

## Local Real Property Tax Rates in Maryland

County	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Allegany	\$0.9750	\$0.9750	\$0.9750	\$0.9750	\$0.9750
Anne Arundel	0.9330	0.9330	0.9800	0.9830	0.9770
Baltimore City	2.2480	2.2480	2.2480	2.2480	2.2480
Baltimore	1.1000	1.1000	1.1000	1.1000	1.1000
Calvert	0.9270	0.9270	0.9270	0.9670	0.9670
Caroline	0.9800	0.9800	0.9800	0.9800	0.9800
Carroll	1.0180	1.0180	1.0180	1.0180	1.0180
Cecil	1.0279	1.0143	0.9924	0.9824	0.9824
Charles	1.2050	1.2050	1.2050	1.2050	1.2050
Dorchester	1.0000	1.0000	1.0000	1.0000	1.0300
Frederick	1.0600	1.0600	1.0600	1.1100	1.1100
Garrett	1.0560	1.0560	1.0560	1.0560	1.0200
Harford	1.0279	0.9779	0.9779	0.9779	0.9779
Howard	1.2500	1.2500	1.2500	1.2500	1.2500
Kent	1.0120	1.0120	1.0220	1.0220	1.0220
Montgomery	0.9905	0.9915	1.0402	1.0392	1.0392
Prince George's	1.3740	1.3740	1.3740	1.3740	1.3740
Queen Anne's	0.8471	0.8300	0.8300	0.8300	0.8300
St. Mary's	0.8478	0.8478	0.8478	0.8478	0.8478
Somerset	1.0000	1.0000	1.0000	1.0000	1.0000
Talbot	0.6565	0.6820	0.7434	0.7910	0.8032
Washington	0.9480	0.9280	0.9280	0.9280	0.9280
Wicomico	0.9195	0.9070	0.8855	0.8468	0.8099
Worcester	0.8450	0.8450	0.8450	0.8450	0.8150

Note: The rate in Charles, Howard, Montgomery, and Prince George's counties reflect special rates for services not funded from the general county property tax rate.

## Local Income Tax Rates in Maryland

County	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026
Allegany	3.05%	3.03%	3.03%	3.03%	3.20%
Anne Arundel <sup>1</sup>	2.81%	Varies	Varies	Varies	Varies
Baltimore City	3.20%	3.20%	3.20%	3.20%	3.20%
Baltimore	3.20%	3.20%	3.20%	3.20%	3.20%
Calvert	3.00%	3.00%	3.00%	3.20%	3.20%
Caroline	3.20%	3.20%	3.20%	3.20%	3.20%
Carroll	3.03%	3.03%	3.03%	3.03%	3.03%
Cecil	3.00%	2.80%	2.75%	2.74%	2.74%
Charles	3.03%	3.03%	3.03%	3.03%	3.03%
Dorchester	3.20%	3.20%	3.20%	3.30%	3.30%
Frederick <sup>1</sup>	2.96%	Varies	Varies	Varies	Varies
Garrett	2.65%	2.65%	2.65%	2.65%	2.65%
Harford	3.06%	3.06%	3.06%	3.06%	3.06%
Howard	3.20%	3.20%	3.20%	3.20%	3.20%
Kent	3.20%	3.20%	3.20%	3.20%	3.30%
Montgomery	3.20%	3.20%	3.20%	3.20%	3.20%
Prince George's	3.20%	3.20%	3.20%	3.20%	3.20%
Queen Anne's	3.20%	3.20%	3.20%	3.20%	3.20%
St. Mary's	3.10%	3.00%	3.00%	3.20%	3.20%
Somerset	3.20%	3.20%	3.20%	3.20%	3.20%
Talbot	2.40%	2.40%	2.40%	2.40%	2.40%
Washington	3.00%	2.95%	2.95%	2.95%	2.95%
Wicomico	3.20%	3.20%	3.20%	3.20%	3.20%
Worcester	2.25%	2.25%	2.25%	2.25%	2.25%

<sup>1</sup>Anne Arundel and Frederick counties adopted graduated income tax rates beginning tax year 2023.

Source: Office of the Comptroller; Department of Legislative Services

## Other Local Tax Rates in Maryland

County	Recordation		Transfer		Admissions/Amusement		Hotel Rental	
	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026
Allegany	\$3.50	\$3.50	0.5%	0.5%	7.5%	7.5%	8.0%	8.0%
Anne Arundel	3.50	3.50	1.0%-1.5% <sup>3</sup>	1.0%-1.5% <sup>3</sup>	10.0%	10.0%	8.0%	8.0%
Baltimore City	5.00	5.00	1.5%	1.5%	10.0%	10.0%	9.5%	9.5%
Baltimore	2.50	2.50	1.5%	1.5%	10.0%	10.0%	9.5%	9.5%
Calvert	5.00	5.00	0.0%	0.0%	1.0%	1.0%	5.0%	5.0%
Caroline	5.00	5.00	0.5%	0.5%	0.0%	0.0%	5.0%	5.0%
Carroll	6.50	6.50	0.0%	0.0%	10.0%	10.0%	5.0%	5.0%
Cecil	4.10	4.10	0.5%	0.5%	6.0%	6.0%	6.0%	6.0%
Charles	5.00	7.00	0.5%	0.5%	10.0%	10.0%	5.0%	5.0%
Dorchester	5.00	5.00	0.75%	0.75%	0.5%	0.5%	5.0%	5.0%
Frederick	7.00	7.00	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%
Garrett	3.50	3.50	1.0%	1.0%	6.0%	6.0%	8.0%	8.0%
Harford	3.30	3.30	1.0%	1.0%	5.0%	5.0%	6.0%	6.0%
Howard	2.50	2.50	1.25%	1.25%	7.5%	7.5%	7.0%	7.0%
Kent	3.30	3.30	0.5%	0.5%	4.5%	4.5%	5.0%	5.0%
Montgomery	Varies <sup>1</sup>	Varies <sup>1</sup>	Varies <sup>2</sup>	Varies <sup>2</sup>	7.0%	7.0%	7.0%	7.0%
Prince George's	2.75	2.75	1.4%	1.4%	10.0%	10.0%	7.0%	7.0%
Queen Anne's	4.95	4.95	0.5%	0.5%	5.0%	5.0%	5.0%	5.0%
St. Mary's	4.00	4.00	1.0%	1.0%	2.0%	2.0%	5.0%	5.0%
Somerset	3.30	3.30	0.0%	0.0%	4.0%	4.0%	5.0%	5.0%
Talbot	6.00	6.00	1.0%	1.0%	5.0%	5.0%	4.0%	4.0%
Washington	3.80	3.80	0.5%	0.5%	5.0%	5.0%	6.0%	6.0%
Wicomico	3.50	3.50	0.0%	0.0%	6.0%	6.0%	6.0%	6.0%
Worcester	3.30	3.30	0.5%	0.5%	3.0%	3.0%	5.0%	5.0%

<sup>1</sup> Montgomery County imposes a recordation tax surcharge on transactions exceeding \$500,000.

<sup>2</sup> Montgomery County imposes variable transfer tax rates depending on the value of the property; this applies to residential, nonresidential, and agricultural property.

<sup>3</sup> Anne Arundel County imposes a 0.5% transfer tax surcharge on transactions totaling \$1 million or more.

Source: Department of Legislative Services