Property Tax Set-offs

The Use of Local Property Tax Differentials And Tax Rebates in Maryland Fiscal 2013

DEPARTMENT OF LEGISLATIVE SERVICES 2013

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Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland

December 2013

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Karl S. Aro
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Warren G. Deschenaux
Director

December 2013

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 2013. The report also provides an overview of the current law relating to tax set-offs. This report was prepared by Heather Ruby of the Office of Policy Analysis and reviewed by Michael Sanelli and Hiram Burch. Mya Coover 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,

Warren G. Deschenaux
Director

WGD/mpc

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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 2013. Of the 5 remaining counties, Baltimore and Howard counties do not have municipalities, while Queen Anne's, 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 $38.9 million for their municipalities. Six counties (Carroll, Cecil, Kent, Montgomery, St. Mary's, and Somerset) returned to their municipalities rebates totaling $11.5 million. Five counties (Dorchester, Frederick, Garrett, Harford, and Prince George's) provided both tax differentials and rebates to their municipalities totaling $53.2 million. In sum, tax differentials and rebates totaled $103.6 million in fiscal 2013, a 1.1% increase compared to the prior year. Tax differentials totaled $84.1 million and tax rebates totaled $19.5 million.

Over the last 10 years, the level of tax set-offs provided to municipalities has increased by $60.5 million, or 140.9%, which represents an average annual increase of 9.2%. In fiscal 2003, the level of tax set-offs totaled $43.0 million.

All counties increased the amount of tax set-offs provided to municipalities since fiscal 2003. Increases in tax set-off amounts have been significant in a few counties. In Frederick County, for example, the tax set-off amount for fiscal 2013 ($11.8 million) is more than three times what it was in fiscal 2003 ($3.8 million). In Talbot County, a tax rate differential totaling approximately $319,179 was provided in fiscal 2003. Since that time, tax differentials provided by the county have grown to $3.8 million in fiscal 2013.

Some of the State's larger counties provided dramatically higher tax set-offs in fiscal 2013 than they did in fiscal 2003. In Prince George's County, the tax set-off amount in fiscal 2003 was $11.6 million. This amount increased slightly to $12.3 million in fiscal 2005. The total tax set-off amount, however, noticeably increased by fiscal 2013 to $30.8 million.

Montgomery and Anne Arundel counties have also had significant increases in recent fiscal years. Montgomery County provided

tax rebates of $4.9 million in fiscal 2003 and $4.7 million in fiscal 2004. In fiscal 2013, the county provided tax rebates totaling $7.8 million. Similarly, in Anne Arundel County, the total value of the tax rate differential increased by $11.3 million over the 10-year period. Most of this increase, however, is due to the assessable base growth in the City of Annapolis; the tax rate differential for the city actually decreased over this period.

Every county that provided a tax set-off in fiscal 2012 also provided a tax set-off in fiscal 2013. Of the 18 counties providing tax set-offs in fiscal 2013, the tax set-off amount decreased relative to the amounts provided in fiscal 2012 in 9 counties. The set-off amount remained the same in Somerset County and increased in Allegany, Calvert, Carroll, Dorchester, Frederick, Garrett, Harford, and Montgomery counties.

While the total amount of tax differentials and rebates has increased, the types of services that the municipalities performed remained basically unchanged. The services included police protection, highway and street maintenance, sanitation and waste collection, planning and zoning, and recreation and parks.

Property Tax Set-offs:
The Use of Local Property Tax Differentials And Tax Rebates in Maryland Fiscal 2013

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 2012 census data, 15.4% 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 66.4% of municipal expenditures in fiscal 2012. 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, Frederick, 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.

Exhibit 1
Local Government Expenditures
Fiscal 2012
($ in Millions)

	Expenditures	Percent of Total
County Level	$26,822.8	95.5%
Municipal Level	1,274.1	4.5%
Total	**$28,096.9**	**100.0%**

Municipal Level	Expenditures	Percent of Total
Public Works	$542.5	42.6%
Public Safety	303.6	23.8%
General Government	156.6	12.3%
Parks, Recreation, & Culture	99.3	7.8%
Community/Economic Development	44.2	3.5%
Miscellaneous	45.0	3.5%
Debt Service	82.8	6.5%
Total	**$1,274.1**	**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 a 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 2013. 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

- **Exhibits 2** and **3** summarize the findings of the tax set-off study for fiscal 2013.
- **Exhibit 4** shows the magnitude of tax differentials and rebates in fiscal 2013.
- **Exhibit 5** compares the tax differential and rebate amounts for the 26 largest municipalities on a per capita basis.
- **Exhibit 6** shows the trend in tax set-offs for fiscal 2010 through 2012.
- **Exhibit 7** compares tax set-offs authorized in fiscal 2013 to those in fiscal 2012.
- **Exhibit 8** compares a county's tax set-off amount in fiscal 2013 with the amount provided in fiscal 2008.
- **Exhibit 9** 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, 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 2013 on a per capita basis.
- **Appendix 3** shows the population and the fiscal 2013 real property tax rate for each municipality.
- **Appendix 4** shows the number of municipal residents in each county.
- **Appendix 5** shows local government expenditures in fiscal 2012 for counties and municipalities by expenditure category. County expenditures include the local school systems, library boards, health departments, and local community colleges.
- **Appendix 6** depicts local government expenditures for each county.

Summary of Findings

In Maryland, 18 of the 23 counties had property tax set-offs for municipalities in their jurisdictions in fiscal 2013. Of the 5 remaining counties, Baltimore and Howard counties have no municipalities, while Queen Anne's, Wicomico, and Worcester counties chose not to establish tax set-offs. In fiscal 2013, tax differentials and rebates totaled $103.6 million, a 1.1% increase compared to the prior year. Local funding for tax differentials and rebates in fiscal 2013 ranged from $49,615 in St. Mary's County to $30.8 million in Prince George's County. On a per capita basis, local funding ranged from less than $1 in St. Mary's County to $101 in Talbot County.

Seven counties (Allegany, Anne Arundel, Calvert, Caroline, Charles, Talbot, and Washington) provided tax rate differentials totaling $38.9 million for the municipalities in their jurisdictions. Six counties (Carroll, Cecil, Kent, Montgomery, St. Mary's, and Somerset) returned to the municipalities rebates totaling $11.5 million. Five counties (Dorchester, Frederick, Garrett, Harford, and Prince George'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 $30.8 million – as did Harford County, totaling $10.0 million. Dorchester County provided tax rate differentials to Cambridge and Hurlock totaling $381,880 and provided tax rebates to its other municipalities totaling $6,050. Frederick County provided tax rate differentials to Frederick and Myersville totaling $8.0 million and provided 10 other municipalities $3.7 million of tax rebates. Garrett County had a tax rate differential totaling $63,254 for Mountain Lake Park and provided $237,000 in rebates to seven other municipalities. In 9 of the 18 counties providing tax set-offs in fiscal 2013, the tax set-off amount decreased relative to the amount provided in fiscal 2012. The set-off amount remained the same in Somerset County and increased in Allegany, Calvert, Carroll, Dorchester, Frederick, Garrett, Harford, and Montgomery counties.

The City of Annapolis (Anne Arundel County) received the largest tax set-off amount in fiscal 2013. The county real property tax rate within the city was reduced by $0.377 per $100 of assessed value, resulting in a property tax revenue offset of $23.6 million in fiscal 2013 or $611 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 $9.7 million. For a majority of municipalities in Maryland, the per capita tax differential or rebate amount is under $75 per municipal resident. In 29 municipalities (18.1%), the county government did not grant either a tax differential or tax rebate. In 13 municipalities (8.1%), the tax differential or rebate amount exceeded $200 per municipal resident.

Exhibit 2
2013 Survey on County/Municipal Tax Differentials and Rebates

County	Municipal Corporations	(1) Sec. 6-305	(2) Sec. 6-306	Tax Differential	Tax Rebate
Allegany	Y	Y	N	Y	N
Anne Arundel	Y	Y	N	Y	N
Baltimore City	N	N	N	N	N
Baltimore	N	Y	N	N	N
Calvert	Y	N	Y	Y	N
Caroline	Y	N	Y	Y	N
Carroll	Y	N	Y	N	Y
Cecil	Y	N	Y	N	Y
Charles	Y	N	Y	Y	N
Dorchester	Y	N	Y	Y	Y
Frederick	Y	Y	N	Y	Y
Garrett	Y	Y	N	Y	Y
Harford	Y	Y	N	Y	Y
Howard	N	Y	N	N	N
Kent	Y	N	Y	N	Y
Montgomery	Y	Y	N	N	Y
Prince George's	Y	Y	N	Y	Y
Queen Anne's	Y	N	Y	N	N
St. Mary's	Y	N	Y	N	Y
Somerset	Y	N	Y	N	Y
Talbot	Y	N	Y	Y	N
Washington	Y	N	Y	Y	N
Wicomico	Y	N	Y	N	N
Worcester	Y	N	Y	N	N

Key: Y indicates yes; N indicates no

Note: (1) Section 6-305 of the Tax-Property Article requires an annual meeting between county and municipality. Property tax differentials or rebates are mandated if a municipality provides a service in lieu of similar county services.
(2) Section 6-306 of the Tax-Property Article requires an annual meeting between county and municipality, but property tax differentials or rebates are optional.

Source: Department of Legislative Services

Exhibit 3
Tax Differentials and Tax Rebates
Fiscal 2013

County	Tax Differential	Tax Rebate	Total
Allegany	$2,298,832	$0	$2,298,832
Anne Arundel	23,585,743	0	23,585,743
Baltimore City	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A
Calvert	3,314,448	0	3,314,448
Caroline	493,388	0	493,388
Carroll	0	2,452,047	2,452,047
Cecil	0	806,538	806,538
Charles	998,719	0	998,719
Dorchester	381,880	6,050	387,930
Frederick	8,017,458	3,732,735	11,750,193
Garrett	63,254	237,000	300,254
Harford	6,632,747	3,339,695	9,972,442
Howard	N/A	N/A	N/A
Kent	0	128,895	128,895
Montgomery	0	7,776,718	7,776,718
Prince George's	30,100,485	651,147	30,751,632
Queen Anne's	0	0	0
St. Mary's	0	49,615	49,615
Somerset	0	300,000	300,000
Talbot	3,834,414	0	3,834,414
Washington	4,353,758	0	4,353,758
Wicomico	0	0	0
Worcester	0	0	0
Total	**$84,075,126**	**$19,480,440**	**$103,555,565**

N/A: Jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 4
Per Capita Tax Differential and Rebate Amount Distribution Among Municipalities
Fiscal 2013

Per Capita Amount	Municipalities	Percent of Total
Over 500	3	1.9%
200-499	10	6.3%
100-199	20	12.5%
75-99	15	9.4%
50-74	24	15.0%
25-49	40	25.0%
1-24	19	11.9%
0	29	18.1%
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 5
Tax Differentials and Tax Rebates – Per Capita Amounts
Largest Municipalities in Maryland
Fiscal 2013

Jurisdiction	Population July 2012	Total Amount	Per Capita Amount	Rank
Aberdeen	15,018	$3,240,819	$216	4
Annapolis	38,620	23,585,743	611	1
Bel Air	10,274	3,396,479	331	2
Bladensburg	9,328	610,383	65	17
Bowie	56,129	9,732,595	173	9
Cambridge	12,503	322,774	26	22
College Park	31,208	559,563	18	25
Cumberland	20,572	1,547,251	75	15
Easton	16,598	2,942,461	177	8
Elkton	15,579	400,122	26	23
Frederick	66,382	7,841,002	118	11
Frostburg	8,805	534,086	61	19
Gaithersburg	62,794	1,168,467	19	24
Greenbelt	23,541	3,738,853	159	10
Hagerstown	40,638	3,251,106	80	14
Havre de Grace	13,392	3,335,143	249	3
Hyattsville	17,865	3,261,856	183	7
La Plata	8,959	921,319	103	12
Laurel	25,554	5,321,439	208	5
Mt. Airy	9,340	571,765	61	18
Mt. Rainier	8,226	671,672	82	13
New Carrollton	12,383	865,558	70	16
Rockville	63,244	2,116,671	33	21
Salisbury	31,243	0	0	26
Takoma Park	17,205	3,513,643	204	6
Westminster	18,628	901,328	48	20

Source: Department of Legislative Services

Exhibit 6
Tax Differentials and Tax Rebates
Fiscal 2010-2012

	Fiscal 2010			Fiscal 2011			Fiscal 2012		
County	**Tax Differential**	**Tax Rebate**	**Total**	**Tax Differential**	**Tax Rebate**	**Total**	**Tax Differential**	**Tax Rebate**	**Total**
Allegany	$1,204,375	$0	$1,204,375	$1,314,728	$0	$1,314,728	$2,134,055	$0	$2,134,055
Anne Arundel	25,314,437	0	25,314,437	25,583,433	0	25,583,433	26,196,505	0	26,196,505
Baltimore City	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Calvert	3,704,026	0	3,704,026	4,153,934	0	4,153,934	3,306,182	0	3,306,182
Caroline	1,046,937	0	1,046,937	1,077,916	0	1,077,916	549,085	0	549,085
Carroll	0	2,331,479	2,331,479	0	2,364,423	2,364,423	0	2,378,303	2,378,303
Cecil	0	813,452	813,452	0	832,861	832,861	0	837,572	837,572
Charles	913,414	0	913,414	1,132,817	0	1,132,817	1,125,822	0	1,125,822
Dorchester	455,679	6,050	461,729	449,391	6,050	455,441	355,679	6,050	361,729
Frederick	0	6,601,768	6,601,768	0	7,402,079	7,402,079	0	7,402,079	7,402,079
Garrett	53,045	174,080	227,125	54,804	208,460	263,264	56,224	222,000	278,224
Harford	7,198,028	2,274,714	9,472,742	6,747,569	2,610,450	9,358,019	6,684,475	2,975,203	9,659,678
Howard	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kent	0	185,633	185,633	0	195,986	195,986	0	193,341	193,341
Montgomery	0	7,482,613	7,482,613	0	6,352,936	6,352,936	0	6,371,842	6,371,842
Prince George's	33,605,645	669,671	34,275,316	37,801,695	669,671	38,471,366	32,410,256	692,351	33,102,607
Queen Anne's	0	0	0	0	0	0	0	0	0
St. Mary's	0	64,425	64,425	0	66,659	66,659	0	52,230	52,230
Somerset	0	300,000	300,000	0	300,000	300,000	0	300,000	300,000
Talbot	4,076,993	0	4,076,993	3,869,879	0	3,869,879	3,865,485	0	3,865,485
Washington	0	1,988,255	1,988,255	5,129,101	0	5,129,101	4,355,015	0	4,355,015
Wicomico	0	0	0	0	0	0	0	0	0
Worcester	0	0	0	0	0	0	0	0	0
Total	**$77,572,577**	**$22,892,140**	**$100,464,717**	**$87,315,266**	**$21,009,575**	**$108,324,841**	**$81,038,783**	**$21,430,971**	**$102,469,754**

N/A: Jurisdiction has no municipalities.
Source: Department of Legislative Services

Exhibit 7
Changes in Tax Differentials and Tax Rebates
Fiscal 2012 and 2013

County	FY 2012	FY 2013	Difference	% Difference
Allegany	$2,134,055	$2,298,832	$164,777	7.7%
Anne Arundel	26,196,505	23,585,743	(2,610,762)	-10.0%
Baltimore City	N/A	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A	N/A
Calvert	3,306,182	3,314,448	8,266	0.3%
Caroline	549,085	493,388	(55,697)	-10.1%
Carroll	2,378,303	2,452,047	73,744	3.1%
Cecil	837,572	806,538	(31,034)	-3.7%
Charles	1,125,822	998,719	(127,103)	-11.3%
Dorchester	361,729	387,930	26,201	7.2%
Frederick	7,402,079	11,750,193	4,348,114	58.7%
Garrett	278,224	300,254	22,031	7.9%
Harford	9,659,678	9,972,442	312,764	3.2%
Howard	N/A	N/A	N/A	N/A
Kent	193,341	128,895	(64,446)	-33.3%
Montgomery	6,371,842	7,776,718	1,404,876	22.0%
Prince George's	33,102,607	30,751,632	(2,350,976)	-7.1%
Queen Anne's	0	0	0	0.0%
St. Mary's	52,230	49,615	(2,615)	-5.0%
Somerset	300,000	300,000	0	0.0%
Talbot	3,865,485	3,834,414	(31,071)	-0.8%
Washington	4,355,015	4,353,758	(1,258)	0.0%
Wicomico	0	0	0	0.0%
Worcester	0	0	0	0.0%
Total	**$102,469,754**	**$103,555,565**	**$1,085,812**	**1.1%**

N/A: Jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 8
Changes in Tax Differentials and Tax Rebates
Over a Five-year Period

County	FY 2008	FY 2013	Difference	% Difference
Allegany	$967,408	$2,298,832	$1,331,424	137.6%
Anne Arundel	23,536,241	23,585,743	49,501	0.2%
Baltimore City	N/A	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A	N/A
Calvert	2,696,158	3,314,448	618,290	22.9%
Caroline	883,927	493,388	(390,539)	-44.2%
Carroll	2,145,793	2,452,047	306,254	14.3%
Cecil	684,484	806,538	122,053	17.8%
Charles	908,329	998,719	90,390	10.0%
Dorchester	198,664	387,930	189,266	95.3%
Frederick	6,581,698	11,750,193	5,168,495	78.5%
Garrett	242,137	300,254	58,118	24.0%
Harford	7,581,034	9,972,442	2,391,408	31.5%
Howard	N/A	N/A	N/A	N/A
Kent	164,945	128,895	(36,050)	-21.9%
Montgomery	7,438,235	7,776,718	338,483	4.6%
Prince George's	21,922,277	30,751,632	8,829,355	40.3%
Queen Anne's	0	0	0	0.0%
St. Mary's	55,780	49,615	(6,165)	-11.1%
Somerset	0	300,000	300,000	0.0%
Talbot	3,046,713	3,834,414	787,701	25.9%
Washington	1,821,506	4,353,758	2,532,252	139.0%
Wicomico	0	0	0	0.0%
Worcester	0	0	0	0.0%
Total	**$80,875,330**	**$103,555,565**	**$22,680,236**	**28.0%**

N/A: Jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 9
County Assessable Base for Municipalities with a Tax Rate Differential
Fiscal 2013

	Real Property Base	Personal Property Base	Total Assessable Base
Allegany County			
Barton	$12,583,670	$843,900	$13,427,570
Cumberland	881,044,423	77,662,190	958,706,613
Frostburg	347,637,273	16,428,610	364,065,883
Lonaconing	26,254,117	3,403,170	29,657,287
Luke	58,785,027	3,951,440	62,736,467
Midland	11,873,434	643,150	12,516,584
Westernport	55,550,006	2,967,260	58,517,266
Anne Arundel County			
Annapolis	5,818,520,381	175,150,850	5,993,671,231
Calvert County			
Chesapeake Beach	732,601,977	3,611,250	736,213,227
North Beach	243,255,833	622,800	243,878,633
Caroline County			
Denton	348,904,337	2,531,510	351,435,847
Federalsburg	172,378,809	1,848,180	174,226,989
Goldsboro	13,281,100	90,980	13,372,080
Greensboro	123,103,600	1,255,210	124,358,810
Henderson	5,067,800	64,620	5,132,420
Hillsboro	10,849,800	127,470	10,977,270
Marydel	7,444,970	111,660	7,556,630
Preston	59,606,756	897,160	60,503,916
Ridgely	133,416,500	731,570	134,148,070
Templeville	1,401,200	24,650	1,425,850
Charles County			
Indian Head	276,427,917	1,448,660	277,876,577
LaPlata	1,083,905,285	9,542,080	1,093,447,365
Port Tobacco	2,520,200	11,140	2,531,340
Dorchester County			
Brookview	0	0	0
Cambridge	787,252,934	15,568,660	802,821,594
Church Creek	0	0	0
East New Market	0	0	0
Eldorado	0	0	0
Galestown	0	0	0
Hurlock	124,434,167	1,036,680	125,470,847
Secretary	0	0	0
Vienna	0	0	0
Frederick County			
Frederick	6,374,798,346	61,002,170	6,435,800,516
Myersville	150,559,734	599,130	151,158,864
Garrett County			
Mountain Lake Park	107,659,226	1,325,380	108,984,606

	Real Property Base	Personal Property Base	Total Assessable Base
Harford County			
Aberdeen	$1,305,728,594	$73,459,650	$1,379,188,244
Bel Air	1,332,573,921	78,864,210	1,411,438,131
Havre de Grace	1,451,342,918	29,008,930	1,480,351,848
Prince George's County			
Berwyn Heights	301,361,260	17,248,110	318,609,370
Bladensburg	370,631,533	13,759,990	384,391,523
Bowie	6,084,593,210	122,665,330	6,207,258,540
Brentwood	215,077,600	3,885,480	218,963,080
Capitol Heights	237,574,411	9,738,860	247,313,271
Cheverly	498,702,187	15,373,400	514,075,587
College Park	2,243,051,036	64,332,980	2,307,384,016
Colmar Manor	69,326,200	2,445,060	71,771,260
Cottage City	76,748,785	3,822,890	80,571,675
District Heights	292,601,232	5,000,650	297,601,882
Eagle Harbor	7,539,997	35,380	7,575,377
Edmonston	153,106,450	5,437,950	158,544,400
Fairmount Heights	83,819,513	1,435,850	85,255,363
Forest Heights	196,586,225	2,959,640	199,545,865
Glenarden	341,532,898	12,694,260	354,227,158
Greenbelt	2,042,047,200	74,084,880	2,116,132,080
Hyattsville	1,829,878,230	66,209,890	1,896,088,120
Landover Hills	117,936,600	1,906,800	119,843,400
Laurel	2,519,965,209	81,229,330	2,601,194,539
Morningside	76,269,121	2,389,640	78,658,761
Mount Rainier	391,851,400	4,246,700	396,098,100
New Carrollton	632,063,347	13,268,220	645,331,567
North Brentwood	49,876,300	1,084,020	50,960,320
Riverdale Park	658,580,560	13,366,930	671,947,490
Seat Pleasant	240,550,466	2,186,670	242,737,136
University Park	332,822,700	2,128,120	334,950,820
Upper Marlboro	91,017,333	22,912,650	113,929,983
Talbot County			
Easton	2,238,737,419	9,877,520	2,248,614,939
Oxford	362,450,216	826,780	363,276,996
Queen Anne	9,034,519	75,690	9,110,209
St. Michaels	312,594,592	2,723,480	315,318,072
Trappe	86,860,834	547,010	87,407,844
Washington County			
Boonsboro	299,440,600	1,792,810	301,233,410
Clear Spring	20,992,687	1,327,150	22,319,837
Funkstown	51,520,100	2,029,450	53,549,550
Hagerstown	2,600,885,087	36,323,760	2,637,208,847
Hancock	89,128,230	2,510,420	91,638,650
Keedysville	82,100,166	1,900,300	84,000,466
Sharpsburg	39,844,896	635,920	40,480,816
Smithsburg	193,251,120	2,326,610	195,577,730
Williamsport	105,843,131	453,570	106,296,701

Source: State Department of Assessments and Taxation

Tax Differentials/Tax Rebates by County

Allegany County

During fiscal 2013, 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 2013 is approximately $2.3 million.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount
Barton	$0.0918	$0.2295	$13,489
Cumberland	0.1439	0.3598	1,547,251
Frostburg	0.1374	0.3435	534,086
Lonaconing	0.1155	0.2888	40,152
Luke	0.1190	0.2975	81,710
Midland	0.0918	0.2295	12,376
Westernport	0.1108	0.2770	69,769
Total			**$2,298,832**

Anne Arundel County

Anne Arundel County set a tax rate differential of $0.377 for real property and $0.942 for personal property for the City of Annapolis in fiscal 2013 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 2013 is $23.6 million. Highland Beach, the other incorporated municipality in Anne Arundel County, did not receive a tax differential because such services are not performed by the municipality. 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.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount
Annapolis	$0.3770	$0.9420	$23,585,743

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 2013, these tax differentials totaled approximately $3.3 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.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount
Chesapeake Beach	$0.3360	$0.8400	$2,491,877
North Beach	0.3360	0.8400	822,571
Total			**$3,314,448**

Caroline County

Caroline County provides tax rate differentials to municipalities with police protection or refuse services. The differential rate is based on a formula established by a committee of municipal and county staff. The formula is based in part on assessable base, municipal population, and county police coverage. In fiscal 2013, Caroline County provided tax differentials totaling approximately $0.5 million.

Municipality	Real Property Tax Rate Differential	Differential Amount
Denton	$0.06	$209,343
Federalsburg	0.08	137,903
Goldsboro	0.00	0
Greensboro	0.05	61,552
Henderson	0.00	0
Hillsboro	0.00	0
Marydel	0.00	0
Preston	0.03	17,882
Ridgely	0.05	66,708
Templeville	0.00	0
Total		**$493,388**

Carroll County

Carroll County provided its eight municipalities with tax rebates totaling $2.5 million in fiscal 2013 in accordance with a long-standing 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:

Municipality	Rebate Amount
Hampstead	$345,251
Manchester	263,426
Mount Airy	181,388
New Windsor	69,326
Sykesville	265,821
Taneytown	351,313
Union Bridge	74,194
Westminster	901,328
Total	**$2,452,047**

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 $116,215 in order 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 ($7.50 per ton x 0.75 tons per capita x population). The total rebate amount that municipalities in Cecil County received in fiscal 2013 was $806,538. The amounts were distributed as follows:

Municipality	General Rebate	Trash Rebate	Tax Rebate Amount
Cecilton	$14,169	$2,400	$16,569
Charlestown	32,923	5,159	38,082
Chesapeake City	24,950	3,984	28,934
Elkton	339,914	60,208	400,122
North East	81,291	13,836	95,127
Perryville	125,925	18,590	144,515
Port Deposit	16,305	3,422	19,727
Rising Sun	54,846	8,616	63,462
Total	**$690,323**	**$116,215**	**$806,538**

Charles County

Charles County provided a real property tax rate differential to La Plata and Indian Head in fiscal 2013 totaling $998,700 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. In fiscal 2013, the county provided the same differential amount as had been provided in fiscal 2011 instead of the rate determined by the calculation described above. 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.

Municipality	Real Property Tax Rate Differential	Differential Amount
Indian Head	$0.0280	$77,400
La Plata	0.0850	921,319
Total		**$998,719**

Dorchester County

In fiscal 2013, two of Dorchester County's nine municipalities, Cambridge and Hurlock, received tax rate differentials totaling $381,880. 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.

Municipality	Real Property Tax Rate Differential	Differential Amount	Rebate Amount	Total
Brookview	$0.0000	$0	$450	$450
Cambridge	0.0410	322,774	0	322,774
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	0.0475	59,106	0	59,106
Secretary	0.0000	0	1,350	1,350
Vienna	0.0000	0	1,350	1,350
Total		**$381,880**	**$6,050**	**$387,930**

Frederick County

Frederick County provided a real property tax rate differential to Frederick and Myersville totaling $8.0 million in fiscal 2013. Frederick County provided tax rebates totaling $3.7 million in fiscal 2013 to the other 10 municipalities for police protection, planning and zoning, and parks and recreation. The tax rebates for fiscal 2013 were determined in accordance with State law. Chapter 415 of 2010 and Chapter 542 of 2011 required the county to provide tax set-offs to each municipality in fiscal 2012 and 2013 in an amount that is no less than the amount granted to each municipality in the preceding taxable year. The rebate amount must increase by the same percentage by which the county property tax rate exceeds the constant yield tax rate. The total tax set-off amounts in fiscal 2013 were as follows:

Municipality	Real Property Tax Rate Differential	Differential Amount	Rebate Amount	Total
Brunswick	$0.0000	$0	$761,274	$761,274
Burkittsville	0.0000	0	22,837	22,837
Emmitsburg	0.0000	0	375,343	375,343
Frederick	0.1230	7,841,002	0	7,841,002
Middletown	0.0000	0	561,699	561,699
Mount Airy	0.0000	0	390,377	390,377
Myersville	0.1172	176,456	0	176,456
New Market	0.0000	0	54,705	54,705
Rosemont	0.0000	0	2,456	2,456
Thurmont	0.0000	0	796,115	796,115
Walkersville	0.0000	0	685,010	685,010
Woodsboro	0.0000	0	82,919	82,919
Total		**$8,017,458**	**$3,732,735**	**$11,750,193**

Garrett County

In fiscal 2013, 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 which the county provides funding. Additionally, there is a utility property tax rate differential of $0.1425 in Mountain Lake Park. The total value of the tax differentials for Mountain Lake Park was $63,254. 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 $237,000.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount	Tax Rebate	Total
Accident	$0.0000	$0.0000	$0	$15,000	$15,000
Deer Park	0.0000	0.0000	0	15,000	15,000
Friendsville	0.0000	0.0000	0	15,000	15,000
Grantsville	0.0000	0.0000	0	15,000	15,000
Kitzmiller	0.0000	0.0000	0	15,000	15,000
Loch Lynn Heights	0.0000	0.0000	0	15,000	15,000
Mountain Lake Park	0.0570	0.1425	63,254	0	63,254
Oakland	0.0000	0.0000	0	147,000	147,000
Total			**$63,254**	**$237,000**	**$300,254**

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 $6.6 million in fiscal 2013. 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.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount	Tax Rebate	Total
Aberdeen	$0.146	$0.365	$2,174,491	$1,066,328	$3,240,819
Bel Air	0.146	0.365	2,233,412	1,163,067	3,396,479
Havre de Grace	0.146	0.365	2,224,843	1,110,300	3,335,143
Total			**$6,632,747**	**$3,339,695**	**$9,972,442**

Howard County

There are no incorporated municipalities in Howard County.

Kent County

In fiscal 2013, Kent County provided a tax rebate to its five municipalities totaling $128,895 in order to compensate the municipalities for parallel solid waste disposal services. The rebate is equivalent to $0.02 per $100 of the jurisdiction's assessable base. The county began providing a tax rebate to its municipalities in fiscal 2004; prior to that, the county provided its municipal residents with a tax rate differential.

Municipality	Rebate Amount
Betterton	$8,325
Chestertown	74,415
Galena	7,468
Millington	5,702
Rock Hall	32,985
Total	**$128,895**

Montgomery County

Montgomery County provided tax rebates totaling $7.8 million to 17 municipalities and 3 special taxing districts in fiscal 2013. Barnesville and Chevy Chase, Section 5, were the only municipalities that did not receive a tax rebate in fiscal 2013. The tax rebates are based on the county council's appropriation. The rebates have been frozen due to fiscal constraints.

Municipality	Rebate Amount
Barnesville	$0
Brookeville	6,794
Chevy Chase, Sec.3	30,796
Chevy Chase, Sec. 5	0
Chevy Chase View	41,275
Chevy Chase Village	100,524
Town of Chevy Chase	130,297
Drummond*	4,613
Friendship Heights*	82,625
Gaithersburg	1,168,467
Garrett Park	47,593
Glen Echo	20,762
Kensington	137,523
Laytonsville	12,991
Martin's Additions	26,832
North Chevy Chase	23,918
Oakmont*	3,278
Poolesville	210,634
Rockville	2,116,671
Somerset	52,560
Takoma Park	3,513,643
Washington Grove	44,922
Total	**$7,776,718**

*Denotes a special taxing district.

Prince George's County

In fiscal 2013, Prince George's County provided its 27 municipalities with tax differentials valued at an estimated $30.1 million and tax rebates totaling $0.7 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 in order 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.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount	Tax Rebate Amount	Total Amount
Berwyn Heights	$0.1540	$0.3290	$520,843	$8,231	$529,074
Bladensburg	0.1470	0.3130	587,897	22,486	610,383
Bowie	0.1510	0.3220	9,582,718	149,877	9,732,595
Brentwood	0.0510	0.1130	114,080	8,379	122,459
Capitol Heights	0.1400	0.2990	361,723	10,723	372,446
Cheverly	0.1490	0.3190	792,107	18,839	810,946
College Park	0.0200	0.0430	476,273	83,290	559,563
Colmar Manor	0.1160	0.2470	86,458	3,483	89,941
Cottage City	0.1310	0.2810	111,283	3,446	114,729
District Heights	0.1500	0.3220	455,004	20,607	475,611
Eagle Harbor	0.0010	0.0030	76	153	229
Edmonston	0.1320	0.2820	217,436	3,498	220,934
Fairmount Heights	0.0830	0.1770	72,112	3,908	76,020
Forest Heights	0.0620	0.1350	125,879	7,997	133,876
Glenarden	0.1290	0.2750	475,487	16,371	491,858
Greenbelt	0.1670	0.3570	3,674,702	64,151	3,738,853
Hyattsville	0.1630	0.3490	3,213,774	48,082	3,261,856
Landover Hills	0.1540	0.3280	187,877	5,644	193,521
Laurel	0.1950	0.4170	5,252,658	68,781	5,321,439

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount	Tax Rebate Amount	Total Amount
Morningside	$0.1140	$0.2440	$92,778	$5,518	$98,296
Mount Rainier	0.1620	0.3460	649,493	22,179	671,672
New Carrollton	0.1260	0.2690	832,091	33,467	865,558
North Brentwood	0.0070	0.0150	3,654	1,428	5,082
Riverdale Park	0.1670	0.3570	1,147,549	17,335	1,164,884
Seat Pleasant	0.1510	0.3240	370,316	14,943	385,259
University Park	0.1520	0.3260	512,828	6,254	519,082
Upper Marlboro	0.1310	0.2800	183,388	2,077	185,465
Total			**$30,100,485**	**$651,147**	**$30,751,632**

Queen Anne's County

Queen Anne's County did not provide tax set-offs to its municipalities in fiscal 2013.

St. Mary's County

St. Mary's County provided a tax rebate in the amount of $49,615 to the Town of Leonardtown in fiscal 2013 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.

Municipality	Rebate Amount
Leonardtown	$49,615

Somerset County

Somerset County provided tax rebates in fiscal 2013 to Crisfield and Princess Anne in the amount of $300,000 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.

Municipality	Rebate Amount
Crisfield	$150,000
Princess Anne	150,000
Total	**$300,000**

Talbot County

In fiscal 2013, Talbot County provided tax rate differentials totaling $3.8 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 up 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.

Municipality	Real Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount
Easton	$0.1300	$0.3250	$2,942,461
Oxford	0.1140	0.2850	415,550
Queen Anne	0.0580	0.1450	5,350
St. Michaels	0.1240	0.3100	396,060
Trappe	0.0850	0.2125	74,994
Total			**$3,834,414**

Washington County

For fiscal 2013, Washington County provided tax differentials to its nine municipalities for providing services such as police protection, public works, planning and zoning, and parks. 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 2013 tax differentials totaled approximately $4.4 million.

Municipality	Real Property Tax Rate Differential	Differential Amount
Boonsboro	$0.125	$374,301
Clear Spring	0.125	26,241
Funkstown	0.125	64,400
Hagerstown	0.125	3,251,106
Hancock	0.125	111,410
Keedysville	0.125	102,625
Sharpsburg	0.125	49,806
Smithsburg	0.125	241,564
Williamsport	0.125	132,304
Total		**$4,353,758**

Wicomico County

Wicomico County did not provide tax set-offs to its municipalities in fiscal 2013.

Worcester County

Worcester County did not provide tax set-offs to its municipalities in fiscal 2013.

Appendices

Appendix 1. Incorporated Cities and Towns in Maryland

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

Appendix 1 (continued)

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

Appendix 1 (continued)

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

Source: Maryland State Archives; Department of Legislative Services

Appendix 2. Tax Differentials and Rebates on a Per Capita Basis
Fiscal 2013

Jurisdiction	Population July 2012	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Allegany					
Barton	445	$13,489	$0	$13,489	$30
Cumberland	20,572	1,547,251	0	1,547,251	75
Frostburg	8,805	534,086	0	534,086	61
Lonaconing	1,170	40,152	0	40,152	34
Luke	64	81,710	0	81,710	1,277
Midland	441	12,376	0	12,376	28
Westernport	1,850	69,769	0	69,769	38
Anne Arundel					
Annapolis	38,620	$23,585,743	$0	$23,585,743	$611
Highland Beach	98	0	0	0	0
Baltimore City	621,342	$0	$0	$0	$0
Baltimore	817,455	$0	$0	$0	$0
Calvert					
Chesapeake Beach	5,806	$2,491,877	$0	$2,491,877	$429
North Beach	1,992	822,571	0	822,571	413
Caroline					
Denton	4,372	$209,343	$0	$209,343	$48
Federalsburg	2,697	137,903	0	137,903	51
Goldsboro	243	0	0	0	0
Greensboro	1,899	61,552	0	61,552	32
Henderson	144	0	0	0	0
Hillsboro	159	0	0	0	0
Marydel	139	0	0	0	0
Preston	707	17,882	0	17,882	25
Ridgely	1,616	66,708	0	66,708	41
Templeville*	51	0	0	0	0
Carroll					
Hampstead*	6,335	$0	$345,251	$345,251	$54
Manchester	4,807	0	263,426	263,426	55
Mount Airy*	5,505	0	181,388	181,388	33
New Windsor	1,392	0	69,326	69,326	50
Sykesville	4,449	0	265,821	265,821	60

Appendix 2 (continued)

Jurisdiction	Population July 2012	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Taneytown	6,731	$0	$351,313	$351,313	$52
Union Bridge	973	0	74,194	74,194	76
Westminster	18,628	0	901,328	901,328	48
Cecil					
Cecilton	665	$0	$16,569	$16,569	$25
Charlestown	1,189	0	38,082	38,082	32
Chesapeake City	686	0	28,934	28,934	42
Elkton	15,579	0	400,122	400,122	26
North East	3,678	0	95,127	95,127	26
Perryville	4,392	0	144,515	144,515	33
Port Deposit	656	0	19,727	19,727	30
Rising Sun	2,870	0	63,462	63,462	22
Charles					
Indian Head	3,903	$77,400	$0	$77,400	$20
La Plata	8,959	921,319	0	921,319	103
Port Tobacco	13	0	0	0	0
Dorchester					
Brookview	59	$0	$450	$450	$8
Cambridge	12,503	322,774	0	322,774	26
Church Creek	124	0	425	425	3
East New Market	394	0	1,350	1,350	3
Eldorado	58	0	425	425	7
Galestown	137	0	700	700	5
Hurlock	2,068	59,106	0	59,106	29
Secretary	528	0	1,350	1,350	3
Vienna	275	0	1,350	1,350	5
Frederick					
Brunswick	6,031	$0	$761,274	$761,274	$126
Burkittsville	155	0	22,837	22,837	147
Emmitsburg	3,086	0	375,343	375,343	122
Frederick City	66,382	7,841,002	0	7,841,002	118
Middletown	4,247	0	561,699	561,699	132
Mount Airy*	3,835	0	390,377	390,377	102
Myersville	1,678	176,456	0	176,456	105
New Market	676	0	54,705	54,705	81
Rosemont	302	0	2,456	2,456	8
Thurmont	6,351	0	796,115	796,115	125

Appendix 2 (continued)

Jurisdiction	Population July 2012	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Walkersville	5,969	$0	$685,010	$685,010	$115
Woodsboro	1,176	0	82,919	82,919	71
Garrett					
Accident	321	$0	$15,000	$15,000	$47
Deer Park	393	0	15,000	15,000	38
Friendsville	484	0	15,000	15,000	31
Grantsville	762	0	15,000	15,000	20
Kitzmiller	317	0	15,000	15,000	47
Loch Lynn Heights	544	0	15,000	15,000	28
Mountain Lake Park	2,135	63,254	0	63,254	30
Oakland	1,902	0	147,000	147,000	77
Harford					
Aberdeen	15,018	$2,174,491	$1,066,328	$3,240,819	$216
Bel Air	10,274	2,233,412	1,163,067	3,396,479	331
Havre de Grace	13,392	2,224,843	1,110,300	3,335,143	249
Howard	299,430	$0	$0	$0	$0
Kent					
Betterton	339	$0	$8,325	$8,325	$25
Chestertown	5,368	0	74,415	74,415	14
Galena	603	0	7,468	7,468	12
Millington*	599	0	5,702	5,702	10
Rock Hall	1,318	0	32,985	32,985	25
Montgomery					
Barnesville	176	$0	$0	$0	$0
Brookeville	137	0	6,794	6,794	50
Chevy Chase, Sec. 3	779	0	30,796	30,796	40
Chevy Chase, Sec. 5	675	0	0	0	0
Chevy Chase	2,907	0	130,297	130,297	45
Chevy Chase View	949	0	41,275	41,275	43
Chevy Chase Village	2,008	0	100,524	100,524	50
Drummond	0	0	4,613	4,613	0
Friendship Heights	0	0	82,625	82,625	0
Gaithersburg	62,794	0	1,168,467	1,168,467	19
Garrett Park	1,022	0	47,593	47,593	47
Glen Echo	262	0	20,762	20,762	79
Kensington	2,264	0	137,523	137,523	61
Laytonsville	362	0	12,991	12,991	36

Appendix 2 (continued)

Jurisdiction	Population July 2012	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Martin's Additions	963	$0	$26,832	$26,832	$28
North Chevy Chase	575	0	23,918	23,918	42
Oakmont	0	0	3,278	3,278	0
Poolesville	5,049	0	210,634	210,634	42
Rockville	63,244	0	2,116,671	2,116,671	33
Somerset	1,253	0	52,560	52,560	42
Takoma Park	17,205	0	3,513,643	3,513,643	204
Washington Grove	574	0	44,922	44,922	78
Prince George's					
Berwyn Heights	3,181	$520,843	$8,231	$529,074	$166
Bladensburg	9,328	587,897	22,486	610,383	65
Bowie	56,129	9,582,718	149,877	9,732,595	173
Brentwood	3,100	114,080	8,379	122,459	40
Capitol Heights	4,428	361,723	10,723	372,446	84
Cheverly	6,291	792,107	18,839	810,946	129
College Park	31,208	476,273	83,290	559,563	18
Colmar Manor	1,429	86,458	3,483	89,941	63
Cottage City	1,331	111,283	3,446	114,729	86
District Heights	5,949	455,004	20,607	475,611	80
Eagle Harbor	64	76	153	229	4
Edmonston	1,474	217,436	3,498	220,934	150
Fairmount Heights	1,523	72,112	3,908	76,020	50
Forest Heights	2,491	125,879	7,997	133,876	54
Glenarden	6,126	475,487	16,371	491,858	80
Greenbelt	23,541	3,674,702	64,151	3,738,853	159
Hyattsville	17,865	3,213,774	48,082	3,261,856	183
Landover Hills	1,768	187,877	5,644	193,521	109
Laurel	25,554	5,252,658	68,781	5,321,439	208
Morningside	2,039	92,778	5,518	98,296	48
Mt. Rainier	8,226	649,493	22,179	671,672	82
New Carrollton	12,383	832,091	33,467	865,558	70
North Brentwood	526	3,654	1,428	5,082	10
Riverdale Park	7,088	1,147,549	17,335	1,164,884	164
Seat Pleasant	4,628	370,316	14,943	385,259	83
University Park	2,591	512,828	6,254	519,082	200
Upper Marlboro	649	183,388	2,077	185,465	286
Queen Anne's					
Barclay	120	$0	$0	$0	$0
Centreville	4,451	0	0	0	0

Appendix 2 (continued)

Jurisdiction	Population July 2012	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Church Hill	750	$0	$0	$0	$0
Millington*	37	0	0	0	0
Queen Anne*	128	0	0	0	0
Queenstown	659	0	0	0	0
Sudlersville	509	0	0	0	0
Templeville*	86	0	0	0	0
St. Mary's					
Leonardtown	3,179	$0	$49,615	$49,615	$16
Somerset					
Crisfield	2,672	$0	$150,000	$150,000	$56
Princess Anne	3,308	0	150,000	150,000	45
Talbot					
Easton	16,598	$2,942,461	$0	$2,942,461	$177
Oxford	641	415,550	0	415,550	648
Queen Anne*	93	5,350	0	5,350	58
St. Michaels	1,020	396,060	0	396,060	388
Trappe	1,067	74,994	0	74,994	70
Washington					
Boonsboro	3,455	$374,301	$0	$374,301	$108
Clear Spring	357	26,241	0	26,241	74
Funkstown	885	64,400	0	64,400	73
Hagerstown	40,638	3,251,106	0	3,251,106	80
Hancock	1,563	111,410	0	111,410	71
Keedysville	1,163	102,625	0	102,625	88
Sharpsburg	710	49,806	0	49,806	70
Smithsburg	2,987	241,564	0	241,564	81
Williamsport	2,138	132,304	0	132,304	62
Wicomico					
Delmar	3,037	$0	$0	$0	$0
Fruitland	5,089	0	0	0	0
Hebron	1,099	0	0	0	0
Mardela Springs	351	0	0	0	0
Pittsville	1,434	0	0	0	0
Salisbury	31,243	0	0	0	0
Sharptown	654	0	0	0	0
Willards	972	0	0	0	0

Appendix 2 (continued)

Jurisdiction	Population July 2012	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Worcester					
Berlin	4,563	$0	$0	$0	$0
Ocean City	7,089	0	0	0	0
Pocomoke City	4,168	0	0	0	0
Snow Hill	2,111	0	0	0	0

*Municipality is in two counties.

Source: Department of Legislative Services

Appendix 3. County and Municipal Real Property Tax Rates
Fiscal 2013

Jurisdiction	Population July 2012	County Rate	Municipal Rate	County Special Rate	Total Rate
Allegany	**74,012**	**$0.981**			**$0.981**
Barton	445	0.889	$0.166	-	1.055
Cumberland	20,572	0.837	0.965	-	1.803
Frostburg	8,805	0.844	0.567	-	1.410
Lonaconing	1,170	0.866	0.340	-	1.206
Luke	64	0.862	0.550	-	1.412
Midland	441	0.889	0.280	-	1.169
Westernport	1,850	0.870	0.600	-	1.470
Anne Arundel	**550,488**	**$0.941**			**$0.941**
Annapolis	38,620	0.564	$0.640	-	1.204
Highland Beach	98	0.941	0.416	-	1.357
Baltimore City	**621,342**	**$2.268**			**$2.268**
Baltimore	**817,455**	**$1.100**			**$1.100**
Calvert	**89,628**	**$0.892**			**$0.892**
Chesapeake Beach	5,806	0.556	$0.360	-	0.916
North Beach	1,992	0.556	0.628	-	1.184
Caroline	**32,718**	**$0.890**			**$0.890**
Denton	4,372	0.830	$0.680	-	1.510
Federalsburg	2,697	0.810	0.620	-	1.430
Goldsboro	243	0.890	0.400	-	1.290
Greensboro	1,899	0.840	0.605	-	1.445
Henderson	144	0.890	0.350	-	1.240
Hillsboro	159	0.890	0.160	-	1.050
Marydel	139	0.890	0.300	-	1.190
Preston	707	0.860	0.360	-	1.220
Ridgely	1,616	0.840	0.481	-	1.321
Templeville*	51	0.890	0.360	-	1.250
Carroll	**167,217**	**$1.018**			**$1.018**
Hampstead*	6,335	1.018	$0.200	-	1.218
Manchester	4,807	1.018	0.216	-	1.234
Mount Airy*	5,505	1.018	0.170	-	1.188
New Windsor	1,392	1.018	0.200	-	1.218
Sykesville	4,449	1.018	0.350	-	1.368

Appendix 3 (continued)

Jurisdiction	Population July 2012	County Rate	Municipal Rate	County Special Rate	Total Rate
Taneytown	6,731	$1.018	$0.370	-	$1.388
Union Bridge	973	1.018	0.300	-	1.318
Westminster	18,628	1.018	0.570	-	1.588
Cecil	**101,696**	**$0.991**			**$0.991**
Cecilton	665	0.991	$0.217	-	1.208
Charlestown	1,189	0.991	0.314	-	1.305
Chesapeake City	686	0.991	0.422	-	1.413
Elkton	15,579	0.991	0.463	-	1.454
North East	3,678	0.991	0.480	-	1.471
Perryville	4,392	0.991	0.314	-	1.305
Port Deposit	656	0.991	0.551	-	1.542
Rising Sun	2,870	0.991	0.406	-	1.397
Charles	**150,592**	**$1.057**		**$0.064**	**$1.121**
Indian Head	3,903	1.029	$0.300	0.064	1.393
La Plata	8,959	0.972	0.320	0.064	1.356
Port Tobacco	13	1.057	0.040	0.064	1.161
Dorchester	**32,551**	**$0.976**			**$0.976**
Brookview	59	0.976	$0.270	-	1.246
Cambridge	12,503	0.935	0.779	-	1.714
Church Creek	124	0.976	0.170	-	1.146
East New Market	394	0.976	0.600	-	1.576
Eldorado	58	0.976	0.190	-	1.166
Galestown	137	0.976	0.300	-	1.276
Hurlock	2,068	0.929	0.742	-	1.671
Secretary	528	0.976	0.320	-	1.296
Vienna	275	0.976	0.480	-	1.456
Frederick	**239,582**	**$0.936**		**$0.128**	**$1.064**
Brunswick	6,031	0.936	$0.462	0.080	1.478
Burkittsville	155	0.936	0.140	0.080	1.156
Emmitsburg	3,086	0.936	0.360	0.128	1.424
Frederick City	66,382	0.813	0.732	0.128	1.673
Middletown	4,247	0.936	0.232	0.080	1.248
Mount Airy*	3,835	0.936	0.170	0.000	1.106
Myersville	1,678	0.819	0.391	0.128	1.338
New Market	676	0.936	0.120	0.128	1.184
Rosemont	302	0.936	0.040	0.080	1.056
Thurmont	6,351	0.936	0.308	0.080	1.324

Appendix 3 (continued)

Jurisdiction	Population July 2012	County Rate	Municipal Rate	County Special Rate	Total Rate
Walkersville	5,969	$0.936	$0.170	$0.080	$1.186
Woodsboro	1,176	0.936	0.128	0.128	1.192
Garrett	**29,854**	**$0.990**			**$0.990**
Accident	321	0.990	$0.313	-	1.303
Deer Park	393	0.990	0.300	-	1.290
Friendsville	484	0.990	0.320	-	1.310
Grantsville	762	0.990	0.200	-	1.190
Kitzmiller	317	0.990	0.360	-	1.350
Loch Lynn Heights	544	0.990	0.320	-	1.310
Mountain Lake Park	2,135	0.933	0.436	-	1.369
Oakland	1,902	0.990	0.472	-	1.462
Harford	**248,622**	**$1.042**			**$1.042**
Aberdeen	15,018	0.896	$0.680	-	1.576
Bel Air	10,274	0.896	0.500	-	1.396
Havre de Grace	13,392	0.896	0.580	-	1.476
Howard	**299,430**	**$1.014**		**$0.176**	**$1.190**
Kent	**20,191**	**$1.022**			**$1.022**
Betterton	339	1.022	$0.320	-	1.342
Chestertown	5,368	1.022	0.370	-	1.392
Galena	603	1.022	0.240	-	1.262
Millington*	599	1.022	0.280	-	1.302
Rock Hall	1,318	1.022	0.320	-	1.342
Montgomery	**1,004,709**	**$0.724**		**$0.279**	**$1.003**
Barnesville	176	0.724	$0.051	0.204	0.979
Battery Park		0.724	0.050	0.279	1.053
Brookeville	137	0.724	0.015	0.204	0.943
Chevy Chase, Sec. 3	779	0.724	0.020	0.279	1.023
Chevy Chase, Sec. 5	675	0.724	0.000	0.279	1.003
Chevy Chase	2,907	0.724	0.010	0.279	1.013
Chevy Chase View	949	0.724	0.022	0.279	1.025
Chevy Chase Village	2,008	0.724	0.101	0.279	1.104
Drummond	0	0.724	0.048	0.279	1.051
Friendship Heights	0	0.724	0.040	0.276	1.040
Gaithersburg	62,794	0.724	0.262	0.183	1.169
Garrett Park	1,022	0.724	0.210	0.276	1.210
Glen Echo	262	0.724	0.134	0.279	1.137

Appendix 3 (continued)

Jurisdiction	Population July 2012	County Rate	Municipal Rate	County Special Rate	Total Rate
Kensington	2,264	$0.724	$0.136	$0.276	$1.136
Laytonsville	362	0.724	0.110	0.204	1.038
Martin's Additions	963	0.724	0.047	0.279	1.050
North Chevy Chase	575	0.724	0.052	0.279	1.055
Oakmont	0	0.724	0.040	0.279	1.043
Poolesville	5,049	0.724	0.159	0.204	1.087
Rockville	63,244	0.724	0.292	0.183	1.199
Somerset	1,253	0.724	0.080	0.279	1.083
Takoma Park	17,205	0.724	0.580	0.276	1.580
Washington Grove	574	0.724	0.317	0.183	1.224
Prince George's	**881,138**	**$0.960**		**$0.359**	**$1.319**
Berwyn Heights	3,181	0.806	$0.516	0.359	1.681
Bladensburg	9,328	0.813	0.740	0.359	1.912
Bowie	56,129	0.809	0.400	0.305	1.514
Brentwood	3,100	0.909	0.386	0.359	1.654
Capitol Heights	4,428	0.820	0.462	0.359	1.641
Cheverly	6,291	0.811	0.580	0.359	1.750
College Park	31,208	0.940	0.322	0.359	1.621
Colmar Manor	1,429	0.844	1.490	0.359	2.693
Cottage City	1,331	0.829	0.650	0.359	1.838
District Heights	5,949	0.810	1.000	0.205	2.015
Eagle Harbor	64	0.959	0.480	0.359	1.798
Edmonston	1,474	0.828	0.600	0.359	1.787
Fairmount Heights	1,523	0.877	0.460	0.359	1.696
Forest Heights	2,491	0.898	0.625	0.359	1.882
Glenarden	6,126	0.831	0.336	0.359	1.526
Greenbelt	23,541	0.793	0.790	0.187	1.770
Hyattsville	17,865	0.797	0.630	0.359	1.786
Landover Hills	1,768	0.806	0.480	0.359	1.645
Laurel	25,554	0.765	0.710	0.305	1.780
Morningside	2,039	0.846	0.740	0.359	1.945
Mt. Rainier	8,226	0.798	0.790	0.359	1.947
New Carrollton	12,383	0.834	0.714	0.359	1.907
North Brentwood	526	0.953	0.347	0.359	1.659
Riverdale Park	7,088	0.793	0.654	0.359	1.806
Seat Pleasant	4,628	0.809	0.580	0.359	1.748
University Park	2,591	0.808	0.582	0.359	1.749
Upper Marlboro	649	0.829	0.240	0.359	1.428

Appendix 3 (continued)

Jurisdiction	Population July 2012	County Rate	Municipal Rate	County Special Rate	Total Rate
Queen Anne's	**48,595**	**$0.847**			**$0.847**
Barclay	120	0.847	$0.200	-	1.047
Centreville	4,451	0.847	0.380	-	1.227
Church Hill	750	0.847	0.340	-	1.187
Millington*	37	0.847	0.280	-	1.127
Queen Anne*	128	0.847	0.180	-	1.027
Queenstown	659	0.847	0.189	-	1.036
Sudlersville	509	0.847	0.167	-	1.014
Templeville*	86	0.847	0.360	-	1.207
St. Mary's	**108,987**	**$0.857**			**$0.857**
Leonardtown	3,179	0.857	$0.125	-	0.982
Somerset	**26,253**	**$0.884**			**$0.884**
Crisfield	2,672	0.884	$0.700	-	1.584
Princess Anne	3,308	0.884	1.124	-	2.008
Talbot	**38,098**	**$0.491**			**$0.491**
Easton	16,598	0.361	$0.520	-	0.881
Oxford	641	0.377	0.244	-	0.621
Queen Anne*	93	0.433	0.180	-	0.613
St. Michaels	1,020	0.367	0.520	-	0.887
Trappe	1,067	0.406	0.290	-	0.696
Washington	**149,180**	**$0.948**			**$0.948**
Boonsboro	3,455	0.823	$0.322	-	1.145
Clear Spring	357	0.823	0.280	-	1.103
Funkstown	885	0.823	0.320	-	1.143
Hagerstown	40,638	0.823	0.788	-	1.611
Hancock	1,563	0.823	0.520	-	1.343
Keedysville	1,163	0.823	0.180	-	1.003
Sharpsburg	710	0.823	0.300	-	1.123
Smithsburg	2,987	0.823	0.350	-	1.173
Williamsport	2,138	0.823	0.485	-	1.308
Wicomico	**100,647**	**$0.840**			**$0.840**
Delmar	3,037	0.840	$0.846	-	1.687
Fruitland	5,089	0.840	0.800	-	1.640
Hebron	1,099	0.840	0.420	-	1.260
Mardela Springs	351	0.840	0.230	-	1.070
Pittsville	1,434	0.840	0.280	-	1.120

Appendix 3 (continued)

Jurisdiction	Population July 2012	County Rate	Municipal Rate	County Special Rate	Total Rate
Salisbury	31,243	$0.840	$0.819	-	$1.659
Sharptown	654	0.840	0.600	-	1.440
Willards	972	0.840	0.460	-	1.300
Worcester	**51,578**	**$0.770**			**$0.770**
Berlin	4,563	0.770	$0.680	-	1.450
Ocean City	7,089	0.770	0.459	-	1.229
Pocomoke City	4,168	0.770	0.820	-	1.590
Snow Hill	2,111	0.770	0.860	-	1.630

(-)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 4. Residents Residing in Municipalities
July 1, 2012

County	County Population	Municipal Population	Percent of County	Rank
Allegany	74,012	33,347	45.1%	3
Anne Arundel	550,488	38,718	7.0%	20
Baltimore City	621,342	0	0.0%	24
Baltimore	817,455	0	0.0%	24
Calvert	89,628	7,798	8.7%	18
Caroline	32,718	12,027	36.8%	7
Carroll	167,217	48,820	29.2%	11
Cecil	101,696	29,715	29.2%	10
Charles	150,592	12,875	8.5%	19
Dorchester	32,551	16,146	49.6%	2
Frederick	239,582	99,888	41.7%	5
Garrett	29,854	6,858	23.0%	13
Harford	248,622	38,684	15.6%	16
Howard	299,430	0	0.0%	24
Kent	20,191	8,227	40.7%	6
Montgomery	1,004,709	163,198	16.2%	15
Prince George's	881,138	240,910	27.3%	12
Queen Anne's	48,595	6,740	13.9%	17
St. Mary's	108,987	3,179	2.9%	21
Somerset	26,253	5,980	22.8%	14
Talbot	38,098	19,419	51.0%	1
Washington	149,180	53,896	36.1%	8
Wicomico	100,647	43,879	43.6%	4
Worcester	51,578	17,931	34.8%	9
Total	**5,884,563**	**908,235**	**15.4%**	

Source: Maryland Department of Planning; Department of Legislative Services

Appendix 5. Local Government Expenditures by Category
Fiscal 2012

Category	Total Local Expenditures	Percent of Total	County Expenditures	Municipal Expenditures	Percent County	Percent Municipal
General Government	$1,640,751,379	5.8%	$1,484,107,231	$156,644,148	90.5%	9.5%
Public Safety						
Police	1,639,813,380	5.8%	1,415,797,977	224,015,403	86.3%	13.7%
Fire	890,640,251	3.2%	843,601,423	47,038,828	94.7%	5.3%
Corrections	370,539,348	1.3%	370,539,348	-	100.0%	0.0%
Other	300,755,775	1.1%	268,184,214	32,571,561	89.2%	10.8%
Public Works						
Transportation	1,401,275,416	5.0%	1,234,741,515	166,533,901	88.1%	11.9%
Sewer/Solid Waste/Water	2,174,953,349	7.7%	1,881,526,060	293,427,289	86.5%	13.5%
Other	91,188,024	0.3%	8,615,075	82,572,949	9.4%	90.6%
Education						
Public Schools	13,048,379,763	46.4%	13,048,379,763	-	100.0%	0.0%
Community Colleges	1,288,438,262	4.6%	1,288,438,262	-	100.0%	0.0%
Libraries	283,268,089	1.0%	283,268,089	-	100.0%	0.0%
Health/Social Services	975,348,787	3.5%	975,348,787	-	100.0%	0.0%
Parks and Recreation	700,261,646	2.5%	600,934,349	99,327,297	85.8%	14.2%
Community/Economic Development	795,179,776	2.8%	751,020,199	44,159,577	94.4%	5.6%
Miscellaneous	1,113,987,964	4.0%	1,068,940,917	45,047,047	96.0%	4.0%
Debt Service	1,382,166,512	4.9%	1,299,398,299	82,768,213	94.0%	6.0%
Total	**$28,096,947,721**	**100.0%**	**$26,822,841,508**	**$1,274,106,213**	**95.5%**	**4.5%**

Source: *Local Government Finances Fiscal 2012*; Department of Legislative Services

Appendix 6. Local Government Expenditures
Fiscal 2012
($ in Millions)

County	County Level	Municipal Level	Total	Percent Municipal
Allegany	$244.8	$55.2	$300.0	18.4%
Anne Arundel	2,164.8	79.4	2,244.2	3.5%
Baltimore City	3,670.5	0.0	3,670.5	0.0%
Baltimore	3,142.4	0.0	3,142.4	0.0%
Calvert	427.9	13.9	441.8	3.1%
Caroline	118.1	15.5	133.6	11.6%
Carroll	633.8	50.9	684.7	7.4%
Cecil	365.4	37.4	402.8	9.3%
Charles	688.5	13.5	702.0	1.9%
Dorchester	116.9	24.1	141.1	17.1%
Frederick	978.9	137.6	1,116.5	12.3%
Garrett	141.3	6.2	147.4	4.2%
Harford	1,015.4	57.8	1,073.2	5.4%
Howard	1,669.2	0.0	1,669.2	0.0%
Kent	75.2	10.3	85.5	12.0%
Montgomery	5,622.7	204.0	5,826.7	3.5%
Prince George's	3,881.0	182.5	4,063.5	4.5%
Queen Anne's	199.2	8.5	207.8	4.1%
St. Mary's	376.2	3.4	379.5	0.9%
Somerset	81.8	7.7	89.5	8.6%
Talbot	123.1	71.2	194.3	36.7%
Washington	516.8	105.7	622.5	17.0%
Wicomico	327.1	51.6	378.7	13.6%
Worcester	241.9	137.8	379.7	36.3%
Statewide	**$26,822.8**	**$1,274.1**	**$28,096.9**	**4.5%**

Source: *Local Government Finances Fiscal 2012*; Department of Legislative Services