Property Tax Set-offs

The Use of Local Property Tax Differentials And Tax Rebates in Maryland Fiscal 2014

DEPARTMENT OF LEGISLATIVE SERVICES 2014

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Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland

November 2014

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF POLICY ANALYSIS
MARYLAND GENERAL ASSEMBLY

Karl S. Aro
Executive Director

Warren G. Deschenaux
Director

November 2014

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 2014. 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 Hiram Burch. Marsha Moore 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/mm

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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 2014. 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 $39.2 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 $50.8 million. In sum, tax differentials and rebates totaled $101.5 million in fiscal 2014, a 2% decrease compared to the prior year. Tax differentials totaled $81.6 million and tax rebates totaled $19.9 million.

Over the last 10 years, the level of tax set-offs provided to municipalities has increased by $55.3 million, or 119.7%, which represents an average annual increase of 8.2%. In fiscal 2004, the level of tax set-offs totaled $46.2 million.

All counties, except Kent, increased the amount of tax set-offs provided to municipalities since fiscal 2004. 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 2014 ($12.6 million) is almost three times what it was in fiscal 2004 ($4.4 million). In Dorchester County, a tax rebate totaling approximately $69,000 was provided in fiscal 2004. Since that time, tax rebates provided by the county have grown to $404,849 in fiscal 2014. Talbot and Washington counties have also realized a significant increase in the amount of tax differentials provided to their municipalities.

Some of the State's larger counties provided dramatically higher tax set-offs in fiscal 2014 than they did in fiscal 2004. In Prince George's County, the tax set-off amount in fiscal 2004 was $11.0 million. This amount increased slightly to $14.3 million in fiscal 2006. The total tax set-off amount, however, noticeably increased by fiscal 2014 to $27.5 million.

While Montgomery and Anne Arundel counties have also had increases in their tax set-offs, these increases have not been above the average annual increase. Montgomery County provided tax rebates of $4.7 million in fiscal 2004 and $6.0 million in fiscal 2005. In fiscal 2014, the county provided tax rebates totaling $7.8 million, which represents an average annual increase of 5.1%. Similarly, in Anne Arundel County, the total value of the tax rate differential increased by $10.9 million of the 10-year period, which represents an average annual increase of 6.2%. Most of this increase, however, is due to the assessable base growth in the City of Annapolis.

Every county that provided a tax set-off in fiscal 2013 also provided a tax set-off in fiscal 2014. Of the 18 counties providing tax set-offs in fiscal 2014, the tax set-off amount decreased relative to the amounts provided in fiscal 2013 in 7 counties. The set-off amount remained the same in Montgomery County and increased in Anne Arundel, Calvert, Carroll, Charles, Dorchester, Frederick, Garrett, Harford, St. Mary's, and Somerset counties.

While the total amount of tax differentials and rebates has decreased, 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 2014

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 2013 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 67.0% of municipal expenditures in fiscal 2013. 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 2013
($ in Millions)

	Expenditures	Percent of Total
County Level	$27,597.4	95.5%
Municipal Level	1,290.2	4.5%
Total	**$28,887.7**	**100.0%**

Municipal Level	Expenditures	Percent of Total
Public Works	$559.3	43.4%
Public Safety	305.3	23.7%
General Government	155.4	12.0%
Parks, Recreation, & Culture	96.2	7.5%
Community/Economic Development	43.3	3.4%
Miscellaneous	46.8	3.6%
Debt Service	83.8	6.5%
Total	**$1,290.2**	**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 2014. 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 2014.
- **Exhibit 4** shows the magnitude of tax differentials and rebates in fiscal 2014.
- **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 2011 through 2013.
- **Exhibit 7** compares tax set-offs authorized in fiscal 2014 to those in fiscal 2013.
- **Exhibit 8** compares a county's tax set-off amount in fiscal 2014 with the amount provided in fiscal 2004.
- **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 2014 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 2014 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 2013 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 2014. 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 2014, tax differentials and rebates totaled $101.5 million, a 2% decrease compared to the prior year. Local funding for tax differentials and rebates in fiscal 2014 ranged from $50,471 in St. Mary's County to $27.5 million in Prince George's County. On a per capita basis, local funding ranged from less than $1 in St. Mary's County to $95 in Talbot County.

Seven counties (Allegany, Anne Arundel, Calvert, Caroline, Charles, Talbot, and Washington) provided tax rate differentials totaling $39.2 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 $27.5 million – as did Harford County, totaling $10.1 million. Dorchester County provided tax rate differentials to Cambridge and Hurlock totaling $398,799 and provided tax rebates to its other municipalities totaling $6,050. Frederick County provided tax rate differentials to Frederick and Myersville totaling $8.5 million and provided 10 other municipalities $4.0 million of tax rebates. Garrett County had a tax rate differential totaling $70,422 for Mountain Lake Park and provided $237,000 in rebates to seven other municipalities. In 7 of the 18 counties providing tax set-offs in fiscal 2014, the tax set-off amount decreased relative to the amount provided in fiscal 2013. The set-off amount remained the same in Montgomery County and increased in Anne Arundel, Calvert, Carroll, Charles, Dorchester, Frederick, Garrett, Harford, St. Mary's, and Somerset counties.

The City of Annapolis (Anne Arundel County) received the largest tax set-off amount in fiscal 2014. The county real property tax rate within the city was reduced by $0.381 per $100 of assessed value, resulting in a property tax revenue offset of $24.1 million in fiscal 2014 or $623 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 $9.1 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 10 municipalities (6.3%), the tax differential or rebate amount exceeded $200 per municipal resident.

Exhibit 2
2014 Survey on County/Municipal Tax Differentials and Rebates

County	Municipalities	(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 2014

County	Tax Differential	Tax Rebate	Total
Allegany	$2,204,011	$0	$2,204,011
Anne Arundel	24,131,339	0	24,131,339
Baltimore City	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A
Calvert	3,368,991	0	3,368,991
Caroline	473,645	0	473,645
Carroll	0	2,520,690	2,520,690
Cecil	0	760,340	760,340
Charles	1,108,014	0	1,108,014
Dorchester	398,799	6,050	404,849
Frederick	8,542,062	4,011,173	12,553,235
Garrett	70,422	237,000	307,422
Harford	6,550,444	3,554,158	10,104,602
Howard	N/A	N/A	N/A
Kent	0	64,446	64,446
Montgomery	0	7,776,718	7,776,718
Prince George's	26,818,044	651,147	27,469,191
Queen Anne's	0	0	0
St. Mary's	0	50,471	50,471
Somerset	0	315,000	315,000
Talbot	3,588,941	0	3,588,941
Washington	4,320,810	0	4,320,810
Wicomico	0	0	0
Worcester	0	0	0
Total	**$81,575,522**	**$19,947,193**	**$101,522,715**

N/A: indicates the jurisdiction has no municipalities.

Source: Department of Legislative Services

Exhibit 4
Per Capita Tax Differential and Rebate Amount Distribution Among Municipalities
Fiscal 2014

Per Capita Amount	Municipalities	Percent of Total
Over 500	3	1.9%
200-499	7	4.4%
100-199	22	13.8%
75-99	11	6.9%
50-74	25	15.6%
25-49	42	26.3%
1-24	21	13.1%
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 2014

Jurisdiction	Population July 2013	Total Amount	Per Capita Amount	Rank
Aberdeen	15,120	$3,340,767	$221	4
Annapolis	38,722	24,131,339	623	1
Bel Air	10,307	3,373,410	327	2
Bladensburg	9,433	535,628	57	19
Bowie	56,759	9,090,584	160	8
Cambridge	12,620	346,303	27	22
College Park	31,274	632,751	20	24
Cumberland	20,452	1,484,690	73	14
Easton	16,687	2,683,909	161	7
Elkton	15,718	355,746	23	23
Frederick	66,893	8,356,167	125	11
Frostburg	8,700	511,154	59	18
Gaithersburg	65,690	1,168,467	18	25
Greenbelt	23,753	2,983,493	126	10
Hagerstown	40,612	3,277,603	81	13
Havre de Grace	13,501	3,390,425	251	3
Hyattsville	18,045	2,749,716	152	9
La Plata	9,029	1,000,529	111	12
Laurel	25,800	4,829,789	187	6
Mount Airy	9,365	658,002	70	15
Mount Rainier	8,298	528,184	64	17
New Carrollton	12,514	849,614	68	16
Rockville	64,072	2,116,671	33	21
Salisbury	31,507	0	0	26
Takoma Park	17,721	3,513,643	198	5
Westminster	18,645	999,144	54	20

Source: Department of Legislative Services

Exhibit 6
Tax Differentials and Tax Rebates
Fiscal 2011-2013

	Fiscal 2011			Fiscal 2012			Fiscal 2013		
County	**Tax Differential**	**Tax Rebate**	**Total**	**Tax Differential**	**Tax Rebate**	**Total**	**Tax Differential**	**Tax Rebate**	**Total**
Allegany	$1,314,728	$0	$1,314,728	$2,134,055	$0	$2,134,055	$2,298,832	$0	$2,298,832
Anne Arundel	25,583,433	0	25,583,433	26,196,505	0	26,196,505	23,585,743	0	23,585,743
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	4,153,934	0	4,153,934	3,306,182	0	3,306,182	3,314,448	0	3,314,448
Caroline	1,077,916	0	1,077,916	549,085	0	549,085	493,388	0	493,388
Carroll	0	2,364,423	2,364,423	0	2,378,303	2,378,303	0	2,452,047	2,452,047
Cecil	0	832,861	832,861	0	837,572	837,572	0	806,538	806,538
Charles	1,132,817	0	1,132,817	1,125,822	0	1,125,822	998,719	0	998,719
Dorchester	449,391	6,050	455,441	355,679	6,050	361,729	381,880	6,050	387,930
Frederick	0	7,402,079	7,402,079	0	7,402,079	7,402,079	8,017,458	3,732,735	11,750,193
Garrett	54,804	208,460	263,264	56,224	222,000	278,224	63,254	237,000	300,254
Harford	6,747,569	2,610,450	9,358,019	6,684,475	2,975,203	9,659,678	6,632,747	3,339,695	9,972,442
Howard	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kent	0	195,986	195,986	0	193,341	193,341	0	128,895	128,895
Montgomery	0	6,352,936	6,352,936	0	6,371,842	6,371,842	0	7,776,718	7,776,718
Prince George's	37,801,695	669,671	38,471,366	32,410,256	692,351	33,102,607	30,100,485	651,147	30,751,632
Queen Anne's	0	0	0	0	0	0	0	0	0
St. Mary's	0	66,659	66,659	0	52,230	52,230	0	49,615	49,615
Somerset	0	300,000	300,000	0	300,000	300,000	0	300,000	300,000
Talbot	3,869,879	0	3,869,879	3,865,485	0	3,865,485	3,834,414	0	3,834,414
Washington	5,129,101	0	5,129,101	4,355,015	0	4,355,015	4,353,758	0	4,353,758
Wicomico	0	0	0	0	0	0	0	0	0
Worcester	0	0	0	0	0	0	0	0	0
Total	**$87,315,266**	**$21,009,575**	**$108,324,841**	**$81,038,783**	**$21,430,971**	**$102,469,754**	**$84,075,126**	**$19,480,440**	**$103,555,565**

N/A: indicates the jurisdiction has no municipalities.
Source: Department of Legislative Services

Exhibit 7
Changes in Tax Differentials and Tax Rebates
Fiscal 2013 and 2014

County	FY 2013	FY 2014	Difference	% Difference
Allegany	$2,298,832	$2,204,011	($94,821)	-4.1%
Anne Arundel	23,585,743	24,131,339	545,596	2.3%
Baltimore City	N/A	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A	N/A
Calvert	3,314,448	3,368,991	54,543	1.6%
Caroline	493,388	473,645	(19,743)	-4.0%
Carroll	2,452,047	2,520,690	68,643	2.8%
Cecil	806,538	760,340	(46,198)	-5.7%
Charles	998,719	1,108,014	109,294	10.9%
Dorchester	387,930	404,849	16,919	4.4%
Frederick	11,750,193	12,553,235	803,042	6.8%
Garrett	300,254	307,422	7,167	2.4%
Harford	9,972,442	10,104,602	132,160	1.3%
Howard	N/A	N/A	N/A	N/A
Kent	128,895	64,446	(64,449)	-50.0%
Montgomery	7,776,718	7,776,718	0	0.0%
Prince George's	30,751,632	27,469,191	(3,282,441)	-10.7%
Queen Anne's	0	0	0	0.0%
St. Mary's	49,615	50,471	856	1.7%
Somerset	300,000	315,000	15,000	5.0%
Talbot	3,834,414	3,588,941	(245,473)	-6.4%
Washington	4,353,758	4,320,810	(32,947)	-0.8%
Wicomico	0	0	0	0.0%
Worcester	0	0	0	0.0%
Total	**$103,555,565**	**$101,522,715**	**($2,032,851)**	**-2.0%**

N/A: indicates the jurisdiction has no municipalities.
Source: Department of Legislative Services.

Exhibit 8
Changes in Tax Differentials and Tax Rebates
Over a 10-year Period

County	FY 2004	FY 2014	Difference	% Difference
Allegany	$822,846	$2,204,011	$1,381,165	167.9%
Anne Arundel	13,199,456	24,131,339	10,931,883	82.8%
Baltimore City	N/A	N/A	N/A	N/A
Baltimore	N/A	N/A	N/A	N/A
Calvert	1,483,885	3,368,991	1,885,106	127.0%
Caroline	459,040	473,645	14,605	3.2%
Carroll	1,748,005	2,520,690	772,685	44.2%
Cecil	400,050	760,340	360,290	90.1%
Charles	461,734	1,108,014	646,280	140.0%
Dorchester	69,000	404,849	335,849	486.7%
Frederick	4,414,069	12,553,235	8,139,166	184.4%
Garrett	123,420	307,422	184,002	149.1%
Harford	4,925,327	10,104,602	5,179,275	105.2%
Howard	N/A	N/A	N/A	N/A
Kent	92,077	64,446	(27,631)	-30.0%
Montgomery	4,719,916	7,776,718	3,056,802	64.8%
Prince George's	11,049,301	27,469,191	16,419,890	148.6%
Queen Anne's	0	0	0	0.0%
St. Mary's	48,129	50,471	2,342	4.9%
Somerset	0	315,000	315,000	
Talbot	933,259	3,588,941	2,655,682	284.6%
Washington	1,258,838	4,320,810	3,061,972	243.2%
Wicomico	0	0	0	0.0%
Worcester	0	0	0	0.0%
Total	**$46,208,352**	**$101,522,715**	**$55,314,363**	**119.7%**

N/A: indicates the jurisdiction has no municipalities.
Source: Department of Legislative Services

Exhibit 9
County Assessable Base for Municipalities with a Tax Rate Differential
Fiscal 2014

	Real Property Base	Personal Property Base	Total Assessable Base
Allegany County			
Barton	$12,570,460	$815,430	$13,385,890
Cumberland	876,857,606	80,829,310	957,686,916
Frostburg	347,151,550	18,058,290	365,209,840
Lonaconing	26,358,830	3,116,680	29,475,510
Luke	58,696,170	3,421,550	62,117,720
Midland	11,978,700	603,010	12,581,710
Westernport	56,126,000	2,979,350	59,105,350
Anne Arundel County			
Annapolis	5,862,157,202	188,512,060	6,050,669,262
Calvert County			
Chesapeake Beach	748,932,050	3,263,350	752,195,400
North Beach	244,102,100	593,340	244,695,440
Caroline County			
Denton	353,883,450	2,590,540	356,473,990
Federalsburg	172,237,031	2,141,599	174,378,630
Goldsboro	11,352,700	82,800	11,435,500
Greensboro	98,709,468	1,408,890	100,118,358
Henderson	4,153,500	72,280	4,225,780
Hillsboro	10,838,100	132,450	10,970,550
Marydel	6,518,033	133,880	6,651,913
Preston	59,858,778	1,003,080	60,861,858
Ridgely	105,943,132	905,630	106,848,762
Templeville	1,206,733	23,140	1,229,873
Charles County			
Indian Head	275,602,150	1,680,810	277,282,960
LaPlata	1,099,482,197	8,141,700	1,107,623,897
Port Tobacco	2,520,200	12,270	2,532,470
Dorchester County			
Brookview	0	0	0
Cambridge	787,052,000	15,846,550	802,898,550
Church Creek	0	0	0
East New Market	0	0	0
Eldorado	0	0	0
Galestown	0	0	0
Hurlock	110,518,512	1,098,190	111,616,702
Secretary	0	0	0
Vienna	0	0	0
Frederick County			
Frederick	6,512,990,746	69,368,700	6,582,359,446
Myersville	150,522,466	636,950	151,159,416
Garrett County			
Mountain Lake Park	108,435,100	1,338,130	109,773,230

	Real Property Base	Personal Property Base	Total Assessable Base
Harford County			
Aberdeen	$1,318,174,795	$64,041,210	$1,382,216,005
Bel Air	1,332,359,690	80,757,370	1,413,117,060
Havre de Grace	1,393,540,674	32,213,440	1,425,754,114
Prince George's County			
Berwyn Heights	254,791,874	19,501,000	274,292,874
Bladensburg	373,776,424	15,284,080	389,060,504
Bowie	6,110,583,196	125,697,080	6,236,280,276
Brentwood	190,166,393	4,135,420	194,301,813
Capitol Heights	237,841,834	10,035,690	247,877,524
Cheverly	501,400,063	15,273,330	516,673,393
College Park	2,049,978,786	64,852,870	2,114,831,656
Colmar Manor	69,670,200	2,456,200	72,126,400
Cottage City	77,122,565	3,521,750	80,644,315
District Heights	292,283,618	5,115,320	297,398,938
Eagle Harbor	7,527,200	31,630	7,558,830
Edmonston	141,340,200	7,244,450	148,584,650
Fairmount Heights	83,831,360	1,437,890	85,269,250
Forest Heights	156,554,492	2,920,950	159,475,442
Glenarden	323,266,191	12,726,540	335,992,731
Greenbelt	1,766,026,436	75,868,370	1,841,894,806
Hyattsville	1,690,495,777	67,060,500	1,757,556,277
Landover Hills	119,068,200	1,916,580	120,984,780
Laurel	2,520,052,159	77,452,430	2,597,504,589
Morningside	76,373,389	2,641,140	79,014,529
Mount Rainier	337,490,694	4,146,510	341,637,204
New Carrollton	635,736,452	12,663,520	648,399,972
North Brentwood	42,358,851	1,059,300	43,418,151
Riverdale Park	603,769,612	16,754,170	620,523,782
Seat Pleasant	241,680,534	5,957,290	247,637,824
University Park	321,572,307	2,113,380	323,685,687
Upper Marlboro	90,816,500	25,237,680	116,054,180
Talbot County			
Easton	2,009,203,981	9,624,070	2,018,828,051
Oxford	361,222,467	849,330	362,071,797
Queen Anne	9,065,800	73,950	9,139,750
St. Michaels	312,417,000	2,731,130	315,148,130
Trappe	85,562,336	603,720	86,166,056
Washington County			
Boonsboro	273,599,300	1,871,400	275,470,700
Clear Spring	20,859,116	1,436,650	22,295,766
Funkstown	46,957,218	2,187,330	49,144,548
Hagerstown	2,622,082,162	37,573,730	2,659,655,892
Hancock	90,237,237	2,660,330	92,897,567
Keedysville	82,374,834	1,989,780	84,364,614
Sharpsburg	40,027,304	690,310	40,717,614
Smithsburg	174,029,236	2,463,600	176,492,836
Williamsport	106,481,734	431,210	106,912,944

Source: State Department of Assessments and Taxation

Tax Differentials/Tax Rebates by County

Allegany County

During fiscal 2014, 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 2014 is approximately $2.2 million.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount
Barton	$0.0890	$0.2225	$13,002
Cumberland	0.1376	0.3441	1,484,690
Frostburg	0.1303	0.3257	511,154
Lonaconing	0.1125	0.2813	38,421
Luke	0.1155	0.2887	77,672
Midland	0.0890	0.2225	12,003
Westernport	0.1055	0.2637	67,069
Total			**$2,204,011**

Anne Arundel County

Anne Arundel County set a tax rate differential of $0.381 for real property and $0.953 for personal property for the City of Annapolis in fiscal 2014 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 2014 is $24.1 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	$0.3810	$0.9530	$24,131,339

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 2014, 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.

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount
Chesapeake Beach	$0.3360	$0.8400	$2,543,824
North Beach	0.3360	0.8400	825,167
Total			**$3,368,991**

Caroline County

Caroline County provides tax rate differentials to municipalities with police protection or refuse services. The differential rate is based on a formula of county police coverage. In fiscal 2014, Caroline County provided tax differentials totaling approximately $0.5 million.

Municipality	Real Property Tax Rate Differential	Differential Amount
Denton	$0.06	$212,330
Federalsburg	0.07	120,566
Goldsboro	0.00	0
Greensboro	0.06	59,226
Henderson	0.00	0
Hillsboro	0.00	0
Marydel	0.00	0
Preston	0.03	17,958
Ridgely	0.06	63,566
Templeville	0.00	0
Total		**$473,645**

Carroll County

Carroll County provided its eight municipalities with tax rebates totaling $2.5 million in fiscal 2014 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	$322,447
Manchester	257,753
Mount Airy	177,852
New Windsor	65,341
Sykesville	253,768
Taneytown	382,333
Union Bridge	62,052
Westminster	999,144
Total	**$2,520,690**

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 $103,303 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 ($6.00 per ton x 0.75 tons per capita x population). The total rebate amount that municipalities in Cecil County received in fiscal 2014 was $760,340. The amounts were distributed as follows:

Municipality	General Rebate	Trash Rebate	Total Rebate
Cecilton	$12,845	$2,133	$14,978
Charlestown	34,288	4,586	38,874
Chesapeake City	23,421	3,542	26,962
Elkton	302,228	53,519	355,746
North East	83,494	12,299	95,792
Perryville	129,214	16,524	145,738
Port Deposit	16,680	3,042	19,722
Rising Sun	54,869	7,659	62,528
Total	**$657,038**	**$103,303**	**$760,340**

Charles County

Charles County provided a real property tax rate differential to La Plata and Indian Head in fiscal 2014 totaling $1.1 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.

Municipality	Real Property Tax Rate Differential	Differential Amount
Indian Head	$0.0390	$107,485
La Plata	0.0910	1,000,529
Total		**$1,108,014**

Dorchester County

In fiscal 2014, two of Dorchester County's nine municipalities, Cambridge and Hurlock, received tax rate differentials totaling $398,799. 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	0.0440	346,303	0	346,303
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	52,496	0	52,496
Secretary	0.0000	0	1,350	1,350
Vienna	0.0000	0	1,350	1,350
Total		**$398,799**	**$6,050**	**$404,849**

Frederick County

Frederick County provided a real property tax rate differential to Frederick and Myersville totaling $8.5 million in fiscal 2014. Frederick County provided tax rebates totaling $4.0 million in fiscal 2014 to the other 10 municipalities for 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 2014 were as follows:

Municipality	Real Property Tax Rate Differential	Differential Amount	Rebate Amount	Total
Brunswick	$0.0000	$0	$822,546	$822,546
Burkittsville	0.0000	0	22,255	22,255
Emmitsburg	0.0000	0	372,491	372,491
Frederick	0.1283	8,356,167	0	8,356,167
Middletown	0.0000	0	584,765	584,765
Mount Airy	0.0000	0	480,150	480,150
Myersville	0.1235	185,895	0	185,895
New Market	0.0000	0	78,902	78,902
Rosemont	0.0000	0	10,819	10,819
Thurmont	0.0000	0	844,590	844,590
Walkersville	0.0000	0	701,903	701,903
Woodsboro	0.0000	0	92,752	92,752
Total		**$8,542,062**	**$4,011,173**	**$12,553,235**

Garrett County

In fiscal 2014, 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 $0.1575 in Mountain Lake Park. The total value of the tax differentials for Mountain Lake Park was $70,422. 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	0.0630	0.1575	70,422	0	70,422
Oakland	0.0000	0.0000	0	147,000	147,000
Total			**$70,422**	**$237,000**	**$307,422**

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 2014. The county also provided approximately $3.6 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	$2,158,286	$1,182,481	$3,340,767
Bel Air	0.146	0.365	2,240,010	1,133,400	3,373,410
Havre de Grace	0.146	0.365	2,152,148	1,238,277	3,390,425
Total			**$6,550,444**	**$3,554,158**	**$10,104,602**

Howard County

There are no incorporated municipalities in Howard County.

Kent County

In fiscal 2014, Kent County provided a tax rebate to its five municipalities totaling $64,446 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	$4,162
Chestertown	37,207
Galena	3,734
Millington	2,851
Rock Hall	16,492
Total	**$64,446**

Montgomery County

Montgomery County provided tax rebates totaling $7.8 million to 17 municipalities and 3 special taxing districts in fiscal 2014. Barnesville and Chevy Chase, Section 5, were the only municipalities that did not receive a tax rebate in fiscal 2014. 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
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

Municipality	Rebate Amount
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 2014, Prince George's County provided its 27 municipalities with tax differentials valued at an estimated $26.8 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	Total
Berwyn Heights	$0.1380	$0.3030	$410,701	$8,231	$418,932
Bladensburg	0.1260	0.2760	513,142	22,486	535,628
Bowie	0.1400	0.3070	8,940,707	149,877	9,090,584
Brentwood	0.0650	0.1470	129,687	8,379	138,066
Capitol Heights	0.1260	0.2770	327,480	10,723	338,203
Cheverly	0.1360	0.2990	727,571	18,839	746,410
College Park	0.0250	0.0570	549,461	83,290	632,751
Colmar Manor	0.1040	0.2290	78,082	3,483	81,565
Cottage City	0.1140	0.2510	96,759	3,446	100,205
District Heights	0.1340	0.2950	406,750	20,607	427,357

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount	Tax Rebate	Total
Eagle Harbor	0.0030	0.0060	228	153	381
Edmonston	0.1180	0.2590	185,545	3,498	189,043
Fairmount Heights	0.0690	0.1500	60,000	3,908	63,908
Forest Heights	0.0680	0.1530	110,926	7,997	118,923
Glenarden	0.1170	0.2570	410,929	16,371	427,300
Greenbelt	0.1510	0.3330	2,919,342	64,151	2,983,493
Hyattsville	0.1470	0.3230	2,701,634	48,082	2,749,716
Landover Hills	0.1370	0.3020	168,912	5,644	174,556
Laurel	0.1770	0.3880	4,761,008	68,781	4,829,789
Morningside	0.0910	0.1980	74,729	5,518	80,247
Mount Rainier	0.1460	0.3200	506,005	22,179	528,184
New Carrollton	0.1230	0.2700	816,147	33,467	849,614
North Brentwood	0.0050	0.0120	2,245	1,428	3,673
Riverdale Park	0.1500	0.3290	960,776	17,335	978,111
Seat Pleasant	0.1380	0.3030	351,570	14,943	366,513
University Park	0.1360	0.2990	443,657	6,254	449,911
Upper Marlboro	0.1120	0.2470	164,052	2,077	166,129
Total			**$26,818,044**	**$651,147**	**$27,469,191**

Queen Anne's County

Queen Anne's County did not provide tax set-offs to its municipalities in fiscal 2014.

St. Mary's County

St. Mary's County provided a tax rebate in the amount of $50,471 to the Town of Leonardtown in fiscal 2014 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	$50,471

Somerset County

Somerset County provided tax rebates in fiscal 2014 to Crisfield and Princess Anne in the amount of $315,000 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	$157,500
Princess Anne	157,500
Total	**$315,000**

Talbot County

In fiscal 2014, Talbot County provided tax rate differentials totaling $3.6 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	$0.1320	$0.3300	$2,683,909
Oxford	0.1160	0.2900	421,481
Queen Anne	0.0600	0.1500	5,550
St. Michaels	0.1260	0.3150	402,248
Trappe	0.0870	0.2175	75,752
Total			**$3,588,941**

Washington County

For fiscal 2014, 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 2014 tax differentials totaled approximately $4.3 million.

Municipality	Real Property Tax Rate Differential	Differential Amount
Boonsboro	$0.125	$341,999
Clear Spring	0.125	26,074
Funkstown	0.125	58,697
Hagerstown	0.125	3,277,603
Hancock	0.125	112,797
Keedysville	0.125	102,969
Sharpsburg	0.125	50,034
Smithsburg	0.125	217,537
Williamsport	0.125	133,102
Total		**$4,320,810**

Wicomico County

Wicomico County did not provide tax set-offs to its municipalities in fiscal 2014.

Worcester County

Worcester County did not provide tax set-offs to its municipalities in fiscal 2014.

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

County	Year	Chapter/ Referendum
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 2014

Jurisdiction	Population July 2013	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Allegany					
Barton	443	$13,002	$0	$13,002	$29
Cumberland	20,452	1,484,690	0	1,484,690	73
Frostburg	8,700	511,154	0	511,154	59
Lonaconing	1,163	38,421	0	38,421	33
Luke	64	77,672	0	77,672	1,214
Midland	438	12,003	0	12,003	27
Westernport	1,837	67,069	0	67,069	37
Anne Arundel					
Annapolis	38,722	$24,131,339	$0	$24,131,339	$623
Highland Beach	99	0	0	0	0
Baltimore City	622,104	$0	$0	$0	$0
Baltimore	823,015	$0	$0	$0	$0
Calvert					
Chesapeake Beach	5,866	$2,543,824	$0	$2,543,824	$434
North Beach	2,011	825,167	0	825,167	410
Caroline					
Denton	4,359	$212,330	$0	$212,330	$49
Federalsburg	2,697	120,566	0	120,566	45
Goldsboro	244	0	0	0	0
Greensboro	1,868	59,226	0	59,226	32
Henderson	144	0	0	0	0
Hillsboro	159	0	0	0	0
Marydel	135	0	0	0	0
Preston	698	17,958	0	17,958	26
Ridgely	1,614	63,566	0	63,566	39
Templeville*	28	0	0	0	0
Carroll					
Hampstead*	6,354	$0	$322,447	$322,447	$51
Manchester	4,815	0	257,753	257,753	54
Mount Airy*	5,516	0	177,852	177,852	32

Appendix 2 (continued)

Jurisdiction	Population July 2013	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
New Windsor	1,395	0	65,341	65,341	47
Sykesville	4,443	0	253,768	253,768	57
Taneytown	6,741	0	382,333	382,333	57
Union Bridge	972	0	62,052	62,052	64
Westminster	18,645	0	999,144	999,144	54
Cecil					
Cecilton	668	$0	$14,978	$14,978	$22
Charlestown	1,194	0	38,874	38,874	33
Chesapeake City	688	0	26,962	26,962	39
Elkton	15,718	0	355,746	355,746	23
North East	3,695	0	95,792	95,792	26
Perryville	4,412	0	145,738	145,738	33
Port Deposit	658	0	19,722	19,722	30
Rising Sun	2,878	0	62,528	62,528	22
Charles					
Indian Head	3,918	$107,485	$0	$107,485	$27
La Plata	9,029	1,000,529	0	1,000,529	111
Port Tobacco	13	0	0	0	0
Dorchester					
Brookview	60	$0	$450	$450	$8
Cambridge	12,620	346,303	0	346,303	27
Church Creek	124	0	425	425	3
East New Market	396	0	1,350	1,350	3
Eldorado	59	0	425	425	7
Galestown	137	0	700	700	5
Hurlock	2,069	52,496	0	52,496	25
Secretary	528	0	1,350	1,350	3
Vienna	271	0	1,350	1,350	5
Frederick					
Brunswick	6,066	$0	$822,546	$822,546	$136
Burkittsville	152	0	22,255	22,255	146
Emmitsburg	3,105	0	372,491	372,491	120
Frederick City	66,893	8,356,167	0	8,356,167	125
Middletown	4,436	0	584,765	584,765	132

Appendix 2 (continued)

Jurisdiction	Population July 2013	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Mount Airy*	3,849	0	480,150	480,150	125
Myersville	1,692	185,895	0	185,895	110
New Market	684	0	78,902	78,902	115
Rosemont	304	0	10,819	10,819	36
Thurmont	6,408	0	844,590	844,590	132
Walkersville	6,044	0	701,903	701,903	116
Woodsboro	1,185	0	92,752	92,752	78
Garrett					
Accident	321	$0	$15,000	$15,000	$47
Deer Park	390	0	15,000	15,000	38
Friendsville	484	0	15,000	15,000	31
Grantsville	766	0	15,000	15,000	20
Kitzmiller	317	0	15,000	15,000	47
Loch Lynn Heights	545	0	15,000	15,000	28
Mountain Lake Park	2,143	70,422	0	70,422	33
Oakland	1,914	0	147,000	147,000	77
Harford					
Aberdeen	15,120	$2,158,286	$1,182,481	$3,340,767	$221
Bel Air	10,307	2,240,010	1,133,400	3,373,410	327
Havre de Grace	13,501	2,152,148	1,238,277	3,390,425	251
Howard	304,580	$0	$0	$0	$0
Kent					
Betterton	335	$0	$4,162	$4,162	$12
Chestertown	5,277	0	37,207	37,207	7
Galena	597	0	3,734	3,734	6
Millington*	588	0	2,851	2,851	5
Rock Hall	1,307	0	16,492	16,492	13
Montgomery					
Barnesville	177	$0	$0	$0	$0
Brookeville	138	0	6,794	6,794	49
Chevy Chase, Sec. 3	785	0	30,796	30,796	39
Chevy Chase, Sec. 5	680	0	0	0	0
Chevy Chase	2,918	0	130,297	130,297	45

Appendix 2 (continued)

Jurisdiction	Population July 2013	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Chevy Chase View	955	0	41,275	41,275	43
Chevy Chase Village	2,023	0	100,524	100,524	50
Drummond	0	0	4,613	4,613	0
Friendship Heights	0	0	82,625	82,625	0
Gaithersburg	65,690	0	1,168,467	1,168,467	18
Garrett Park	1,030	0	47,593	47,593	46
Glen Echo	262	0	20,762	20,762	79
Kensington	2,283	0	137,523	137,523	60
Laytonsville	366	0	12,991	12,991	35
Martin's Additions	963	0	26,832	26,832	28
North Chevy Chase	579	0	23,918	23,918	41
Oakmont	0	0	3,278	3,278	0
Poolesville	5,091	0	210,634	210,634	41
Rockville	64,072	0	2,116,671	2,116,671	33
Somerset	1,263	0	52,560	52,560	42
Takoma Park	17,721	0	3,513,643	3,513,643	198
Washington Grove	568	0	44,922	44,922	79
Prince George's					
Berwyn Heights	3,212	$410,701	$8,231	$418,932	$130
Bladensburg	9,433	513,142	22,486	535,628	57
Bowie	56,759	8,940,707	149,877	9,090,584	160
Brentwood	3,127	129,687	8,379	138,066	44
Capitol Heights	4,476	327,480	10,723	338,203	76
Cheverly	6,354	727,571	18,839	746,410	117
College Park	31,274	549,461	83,290	632,751	20
Colmar Manor	1,439	78,082	3,483	81,565	57
Cottage City	1,341	96,759	3,446	100,205	75
District Heights	6,012	406,750	20,607	427,357	71
Eagle Harbor	65	228	153	381	6
Edmonston	1,488	185,545	3,498	189,043	127
Fairmount Heights	1,538	60,000	3,908	63,908	42
Forest Heights	2,517	110,926	7,997	118,923	47
Glenarden	6,193	410,929	16,371	427,300	69
Greenbelt	23,753	2,919,342	64,151	2,983,493	126

Appendix 2 (continued)

Jurisdiction	Population July 2013	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Hyattsville	18,045	2,701,634	48,082	2,749,716	152
Landover Hills	1,770	168,912	5,644	174,556	99
Laurel	25,800	4,761,008	68,781	4,829,789	187
Morningside	2,057	74,729	5,518	80,247	39
Mount Rainier	8,298	506,005	22,179	528,184	64
New Carrollton	12,514	816,147	33,467	849,614	68
North Brentwood	531	2,245	1,428	3,673	7
Riverdale Park	7,147	960,776	17,335	978,111	137
Seat Pleasant	4,678	351,570	14,943	366,513	78
University Park	2,613	443,657	6,254	449,911	172
Upper Marlboro	794	164,052	2,077	166,129	209
Queen Anne's					
Barclay	120	$0	$0	$0	$0
Centreville	4,485	0	0	0	0
Church Hill	737	0	0	0	0
Millington*	37	0	0	0	0
Queen Anne*	127	0	0	0	0
Queenstown	656	0	0	0	0
Sudlersville	507	0	0	0	0
Templeville*	86	0	0	0	0
St. Mary's					
Leonardtown	3,515	$0	$50,471	$50,471	$14
Somerset					
Crisfield	2,695	$0	$157,500	$157,500	$58
Princess Anne	3,261	0	157,500	157,500	48
Talbot					
Easton	16,687	$2,683,909	$0	$2,683,909	$161
Oxford	634	421,481	0	421,481	665
Queen Anne*	92	5,550	0	5,550	60
St. Michaels	1,008	402,248	0	402,248	399
Trappe	1,054	75,752	0	75,752	72
Washington					
Boonsboro	3,469	$341,999	$0	$341,999	$99

Appendix 2 (continued)

Jurisdiction	Population July 2013	Tax Differential	Tax Rebate	Total Amount	Per Capita Amount
Clear Spring	359	26,074	0	26,074	73
Funkstown	886	58,697	0	58,697	66
Hagerstown	40,612	3,277,603	0	3,277,603	81
Hancock	1,562	112,797	0	112,797	72
Keedysville	1,169	102,969	0	102,969	88
Sharpsburg	711	50,034	0	50,034	70
Smithsburg	2,998	217,537	0	217,537	73
Williamsport	2,155	133,102	0	133,102	62
Wicomico					
Delmar	3,037	$0	$0	$0	$0
Fruitland	5,123	0	0	0	0
Hebron	1,097	0	0	0	0
Mardela Springs	352	0	0	0	0
Pittsville	1,424	0	0	0	0
Salisbury	31,507	0	0	0	0
Sharptown	653	0	0	0	0
Willards	977	0	0	0	0
Worcester					
Berlin	4,562	$0	$0	$0	$0
Ocean City	7,092	0	0	0	0
Pocomoke City	4,168	0	0	0	0
Snow Hill	2,134	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 2014

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
Allegany	**$0.980**	
Barton	0.891	9.1%
Cumberland	0.842	14.0%
Frostburg	0.850	13.3%
Lonaconing	0.868	11.5%
Luke	0.865	11.8%
Midland	0.891	9.1%
Westernport	0.875	10.8%
Anne Arundel	**$0.950**	
Annapolis	0.569	40.1%
Highland Beach	0.950	0.0%
Calvert	**$0.892**	
Chesapeake Beach	0.556	37.7%
North Beach	0.556	37.7%
Caroline	**$0.940**	
Denton	0.880	6.4%
Federalsburg	0.870	7.4%
Goldsboro	0.940	0.0%
Greensboro	0.880	6.4%
Henderson	0.940	0.0%
Hillsboro	0.940	0.0%
Marydel	0.940	0.0%
Preston	0.910	3.2%
Ridgely	0.880	6.4%
Templeville	0.940	0.0%
Charles	**$1.141**	
Indian Head	1.102	3.4%
La Plata	1.050	8.0%
Port Tobacco	1.141	0.0%

Appendix 3 (continued)

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
Dorchester	**$0.976**	
Brookview	0.976	0.0%
Cambridge	0.932	4.5%
Church Creek	0.976	0.0%
East New Market	0.976	0.0%
Eldorado	0.976	0.0%
Galestown	0.976	0.0%
Hurlock	0.929	4.9%
Secretary	0.976	0.0%
Vienna	0.976	0.0%
Frederick	**$1.064**	
Brunswick	1.064	0.0%
Burkittsville	1.064	0.0%
Emmitsburg	1.064	0.0%
Frederick	0.936	12.1%
Middletown	1.064	0.0%
Mount Airy	1.064	0.0%
Myersville	0.941	11.6%
New Market	1.064	0.0%
Rosemont	1.064	0.0%
Thurmont	1.064	0.0%
Walkersville	1.064	0.0%
Woodsboro	1.064	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	0.927	6.4%
Oakland	0.990	0.0%
Harford	**$1.042**	
Aberdeen	0.896	14.0%
Bel Air	0.896	14.0%
Havre de Grace	0.896	14.0%

Appendix 3 (continued)

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
Prince George's	**$0.960**	
Berwyn Heights	0.822	14.4%
Bladensburg	0.834	13.1%
Bowie	0.820	14.6%
Brentwood	0.895	6.8%
Capitol Heights	0.834	13.1%
Cheverly	0.824	14.2%
College Park	0.935	2.6%
Colmar Manor	0.856	10.8%
Cottage City	0.846	11.9%
District Heights	0.826	14.0%
Eagle Harbor	0.957	0.3%
Edmonston	0.842	12.3%
Fairmount Heights	0.891	7.2%
Forest Heights	0.892	7.1%
Glenarden	0.843	12.2%
Greenbelt	0.809	15.7%
Hyattsville	0.813	15.3%
Landover Hills	0.823	14.3%
Laurel	0.783	18.4%
Morningside	0.869	9.5%
Mt. Rainier	0.814	15.2%
New Carrollton	0.837	12.8%
North Brentwood	0.955	0.5%
Riverdale Park	0.810	15.6%
Seat Pleasant	0.822	14.4%
University Park	0.824	14.2%
Upper Marlboro	0.848	11.7%
Talbot	**$0.512**	
Easton	0.380	25.8%
Oxford	0.396	22.7%
Queen Anne	0.452	11.7%
St. Michaels	0.386	24.6%
Trappe	0.425	17.0%

Appendix 3 (continued)

Jurisdiction	County Property Tax Rate	Tax Differential Share of County Tax Rate
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 2014

Jurisdiction	Population July 2013	County Rate	Municipal Rate	County Special Rate	Total Rate
Allegany	**73,521**	**$0.980**			**$0.980**
Barton	443	0.891	$0.165	-	1.056
Cumberland	20,452	0.842	0.965	-	1.808
Frostburg	8,700	0.850	0.567	-	1.416
Lonaconing	1,163	0.868	0.340	-	1.208
Luke	64	0.865	0.550	-	1.415
Midland	438	0.891	0.280	-	1.171
Westernport	1,837	0.875	0.600	-	1.475
Anne Arundel	**555,743**	**$0.950**			**$0.950**
Annapolis	38,722	0.569	$0.650	-	1.219
Highland Beach	99	0.950	0.406	-	1.356
Baltimore City	**622,104**	**$2.248**			**$2.248**
Baltimore	**823,015**	**$1.100**			**$1.100**
Calvert	**90,484**	**$0.892**			**$0.892**
Chesapeake Beach	5,866	0.556	$0.360	-	0.916
North Beach	2,011	0.556	0.634	-	1.190
Caroline	**32,693**	**$0.940**			**$0.940**
Denton	4,359	0.880	$0.680	-	1.560
Federalsburg	2,697	0.870	0.700	-	1.570
Goldsboro	244	0.940	0.470	-	1.410
Greensboro	1,868	0.880	0.630	-	1.510
Henderson	144	0.940	0.420	-	1.360
Hillsboro	159	0.940	0.160	-	1.100
Marydel	135	0.940	0.300	-	1.240
Preston	698	0.910	0.360	-	1.270
Ridgely	1,614	0.880	0.586	-	1.466
Templeville*	28	0.940	0.360	-	1.300

Appendix 4 (continued)

Jurisdiction	Population July 2013	County Rate	Municipal Rate	County Special Rate	Total Rate
Carroll	**167,564**	**$1.018**			**$1.018**
Hampstead*	6,354	1.018	$0.200	-	1.218
Manchester	4,815	1.018	0.216	-	1.234
Mount Airy*	5,516	1.018	0.170	-	1.188
New Windsor	1,395	1.018	0.212	-	1.230
Sykesville	4,443	1.018	0.350	-	1.368
Taneytown	6,741	1.018	0.370	-	1.388
Union Bridge	972	1.018	0.300	-	1.318
Westminster	18,645	1.018	0.560	-	1.578
Cecil	**101,913**	**$0.991**			**$0.991**
Cecilton	668	0.991	$0.217	-	1.208
Charlestown	1,194	0.991	0.314	-	1.305
Chesapeake City	688	0.991	0.448	-	1.438
Elkton	15,718	0.991	0.586	-	1.576
North East	3,695	0.991	0.480	-	1.471
Perryville	4,412	0.991	0.314	-	1.304
Port Deposit	658	0.991	0.551	-	1.542
Rising Sun	2,878	0.991	0.406	-	1.397
Charles	**152,864**	**$1.141**		**$0.064**	**$1.205**
Indian Head	3,918	1.102	0.300	0.064	1.466
La Plata	9,029	1.050	0.320	0.064	1.434
Port Tobacco	13	1.140	0.040	0.064	1.244
Dorchester	**32,660**	**$0.976**			**$0.976**
Brookview	60	0.976	$0.300	-	1.276
Cambridge	12,620	0.932	0.799	-	1.731
Church Creek	124	0.976	0.170	-	1.146
East New Market	396	0.976	0.711	-	1.687
Eldorado	59	0.976	0.190	-	1.166
Galestown	137	0.976	0.330	-	1.306
Hurlock	2,069	0.929	0.835	-	1.763
Secretary	528	0.976	0.320	-	1.296
Vienna	271	0.976	0.480	-	1.456

Appendix 4 (continued)

Jurisdiction	Population July 2013	County Rate	Municipal Rate	County Special Rate	Total Rate
Frederick	**241,409**	**$1.064**		**$0.000**	**$1.064**
Brunswick	6,066	1.064	$0.462	0.000	1.526
Burkittsville	152	1.064	0.140	0.000	1.204
Emmitsburg	3,105	1.064	0.360	0.000	1.424
Frederick City	66,893	0.936	0.731	0.000	1.666
Middletown	4,436	1.064	0.232	0.000	1.296
Mount Airy*	3,849	1.064	0.170	0.000	1.234
Myersville	1,692	0.941	0.391	0.000	1.332
New Market	684	1.064	0.120	0.000	1.184
Rosemont	304	1.064	0.040	0.000	1.104
Thurmont	6,408	1.064	0.309	0.000	1.373
Walkersville	6,044	1.064	0.150	0.000	1.214
Woodsboro	1,185	1.064	0.128	0.000	1.192
Garrett	**29,889**	**$0.990**			**$0.990**
Accident	321	0.990	$0.320	-	1.310
Deer Park	390	0.990	0.300	-	1.290
Friendsville	484	0.990	0.320	-	1.310
Grantsville	766	0.990	0.200	-	1.190
Kitzmiller	317	0.990	0.360	-	1.350
Loch Lynn Heights	545	0.990	0.320	-	1.310
Mountain Lake Park	2,143	0.927	0.436	-	1.363
Oakland	1,914	0.990	0.472	-	1.462
Harford	**249,215**	**$1.042**			**$1.042**
Aberdeen	15,120	0.896	$0.680	-	1.576
Bel Air	10,307	0.896	0.500	-	1.396
Havre de Grace	13,501	0.896	0.560	-	1.456
Howard	**304,580**	**$1.014**		**$0.176**	**$1.190**
Kent	**19,944**	**$1.022**			**$1.022**
Betterton	335	1.022	$0.320	-	1.342
Chestertown	5,277	1.022	0.370	-	1.392

Appendix 4 (continued)

Jurisdiction	Population July 2013	County Rate	Municipal Rate	County Special Rate	Total Rate
Galena	597	1.022	0.240	-	1.262
Millington*	588	1.022	0.280	-	1.302
Rock Hall	1,307	1.022	0.320	-	1.342
Montgomery	**1,016,677**	**$0.759**		**$0.262**	**$1.021**
Barnesville	177	0.759	$0.051	0.188	0.998
Battery Park		0.759	0.050	0.262	1.071
Brookeville	138	0.759	0.150	0.188	1.097
Chevy Chase, Sec. 3	785	0.759	0.020	0.262	1.041
Chevy Chase, Sec. 5	680	0.759	0.000	0.262	1.021
Chevy Chase	2,918	0.759	0.000	0.262	1.021
Chevy Chase View	955	0.759	0.022	0.262	1.043
Chevy Chase Village	2,023	0.759	0.100	0.262	1.121
Drummond	0	0.759	0.048	0.262	1.069
Friendship Heights	0	0.759	0.040	0.259	1.058
Gaithersburg	65,690	0.759	0.262	0.168	1.189
Garrett Park	1,030	0.759	0.210	0.259	1.228
Glen Echo	262	0.759	0.140	0.262	1.161
Kensington	2,283	0.759	0.136	0.259	1.154
Laytonsville	366	0.759	0.100	0.188	1.047
Martin's Additions	963	0.759	0.047	0.262	1.068
North Chevy Chase	579	0.759	0.052	0.262	1.073
Oakmont	0	0.759	0.040	0.262	1.061
Poolesville	5,091	0.759	0.167	0.188	1.114
Rockville	64,072	0.759	0.292	0.262	1.313
Somerset	1,263	0.759	0.080	0.262	1.101
Takoma Park	17,721	0.759	0.570	0.259	1.588
Washington Grove	568	0.759	0.300	0.168	1.227
Prince George's	**890,081**	**$0.960**		**$0.359**	**$1.319**
Berwyn Heights	3,212	0.822	$0.516	0.359	1.697
Bladensburg	9,433	0.834	0.740	0.359	1.933
Bowie	56,759	0.820	0.400	0.305	1.525
Brentwood	3,127	0.895	0.411	0.359	1.665

Appendix 4 (continued)

Jurisdiction	Population July 2013	County Rate	Municipal Rate	County Special Rate	Total Rate
Capitol Heights	4,476	0.834	0.462	0.359	1.655
Cheverly	6,354	0.824	0.580	0.359	1.763
College Park	31,274	0.935	0.335	0.359	1.629
Colmar Manor	1,439	0.856	1.490	0.359	2.705
Cottage City	1,341	0.846	0.650	0.359	1.855
District Heights	6,012	0.826	1.000	0.205	2.031
Eagle Harbor	65	0.957	0.480	0.359	1.796
Edmonston	1,488	0.842	0.660	0.359	1.861
Fairmount Heights	1,538	0.891	0.460	0.359	1.710
Forest Heights	2,517	0.892	0.625	0.359	1.876
Glenarden	6,193	0.843	0.336	0.359	1.538
Greenbelt	23,753	0.809	0.805	0.205	1.819
Hyattsville	18,045	0.813	0.630	0.359	1.802
Landover Hills	1,770	0.823	0.480	0.359	1.662
Laurel	25,800	0.783	0.710	0.151	1.644
Morningside	2,057	0.869	0.740	0.359	1.968
Mount Rainier	8,298	0.814	0.860	0.359	2.033
New Carrollton	12,514	0.837	0.712	0.359	1.908
North Brentwood	531	0.955	0.440	0.359	1.754
Riverdale Park	7,147	0.810	0.654	0.359	1.823
Seat Pleasant	4,678	0.822	0.580	0.359	1.761
University Park	2,613	0.824	0.632	0.359	1.815
Upper Marlboro	794	0.848	0.240	0.359	1.447
Queen Anne's	**48,517**	**$0.847**			**$0.847**
Barclay	120	0.847	$0.200	-	1.047
Centreville	4,485	0.847	0.380	-	1.227
Church Hill	737	0.847	0.340	-	1.187
Millington*	37	0.847	0.280	-	1.127
Queen Anne*	127	0.847	0.180	-	1.027
Queenstown	656	0.847	0.189	-	1.036
Sudlersville	507	0.847	0.167	-	1.014
Templeville*	86	0.847	0.360	-	1.207

Appendix 4 (continued)

Jurisdiction	Population July 2013	County Rate	Municipal Rate	County Special Rate	Total Rate
St. Mary's	**109,633**	**$0.857**			**$0.857**
Leonardtown	3,515	0.857	$0.127	-	0.984
Somerset	**26,273**	**$0.915**			**$0.915**
Crisfield	2,695	0.915	$0.700	-	1.615
Princess Anne	3,261	0.915	1.114	-	2.029
Talbot	**37,931**	**$0.512**			**$0.512**
Easton	16,687	0.380	$0.520	-	0.900
Oxford	634	0.396	0.248	-	0.644
Queen Anne*	92	0.452	0.180	-	0.632
St. Michaels	1,008	0.386	0.450	-	0.836
Trappe	1,054	0.425	0.290	-	0.715
Washington	**149,588**	**$0.948**			**$0.948**
Boonsboro	3,469	0.823	$0.350	-	1.173
Clear Spring	359	0.823	0.280	-	1.103
Funkstown	886	0.823	0.350	-	1.173
Hagerstown	40,612	0.823	0.788	-	1.611
Hancock	1,562	0.823	0.520	-	1.343
Keedysville	1,169	0.823	0.180	-	1.003
Sharpsburg	711	0.823	0.350	-	1.173
Smithsburg	2,998	0.823	0.350	-	1.173
Williamsport	2,155	0.823	0.485	-	1.308
Wicomico	**100,896**	**$0.909**			**$0.909**
Delmar	3,037	0.909	$0.846	-	1.755
Fruitland	5,123	0.909	0.960	-	1.869
Hebron	1,097	0.909	0.420	-	1.329
Mardela Springs	352	0.909	0.230	-	1.139
Pittsville	1,424	0.909	0.280	-	1.189
Salisbury	31,507	0.909	0.884	-	1.793
Sharptown	653	0.909	0.600	-	1.509
Willards	977	0.909	0.460	-	1.369

Appendix 4 (continued)

Jurisdiction	Population July 2013	County Rate	Municipal Rate	County Special Rate	Total Rate
Worcester	**51,620**	**$0.770**			**$0.770**
Berlin	4,562	0.770	$0.680	-	1.450
Ocean City	7,092	0.770	0.472	-	1.242
Pocomoke City	4,168	0.770	0.820	-	1.590
Snow Hill	2,134	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 5. Residents Residing in Municipalities
July 1, 2013

County	County Population	Municipal Population	Percent of County	Rank
Allegany	73,521	33,097	45.0%	3
Anne Arundel	555,743	38,821	7.0%	20
Baltimore City	622,104	0	0.0%	22
Baltimore	823,015	0	0.0%	22
Calvert	90,484	7,877	8.7%	18
Caroline	32,693	11,946	36.5%	7
Carroll	167,564	48,881	29.2%	11
Cecil	101,913	29,911	29.3%	10
Charles	152,864	12,960	8.5%	19
Dorchester	32,660	16,264	49.8%	2
Frederick	241,409	100,818	41.8%	5
Garrett	29,889	6,880	23.0%	13
Harford	249,215	38,928	15.6%	16
Howard	304,580	0	0.0%	22
Kent	19,944	8,104	40.6%	6
Montgomery	1,016,677	167,564	16.5%	15
Prince George's	890,081	243,228	27.3%	12
Queen Anne's	48,517	6,755	13.9%	17
St. Mary's	109,633	3,515	3.2%	21
Somerset	26,273	5,956	22.7%	14
Talbot	37,931	19,475	51.3%	1
Washington	149,588	53,921	36.0%	8
Wicomico	100,896	44,170	43.8%	4
Worcester	51,620	17,956	34.8%	9
Total	**5,928,814**	**917,027**	**15.5%**	

Source: Maryland Department of Planning; Department of Legislative Services

Appendix 6. Local Government Expenditures by Category
Fiscal 2013

Category	Total Local Expenditures	Percent of Total	County Expenditures	Municipal Expenditures	Percent County	Percent Municipal
General Government	$1,652,185,618	5.7%	$1,496,765,416	$155,420,202	90.6%	9.4%
Public Safety						
Police	1,738,566,097	6.0%	1,516,298,930	222,267,167	87.2%	12.8%
Fire	981,795,441	3.4%	932,832,951	48,962,490	95.0%	5.0%
Corrections	378,538,748	1.3%	378,538,748	-	100.0%	0.0%
Other	350,046,051	1.2%	315,973,475	34,072,576	90.3%	9.7%
Public Works						
Transportation	1,404,737,259	4.9%	1,227,673,209	177,064,050	87.4%	12.6%
Sewer/Solid Waste/Water	2,268,248,731	7.9%	1,969,766,230	298,482,501	86.8%	13.2%
Other	92,004,356	0.3%	8,208,466	83,795,890	8.9%	91.1%
Education						
Public Schools	13,271,569,895	45.9%	13,271,569,895	-	100.0%	0.0%
Community Colleges	1,287,011,027	4.5%	1,287,011,027	-	100.0%	0.0%
Libraries	299,875,509	1.0%	299,875,509	-	100.0%	0.0%
Health/Social Services	992,164,834	3.4%	992,164,834	-	100.0%	0.0%
Parks and Recreation	680,321,684	2.4%	584,135,066	96,186,618	85.9%	14.1%
Community/Economic Development	807,440,724	2.8%	764,116,151	43,324,573	94.6%	5.4%
Miscellaneous	1,250,309,290	4.3%	1,203,486,984	46,822,306	96.3%	3.7%
Debt Service	1,432,835,677	5.0%	1,349,024,937	83,810,740	94.2%	5.8%
Total	**$28,887,650,941**	**100.0%**	**$27,597,441,828**	**$1,290,209,113**	**95.5%**	**4.5%**

Source: *Local Government Finances Fiscal 2013*; Department of Legislative Services

Appendix 7. Local Government Expenditures by County
Fiscal 2013

County	County ($ in Millions)	Municipal ($ in Millions)	Total ($ in Millions)	Percent County	Percent Municipal
Allegany	$261.7	$56.4	$318.1	82.3%	17.7%
Anne Arundel	2,187.5	91.7	2,279.2	96.0%	4.0%
Baltimore City	3,642.0	0.0	3,642.0	100.0%	0.0%
Baltimore	3,405.4	0.0	3,405.4	100.0%	0.0%
Calvert	400.8	14.2	415.0	96.6%	3.4%
Caroline	115.1	13.9	129.0	89.3%	10.7%
Carroll	643.5	50.6	694.1	92.7%	7.3%
Cecil	355.4	37.8	393.2	90.4%	9.6%
Charles	706.8	13.4	720.2	98.1%	1.9%
Dorchester	117.2	23.0	140.1	83.6%	16.4%
Frederick	979.4	145.3	1,124.7	87.1%	12.9%
Garrett	137.5	7.1	144.7	95.1%	4.9%
Harford	1,027.6	57.8	1,085.4	94.7%	5.3%
Howard	1,721.2	0.0	1,721.2	100.0%	0.0%
Kent	71.5	10.6	82.1	87.1%	12.9%
Montgomery	5,902.2	196.9	6,099.0	96.8%	3.2%
Prince George's	4,042.8	171.5	4,214.3	95.9%	4.1%
Queen Anne's	189.2	7.9	197.2	96.0%	4.0%
St. Mary's	403.7	3.5	407.1	99.1%	0.9%
Somerset	77.7	8.6	86.3	90.1%	9.9%
Talbot	116.4	74.1	190.4	61.1%	38.9%
Washington	514.8	106.3	621.1	82.9%	17.1%
Wicomico	339.3	57.5	396.9	85.5%	14.5%
Worcester	238.8	142.3	381.1	62.7%	37.3%
Statewide	**$27,597.4**	**$1,290.2**	**$28,887.7**	**95.5%**	**4.5%**

Source: *Local Government Finances Fiscal 2013*; Department of Legislative Services

Appendix 8. County and Municipal Government Expenditures
Exclusive of Local Board Expenditures
Fiscal 2013

County	County ($ in Millions)	Municipal ($ in Millions)	Total ($ in Millions)	Percent County	Percent Municipal
Allegany	$92.1	$56.4	$148.5	62.0%	38.0%
Anne Arundel	873.9	91.7	965.6	90.5%	9.5%
Baltimore City	2,167.5	0.0	2,167.5	100.0%	0.0%
Baltimore	1,618.5	0.0	1,618.5	100.0%	0.0%
Calvert	150.9	14.2	165.1	91.4%	8.6%
Caroline	35.8	13.9	49.7	72.1%	27.9%
Carroll	222.0	50.6	272.6	81.4%	18.6%
Cecil	115.6	37.8	153.4	75.4%	24.6%
Charles	265.9	13.4	279.3	95.2%	4.8%
Dorchester	44.9	23.0	67.9	66.2%	33.8%
Frederick	362.3	145.3	507.6	71.4%	28.6%
Garrett	59.4	7.1	66.6	89.3%	10.7%
Harford	408.9	57.8	466.7	87.6%	12.4%
Howard	715.3	0.0	715.3	100.0%	0.0%
Kent	35.6	10.6	46.2	77.1%	22.9%
Montgomery	2,919.9	196.9	3,116.8	93.7%	6.3%
Prince George's	1,958.8	171.5	2,130.3	91.9%	8.1%
Queen Anne's	84.4	7.9	92.4	91.4%	8.6%
St. Mary's	155.4	3.5	158.9	97.8%	2.2%
Somerset	35.2	8.6	43.8	80.4%	19.6%
Talbot	47.7	74.1	121.8	39.2%	60.8%
Washington	151.5	106.3	257.8	58.8%	41.2%
Wicomico	111.3	57.5	168.8	65.9%	34.1%
Worcester	116.9	142.3	259.3	45.1%	54.9%
Statewide	**$12,750.0**	**$1,290.2**	**$14,040.2**	**90.8%**	**9.2%**

Note: County Government amount excludes expenditures for the local boards of education, local library boards, and local community colleges.
Source: *Local Government Finances Fiscal 2013*, Department of Legislative Services