

Local Real Property Tax Rates in Maryland

County	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Allegany	\$0.9790	\$0.9780	\$0.9770	\$0.9760	\$0.9750	\$0.9750
Anne Arundel	0.9430	0.9230	0.9150	0.9070	0.9020	0.9350
Baltimore City	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480
Baltimore	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000
Calvert	0.8920	0.8920	0.9520	0.9520	0.9370	0.9370
Caroline	0.9600	0.9800	0.9800	0.9800	0.9800	0.9800
Carroll	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180
Cecil	0.9907	0.9907	0.9914	1.0414	1.0414	1.0414
Charles	1.2050	1.2050	1.2050	1.2050	1.2050	1.2050
Dorchester	0.9760	0.9760	0.9760	0.9740	1.0000	1.0000
Frederick	1.0600	1.0600	1.0600	1.0600	1.0600	1.0600
Garrett	0.9900	0.9900	0.9900	0.9900	0.9899	1.0560
Harford	1.0420	1.0420	1.0420	1.0420	1.0420	1.0420
Howard	1.1900	1.1900	1.1900	1.1900	1.1900	1.2500
Kent	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220
Montgomery	1.0080	0.9992	1.0382	1.0129	0.9927	0.9907
Prince George's	1.3190	1.3740	1.3740	1.3740	1.3740	1.3740
Queen Anne's	0.8471	0.8471	0.8471	0.8471	0.8471	0.8471
St. Mary's	0.8570	0.8523	0.8523	0.8478	0.8478	0.8478
Somerset	0.9150	1.0000	1.0000	1.0000	1.0000	1.0000
Talbot	0.5270	0.5360	0.5471	0.5708	0.6061	0.6372
Washington	0.9480	0.9480	0.9480	0.9480	0.9480	0.9480
Wicomico	0.9516	0.9516	0.9516	0.9398	0.9398	0.9346
Worcester	0.7700	0.8350	0.8350	0.8350	0.8350	0.8450

Note: Tax rates per \$100 of assessed value. Tax rates in Charles, Howard, Montgomery, and Prince George's counties reflect special rates for services not funded from the general property tax rate.

Source: Department of Legislative Services

Local Income Tax Rates in Maryland

County	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019	CY 2020
Allegany	3.05%	3.05%	3.05%	3.05%	3.05%	3.05%
Anne Arundel	2.56%	2.50%	2.50%	2.50%	2.50%	2.81%
Baltimore City	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Baltimore	2.83%	2.83%	2.83%	2.83%	2.83%	3.20%
Calvert	2.80%	2.80%	3.00%	3.00%	3.00%	3.00%
Caroline	2.73%	2.73%	2.73%	2.73%	3.20%	3.20%
Carroll	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
Cecil	2.80%	2.80%	2.80%	3.00%	3.00%	3.00%
Charles	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
Dorchester	2.62%	2.62%	2.62%	2.62%	2.62%	3.20%
Frederick	2.96%	2.96%	2.96%	2.96%	2.96%	2.96%
Garrett	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
Harford	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
Howard	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Kent	2.85%	2.85%	2.85%	2.85%	2.85%	3.20%
Montgomery	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Prince George's	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Queen Anne's	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
St. Mary's	3.00%	3.00%	3.00%	3.00%	3.00%	3.17%
Somerset	3.15%	3.15%	3.20%	3.20%	3.20%	3.20%
Talbot	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Washington	2.80%	2.80%	2.80%	2.80%	2.80%	3.20%
Wicomico	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Worcester	1.25%	1.75%	1.75%	1.75%	1.75%	2.25%

Source: Office of the Comptroller; Department of Legislative Services

Other Local Tax Rates in Maryland

County	Recordation		Transfer		Admissions/Amusement		Hotel Rental	
	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020
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%	1.0%	10.0%	10.0%	7.0%	7.0%
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%	8.0%	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	5.00	5.00	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	5.00	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	6.00	6.00	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%	6.0%	8.0%
Harford	3.30	3.30	1.0%	1.0%	5.0%	5.0%	6.0%	6.0%
Howard	2.50	2.50	1.0%	1.0%	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	4.45	4.45	1.0%	1.0%	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%	4.5%	4.5%

Source: Department of Legislative Services

Property Tax Rates Compared to Constant Yield Rate in Fiscal 2020

County	Actual FY 2019	Actual FY 2020	Difference	Constant Yield Rate	Difference	<u>Amount in Excess of Constant Yield Ranking by Highest to Lowest</u>
Allegany	\$0.9750	\$0.9750	\$0.0000	\$0.9786	(\$0.0036)	1. Howard \$0.0750
Anne Arundel	0.9020	0.9350	0.0330	0.8889	0.0461	2. Garrett 0.0672
Baltimore City	2.2480	2.2480	0.0000	2.2422	0.0058	3. Anne Arundel 0.0461
Baltimore	1.1000	1.1000	0.0000	1.0817	0.0183	4. Talbot 0.0325
Calvert	0.9370	0.9370	0.0000	0.9299	0.0071	5. Prince George's 0.0272
Caroline	0.9800	0.9800	0.0000	0.9655	0.0145	6. Charles 0.0236
Carroll	1.0180	1.0180	0.0000	1.0001	0.0179	7. Worcester 0.0219
Cecil	1.0414	1.0414	0.0000	1.0282	0.0132	8. Baltimore 0.0183
Charles*	1.2050	1.2050	0.0000	1.1814	0.0236	9. Carroll 0.0179
Dorchester	1.0000	1.0000	0.0000	0.9941	0.0059	10. Wicomico 0.0174
Frederick	1.0600	1.0600	0.0000	1.0508	0.0092	11. Caroline 0.0145
Garrett	0.9899	1.0560	0.0661	0.9888	0.0672	12. Cecil 0.0132
Harford	1.0420	1.0420	0.0000	1.0307	0.0113	13. Harford 0.0113
Howard*	1.1900	1.2500	0.0600	1.1750	0.0750	14. Frederick 0.0092
Kent	1.0220	1.0220	0.0000	1.0241	(0.0021)	15. Calvert 0.0071
Montgomery*	0.9927	0.9907	(0.0020)	0.9837	0.0070	16. Montgomery 0.0070
Prince George's*	1.3740	1.3740	0.0000	1.3468	0.0272	17. Dorchester 0.0059
Queen Anne's	0.8471	0.8471	0.0000	0.8472	(0.0001)	18. Baltimore City 0.0058
St. Mary's	0.8478	0.8478	0.0000	0.8426	0.0052	19. St. Mary's 0.0052
Somerset	1.0000	1.0000	0.0000	1.0017	(0.0017)	20. Washington 0.0008
Talbot	0.6061	0.6372	0.0311	0.6047	0.0325	21. Queen Anne's -0.0001
Washington	0.9480	0.9480	0.0000	0.9472	0.0008	22. Somerset -0.0017
Wicomico	0.9398	0.9346	(0.0052)	0.9172	0.0174	23. Kent -0.0021
Worcester	0.8350	0.8450	0.0100	0.8231	0.0219	24. Allegany -0.0036

*Includes Special Property Tax Rates

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

Revenue Yield from Property Tax Rates above Constant Yield Fiscal 2020

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Yield	Per Capita Yield
Allegany	\$3,564,302,108	\$0.9750	\$0.9786	-\$0.0036	\$0	\$0.00
Anne Arundel	74,009,695,930	0.9350	0.8889	0.0461	34,118,000	59.23
Baltimore City	38,120,858,217	2.2480	2.2422	0.0058	2,211,000	3.67
Baltimore	84,317,725,337	1.1000	1.0817	0.0183	15,430,000	18.63
Calvert	12,071,337,612	0.9370	0.9299	0.0071	857,000	9.31
Caroline	2,554,527,026	0.9800	0.9655	0.0145	370,000	11.11
Carroll	19,799,829,206	1.0180	1.0001	0.0179	3,544,000	21.04
Cecil	9,953,117,138	1.0414	1.0282	0.0132	1,314,000	12.78
Charles*	17,885,752,644	1.2050	1.1814	0.0236	4,221,000	26.14
Dorchester	2,769,053,878	1.0000	0.9941	0.0059	163,000	5.09
Frederick	30,897,387,115	1.0600	1.0508	0.0092	2,843,000	11.12
Garrett	4,352,501,642	1.0560	0.9888	0.0672	2,925,000	100.30
Harford	27,915,655,466	1.0420	1.0307	0.0113	3,154,000	12.42
Howard*	51,888,469,008	1.2500	1.1750	0.0750	38,936,000	120.47
Kent	2,907,889,462	1.0220	1.0241	-0.0021	0	0.00
Montgomery*	192,132,811,090	0.9907	0.9837	0.0070	13,524,000	12.85
Prince George's*	84,901,394,787	1.3740	1.3468	0.0272	23,078,000	25.38
Queen Anne's	8,766,761,964	0.8471	0.8472	-0.0001	0	0.00
St. Mary's	12,408,852,244	0.8478	0.8426	0.0052	645,000	5.72
Somerset	1,344,402,050	1.0000	1.0017	-0.0017	0	0.00
Talbot	7,324,754,543	0.6372	0.6047	0.0325	2,381,000	64.41
Washington	12,513,736,982	0.9480	0.9472	0.0008	100,000	0.66
Wicomico	6,202,236,937	0.9346	0.9172	0.0174	1,079,000	10.46
Worcester	15,616,625,511	0.8450	0.8231	0.0219	3,420,000	65.99
Total	\$724,219,677,897				\$154,313,000	\$25.54

*Includes Special Property Tax Rates

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

Revenue Loss from Property Tax Rates below Constant Yield Fiscal 2020

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Loss	Per Capita Loss
Allegany	\$3,564,302,108	\$0.9750	\$0.9786	-\$0.0036	-\$128,000	-\$1.80
Anne Arundel	74,009,695,930	0.9350	0.8889	0.0461	0	0.00
Baltimore City	38,120,858,217	2.2480	2.2422	0.0058	0	0.00
Baltimore	84,317,725,337	1.1000	1.0817	0.0183	0	0.00
Calvert	12,071,337,612	0.9370	0.9299	0.0071	0	0.00
Caroline	2,554,527,026	0.9800	0.9655	0.0145	0	0.00
Carroll	19,799,829,206	1.0180	1.0001	0.0179	0	0.00
Cecil	9,953,117,138	1.0414	1.0282	0.0132	0	0.00
Charles*	17,885,752,644	1.2050	1.1814	0.0236	0	0.00
Dorchester	2,769,053,878	1.0000	0.9941	0.0059	0	0.00
Frederick	30,897,387,115	1.0600	1.0508	0.0092	0	0.00
Garrett	4,352,501,642	1.0560	0.9888	0.0672	0	0.00
Harford	27,915,655,466	1.0420	1.0307	0.0113	0	0.00
Howard*	51,888,469,008	1.2500	1.1750	0.0750	0	0.00
Kent	2,907,889,462	1.0220	1.0241	-0.0021	-61,000	-3.15
Montgomery*	192,132,811,090	0.9907	0.9837	0.0070	0	0.00
Prince George's*	84,901,394,787	1.3740	1.3468	0.0272	0	0.00
Queen Anne's	8,766,761,964	0.8471	0.8472	-0.0001	-9,000	-0.18
St. Mary's	12,408,852,244	0.8478	0.8426	0.0052	0	0.00
Somerset	1,344,402,050	1.0000	1.0017	-0.0017	-23,000	-0.90
Talbot	7,324,754,543	0.6372	0.6047	0.0325	0	0.00
Washington	12,513,736,982	0.9480	0.9472	0.0008	0	0.00
Wicomico	6,202,236,937	0.9346	0.9172	0.0174	0	0.00
Worcester	15,616,625,511	0.8450	0.8231	0.0219	0	0.00
Total	\$724,219,677,897				-\$221,000	-\$0.04

*Includes Special Property Tax Rates

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