	1,000,000	127,380	102,952,747	116,712,073
Harford	375,091,950	342,000,000	16,000,000	18,000,000	2,700,000	450,000	210,000	754,451,950	733,667,366
Howard	960,923,568	662,200,366	19,000,000	38,900,000	5,626,000	3,300,000	610,000	1,690,559,934	1,532,498,889
Kent	38,135,619	21,655,000	1,693,153	1,018,646	133,546	33,000	0	62,668,964	67,973,525
Montgomery	2,433,999,344	2,274,235,002	178,449,138	104,715,005	22,892,041	3,500,000	241,494,339	5,259,284,869	4,558,870,741
Prince George's	1,707,655,495	861,582,100	39,379,400	115,718,500	12,062,300	18,300,000	144,897,400	2,899,595,195	2,718,956,200
Queen Anne's	92,177,500	89,500,000	7,200,000	2,625,000	1,250,000	260,000	0	193,012,500	206,898,364
St. Mary's	137,961,869	154,532,802	8,740,000	8,500,000	1,310,000	140,000	350,000	311,534,671	336,425,219
Somerset	23,680,565	12,650,000	700,000	0	80,000	30,000	0	37,140,565	56,905,780
Talbot	68,661,616	39,500,000	8,410,000	5,415,000	2,000,000	30,000	50,000	124,066,616	138,910,307
Washington	164,216,320	130,049,610	7,606,800	3,400,000	2,000,000	475,000	220,000	307,967,730	323,115,430
Wicomico	79,088,883	74,000,000	4,750,000	0	1,205,159	200,000	404,000	159,648,042	196,242,008
Worcester	185,818,745	53,000,000	9,450,000	6,000,000	1,875,000	750,000	110,000	257,003,745	277,103,057
Total	\$11,458,588,856	\$8,283,138,392	\$559,483,080	\$535,903,151	\$137,159,276	\$61,630,550	\$567,469,027	\$21,603,372,332	\$21,820,892,497

Source: Department of Legislative Services, County Budgets