

PROPERTY TAX SET-OFFS

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

FISCAL 2018



DEPARTMENT OF LEGISLATIVE SERVICES 2019

**Property Tax Set-offs:
The Use of Local Property Tax Differentials
And Tax Rebates in Maryland
Fiscal 2018**

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

January 2019

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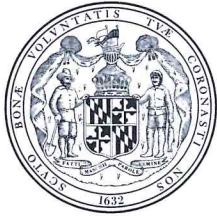
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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Victoria L. Gruber
Executive Director

Ryan Bishop
Director

January 2019

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


Ladies and Gentlemen:


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

Tax set-off systems continue to be of interest to State and local government officials. The Department of Legislative Services, in accordance with Joint Resolution 31 of 1978, conducts an annual review of local tax set-off systems, and this report summarizes the tax set-off systems for fiscal 2018. The report also provides an overview of the current law relating to tax set-offs. This report was prepared by Gail Renborg and Arnold Adja of the Office of Policy Analysis and reviewed by Hiram Burch. April Noren prepared the manuscript.

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

Sincerely,


Victoria L. Gruber
Executive Director


Ryan Bishop
Director

VLG:RB/ajm

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Executive Summary

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

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

In Maryland, 18 of the 23 counties provided property tax set-offs for their municipalities in fiscal 2018. Of the 5 remaining counties, Baltimore and Howard counties do not have municipalities, while Kent, Wicomico, and Worcester counties chose not to establish tax set-offs.

Seven counties (Allegany, Anne Arundel, Calvert, Caroline, Charles, Talbot, and Washington) provided tax rate differentials totaling \$42.1 million for their municipalities. Five counties (Carroll, Cecil, Montgomery, St. Mary's, and Somerset) returned to their municipalities rebates totaling \$11.5 million. Six counties (Dorchester, Frederick, Garrett, Harford,

Prince George's, and Queen Anne's) provided both tax differentials and rebates to their municipalities totaling \$57.9 million. In sum, tax differentials and rebates totaled \$111.5 million in fiscal 2018, a 4.1% increase compared to the prior year. Tax differentials totaled \$91.1 million, and tax rebates totaled \$20.4 million.

Over the last 10 years, the level of tax set-offs provided to municipalities has increased by \$30.6 million, or 37.9%, which represents an average annual increase of 3.3%. In fiscal 2008, the level of tax set-offs totaled \$80.9 million.

All counties, except Caroline, Kent, and St. Mary's, increased the amount of tax set-offs provided to municipalities since fiscal 2008. Increases in tax set-off amounts over the past 10 years have been significant in most counties, with tax set-off amounts at least doubling in 4 of the 14 counties that experienced an increase. In Frederick County, for example, the tax set-off amount for fiscal 2018 (\$13.8 million) is more than two times what it was in fiscal 2008 (\$6.6 million). In Dorchester County, a tax rebate totaling approximately \$200,000 was provided in fiscal 2008. Since that time, tax rebates provided by the county have grown to \$410,277 in fiscal 2018.

Of the State's larger counties, only Prince George's County provided a dramatically higher tax set-off in fiscal 2018 (\$32.0 million) than it did in fiscal 2008 (\$21.9 million). While Montgomery and Anne Arundel counties have also had increases in their tax set-offs, these increases have not been above a 1% average annual

increase. Montgomery County provided tax rebates of \$7.4 million in fiscal 2008. In fiscal 2018, the county provided tax rebates totaling \$8.2 million, which represents an average annual increase of 0.9%. Similarly, in Anne Arundel County, the total value of the tax rate differential increased by \$2.2 million over the 10-year period, which represents an average annual increase of 0.9%. Most of this increase, however, is due to the assessable base growth in the City of Annapolis.

Of the 18 counties providing tax set-offs in fiscal 2018, the tax set-off amount decreased relative to the amounts provided in fiscal 2017 in 3 counties (Cecil, Charles, and Dorchester).

Property Tax Set-offs: The Use of Local Property Tax Differentials And Tax Rebates in Maryland Fiscal 2018

Introduction

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

Structure of Local Governments

There are 156 municipalities in Maryland. According to July 2017 census data, 15.5% of Maryland residents live within municipalities. However, on the Eastern Shore and in Western Maryland, there are nine counties that have over 30% of their residents living in municipalities. Compared to counties, municipalities in Maryland provide a more limited array of public services. Public works and public safety are the two largest functions of municipal governments, comprising 66.5% of municipal expenditures in fiscal 2017. As shown in **Exhibit 1**, municipalities accounted for approximately 4.5% of total local government expenditures. In five counties, municipal governments accounted for over 15% of local government expenditures.

Background

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

municipality fail to reach an agreement concerning the formula by which a tax set-off is to be calculated, Frederick County must grant a tax set-off using the formula for the preceding taxable year.

Exhibit 1
Local Government Expenditures
Fiscal 2017
(\$ in Millions)

	<u>Expenditures</u>	<u>Percent of Total</u>
County Level	\$30,990.2	95.5%
Municipal Level	\$1,449.0	4.5%
Total	\$32,439.2	100.0%

<u>Municipal Level</u>	<u>Expenditures</u>	<u>Percent of Total</u>
Public Works	\$614.4	42.4%
Public Safety	348.6	24.1%
General Government	195.7	13.5%
Parks, Recreation, & Culture	116.6	8.0%
Community/Economic Development	53.0	3.7%
Miscellaneous	46.4	3.2%
Debt Service	74.3	5.1%
Total	\$1,449.0	100.0%

Source: Department of Legislative Services

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

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

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

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

- (1) the services and programs that are performed by the municipal corporation instead of similar county services and programs; and
- (2) the extent that the similar services and programs are funded by property tax revenues.

(e) *Rate need not be uniform.* The county property tax rate for assessments of property located in a municipal corporation is not required to be:

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

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

Scope

This report identifies tax differentials and tax rebates made by the governing bodies of the counties during fiscal 2018. Information was obtained from a survey of the counties and the State Department of Assessments and Taxation. Specifically, assessable base information and tax rate differentials were obtained by using data from the State Department of Assessments and Taxation. The tax rate differentials are calculated per \$100 of assessed property value.

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

- mandatory State pass-through from the counties to the municipalities such as supplemental police aid and distributions from the State Fire, Rescue, and Ambulance Fund;
- county sales and services taxes, license fees, and alcoholic beverage dispensary profits required by State law to be shared with municipalities; and
- funds to which a municipality has a claim, such as Program Open Space.

Explanation of Exhibits and Appendices

- **Exhibit 2** summarizes the findings of the tax set-off study for fiscal 2018.
- **Exhibit 3** shows the per capita distribution of tax differentials and rebates among municipalities for fiscal 2018.
- **Exhibit 4** compares the tax differential and rebate amounts for the 26 largest municipalities on a per capita basis.
- **Exhibit 5** compares tax set-offs authorized in fiscal 2018 to those in fiscal 2017.
- **Exhibit 6** compares a county's tax set-off amount in fiscal 2018 with the amount provided in fiscal 2008.
- **Exhibit 7** shows the assessable base for municipalities in the jurisdictions that provided tax rate differentials (Allegany, Anne Arundel, Calvert, Caroline, Charles, Dorchester, Frederick, Garrett, Harford, Prince George's, Queen Anne's, Talbot, and Washington counties).
- **Appendix 1** lists the municipalities by county.
- **Appendix 2** provides a listing of the tax differential and rebate amounts for each municipality in fiscal 2018 on a per capita basis.
- **Appendix 3** compares the tax differential amount to the county property tax rate.
- **Appendix 4** shows the population and the fiscal 2018 real property tax rate for each municipality.
- **Appendix 5** shows the number of municipal residents in each county.
- **Appendix 6** shows local government expenditures in fiscal 2017 for counties and municipalities by expenditure category. County expenditures include the local school systems, library boards, health departments, and local community colleges.
- **Appendix 7** depicts local government expenditures for each county.
- **Appendix 8** shows county and municipal government expenditures for each county, exclusive of local board expenditures for education, library, and community colleges.

Summary of Findings

In Maryland, 18 of the 23 counties had property tax set-offs for municipalities in their jurisdictions in fiscal 2018. Of the 5 remaining counties, Baltimore and Howard counties have no municipalities, while Kent, Wicomico, and Worcester counties chose not to establish tax set-offs. In fiscal 2018, tax differentials and rebates totaled \$111.5 million, a 4.1% increase compared to the prior year. Local funding for tax differentials and rebates in fiscal 2018 ranged from \$44,916 in St. Mary's County to \$32.0 million in Prince George's County. On a per capita basis, local funding ranged from less than \$1 in St. Mary's County to \$109 in Talbot County.

Seven counties (Allegany, Anne Arundel, Calvert, Caroline, Charles, Talbot, and Washington) provided tax rate differentials totaling \$42.1 million for the municipalities in their jurisdictions. Five counties (Carroll, Cecil, Montgomery, St. Mary's, and Somerset) returned to

the municipalities rebates totaling \$11.5 million. Six counties (Dorchester, Frederick, Garrett, Harford, Prince George's, and Queen Anne's) provided both tax differentials and rebates to their municipalities. Prince George's County provided both tax rebates and tax rate differentials to its municipalities totaling \$32.0 million – as did Harford County, totaling \$10.6 million. Dorchester County provided tax rate differentials to Cambridge and Hurlock totaling \$404,227 and provided tax rebates to its other municipalities totaling \$6,050. Frederick County provided tax rate differentials to Frederick and Myersville totaling \$9.3 million and provided 10 other municipalities with \$4.5 million in tax rebates. Garrett County had a tax rate differential totaling \$74,885 for Mountain Lake Park and provided \$297,000 in rebates to seven other municipalities. Queen Anne's County provided tax rate differentials to Centreville, Millington, and Sudlersville, totaling \$605,221, and provided five other municipalities with \$156,935 in tax rebates. In 3 of the 18 counties providing tax set-offs in fiscal 2018, the tax set-off amount decreased relative to the amount provided in fiscal 2017. The set-off amount increased in all of the counties except for Cecil, Charles, and Dorchester counties. The amount for Montgomery County remained the same.

The City of Annapolis (Anne Arundel County) received the largest tax set-off amount in fiscal 2018. The county real property tax rate within the city was reduced by \$0.3630 per \$100 of assessed value and the county personal property tax rate was reduced by \$0.907, resulting in a property tax revenue offset of \$25.8 million in fiscal 2018 or \$656 per city resident. The City of Bowie (Prince George's County) received the next largest tax set-off amount, with a property tax differential amount of \$10.5 million. For a majority of municipalities in Maryland, the per capita tax differential or rebate amount is under \$75 per municipal resident. In 25 municipalities (15.6%), the county government did not grant either a tax differential or tax rebate. In 10 municipalities (6.3%), the tax differential or rebate amount exceeded \$200 per municipal resident.

Exhibit 2
Tax Differentials and Tax Rebates
Fiscal 2018

County	Tax Differential	Tax Rebate	Total
Allegany	\$2,332,679	\$0	\$2,332,679
Anne Arundel	25,795,410	0	25,795,410
Baltimore City	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A
Calvert	3,444,718	0	3,444,718
Caroline	546,772	0	546,772
Carroll	0	2,182,194	2,182,194
Cecil	0	729,049	729,049
Charles	1,659,101	0	1,659,101
Dorchester	404,227	6,050	410,277
Frederick	9,278,921	4,480,156	13,759,077
Garrett	74,885	297,000	371,885
Harford	7,296,424	3,292,127	10,588,551
Howard	N/A	N/A	N/A
Kent	0	0	0
Montgomery	0	8,168,433	8,168,433
Prince George's	31,358,050	623,470	31,981,520
Queen Anne's	605,221	156,935	762,156
St. Mary's	0	44,916	44,916
Somerset	0	393,200	393,200
Talbot	4,035,771	0	4,035,771
Washington	4,292,714	0	4,292,714
Wicomico	0	0	0
Worcester	0	0	0
Total	\$91,124,892	\$20,373,530	\$111,498,422

N/A: indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 3
Per Capita Tax Differential and Rebate Amount
Distribution Among Municipalities
Fiscal 2018

<u>Per Capita Amount</u>	<u>Municipalities</u>	<u>Percent of Total</u>
Over \$500	3	1.9%
\$200-\$499	7	4.4%
\$100-\$199	27	16.9%
\$75-\$99	21	13.1%
\$50-\$74	21	13.1%
\$25-\$49	38	23.8%
\$1-\$24	18	11.3%
\$0	25	15.6%
Total	160	100.0%

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

Source: Department of Legislative Services

Exhibit 4
Tax Differentials and Tax Rebates – Per Capita Amounts
Largest Municipalities in Maryland
Fiscal 2018

Jurisdiction	Population July 2017	Total Amount	Per Capita Amount	Rank
Aberdeen	16,049	\$3,629,679	\$226	4
Annapolis	39,321	25,784,849	656	1
Bel Air	10,037	3,541,450	353	2
Bladensburg	9,450	653,078	69	18
Bowie	58,859	10,456,670	178	8
Cambridge	12,376	340,412	28	23
College Park	32,303	1,059,001	33	22
Cumberland	19,707	1,627,349	83	14
Easton	16,514	3,114,169	189	7
Elkton	15,652	340,375	22	24
Frederick	71,408	9,069,381	127	12
Frostburg	8,642	524,135	61	19
Gaithersburg	68,710	1,206,567	18	25
Greenbelt	23,489	3,244,886	138	11
Hagerstown	40,306	3,195,540	79	15
Havre de Grace	13,576	3,417,423	252	3
Hyattsville	18,333	3,061,163	167	9
La Plata	9,365	1,561,469	167	10
Laurel	25,906	5,679,446	219	5
Mt. Airy	9,416	664,589	71	17
Mt. Rainier	8,147	681,562	84	13
New Carrollton	13,023	959,571	74	16
Rockville	68,401	2,409,750	35	21
Salisbury	32,807	0	0	26
Takoma Park	17,885	3,513,643	196	6
Westminster	18,593	830,365	45	20

Source: Department of Legislative Services

Exhibit 5
Changes in Tax Differentials and Tax Rebates
Fiscal 2017 and 2018

County	FY 2017	FY 2018	Difference	% Difference
Allegany	\$2,091,733	\$2,332,679	\$240,946	11.5%
Anne Arundel	25,267,074	25,795,410	528,336	2.1%
Baltimore City	N/A	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A	N/A
Calvert	3,389,413	3,444,718	55,305	1.6%
Caroline	507,368	546,772	39,404	7.8%
Carroll	2,149,647	2,182,194	32,547	1.5%
Cecil	732,155	729,049	(3,106)	-0.4%
Charles	1,688,360	1,659,101	(29,259)	-1.7%
Dorchester	424,476	410,277	(14,198)	-3.3%
Frederick	13,299,914	13,759,077	459,163	3.5%
Garrett	371,823	371,885	63	0.0%
Harford	10,464,587	10,588,551	123,965	1.2%
Howard	N/A	N/A	N/A	N/A
Kent	0	0	0	0.0%
Montgomery	8,168,433	8,168,433	0	0.0%
Prince George's	29,311,357	31,981,520	2,670,163	9.1%
Queen Anne's	675,853	762,156	86,303	12.8%
St. Mary's	43,943	44,916	973	2.2%
Somerset	360,000	393,200	33,200	9.2%
Talbot	3,908,381	4,035,771	127,389	3.3%
Washington	4,268,337	4,292,714	24,377	0.6%
Wicomico	0	0	0	0.0%
Worcester	0	0	0	0.0%
Total	\$107,122,851	\$111,498,422	\$4,375,571	4.1%

N/A: indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 6
Changes in Tax Differentials and Tax Rebates
Over a 10-year Period

County	FY 2008	FY 2018	Difference	% Difference
Allegany	\$967,408	\$2,332,679	\$1,365,271	141.1%
Anne Arundel	23,536,241	25,795,410	2,259,168	9.6%
Baltimore City	N/A	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A	N/A
Calvert	2,696,158	3,444,718	748,560	27.8%
Caroline	883,927	546,772	(337,155)	-38.1%
Carroll	2,145,793	2,182,194	36,401	1.7%
Cecil	684,484	729,049	44,565	6.5%
Charles	908,329	1,659,101	750,772	82.7%
Dorchester	198,664	410,277	211,614	106.5%
Frederick	6,581,698	13,759,077	7,177,379	109.1%
Garrett	242,137	371,885	129,749	53.6%
Harford	7,581,034	10,588,551	3,007,518	39.7%
Howard	N/A	N/A	N/A	N/A
Kent	164,945	0	(164,945)	-100.0%
Montgomery	7,438,235	8,168,433	730,198	9.8%
Prince George's	21,922,277	31,981,520	10,059,243	45.9%
Queen Anne's	0	762,156	762,156	
St. Mary's	55,780	44,916	(10,864)	-19.5%
Somerset	0	393,200	393,200	
Talbot	3,046,713	4,035,771	989,057	32.5%
Washington	1,821,506	4,292,714	2,471,208	135.7%
Wicomico	0	0	0	0.0%
Worcester	0	0	0	0.0%
Total	\$80,875,330	\$111,498,422	\$30,623,093	37.9%

N/A: indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 7
County Assessable Base for Municipalities with a Tax Rate Differential
Fiscal 2018

	<u>Real Property Base</u>	<u>Personal Property Base</u>	<u>Total Assessable Base</u>
Allegany County			
Barton	\$11,934,299	\$2,254,290	\$14,188,589
Cumberland	897,355,522	91,198,220	988,553,742
Frostburg	333,553,915	20,174,140	353,728,055
Lonaconing	26,581,733	4,818,260	31,399,993
Luke	32,219,661	3,404,680	35,624,341
Midland	11,243,807	893,020	12,136,827
Westernport	52,211,049	3,507,880	55,718,929
Anne Arundel County			
Annapolis	\$6,694,120,375	\$163,747,700	\$6,857,868,075
Highland Beach	35,042,200	64,660	35,106,860
Calvert County			
Chesapeake Beach	\$768,465,585	\$3,675,080	\$772,140,665
North Beach	243,312,166	1,699,280	245,011,446
Caroline County			
Denton	\$345,732,490	\$14,131,450	\$359,863,940
Federsburg	155,648,300	41,066,500	196,714,800
Goldsboro	12,126,421	1,118,330	13,244,751
Greensboro	92,659,296	3,334,620	95,993,916
Henderson	4,315,698	111,240	4,426,938
Hillsboro	10,226,567	248,210	10,474,777
Marydel	6,686,541	833,860	7,520,401
Preston	60,387,800	5,813,020	66,200,820
Ridgely	108,084,413	8,225,400	116,309,813
Templeville	3,747,767	88,980	3,836,747
Charles County			
Indian Head	\$238,124,604	\$3,816,140	\$241,940,744
LaPlata	1,201,130,339	35,958,170	1,237,088,509
Port Tobacco	2,499,700	26,000	2,525,700
Dorchester County			
Cambridge	\$719,686,746	\$54,817,500	\$774,504,246
Hurlock	113,753,402	64,262,820	178,016,222
Frederick County			
Frederick	\$7,551,524,488	\$167,568,510	\$7,719,092,998
Myersville	173,316,500	25,792,970	199,109,470

	<u>Real Property Base</u>	<u>Personal Property Base</u>	<u>Total Assessable Base</u>
Garrett County			
Mountain Lake Park	\$107,627,328	\$5,262,240	\$112,889,568
Harford County			
Aberdeen	\$1,431,398,560	\$110,868,010	\$1,542,266,570
Bel Air	1,402,029,406	105,484,630	1,507,514,036
Havre de Grace	1,463,431,057	32,954,760	1,496,385,817
Prince George's County			
Berwyn Heights	\$306,510,788	\$22,421,450	\$328,932,238
Bladensburg	455,348,697	33,676,620	489,025,317
Bowie	6,865,620,636	210,583,110	7,076,203,746
Brentwood	235,805,964	5,415,160	241,221,124
Capitol Heights	282,956,400	14,140,590	297,096,990
Cheverly	648,370,780	46,255,170	694,625,950
College Park	2,741,193,258	129,643,080	2,870,836,338
Colmar Manor	94,426,650	4,883,500	99,310,150
Cottage City	96,591,100	6,013,570	102,604,670
District Heights	377,352,050	7,746,780	385,098,830
Eagle Harbor	7,542,902	202,080	7,744,982
Edmonston	157,867,395	15,527,400	173,394,795
Fairmount Heights	104,064,000	1,672,280	105,736,280
Forest Heights	184,161,337	3,639,200	187,800,537
Glenarden	714,844,800	23,246,340	738,091,140
Greenbelt	1,936,516,519	102,723,730	2,039,240,249
Hyattsville	1,914,230,083	107,737,300	2,021,967,383
Landover Hills	151,208,900	4,682,800	155,891,700
Laurel	2,957,930,799	97,285,240	3,055,216,039
Morningside	96,706,181	4,338,600	101,044,781
Mount Rainier	468,485,223	7,721,030	476,206,253
New Carrollton	749,325,783	34,320,570	783,646,353
North Brentwood	56,277,200	2,950,920	59,228,120
Riverdale Park	700,460,959	29,273,640	729,734,599
Seat Pleasant	294,970,800	11,432,530	306,403,330
University Park	381,231,558	2,803,020	384,034,578
Upper Marlboro	86,831,335	28,296,200	115,127,535
Queen Anne's County			
Centreville	\$553,850,337	\$5,773,570	\$559,623,907
Millington	1,305,199	0	1,305,199
Sudlersville	36,582,299	5,758,350	42,340,649
Templeville	3,747,767	88,980	3,836,747
Talbot County			
Easton	\$2,153,203,232	\$75,310,900	\$2,228,514,132
Oxford	336,724,600	976,740	337,701,340
Queen Anne	6,734,911	3,121,870	9,856,781
St. Michaels	297,708,513	12,786,120	310,494,633
Trappe	85,635,800	5,428,060	91,063,860

	<u>Real Property Base</u>	<u>Personal Property Base</u>	<u>Total Assessable Base</u>
Washington County			
Boonsboro	\$292,428,044	\$12,657,100	\$305,085,144
Clear Spring	22,509,300	2,339,700	24,849,000
Funkstown	48,831,793	3,449,920	52,281,713
Hagerstown	2,556,431,830	128,589,230	2,685,021,060
Hancock	93,554,200	6,299,210	99,853,410
Keedysville	90,351,900	2,092,080	92,443,980
Sharpsburg	40,712,200	1,337,890	42,050,090
Smithsburg	179,944,298	6,890,280	186,834,578
Williamsport	109,407,590	6,773,730	116,181,320

Source: State Department of Assessments and Taxation

Tax Differentials/Tax Rebates by County

Allegany County

During fiscal 2018, Allegany County provided a tax rate differential to all of its seven municipalities for performing governmental services in areas including planning and zoning, police protection, public works, highway construction and maintenance, the Upper Potomac River Commission, solid waste disposal, and emergency medical services. The rates are determined by calculating the net property tax support of each area of service and dividing it by the amount of revenue generated by \$1 of property tax levy. The estimated value of the tax differentials in fiscal 2018 is approximately \$2.3 million.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>
Barton	\$0.0927	\$0.2317	\$16,286
Cumberland	0.1446	0.3616	1,627,349
Frostburg	0.1365	0.3412	524,135
Lonaconing	0.1197	0.2993	46,239
Luke	0.1219	0.3047	49,650
Midland	0.0927	0.2317	12,492
Westernport	0.0927	0.2317	56,527
Total			\$2,332,679

Anne Arundel County

Anne Arundel County set a tax rate differential of \$0.3630 for real property and \$0.907 for personal property for the City of Annapolis in fiscal 2018 for providing a variety of services that the county performs outside the city limits, including police protection, fire, public works, planning and zoning, and parks and recreation. The estimated value of the tax differential in fiscal 2018 is \$25.8 million. Highland Beach, the other incorporated municipality in Anne Arundel County, received a tax differential of \$10,561. In calculating the tax rate differential, several steps were involved. First, county spending was allocated into countywide (*e.g.*, education) and noncity (*e.g.*, police) categories. Second, all county revenues, except property taxes, are allocated to offset the cost of either countywide or noncity services. Third, costs that are offset are used to calculate countywide and noncity property tax rates. Finally, this noncity property tax rate serves as the Annapolis tax rate differential.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>
Annapolis	\$0.3630	\$0.9070	\$25,784,849
Highland Beach	0.0300	0.0750	10,561
Total			\$25,795,410

Baltimore County

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

Calvert County

Calvert County provided a tax rate differential for its two municipalities for public safety, public works, parks and recreation, and economic development. In fiscal 2018, these tax differentials totaled approximately \$3.4 million. The county periodically assesses the reasonableness of the differential by calculating the net cost to the municipalities of providing duplicative public services and what the net cost to the county would be to provide the same services for the municipality. These costs are used with property assessment data to calculate a range within which the tax rate differential should fall. If the differential falls within the range, the county advises that the differentials remain unchanged.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>
Chesapeake Beach	\$0.3360	\$0.8400	\$2,612,915
North Beach	0.3360	0.8400	831,803
Total			\$3,444,718

Caroline County

Caroline County provides tax rate differentials to municipalities with police protection. The differential rate is based on a formula of county police coverage. In fiscal 2018, Caroline County provided tax differentials totaling approximately \$0.5 million.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Differential Amount</u>
Denton	\$0.07	\$242,013
Federalsburg	0.09	140,083
Goldsboro	0.00	0
Greensboro	0.07	64,862
Henderson	0.00	0
Hillsboro	0.00	0
Marydel	0.00	0
Preston	0.04	24,155
Ridgely	0.07	75,659
Templeville	0.00	0
Total		\$546,772

Carroll County

Carroll County provided its eight municipalities with tax rebates totaling \$2.2 million in fiscal 2018 in accordance with a longstanding agreement between the county and the municipalities. Funding is allocated to each municipality based in part on assessable base, inflation, and population. The tax rebates were distributed as follows:

<u>Municipality</u>	<u>Rebate Amount</u>
Hampstead	\$274,716
Manchester	254,596
Mount Airy	115,799
New Windsor	61,852
Sykesville	239,109
Taneytown	348,522
Union Bridge	57,235
Westminster	830,365
Total	\$2,182,194

Cecil County

Cecil County returned to its eight municipalities a general rebate equivalent to \$0.028 per \$100 of assessed property values for police protection and street lighting. In addition, the county made rebate payments to its municipalities totaling \$51,651 to offset the cost of refuse and garbage collection. The trash rebate is based on the average tons per capita of refuse deposited in the county landfill (\$3.00 per ton \times 0.75 tons per capita \times population). The total rebate amount that municipalities in Cecil County received in fiscal 2018 was \$729,049. The amounts were distributed as follows:

<u>Municipality</u>	<u>General Rebate</u>	<u>Trash Rebate</u>	<u>Total Rebate</u>
Cecilton	\$12,821	\$1,067	\$13,888
Charlestown	40,265	2,293	42,558
Chesapeake City	23,682	1,771	25,453
Elkton	313,616	26,759	340,375
North East	87,671	6,149	93,820
Perryville	129,600	8,262	137,862
Port Deposit	17,453	1,521	18,974
Rising Sun	52,290	3,829	56,119
Total	\$677,398	\$51,651	\$729,049

Charles County

Charles County provided a real property tax rate differential to La Plata and Indian Head in fiscal 2018 totaling \$1.7 million for performing government services in the areas of planning and growth management, police services, parks, and public works. The rate is determined by calculating the expenditures funded by property taxes for parallel services provided by the municipality and dividing this amount by the municipality's assessable base. The Town of Port Tobacco received neither a tax differential nor a tax rebate as the town did not perform any services in lieu of those performed by the county.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Differential Amount</u>
Indian Head	\$0.0410	\$97,631
La Plata	0.1300	1,561,469
Total		\$1,659,101

Dorchester County

In fiscal 2018, two of Dorchester County's nine municipalities, Cambridge and Hurlock, received tax rate differentials totaling \$404,227. The county's other municipalities received tax rebates totaling \$6,050. The tax differentials are provided to compensate the municipalities for providing duplicative services including police and planning and zoning. The tax rate differentials were calculated by multiplying the net cost to the county of providing the services by the percentage of those costs funded by real property taxes and the percentage of the county's assessable property base located in each municipality. The tax rebate amounts are based on historical funding levels established by the county government.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Differential Amount</u>	<u>Rebate Amount</u>	<u>Total</u>
Brookview	\$0.0000	\$0	\$450	\$450
Cambridge	0.0473	340,412	0	340,412
Church Creek	0.0000	0	425	425
East New Market	0.0000	0	1,350	1,350
Eldorado	0.0000	0	425	425
Galestown	0.0000	0	700	700
Hurlock	0.0561	63,816	0	63,816
Secretary	0.0000	0	1,350	1,350
Vienna	0.0000	0	1,350	1,350
Total		\$404,227	\$6,050	\$410,277

Frederick County

Frederick County provided a real property tax rate differential to Frederick and Myersville totaling \$9.3 million in fiscal 2018. Frederick County provided tax rebates totaling \$4.5 million in fiscal 2018 to the other 10 municipalities for highways, police protection, planning and zoning, and parks and recreation. The tax rebates were determined by calculating a certain factor (called a CAP factor), which is based on the municipalities' total taxable income, assessable base, and population compared to the county's total taxable income, assessable base, and population. The net expenditures for each of the duplicative services were then calculated. For police protection and planning and zoning, the net expenditures for duplicative services were used to calculate the cost of these services per capita for the municipality; however, for highways, cost per mile was used, and for parks and recreation, cost per acre of parkland was used. The county then compared the per capita (or per mile or acre) calculation to the net cost of the service multiplied by the CAP factor. The lesser of the two calculations was the total amount to be distributed among the municipalities, based on each municipality's population. The tax rate differentials are calculated in a similar manner. The total tax set-off amounts in fiscal 2018 were as follows:

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Differential Amount</u>	<u>Rebate Amount</u>	<u>Total</u>
Brunswick	\$0.0000	\$0	\$933,240	\$933,240
Burkittsville	0.0000	0	27,172	27,172
Emmitsburg	0.0000	0	399,049	399,049
Frederick	0.1201	9,069,381	0	9,069,381
Middletown	0.0000	0	610,423	610,423
Mt. Airy	0.0000	0	548,790	548,790
Myersville	0.1209	209,540	0	209,540
New Market	0.0000	0	93,461	93,461
Rosemont	0.0000	0	12,970	12,970
Thurmont	0.0000	0	899,560	899,560
Walkersville	0.0000	0	847,015	847,015
Woodsboro	0.0000	0	108,476	108,476
Total		\$9,278,921	\$4,480,156	\$13,759,077

Garrett County

In fiscal 2018, Garrett County provided a tax rate differential to Mountain Lake Park. The tax differential was granted for highway and street expenditures by the municipality. The real property tax rate differential for Mountain Lake Park is equal to the municipal property tax rate multiplied by the assessable base of each Garrett County government entity located within Mountain Lake Park that the county has authority over and/or for which the county provides funding. Additionally, there is a utility property tax rate differential of \$0.1550 in Mountain Lake

Park. The total value of the tax differentials for Mountain Lake Park was \$74,885. Garrett County also provided tax rebates to all its other municipalities. Oakland received a rebate of \$147,000 for road paving projects and police protection, and the other municipalities received lesser rebates for their expenditures on town roads. The rebates for all the municipalities totaled \$297,000.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>	<u>Tax Rebate</u>	<u>Total</u>
Accident	\$0.0000	\$0.0000	\$0	\$25,000	\$25,000
Deer Park	0.0000	0.0000	0	25,000	25,000
Friendsville	0.0000	0.0000	0	25,000	25,000
Grantsville	0.0000	0.0000	0	25,000	25,000
Kitzmiller	0.0000	0.0000	0	25,000	25,000
Loch Lynn Heights	0.0000	0.0000	0	25,000	25,000
Mountain Lake Park	0.0620	0.1550	74,885	0	74,885
Oakland	0.0000	0.0000	0	147,000	147,000
Total			\$74,885	\$297,000	\$371,885

Harford County

Harford County provided a tax differential for its three municipalities for services performed in the area of road maintenance. The estimated value of the Harford County tax rate differentials totaled \$7.3 million in fiscal 2018. The county also provided approximately \$3.3 million in tax rebates to its municipalities for police services. The tax rebates are determined by calculating the cost of operating the Criminal Patrol Division of the County Sheriff's Department funded by county property taxes and then multiplying that figure by the ratio of each municipality's assessable tax base to the countywide assessable tax base.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>	<u>Tax Rebate</u>	<u>Total</u>
Aberdeen	\$0.1483	\$0.3707	\$2,533,752	\$1,095,927	\$3,629,679
Bel Air	0.1483	0.3707	2,470,241	1,071,209	3,541,450
Havre de Grace	0.1483	0.3707	2,292,432	1,124,991	3,417,423
Total			\$7,296,424	\$3,292,127	\$10,588,551

Howard County

There are no incorporated municipalities in Howard County.

Kent County

Kent County did not provide tax set-offs to its municipalities in fiscal 2018.

Montgomery County

Montgomery County provided tax rebates totaling \$8.2 million to 17 municipalities and 3 special taxing districts in fiscal 2018. Barnesville and Chevy Chase, Section 5, were the only municipalities that did not receive a tax rebate in fiscal 2018. The tax rebates are based on the county council's appropriation.

<u>Municipality</u>	<u>Rebate Amount</u>
Barnesville	\$0
Brookeville	8,067
Chevy Chase, Sec. III	31,513
Chevy Chase, Sec. V	0
Chevy Chase View	41,275
Chevy Chase Village	100,524
Town of Chevy Chase	131,669
Drummond*	4,613
Friendship Heights*	95,245
Gaithersburg	1,206,567
Garrett Park	48,367
Glen Echo	20,762
Kensington	156,809
Laytonsville	14,293
Martin's Additions	26,832
North Chevy Chase	25,195
Oakmont*	3,278
Poolesville	228,936
Rockville	2,409,750
Somerset	56,173
Takoma Park	3,513,643
Washington Grove	44,922
Total	\$8,168,433

*Denotes a special taxing district.

Prince George's County

In fiscal 2018, Prince George's County provided its 27 municipalities with tax differentials valued at an estimated \$31.4 million and tax rebates totaling \$0.6 million. County law requires the cost for each service for each municipality identified in the prior year county budget to be assigned a tax rate equivalency value after adjustments are made to offset revenue directly allocated to a specific service. The aggregate municipal requests for "in lieu of" service credit, as certified by the county, are translated into a dollar value. This dollar value is calculated by totaling the products of the tax rate equivalent cost of the service multiplied by each municipality's assessable base. Each of these net service values is then reduced to reflect the portion of each county service paid for by the property tax levy. The sum of the tax rate values of the duplicative services constitutes the calculated tax rate differential for each municipality. The county uses a three-year rolling average in applying the calculated tax differentials to provide stability to municipal residents' county tax rates in the event of rate changes due to county services reorganization, economic fluctuations, or other factors. The county also provides tax rebates for solid waste collection and code enforcement.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>	<u>Tax Rebate</u>	<u>Total</u>
Berwyn Heights	\$0.1220	\$0.2890	\$438,741	\$7,560	\$446,301
Bladensburg	0.1180	0.2780	630,932	22,146	653,078
Bowie	0.1400	0.3300	10,306,793	149,877	10,456,670
Brentwood	0.0640	0.1520	159,147	7,374	166,521
Capitol Heights	0.1040	0.2450	328,919	10,499	339,418
Cheverly	0.1290	0.3060	977,939	16,906	994,845
College Park	0.0320	0.0760	975,711	83,290	1,059,001
Colmar Manor	0.0930	0.2210	98,609	3,399	102,008
Cottage City	0.0980	0.2320	108,611	3,159	111,770
District Heights	0.1250	0.2960	494,621	15,982	510,603
Eagle Harbor	0.0060	0.0080	469	153	622
Edmonston	0.0880	0.2080	171,220	3,498	174,718
Fairmount Heights	0.0600	0.1430	64,830	3,617	68,447
Forest Heights	0.0730	0.1730	140,734	5,924	146,658
Glenarden	0.1080	0.2560	831,543	14,525	846,068
Greenbelt	0.1460	0.3450	3,181,711	63,175	3,244,886
Hyattsville	0.1390	0.3270	3,013,081	48,082	3,061,163
Landover Hills	0.1010	0.2400	163,960	4,084	168,044
Laurel	0.1760	0.4160	5,610,665	68,781	5,679,446

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>	<u>Tax Rebate</u>	<u>Total</u>
Morningside	0.0600	0.1420	64,185	5,518	69,703
Mount Rainier	0.1360	0.3220	662,002	19,560	681,562
New Carrollton	0.1120	0.2650	930,194	29,377	959,571
North Brentwood	0.0050	0.0110	3,138	1,252	4,390
Riverdale Park	0.1300	0.3080	1,000,762	16,839	1,017,601
Seat Pleasant	0.1220	0.2890	392,904	10,995	403,899
University Park	0.1270	0.3000	492,573	6,168	498,741
Upper Marlboro	0.0740	0.1760	114,056	1,730	115,786
Total			\$31,358,050	\$623,470	\$31,981,520

Queen Anne's County

In fiscal 2018, three of Queen Anne's County's eight municipalities, Centreville, Millington, and Sudlersville, received tax rate differentials totaling \$605,221. The other five municipalities received tax rebates totaling \$156,935. The tax differentials are provided to compensate the municipalities for providing duplicative services including police, planning and zoning, and roads. Both the tax rate differentials and the tax rebates were calculated by determining a tax rate for each government service or function in the county and then determining, in conjunction with the municipality, what level of service they provide in lieu of county services. That level of service equates to a county rate which, along with the assessable base, is then used to calculate the amount of a tax differential. For the tax rebates, the tax rate, based on the municipal assessable base, represents the amount of rebate for that municipality.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Personal Property Tax Rate Differential</u>	<u>Differential Amount</u>	<u>Tax Rebate</u>	<u>Total</u>
Barclay	\$0.0000	\$0.0000	\$0	\$10,467	\$10,467
Centreville	0.1041	0.0000	576,558	0	576,558
Church Hill	0.0000	0.0000	0	29,530	29,530
Millington	0.0603	0.0000	787	0	787
Queen Anne	0.0000	0.0000	0	3,363	3,363
Queenstown	0.0000	0.0000	0	112,625	112,625
Sudlersville	0.0762	0.0000	27,876	0	27,876
Templeville	0.0000	0.0000	0	950	950
Total			\$605,221	\$156,935	\$762,156

St. Mary's County

St. Mary's County provided a tax rebate in the amount of \$44,916 to the Town of Leonardtown in fiscal 2018 to offset taxes for duplicative services such as planning and zoning, road maintenance, and public works. The rebate is based on the total assessed value of county-owned property within the municipality's corporate limits multiplied by an equitable tax rate on those properties.

<u>Municipality</u>	<u>Rebate Amount</u>
Leonardtown	\$44,916

Somerset County

Somerset County provided tax rebates in fiscal 2018 to Crisfield and Princess Anne in the amount of \$393,200 to help fund the cost of several paramedics used by the local ambulance companies. In Princess Anne, payments are made directly to the Princess Anne Fire Department.

<u>Municipality</u>	<u>Rebate Amount</u>
Crisfield	\$196,600
Princess Anne	196,600
Total	\$393,200

Talbot County

In fiscal 2018, Talbot County provided tax rate differentials totaling \$4.0 million to its five municipalities for performing governmental services in the areas of planning and zoning, police protection, building code enforcement, and parks and recreation. The county established real property tax rate differentials based on a "county cost for parallel services" formula until fiscal 2000, when, in addition to the formula, additional annual adjustments were made. In recent years, the adjusted tax differential has been more than the tax differential calculated under the parallel services formula. The county also provides a tax rate differential for utility property located in the municipalities.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Utility Tax Rate Differential</u>	<u>Differential Amount</u>
Easton	\$0.1330	\$0.3325	\$3,114,169
Oxford	0.1170	0.2925	396,825
Queen Anne	0.0610	0.1525	8,869
St. Michael's	0.1270	0.3175	418,686
Trappe	0.0980	0.2450	97,222
Total			\$4,035,771

Washington County

For fiscal 2018, Washington County provided tax differentials to its nine municipalities for providing services such as police protection, public works, planning and zoning, parks, and road overlay. Prior to fiscal 2011, the county provided tax rebates to its municipalities for providing these services. The tax differential is determined by calculating the portion of the county property tax rate that is used to fund services throughout the entire county, including in municipalities, and the portion of the county property tax rate that is used to fund services only in areas outside of municipalities. The latter tax rate is the amount of the tax differential for the municipalities. The fiscal 2018 tax differentials totaled approximately \$4.3 million.

<u>Municipality</u>	<u>Real Property Tax Rate Differential</u>	<u>Differential Amount</u>
Boonsboro	\$0.125	\$365,535
Clear Spring	0.125	28,137
Funkstown	0.125	61,040
Hagerstown	0.125	3,195,540
Hancock	0.125	116,943
Keedysville	0.125	112,940
Sharpsburg	0.125	50,890
Smithsburg	0.125	224,930
Williamsport	0.125	136,759
Total		\$4,292,714

Wicomico County

Wicomico County did not provide tax set-offs to its municipalities in fiscal 2018.

Worcester County

Worcester County did not provide tax set-offs to its municipalities in fiscal 2018.

Appendices

Appendix 1. Incorporated Cities and Towns in Maryland

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
Allegany			Cecil		
Barton	1900	Ch. 729	Cecilton	1864	Ch. 353
Cumberland	1815	Ch. 136	Charlestown	1786	Ch. 20
Frostburg	1839	Ch. 179	Chesapeake City	1849	Ch. 271
Lonaconing	1890	Ch. 132	Elkton	1821	Ch. 143
Luke	1922	Ch. 73	North East	1849	Ch. 339
Midland	1900	Ch. 681	Perryville	1882	Ch. 212
Westernport	1858	Ch. 54	Port Deposit	1824	Ch. 33
			Rising Sun	1860	Ch. 383
Anne Arundel			Charles		
Annapolis	1708	Ch. 7	Indian Head	1920	Ch. 590
Highland Beach	1922	Ch. 213	La Plata	1888	Ch. 325
			Port Tobacco	1888	Ch. 297
Baltimore					
None					
Calvert			Dorchester		
Chesapeake Beach	1886	Ch. 203	Brookview	1953	Ch. 704
North Beach	1910	Ch. 395	Cambridge	1793	Ch. 66
			Church Creek	1867	Ch. 53
Caroline			East New Market	1832	Ch. 167
Denton	1802	Ch. 25	Eldorado	1947	Ch. 313
Federalsburg	1823	Ch. 174	Galestown	1951	Ch. 92
Goldsboro	1906	Ch. 87	Hurlock	1892	Ch. 249
Greensboro	1826	Ch. 97	Secretary	1900	Ch. 555
Henderson	1949	Ch. 498	Vienna	1833	Ch. 216
Hillsboro	1853	Ch. 161			
Marydel	1929	Ch. 38	Frederick		
Preston	1892	Ch. 689	Brunswick	1890	Ch. 577
Ridgely	1896	Ch. 178	Burkittsville	1894	Ch. 652
Templeville (also in Queen Anne's)	1865	Ch. 86	Emmitsburg	1824	Ch. 29
			Frederick	1816	Ch. 74
Carroll			Middletown	1833	Ch. 143
Hampstead	1888	Ch. 295	Mount Airy	1894	Ch. 91
Manchester	1833	Ch. 193	(also in Carroll)		
Mount Airy	1894	Ch. 91	Myersville	1904	Ch. 94
(also in Frederick)			New Market	1878	Ch. 90
New Windsor	1843	Ch. 47	Rosemont	1953	Ch. 262
Sykesville	1904	Ch. 256	Thurmont	1894	Ch. 16
Taneytown	1836	Ch. 309	Walkersville	1892	Ch. 351
Union Bridge	1872	Ch. 174	Woodsboro	1836	Ch. 299
Westminster	1818	Ch. 128			

Appendix 1 (continued)

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
Garrett			Prince George's		
Accident	1916	Ch. 514	Berwyn Heights	1896	Ch. 267
Deer Park	1884	Ch. 519	Bladensburg	1854	Ch. 137
Friendsville	1902	Ch. 477	Bowie	1882	Ch. 488
Grantsville	1864	Ch. 99	Brentwood	1912	Ch. 401
Kitzmiller	1906	Ch. 285	Capitol Heights	1910	Ch. 513
Loch Lynn Heights	1896	Ch. 450	Cheverly	1931	Ch. 200
Mountain Lake Park	1931	Ch. 507	College Park	1945	Ch. 1051
Oakland	1862	Ch. 250	Colmar Manor	1927	Ch. 178
			Cottage City	1924	Ch. 390
Harford			District Heights	1936	Ch. 61
Aberdeen	1892	Ch. 136	Eagle Harbor	1929	Ch. 397
Bel Air	1874	Ch. 273	Edmonston	1924	Ch. 154
Havre de Grace	1785	Ch. 55	Fairmount Heights	1935	Ch. 199
			Forest Heights	1949	Ch. 142
Howard			Glenarden	1939	Ch. 650
None			Greenbelt	1937	Ch. 532
			Hyattsville	1886	Ch. 424
Kent			Landover Hills	1945	Ch. 465
Betterton	1906	Ch. 227	Laurel	1870	Ch. 260
Chestertown	1805	Ch. 101	Morningside	1949	Ch. 589
Galena	1858	Ch. 373	Mount Rainier	1910	Ch. 514
Millington (also in Queen Anne's)	1890	Ch. 386	New Carrollton	1953	Ch. 441
Rock Hall	1908	Ch. 171	North Brentwood	1924	Ch. 508
			Riverdale Park	1920	Ch. 731
Montgomery			Seat Pleasant	1931	Ch. 197
Barnesville	1888	Ch. 254	University Park	1936	Ch. 132
Brookeville	1808	Ch. 90	Upper Marlboro	1870	Ch. 363
Chevy Chase	1918	Ch. 177	Queen Anne's		
Chevy Chase, Sec. 3	1982	Referendum	Barclay	1931	Ch. 483
Chevy Chase, Sec. 5	1982	Referendum	Centreville	1794	Ch. 23
Chevy Chase View	1993	Referendum	Church Hill	1876	Ch. 201
Chevy Chase Village	1910	Ch. 382	Millington	1890	Ch. 386
Gaithersburg	1878	Ch. 397	(also in Kent)		
Garrett Park	1898	Ch. 453	Queen Anne	1953	Ch. 17
Glen Echo	1904	Ch. 436	(also in Talbot)		
Kensington	1894	Ch. 621	Queenstown	1892	Ch. 542
Laytonsville	1892	Ch. 497	Sudlersville	1870	Ch. 313
Martin's Additions	1985	Referendum	Templeville	1865	Ch. 86
North Chevy Chase	1996	Referendum	(also in Caroline)		
Poolesville	1867	Ch. 174			
Rockville	1860	Ch. 373	St. Mary's		
Somerset	1906	Ch. 795	Leonardtwn	1858	Ch. 73
Takoma Park	1890	Ch. 480			
Washington Grove	1937	Ch. 372			

Appendix 1 (continued)

<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>	<u>County</u>	<u>Year</u>	<u>Chapter/ Referendum</u>
Somerset			Wicomico		
Crisfield	1872	Ch. 151	Delmar	1888	Ch. 167
Princess Anne	1867	Ch. 183	Fruitland	1947	Ch. 662
			Hebron	1931	Ch. 90
Talbot			Mardela Springs	1906	Ch. 325
Easton	1790	Ch. 14	Pittsville	1906	Ch. 499
Oxford	1852	Ch. 367	Salisbury	1854	Ch. 287
Queen Anne (also in Queen Anne's)	1953	Ch. 17	Sharptown	1874	Ch. 465
St. Michaels	1804	Ch. 82	Willards	1906	Ch. 195
Trappe	1827	Ch. 103	Worcester		
Washington			Berlin	1868	Ch. 424
Boonsboro	1831	Ch. 139	Ocean City	1880	Ch. 209
Clear Spring	1836	Ch. 141	Pocomoke City	1878	Ch. 253
Funkstown	1840	Ch. 78	Snow Hill	1812	Ch. 72
Hagerstown	1813	Ch. 121			
Hancock	1853	Ch. 319			
Keedysville	1872	Ch. 251			
Sharpsburg	1832	Ch. 28			
Smithsburg	1841	Ch. 284			
Williamsport	1823	Ch. 125			

Source: Maryland State Archives; Department of Legislative Services

Appendix 2. Tax Differentials and Tax Rebates – Per Capita Amounts
Fiscal 2018

Jurisdiction	Population July 2017	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Allegany					
Barton	432	\$16,286	\$0	\$16,286	\$38
Cumberland	19,707	1,627,349	0	1,627,349	83
Frostburg	8,642	524,135	0	524,135	61
Lonaconing	1,128	46,239	0	46,239	41
Luke	61	49,650	0	49,650	814
Midland	424	12,492	0	12,492	29
Westernport	1,767	56,527	0	56,527	32
Anne Arundel					
Annapolis	39,321	\$25,784,849	\$0	\$25,784,849	\$656
Highland Beach	107	10,561	0	10,561	99
Baltimore City	611,648	\$0	\$0	\$0	\$0
Baltimore	832,468	\$0	\$0	\$0	\$0
Calvert					
Chesapeake Beach	5,962	\$2,612,915	\$0	\$2,612,915	\$438
North Beach	2,014	831,803	0	831,803	413
Caroline					
Denton	4,475	\$242,013	\$0	\$242,013	\$54
Federalsburg	2,666	140,083	0	140,083	53
Goldsboro	232	0	0	0	0
Greensboro	1,887	64,862	0	64,862	34
Henderson	145	0	0	0	0
Hillsboro	158	0	0	0	0
Marydel	138	0	0	0	0
Preston	709	24,155	0	24,155	34
Ridgely	1,638	75,659	0	75,659	46
Templeville*	27	0	0	0	0
Carroll					
Hampstead*	6,357	\$0	\$274,716	\$274,716	\$43

Appendix 2 (continued)

Jurisdiction	Population July 2017	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Manchester	4,834	0	254,596	254,596	53
Mount Airy*	5,540	0	115,799	115,799	21
New Windsor	1,397	0	61,852	61,852	44
Sykesville	3,941	0	239,109	239,109	61
Taneytown	6,789	0	348,522	348,522	51
Union Bridge	963	0	57,235	57,235	59
Westminster	18,593	0	830,365	830,365	45
Cecil					
Cecilton	673	\$0	\$13,888	\$13,888	\$21
Charlestown	1,192	0	42,558	42,558	36
Chesapeake City	693	0	25,453	25,453	37
Elkton	15,652	0	340,375	340,375	22
North East	3,635	0	93,820	93,820	26
Perryville	4,413	0	137,862	137,862	31
Port Deposit	763	0	18,974	18,974	25
Rising Sun	2,800	0	56,119	56,119	20
Charles					
Indian Head	3,807	\$97,631	\$0	\$97,631	\$26
La Plata	9,365	1,561,469	0	1,561,469	167
Port Tobacco	15	0	0	0	0
Dorchester					
Brookview	58	\$0	\$450	\$450	\$8
Cambridge	12,376	340,412	0	340,412	28
Church Creek	122	0	425	425	3
East New Market	378	0	1,350	1,350	4
Eldorado	57	0	425	425	7
Galestown	134	0	700	700	5
Hurlock	2,033	63,816	0	63,816	31
Secretary	505	0	1,350	1,350	3
Vienna	267	0	1,350	1,350	5
Frederick					
Brunswick	6,266	\$0	\$933,240	\$933,240	\$149
Burkittsville	159	0	27,172	27,172	171
Emmitsburg	3,090	0	399,049	399,049	129
Frederick City	71,408	9,069,381	0	9,069,381	127

Appendix 2 (continued)

Jurisdiction	Population July 2017	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Middletown	4,615	0	610,423	610,423	132
Mount Airy*	3,876	0	548,790	548,790	142
Myersville	1,759	209,540	0	209,540	119
New Market	717	0	93,461	93,461	130
Rosemont	312	0	12,970	12,970	42
Thurmont	6,646	0	899,560	899,560	135
Walkersville	6,181	0	847,015	847,015	137
Woodsboro	1,225	0	108,476	108,476	89
Garrett					
Accident	314	\$0	\$25,000	\$25,000	\$80
Deer Park	369	0	25,000	25,000	68
Friendsville	475	0	25,000	25,000	53
Grantsville	875	0	25,000	25,000	29
Kitzmiller	305	0	25,000	25,000	82
Loch Lynn Heights	528	0	25,000	25,000	47
Mountain Lake Park	2,080	74,885	0	74,885	36
Oakland	1,838	0	147,000	147,000	80
Harford					
Aberdeen	16,049	\$2,533,752	\$1,095,927	\$3,629,679	\$226
Bel Air	10,037	2,470,241	1,071,209	3,541,450	353
Havre de Grace	13,576	2,292,432	1,124,991	3,417,423	252
Howard	321,113	\$0	\$0	\$0	\$0
Kent					
Betterton	318	\$0	\$0	\$0	\$0
Chestertown	5,064	0	0	0	0
Galena	581	0	0	0	0
Millington*	567	0	0	0	0
Rock Hall	1,268	0	0	0	0
Montgomery					
Barnesville	184	\$0	\$0	\$0	\$0
Brookeville	139	0	8,067	8,067	58
Chevy Chase, Sec. 3	797	0	31,513	31,513	40
Chevy Chase, Sec. 5	717	0	0	0	0
Chevy Chase	3,014	0	131,669	131,669	44

Appendix 2 (continued)

Jurisdiction	Population July 2017	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Chevy Chase View	994	0	41,275	41,275	42
Chevy Chase Village	2,076	0	100,524	100,524	48
Drummond	0	0	4,613	4,613	0
Friendship Heights	0	0	95,245	95,245	0
Gaithersburg	68,710	0	1,206,567	1,206,567	18
Garrett Park	1,055	0	48,367	48,367	46
Glen Echo	273	0	20,762	20,762	76
Kensington	2,394	0	156,809	156,809	66
Laytonsville	380	0	14,293	14,293	38
Martin's Additions	1,004	0	26,832	26,832	27
North Chevy Chase	593	0	25,195	25,195	42
Oakmont	0	0	3,278	3,278	0
Poolesville	5,269	0	228,936	228,936	43
Rockville	68,401	0	2,409,750	2,409,750	35
Somerset	1,285	0	56,173	56,173	44
Takoma Park	17,885	0	3,513,643	3,513,643	196
Washington Grove	565	0	44,922	44,922	80
Prince George's					
Berwyn Heights	3,278	\$438,741	\$7,560	\$446,301	\$136
Bladensburg	9,450	630,932	22,146	653,078	69
Bowie	58,859	10,306,793	149,877	10,456,670	178
Brentwood	3,492	159,147	7,374	166,521	48
Capitol Heights	4,553	328,919	10,499	339,418	75
Cheverly	6,477	977,939	16,906	994,845	154
College Park	32,303	975,711	83,290	1,059,001	33
Colmar Manor	1,467	98,609	3,399	102,008	70
Cottage City	1,366	108,611	3,159	111,770	82
District Heights	6,022	494,621	15,982	510,603	85
Eagle Harbor	70	469	153	622	9
Edmonston	1,498	171,220	3,498	174,718	117
Fairmount Heights	1,534	64,830	3,617	68,447	45
Forest Heights	2,572	140,734	5,924	146,658	57
Glenarden	6,210	831,543	14,525	846,068	136
Greenbelt	23,489	3,181,711	63,175	3,244,886	138
Hyattsville	18,333	3,013,081	48,082	3,061,163	167
Landover Hills	1,669	163,960	4,084	168,044	101
Laurel	25,906	5,610,665	68,781	5,679,446	219
Morningside	1,582	64,185	5,518	69,703	44

Appendix 2 (continued)

Jurisdiction	Population July 2017	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Mt. Rainier	8,147	662,002	19,560	681,562	84
New Carrollton	13,023	930,194	29,377	959,571	74
North Brentwood	556	3,138	1,252	4,390	8
Riverdale Park	7,286	1,000,762	16,839	1,017,601	140
Seat Pleasant	4,823	392,904	10,995	403,899	84
University Park	2,656	492,573	6,168	498,741	188
Upper Marlboro	673	114,056	1,730	115,786	172
Queen Anne's					
Barclay	167	\$0	\$10,467	\$10,467	\$63
Centreville	4,767	576,558	0	576,558	121
Church Hill	760	0	29,530	29,530	39
Millington*	42	787	0	787	19
Queen Anne*	125	0	3,363	3,363	27
Queenstown	676	0	112,625	112,625	167
Sudlersville	481	27,876	0	27,876	58
Templeville*	88	0	950	950	11
St. Mary's					
Leonardtown	3,781	\$0	\$44,916	\$44,916	\$12
Somerset					
Crisfield	2,602	\$0	\$196,600	\$196,600	\$76
Princess Anne	3,564	0	196,600	196,600	55
Talbot					
Easton	16,514	\$3,114,169	\$0	\$3,114,169	\$189
Oxford	607	396,825	0	396,825	654
Queen Anne*	89	8,869	0	8,869	100
St. Michaels	1,028	418,686	0	418,686	407
Trappe	1,002	97,222	0	97,222	97
Washington					
Boonsboro	3,553	\$365,535	\$0	\$365,535	\$103
Clear Spring	359	28,137	0	28,137	78
Funkstown	877	61,040	0	61,040	70
Hagerstown	40,306	3,195,540	0	3,195,540	79
Hancock	1,548	116,943	0	116,943	76
Keedysville	1,174	112,940	0	112,940	96

Appendix 2 (continued)

Jurisdiction	Population July 2017	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Sharpsburg	639	50,890	0	50,890	80
Smithsburg	2,977	224,930	0	224,930	76
Williamsport	2,113	136,759	0	136,759	65
Wicomico					
Delmar	3,210	\$0	\$0	\$0	\$0
Fruitland	5,285	0	0	0	0
Hebron	1,088	0	0	0	0
Mardela Springs	347	0	0	0	0
Pittsville	1,462	0	0	0	0
Salisbury	32,807	0	0	0	0
Sharptown	650	0	0	0	0
Willards	1,002	0	0	0	0
Worcester					
Berlin	4,638	\$0	\$0	\$0	\$0
Ocean City	6,969	0	0	0	0
Pocomoke City	4,061	0	0	0	0
Snow Hill	2,052	0	0	0	0

* Municipality is in two counties.

Source: Department of Legislative Services

Appendix 3. Tax Differential Share of County Property Tax Rate Fiscal 2018

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
Allegany	\$0.977	
Barton	0.884	9.5%
Cumberland	0.832	14.8%
Frostburg	0.841	14.0%
Lonaconing	0.857	12.3%
Luke	0.855	12.5%
Midland	0.884	9.5%
Westernport	0.884	9.5%
Anne Arundel	\$0.907	
Annapolis	0.544	40.0%
Highland Beach	0.877	3.3%
Calvert	\$0.952	
Chesapeake Beach	0.616	35.3%
North Beach	0.616	35.3%
Caroline	\$0.980	
Denton	0.910	7.1%
Federalsburg	0.890	9.2%
Goldsboro	0.980	0.0%
Greensboro	0.910	7.1%
Henderson	0.980	0.0%
Hillsboro	0.980	0.0%
Marydel	0.980	0.0%
Preston	0.940	4.1%
Ridgely	0.910	7.1%
Templeville	0.980	0.0%
Charles	\$1.141	
Indian Head	1.100	3.6%
La Plata	1.011	11.4%
Port Tobacco	1.141	0.0%

Appendix 3 (continued)

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
Dorchester	\$0.974	
Brookview	0.974	0.0%
Cambridge	0.927	4.9%
Church Creek	0.974	0.0%
East New Market	0.974	0.0%
Eldorado	0.974	0.0%
Galestown	0.974	0.0%
Hurlock	0.918	5.8%
Secretary	0.974	0.0%
Vienna	0.974	0.0%
Frederick	\$1.060	
Brunswick	1.060	0.0%
Burkittsville	1.060	0.0%
Emmitsburg	1.060	0.0%
Frederick	0.940	11.3%
Middletown	1.060	0.0%
Mount Airy	1.060	0.0%
Myersville	0.939	11.4%
New Market	1.060	0.0%
Rosemont	1.060	0.0%
Thurmont	1.060	0.0%
Walkersville	1.060	0.0%
Woodsboro	1.060	0.0%
Garrett	\$0.990	
Accident	0.990	0.0%
Deer Park	0.990	0.0%
Friendsville	0.990	0.0%
Grantsville	0.990	0.0%
Kitzmiller	0.990	0.0%
Loch Lynn Heights	0.990	0.0%
Mountain Lake Park	0.928	6.3%
Oakland	0.990	0.0%

Appendix 3 (continued)

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
Harford	\$1.042	
Aberdeen	0.894	14.2%
Bel Air	0.894	14.2%
Havre de Grace	0.894	14.2%
Prince George's	\$1.000	
Berwyn Heights	0.878	12.2%
Bladensburg	0.882	11.8%
Bowie	0.860	14.0%
Brentwood	0.936	6.4%
Capitol Heights	0.896	10.4%
Cheverly	0.871	12.9%
College Park	0.968	3.2%
Colmar Manor	0.907	9.3%
Cottage City	0.902	9.8%
District Heights	0.875	12.5%
Eagle Harbor	0.994	0.6%
Edmonston	0.912	8.8%
Fairmount Heights	0.940	6.0%
Forest Heights	0.927	7.3%
Glenarden	0.892	10.8%
Greenbelt	0.854	14.6%
Hyattsville	0.861	13.9%
Landover Hills	0.899	10.1%
Laurel	0.824	17.6%
Morningside	0.940	6.0%
Mt. Rainier	0.864	13.6%
New Carrollton	0.888	11.2%
North Brentwood	0.995	0.5%
Riverdale Park	0.870	13.0%
Seat Pleasant	0.878	12.2%
University Park	0.873	12.7%
Upper Marlboro	0.926	7.4%

Appendix 3 (continued)

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
Queen Anne's County	\$0.847	
Barclay	0.847	0.0%
Centreville	0.743	12.3%
Church Hill	0.847	0.0%
Millington	0.787	7.1%
Queen Anne	0.847	0.0%
Queenstown	0.847	0.0%
Sudlersville	0.771	9.0%
Templeville	0.847	0.0%
Talbot	\$0.571	
Easton	0.438	23.3%
Oxford	0.454	20.5%
Queen Anne	0.510	10.7%
St. Michaels	0.444	22.2%
Trappe	0.473	17.2%
Washington	\$0.948	
Boonsboro	0.823	13.2%
Clear Spring	0.823	13.2%
Funkstown	0.823	13.2%
Hagerstown	0.823	13.2%
Hancock	0.823	13.2%
Keedysville	0.823	13.2%
Sharpsburg	0.823	13.2%
Smithsburg	0.823	13.2%
Williamsport	0.823	13.2%

Source: Department of Legislative Services

**Appendix 4. County and Municipal Real Property Tax Rates
Fiscal 2018**

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Allegany	71,615	\$0.977			\$0.977
Barton	432	0.884	\$0.174	-	1.058
Cumberland	19,707	0.832	1.060	-	1.892
Frostburg	8,642	0.841	0.660	-	1.501
Lonaconing	1,128	0.857	0.351	-	1.209
Luke	61	0.855	1.060	-	1.916
Midland	424	0.884	0.280	-	1.164
Westernport	1,767	0.884	0.600	-	1.484
Anne Arundel	573,235	\$0.907			\$0.907
Annapolis	39,321	0.544	\$0.645	-	1.189
Highland Beach	107	0.877	0.203	-	1.080
Baltimore City	611,648	\$2.248			\$2.248
Baltimore	832,468	\$1.100			\$1.100
Calvert	91,502	\$0.952			\$0.952
Chesapeake Beach	5,962	0.616	\$0.350	-	0.966
North Beach	2,014	0.616	0.633	-	1.249
Caroline	33,193	\$0.980			\$0.980
Denton	4,475	0.910	\$0.750	-	1.660
Federalsburg	2,666	0.890	0.830	-	1.720
Goldsboro	232	0.980	0.470	-	1.450
Greensboro	1,887	0.910	0.750	-	1.660
Henderson	145	0.980	0.480	-	1.460
Hillsboro	158	0.980	0.160	-	1.140
Marydel	138	0.980	0.300	-	1.280
Preston	709	0.940	0.360	-	1.300
Ridgely	1,638	0.910	0.579	-	1.489
Templeville*	27	0.980	0.360	-	1.340

Appendix 4 (continued)

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Carroll	167,781	\$1.018			\$1.018
Hampstead	6,357	1.018	\$0.220	-	1.238
Manchester	4,834	1.018	0.216	-	1.234
Mount Airy*	5,540	1.018	0.166	-	1.184
New Windsor	1,397	1.018	0.262	-	1.280
Sykesville	3,941	1.018	0.350	-	1.368
Taneytown	6,789	1.018	0.370	-	1.388
Union Bridge	963	1.018	0.350	-	1.368
Westminster	18,593	1.018	0.560	-	1.578
Cecil	102,746	\$1.041			\$1.041
Cecilton	673	1.041	\$0.237	-	1.279
Charlestown	1,192	1.041	0.333	-	1.375
Chesapeake City	693	1.041	0.449	-	1.490
Elkton	15,652	1.041	0.636	-	1.677
North East	3,635	1.041	0.480	-	1.521
Perryville	4,413	1.041	0.310	-	1.351
Port Deposit	763	1.041	0.546	-	1.587
Rising Sun	2,800	1.041	0.480	-	1.521
Charles	159,700	\$1.141		\$0.064	\$1.205
Indian Head	3,807	1.100	\$0.300	0.064	1.464
La Plata	9,365	1.011	0.320	0.064	1.395
Port Tobacco	15	1.141	0.040	0.064	1.245
Dorchester	32,162	\$0.974			\$0.974
Brookview	58	0.974	\$0.300	-	1.274
Cambridge	12,376	0.927	0.818	-	1.745
Church Creek	122	0.974	0.170	-	1.144
East New Market	378	0.974	0.711	-	1.685
Eldorado	57	0.974	0.170	-	1.144
Galestown	134	0.974	0.310	-	1.284
Hurlock	2,033	0.918	0.827	-	1.745
Secretary	505	0.974	0.336	-	1.310
Vienna	267	0.974	0.480	-	1.454

Appendix 4 (continued)

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Frederick	252,022	\$1.060		-	\$1.060
Brunswick	6,266	1.060	\$0.430	-	1.490
Burkittsville	159	1.060	0.190	-	1.250
Emmitsburg	3,090	1.060	0.360	-	1.420
Frederick	71,408	0.940	0.731	-	1.670
Middletown	4,615	1.060	0.232	-	1.292
Mount Airy*	3,876	1.060	0.166	-	1.226
Myersville	1,759	0.939	0.391	-	1.330
New Market	717	1.060	0.120	-	1.180
Rosemont	312	1.060	0.040	-	1.100
Thurmont	6,646	1.060	0.285	-	1.345
Walkersville	6,181	1.060	0.160	-	1.220
Woodsboro	1,225	1.060	0.126	-	1.186
Garrett	29,233	\$0.990			\$0.990
Accident	314	0.990	\$0.313	-	1.303
Deer Park	369	0.990	0.300	-	1.290
Friendsville	475	0.990	0.360	-	1.350
Grantsville	875	0.990	0.200	-	1.190
Kitzmiller	305	0.990	0.360	-	1.350
Loch Lynn Heights	528	0.990	0.320	-	1.310
Mountain Lake Park	2,080	0.928	0.414	-	1.342
Oakland	1,838	0.990	0.472	-	1.462
Harford	252,560	\$1.042			\$1.042
Aberdeen	16,049	0.894	\$0.650	-	1.544
Bel Air	10,037	0.894	0.500	-	1.394
Havre de Grace	13,576	0.894	0.565	-	1.459
Howard	321,113	\$1.014		\$0.176	\$1.190
Kent	19,384	\$1.022			\$1.022
Betterton	318	1.022	\$0.320	-	1.342
Chestertown	5,064	1.022	0.370	-	1.392
Galena	581	1.022	0.240	-	1.262
Millington*	567	1.022	0.280	-	1.302
Rock Hall	1,268	1.022	0.320	-	1.342

Appendix 4 (continued)

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Montgomery	1,058,810	\$0.748		\$0.265	\$1.013
Barnesville	184	0.748	\$0.051	0.192	0.992
Brookeville	139	0.748	0.150	0.192	1.090
Chevy Chase, Sec. 3	797	0.748	0.020	0.265	1.033
Chevy Chase, Sec. 5	717	0.748	0.000	0.265	1.013
Chevy Chase	3,014	0.748	0.010	0.265	1.023
Chevy Chase View	994	0.748	0.200	0.265	1.213
Chevy Chase Village	2,076	0.748	0.082	0.265	1.095
Gaithersburg	68,710	0.748	0.262	0.168	1.178
Garrett Park	1,055	0.748	0.210	0.265	1.223
Glen Echo	273	0.748	0.140	0.265	1.153
Kensington	2,394	0.748	0.136	0.265	1.149
Laytonsville	380	0.748	0.090	0.192	1.030
Martin's Additions	1,004	0.748	0.047	0.265	1.060
North Chevy Chase	593	0.748	0.045	0.265	1.058
Poolesville	5,269	0.748	0.176	0.192	1.116
Rockville	68,401	0.748	0.622	0.168	1.538
Somerset	1,285	0.748	0.100	0.265	1.113
Takoma Park	17,885	0.748	0.535	0.265	1.548
Washington Grove	565	0.748	0.255	0.168	1.171
Prince George's	912,756	\$1.000		\$0.374	\$1.374
Berwyn Heights	3,278	0.874	\$0.530	0.374	1.778
Bladensburg	9,450	0.882	0.740	0.374	1.996
Bowie	58,859	0.860	0.400	0.320	1.580
Brentwood	3,492	0.936	0.400	0.374	1.710
Capitol Heights	4,553	0.896	0.446	0.374	1.716
Cheverly	6,477	0.871	0.540	0.374	1.785
College Park	32,303	0.968	0.335	0.374	1.677
Colmar Manor	1,467	0.907	1.154	0.374	2.435
Cottage City	1,366	0.902	0.650	0.374	1.926
District Heights	6,022	0.875	0.818	0.215	1.907
Eagle Harbor	70	0.994	0.473	0.374	1.841
Edmonston	1,498	0.912	0.617	0.374	1.903
Fairmount Heights	1,534	0.940	0.460	0.374	1.774
Forest Heights	2,572	0.927	0.584	0.374	1.885
Glenarden	6,210	0.892	0.331	0.374	1.597

Appendix 4 (continued)

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Greenbelt	23,489	0.854	0.813	0.215	1.881
Hyattsville	18,333	0.861	0.630	0.374	1.865
Landover Hills	1,669	0.899	0.520	0.374	1.793
Laurel	25,906	0.824	0.710	0.158	1.692
Morningside	1,582	0.940	0.740	0.374	2.054
Mt. Rainier	8,147	0.864	0.840	0.374	2.078
New Carrollton	13,023	0.888	0.665	0.374	1.927
North Brentwood	556	0.995	0.440	0.374	1.809
Riverdale Park	7,286	0.870	0.654	0.374	1.898
Seat Pleasant	4,823	0.878	0.580	0.374	1.832
University Park	2,656	0.873	0.572	0.374	1.819
Upper Marlboro	683	0.926	0.240	0.374	1.540
Queen Anne's	49,770	\$0.847			\$0.847
Barclay	167	0.847	\$0.200	-	1.047
Centreville	4,767	0.743	0.405	-	1.148
Church Hill	760	0.847	0.340	-	1.187
Millington*	42	0.787	0.280	-	1.067
Queen Anne*	125	0.847	0.180	-	1.027
Queenstown	676	0.847	0.177	-	1.024
Sudlersville	481	0.771	0.167	-	0.938
Templeville*	88	0.847	0.360	-	1.207
St. Mary's	112,667	\$0.848			\$0.848
Leonardtown	3,781	0.848	\$0.127	-	0.974
Somerset	25,928	\$1.000			\$1.000
Crisfield	2,602	1.000	\$0.870	-	1.870
Princess Anne	3,564	1.000	1.021	-	2.021
Talbot	37,103	\$0.571			\$0.571
Easton	16,514	0.438	\$0.520	-	0.958
Oxford	607	0.454	0.300	-	0.754
Queen Anne*	89	0.510	0.180	-	0.690
St. Michaels	1,028	0.444	0.524	-	0.968
Trappe	1,002	0.473	0.330	-	0.803

Appendix 4 (continued)

Jurisdiction	Population July 2017	County Rate	Municipal Rate	County Special Rate	Total Rate
Washington	150,578	\$0.948			\$0.948
Boonsboro	3,553	0.823	\$0.359	-	1.182
Clear Spring	359	0.823	0.280	-	1.103
Funkstown	877	0.823	0.360	-	1.183
Hagerstown	40,306	0.823	0.913	-	1.736
Hancock	1,548	0.823	0.520	-	1.343
Keedysville	1,174	0.823	0.180	-	1.003
Sharpsburg	639	0.823	0.350	-	1.173
Smithsburg	2,977	0.823	0.350	-	1.173
Williamsport	2,113	0.823	0.485	-	1.308
Wicomico	102,923	\$0.940			\$0.940
Delmar	3,210	0.940	\$0.797	-	1.737
Fruitland	5,285	0.940	0.947	-	1.886
Hebron	1,088	0.940	0.445	-	1.385
Mardela Springs	347	0.940	0.230	-	1.170
Pittsville	1,462	0.940	0.280	-	1.220
Salisbury	32,807	0.940	0.983	-	1.923
Sharptown	650	0.940	0.600	-	1.540
Willards	1,002	0.940	0.510	-	1.450
Worcester	51,690	\$0.835			\$0.835
Berlin	4,638	0.835	\$0.680	-	1.515
Ocean City	6,969	0.835	0.466	-	1.301
Pocomoke City	4,061	0.835	0.938	-	1.773
Snow Hill	2,052	0.835	0.860	-	1.695

(-) County special rate is not imposed in the municipality.

* Municipality is in two counties.

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

Appendix 5. Residents Residing in Municipalities
July 1, 2017

County	County Population	Municipal Population	Percent of County	Rank
Allegany	71,615	32,161	44.9%	3
Anne Arundel	573,235	39,428	6.9%	20
Baltimore City	611,648	0	0.0%	24
Baltimore	832,468	0	0.0%	24
Calvert	91,502	7,976	8.7%	18
Caroline	33,193	12,075	36.4%	7
Carroll	167,781	48,414	28.9%	11
Cecil	102,746	29,821	29.0%	10
Charles	159,700	13,187	8.3%	19
Dorchester	32,162	15,930	49.5%	2
Frederick	252,022	106,254	42.2%	5
Garrett	29,233	6,784	23.2%	14
Harford	252,560	39,662	15.7%	16
Howard	321,113	0	0.0%	24
Kent	19,384	7,798	40.2%	6
Montgomery	1,058,810	175,735	16.6%	15
Prince George's	912,756	247,304	27.1%	12
Queen Anne's	49,770	7,106	14.3%	17
St. Mary's	112,667	3,781	3.4%	21
Somerset	25,928	6,166	23.8%	13
Talbot	37,103	19,240	51.9%	1
Washington	150,578	53,546	35.6%	8
Wicomico	102,923	45,851	44.5%	4
Worcester	51,690	17,720	34.3%	9
Total	6,052,587	935,939	15.5%	

Source: Maryland Department of Planning; Department of Legislative Services

Appendix 6. Local Government Expenditures by Category Fiscal 2017

Category	Total Local Expenditures	Percent of Total	County Expenditures	Municipal Expenditures	Percent County	Percent Municipal
General Government	\$2,005,401,533	6.2%	\$1,809,686,919	\$195,714,614	90.2%	9.8%
Public Safety						
Police	2,050,176,713	6.3%	1,794,942,414	255,234,299	87.6%	12.4%
Fire	1,174,683,330	3.6%	1,118,620,683	56,062,647	95.2%	4.8%
Corrections	437,665,163	1.3%	437,665,163	-	100.0%	0.0%
Other Public Safety	364,218,373	1.1%	326,931,391	37,286,982	89.8%	10.2%
Public Works						
Transportation	1,678,398,867	5.2%	1,477,436,830	200,962,037	88.0%	12.0%
Water/Sewer Services	2,613,342,353	8.1%	2,276,795,528	336,546,825	87.1%	12.9%
Other Public Works	90,564,610	0.3%	13,697,915	76,866,695	15.1%	84.9%
Education						
Public Schools	14,635,210,297	45.1%	14,635,210,297	-	100.0%	0.0%
Community Colleges	1,374,185,695	4.2%	1,374,185,695	-	100.0%	0.0%
Libraries	331,381,762	1.0%	331,381,762	-	100.0%	0.0%
Health/Social Services	1,170,038,426	3.6%	1,170,038,426	-	100.0%	0.0%
Parks and Recreation	838,989,726	2.6%	722,419,424	116,570,302	86.1%	13.9%
Community/Economic Development	896,496,711	2.8%	843,470,369	53,026,342	94.1%	5.9%
Miscellaneous	1,065,079,807	3.3%	1,018,697,478	46,382,329	95.6%	4.4%
Debt Service	1,713,319,491	5.3%	1,638,985,644	74,333,847	95.7%	4.3%
Total	\$32,439,152,857	100.0%	\$30,990,165,938	\$1,448,986,919	95.5%	4.5%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Appendix 7. Local Government Expenditures
Fiscal 2017
(\$ in Millions)

County	County	Municipal	Total	Percent County	Percent Municipal
Allegany	\$284.6	\$63.5	\$348.1	81.8%	18.2%
Anne Arundel	2,537.8	106.1	2,643.9	96.0%	4.0%
Baltimore City	3,793.3	0.0	3,793.3	100.0%	0.0%
Baltimore	3,937.3	0.0	3,937.3	100.0%	0.0%
Calvert	435.5	12.7	448.2	97.2%	2.8%
Caroline	133.6	17.2	150.8	88.6%	11.4%
Carroll	668.0	58.3	726.3	92.0%	8.0%
Cecil	392.1	46.2	438.3	89.5%	10.5%
Charles	767.0	16.2	783.2	97.9%	2.1%
Dorchester	131.6	25.5	157.1	83.8%	16.2%
Frederick	1,149.0	161.4	1,310.4	87.7%	12.3%
Garrett	142.2	7.0	149.2	95.3%	4.7%
Harford	1,012.2	68.0	1,080.1	93.7%	6.3%
Howard	2,040.4	0.0	2,040.4	100.0%	0.0%
Kent	82.4	11.4	93.7	87.9%	12.1%
Montgomery	6,793.8	224.7	7,018.5	96.8%	3.2%
Prince George's	4,591.0	196.1	4,787.1	95.9%	4.1%
Queen Anne's	223.5	11.0	234.6	95.3%	4.7%
St. Mary's	433.5	5.0	438.6	98.9%	1.1%
Somerset	98.9	7.7	106.6	92.8%	7.2%
Talbot	132.3	74.3	206.6	64.0%	36.0%
Washington	536.5	116.7	653.2	82.1%	17.9%
Wicomico	397.1	70.7	467.8	84.9%	15.1%
Worcester	276.6	149.3	425.9	64.9%	35.1%
Statewide	\$30,990.2	\$1,449.0	\$32,439.2	95.5%	4.5%

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services

Appendix 8. County and Municipal Government Expenditures
Exclusive of Local Board Expenditures
Fiscal 2017
(\$ in Millions)

County	County	Municipal	Total	Percent County	Percent Municipal
Allegany	\$98.1	\$63.5	\$161.6	60.7%	39.3%
Anne Arundel	1,099.2	106.1	1,205.3	91.2%	8.8%
Baltimore City	2,319.0	0.0	2,319.0	100.0%	0.0%
Baltimore	1,859.7	0.0	1,859.7	100.0%	0.0%
Calvert	166.0	12.7	178.7	92.9%	7.1%
Caroline	41.1	17.2	58.3	70.6%	29.4%
Carroll	251.3	58.3	309.5	81.2%	18.8%
Cecil	128.1	46.2	174.3	73.5%	26.5%
Charles	311.4	16.2	327.6	95.0%	5.0%
Dorchester	47.4	25.5	72.9	65.1%	34.9%
Frederick	437.9	161.4	599.3	73.1%	26.9%
Garrett	65.4	7.0	72.4	90.3%	9.7%
Harford	395.4	68.0	463.3	85.3%	14.7%
Howard	915.0	0.0	915.0	100.0%	0.0%
Kent	46.6	11.4	57.9	80.4%	19.6%
Montgomery	3,408.5	224.7	3,633.2	93.8%	6.2%
Prince George's	2,241.6	196.1	2,437.7	92.0%	8.0%
Queen Anne's	107.1	11.0	118.1	90.7%	9.3%
St. Mary's	163.8	5.0	168.8	97.0%	3.0%
Somerset	46.8	7.7	54.5	85.8%	14.2%
Talbot	58.0	74.3	132.2	43.8%	56.2%
Washington	176.4	116.7	293.1	60.2%	39.8%
Wicomico	142.1	70.7	212.8	66.8%	33.2%
Worcester	137.6	149.3	286.9	48.0%	52.0%
Statewide	\$14,663.6	\$1,449.0	\$16,112.5	91.0%	9.0%

Note: County Government amount excludes expenditures for the local boards of education, local library boards, and local community colleges.

Source: *Local Government Finances Fiscal 2017*, Department of Legislative Services