
Real Property Tax Rates

County	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Allegany	\$0.9750	\$0.9750	\$0.9750	\$0.9750	\$0.9750	\$0.9750
Anne Arundel	0.9330	0.9330	0.9800	0.9830	0.9770	0.9680
Baltimore City	2.2480	2.2480	2.2480	2.2480	2.2480	2.2480
Baltimore	1.1000	1.1000	1.1000	1.1000	1.1000	1.1000
Calvert	0.9270	0.9270	0.9270	0.9670	0.9670	0.9670
Caroline	0.9800	0.9800	0.9800	0.9800	0.9800	0.9600
Carroll	1.0180	1.0180	1.0180	1.0180	1.0180	1.0180
Cecil	1.0279	1.0143	0.9924	0.9824	0.9824	0.9724
Charles	1.2050	1.2050	1.2050	1.2050	1.2050	1.2050
Dorchester	1.0000	1.0000	1.0000	1.0000	1.0300	1.0300
Frederick	1.0600	1.0600	1.0600	1.1100	1.1100	1.1100
Garrett	1.0560	1.0560	1.0560	1.0560	1.0200	1.0000
Harford	1.0279	0.9779	0.9779	0.9779	0.9779	0.9779
Howard	1.2500	1.2500	1.2500	1.2500	1.2500	1.2500
Kent	1.0120	1.0120	1.0220	1.0220	1.0220	1.0220
Montgomery	0.9905	0.9915	1.0402	1.0392	1.0392	1.0401
Prince George's	1.3740	1.3740	1.3740	1.3740	1.3740	1.3740
Queen Anne's	0.8471	0.8300	0.8300	0.8300	0.8300	0.8000
St. Mary's	0.8478	0.8478	0.8478	0.8478	0.8478	0.8478
Somerset	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Talbot	0.6565	0.6820	0.7434	0.7910	0.8032	0.8180
Washington	0.9480	0.9280	0.9280	0.9280	0.9280	0.9280
Wicomico	0.9195	0.9070	0.8855	0.8468	0.8099	0.7799
Worcester	0.8450	0.8450	0.8450	0.8450	0.8150	0.8150

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

Source: Department of Legislative Services

Local Income Tax Rates

County	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026	CY 2027
Allegany	3.05%	3.03%	3.03%	3.03%	3.20%	3.20%
Anne Arundel	2.81%	2.70/2.81%	2.70/2.81/3.2%	2.70/ 2.94/3.20%	2.70/ 2.94/3.20%	2.70/ 2.94/3.20%
Baltimore City	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Baltimore	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Calvert	3.00%	3.00%	3.00%	3.20%	3.20%	3.20%
Caroline	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Carroll	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
Cecil	3.00%	2.80%	2.75%	2.74%	2.74%	2.72%
Charles	3.03%	3.03%	3.03%	3.03%	3.03%	3.03%
Dorchester	3.20%	3.20%	3.20%	3.30%	3.30%	3.30%
Frederick	2.96%	2.75/2.96%	2.25/2.75/2.96/3.2%	2.25/2.75/2.96/3.2%	2.25/2.75/2.96/3.2%	2.25/2.75/2.96/3.2%
Garrett	2.65%	2.65%	2.65%	2.65%	2.65%	2.65%
Harford	3.06%	3.06%	3.06%	3.06%	3.06%	3.06%
Howard	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Kent	3.20%	3.20%	3.20%	3.20%	3.30%	3.30%
Montgomery	3.20%	3.20%	3.20%	3.20%	3.20%	2.70/3.00/3.3%
Prince George's	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Queen Anne's	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
St. Mary's	3.10%	3.00%	3.00%	3.20%	3.20%	3.20%
Somerset	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Talbot	2.40%	2.40%	2.40%	2.40%	2.40%	2.40%
Washington	3.00%	2.95%	2.95%	2.95%	2.95%	2.95%
Wicomico	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%
Worcester	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%

Sources: Comptroller's Office; Department of Legislative Services

Recordation Taxes

County	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Allegany	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
Anne Arundel	3.50	3.50	3.50	3.50	3.50	3.50
Baltimore City	5.00	5.00	5.00	5.00	5.00	5.00
Baltimore	2.50	2.50	2.50	2.50	2.50	2.50
Calvert	5.00	5.00	5.00	5.00	5.00	5.00
Caroline	5.00	5.00	5.00	5.00	5.00	5.00
Carroll	5.00	5.00	5.00	6.50	6.50	6.50
Cecil	4.10	4.10	4.10	4.10	4.10	4.10
Charles	5.00	5.00	5.00	5.00	7.00	7.00
Dorchester	5.00	5.00	5.00	5.00	5.00	5.00
Frederick	7.00	7.00	7.00	7.00	7.00	7.00
Garrett	3.50	3.50	3.50	3.50	3.50	3.50
Harford	3.30	3.30	3.30	3.30	3.30	3.30
Howard	2.50	2.50	2.50	2.50	2.50	2.50
Kent	3.30	3.30	3.30	3.30	3.30	3.30
Montgomery	Varies	Varies	Varies	Varies	Varies	Varies
Prince George's	2.75	2.75	2.75	2.75	2.75	2.75
Queen Anne's	4.95	4.95	4.95	4.95	4.95	4.95
St. Mary's	4.00	4.00	4.00	4.00	4.00	4.00
Somerset	3.30	3.30	3.30	3.30	3.30	3.30
Talbot	6.00	6.00	6.00	6.00	6.00	6.00
Washington	3.80	3.80	3.80	3.80	3.80	3.80
Wicomico	3.50	3.50	3.50	3.50	3.50	3.50
Worcester	3.30	3.30	3.30	3.30	3.30	3.30

Source: Department of Legislative Services

Local Transfer Taxes

County	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Allegany	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Anne Arundel ¹	1.0%	1.0%	1.0%-1.5%	1.0%-1.5%	1.0%-1.5%	1.0%-1.5%
Baltimore City	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Baltimore	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Calvert	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Caroline	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Carroll	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cecil	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Charles	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Dorchester	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Frederick	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Garrett	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Harford	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Howard	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%
Kent	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Montgomery ²	Varies	Varies	Varies	Varies	Varies	Varies
Prince George's	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%
Queen Anne's	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
St. Mary's	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Somerset	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Talbot	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Washington	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Wicomico	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Worcester	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%

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

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

Source: Department of Legislative Services

Admissions and Amusement Taxes

County	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Allegany	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
Anne Arundel	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Baltimore City	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Baltimore	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Calvert	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Caroline	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Carroll	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Cecil	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Charles	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Dorchester	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Frederick	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Garrett	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Harford	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Howard	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
Kent	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Montgomery	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Prince George's	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Queen Anne's	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
St. Mary's	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Somerset	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Talbot	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Washington	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Wicomico	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Worcester	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%

Source: Department of Legislative Services

Hotel Rental Tax

County	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Allegany	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Anne Arundel	7.0%	7.0%	8.0%	8.0%	8.0%	8.0%
Baltimore City	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
Baltimore	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
Calvert	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Caroline	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Carroll	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Cecil	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Charles	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Dorchester	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Frederick	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Garrett	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Harford	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Howard	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Kent	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Montgomery	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Prince George's	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Queen Anne's	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
St. Mary's	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Somerset	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Talbot	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Washington	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Wicomico	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Worcester	5.0%	5.0%	5.0%	5.0%	6.0%	6.0%

Source: Department of Legislative Services
