

Department of Legislative Services  
 Maryland General Assembly  
 2025 Session

FISCAL AND POLICY NOTE  
 First Reader

Senate Bill 628 (Chair, Judicial Proceedings Committee, *et al.*)  
 Judicial Proceedings

Estates and Trusts - Registers of Wills - Salary

This bill alters the maximum annual salary that the Board of Public Works (BPW) may set for a register of wills from \$146,500 to the salary of a State employee at Grade 26, Step 20 of the State of Maryland Standard and Bargaining Salary Scale. The bill also repeals a provision establishing a minimum annual salary of \$12,000 for the register of wills in Baltimore City. Pursuant to constitutional requirements, the salary increase takes effect at the beginning of the next term of office.

Fiscal Summary

**State Effect:** No effect in FY 2026. General fund revenues decrease by \$411,000 in FY 2027 due to the impact of salary increases that take effect beginning December 2026, as discussed below. Future year revenue decreases reflect annualization. Expenditures are not affected (but see Additional Comments).

(in dollars)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
GF Revenue	\$0	(\$411,000)	(\$704,500)	(\$704,500)	(\$704,500)
Expenditure	0	0	0	0	0
Net Effect	\$0	(\$411,000)	(\$704,500)	(\$704,500)	(\$704,500)

*Note:() = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate increase; (-) = indeterminate decrease*

**Local Effect:** None.

**Small Business Effect:** None.

Analysis

**Current Law:** A register of wills is entitled to receive an annual salary of not more than

\$146,500. The minimum annual salary for the register in Baltimore City is \$12,000. While the permissible range (or maximum) of salaries is set by statute, BPW determines the annual salary of each register of wills.

In determining the salary of a register of wills, BPW is required to consider:

- the population of the county determined by the last official U.S. census;
- the dollar volume of total fees and taxes collected and excess fees turned over to the State for each of the preceding five years by the office of the register for which the salary is being fixed; and
- other pertinent data which have relation to the reasonableness of the salary in relation to the work done and volume handled by the office.

Article III, § 35 of the Maryland Constitution prohibits the salary or compensation of any public officer from being increased or diminished during the individual's term of office, except those whose full term is fixed by law in excess of four years. Registers of wills are elected to four-year terms.

Chapter 427 of 2022 increased the maximum salary of the registers of wills from \$124,500 to \$146,500, an 18% increase. **Exhibit 1** sets forth the maximum annual salary levels since 1986.

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**Exhibit 1**  
**Registers of Wills Maximum Annual Salaries**

<u>Year</u>	<u>Maximum Salary</u>	<u>Percentage Increase</u>
1986	\$45,000	-
1990	60,000	33%
1994	64,000	7%
1998	75,000	17%
2002	85,000	13%
2005	98,500	16%
2013	114,500	16%
2018	124,500	9%
2022	146,500	18%

Source: Department of Legislative Services

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In general, the registers of wills in each of the State's 24 jurisdictions are responsible for the administration of estates by providing proper forms and direction, assisting and advising any person who requests assistance in the preparation of any form for administrative probate, admitting wills to probate and issuing letters of administration, auditing accounts, and maintaining accurate records of all estate matters. The registers also serve as clerks of the orphans' courts.

**State Revenues:** Registers of wills' salaries and office expenses are paid from fees and inheritance tax revenue collected by the registers, with the remainder of the fees and inheritance tax revenue deposited into the general fund. There is no effect in fiscal 2026 because of the constitutional requirement that the salary or compensation of a public officer not be altered during a term of office; the registers' next term of office begins December 2026.

For purposes of this analysis, it is assumed that BPW increases to grade 26, step 20 of the State salary scale (estimated to be \$174,169 in fiscal 2027), the salaries of the registers of wills who earn the current maximum of \$146,500, an increase of 19%. The salaries for the registers of wills who earn under the current maximum are also assumed to increase by 19%. Accordingly, general fund revenues decrease by \$410,976 in fiscal 2027 and by \$704,530 annually thereafter. This estimate, which accounts for fringe benefits, also assumes that registers begin the next term on December 1, 2026.

**Additional Comments:** The Budget Reconciliation and Financing Act of 2025 (House Bill 352 and Senate Bill 321) proposes to repeal the inheritance tax, the revenues from which support a significant portion of the registers of wills' budgets (the remainder of their budgets not covered by fees). If the inheritance tax is repealed, the State fiscal effect identified in this fiscal and policy note presumably switches from decreases in general fund revenues in fiscal 2027 and future years to equivalent increases in general fund expenditures in those years.

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### **Additional Information**

**Recent Prior Introductions:** Similar legislation has not been introduced within the last three years.

**Designated Cross File:** HB 918 (Delegate Clippinger) - Judiciary.

**Information Source(s):** Comptroller's Office; Register of Wills; Board of Public Works; Department of Legislative Services

**Fiscal Note History:** First Reader - February 9, 2025  
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