
County Revenue Outlook

Fiscal 2013

**Department of Legislative Services
Office of Policy Analysis
Annapolis, Maryland**

February 2013

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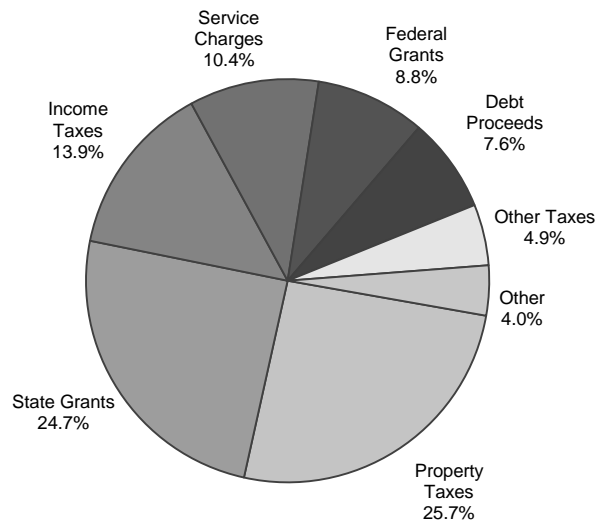
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Limited Growth in Local Tax Revenues Fiscal 2012 and 2013

**Sources of Revenue
Counties and Baltimore City**



FY 2011 = \$27.8 Billion

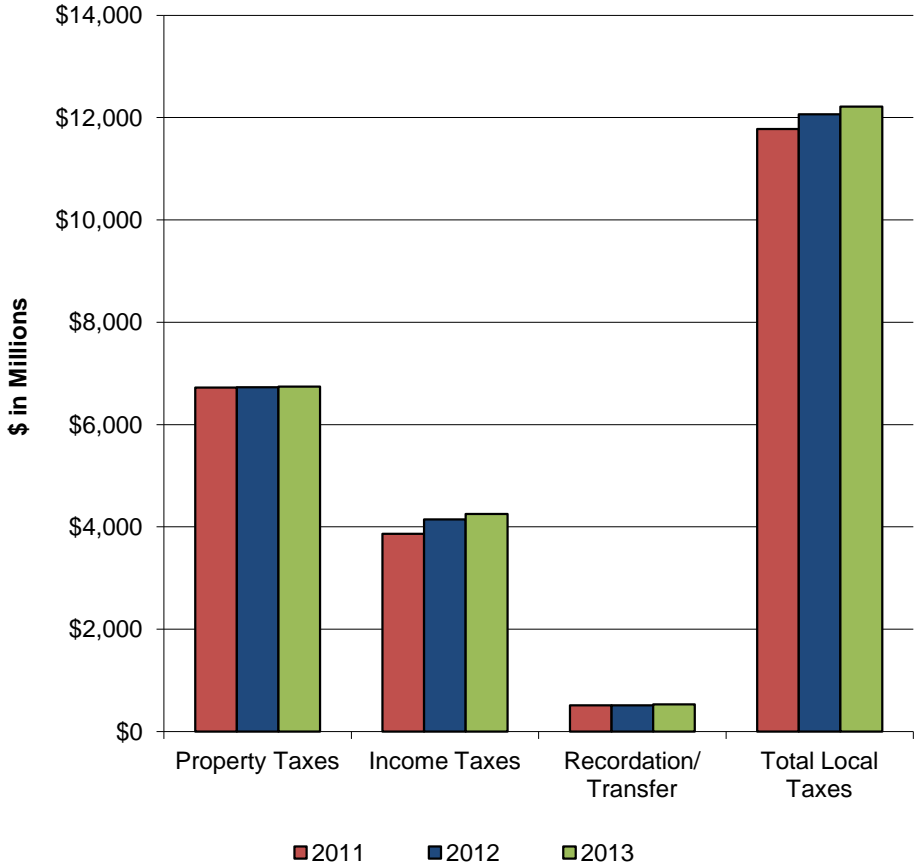
	Annual Percent Change		
	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>Two-year Average</u>
Property Taxes	0.1%	0.2%	0.1%
Income Taxes	7.4%	2.6%	5.0%
Recordation Taxes	-1.1%	4.6%	1.7%
Transfer Taxes	0.8%	3.5%	2.2%
Hotel/Motel Taxes	1.3%	0.4%	0.8%
Admissions Taxes	-0.9%	2.0%	0.5%
<hr/>			
Total Local Taxes	2.5%	1.2%	1.8%
General Fund Revenues	2.1%	1.4%	1.7%

Source: Department of Legislative Services, County Budgets

Local Tax Revenue Inches Upward

Fiscal 2011-2013

(\$ in Millions)



Fiscal 2011

Property Taxes	\$6,723.2
Income Taxes	3,862.7
Recordation/Transfer	511.8
Total Local Taxes	\$11,775.0

Fiscal 2012

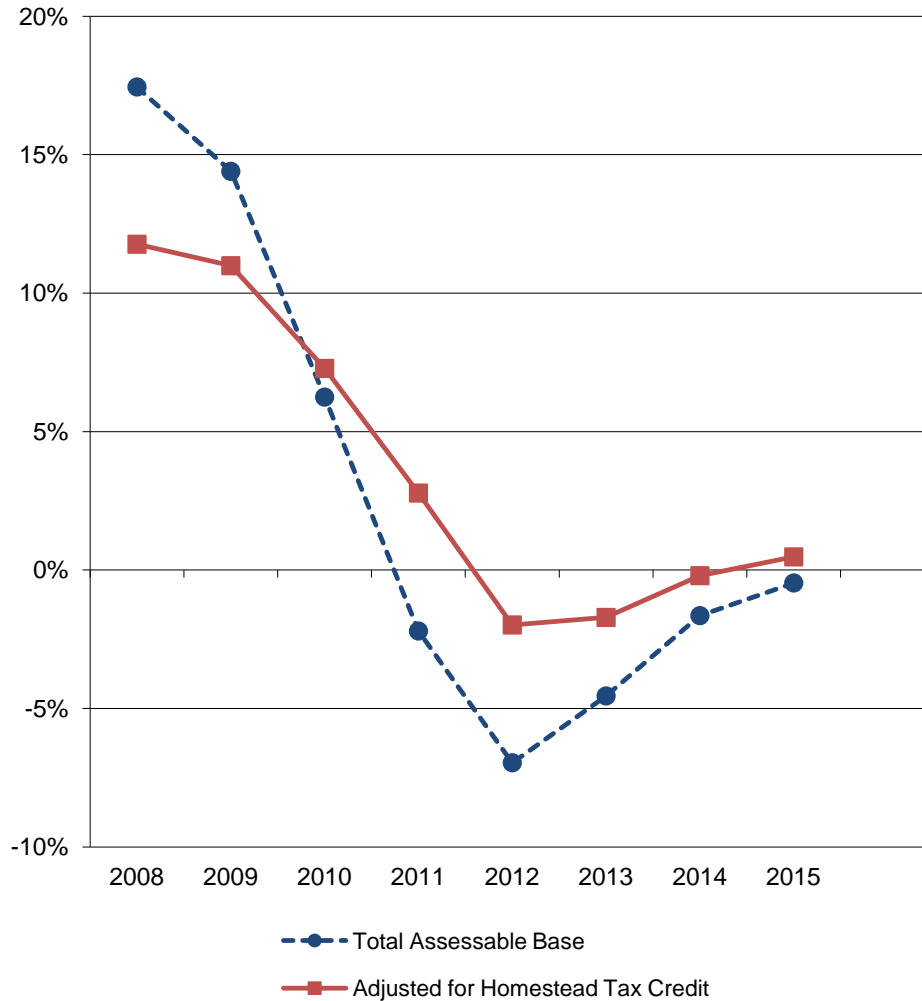
Property Taxes	\$6,728.3
Income Taxes	4,148.4
Recordation/Transfer	511.4
Total Local Taxes	\$12,067.7

Fiscal 2013

Property Taxes	\$6,743.2
Income Taxes	4,254.7
Recordation/Transfer	532.0
Total Local Taxes	\$12,213.4

Source: Department of Legislative Services, County Budgets

Homestead Tax Credit Softened Impact on County Assessable Base



Real Property Assessable Base (\$ in Thousands)		
FY 2007	\$525,073,581	
FY 2008	616,682,254	17.4%
FY 2009	705,485,547	14.4%
FY 2010	749,554,984	6.2%
FY 2011	733,059,499	-2.2%
FY 2012	682,053,614	-7.0%
FY 2013	651,053,089	-4.5%
FY 2014	640,345,022	-1.6%
FY 2015	637,363,991	-0.5%

Adjusted for Homestead Tax Credit (\$ in Thousands)		
FY 2007	\$467,758,384	
FY 2008	522,797,391	11.8%
FY 2009	580,258,229	11.0%
FY 2010	622,516,493	7.3%
FY 2011	639,831,959	2.8%
FY 2012	627,152,668	-2.0%
FY 2013	616,427,411	-1.7%
FY 2014	615,178,431	-0.2%
FY 2015	618,111,519	0.5%

Source: Department of Legislative Services, County Budgets

Estimated Assessable Base Loss Due to Homestead Property Tax Credit
Fiscal 2013
(\$ in Thousands)

County	Total County Assessable Base	Loss Due to 10% Homestead Cap	After 10% Homestead Cap	Percent Lost	Loss Due to Actual Homestead Cap	After Actual Homestead Cap	Percent Lost
Allegany	\$3,624,666	\$12,587	\$3,612,079	0.3%	\$33,294	\$3,591,372	0.9%
Anne Arundel	73,705,939	218,605	73,487,334	0.3%	12,094,879	61,611,060	16.4%
Baltimore City	33,133,118	1,042,434	32,090,684	3.1%	4,175,270	28,957,848	12.6%
Baltimore	77,724,847	118,313	77,606,534	0.2%	5,855,758	71,869,089	7.5%
Calvert	11,678,345	18,879	11,659,466	0.2%	18,879	11,659,466	0.2%
Caroline	2,705,356	13,863	2,691,493	0.5%	94,546	2,610,810	3.5%
Carroll	18,269,133	8,362	18,260,771	0.0%	174,961	18,094,172	1.0%
Cecil	9,586,913	6,646	9,580,267	0.1%	17,682	9,569,231	0.2%
Charles	15,809,223	9,483	15,799,740	0.1%	47,078	15,762,145	0.3%
Dorchester	3,001,778	15,506	2,986,272	0.5%	120,048	2,881,730	4.0%
Frederick	25,596,214	8,177	25,588,037	0.0%	208,166	25,388,048	0.8%
Garrett	4,636,840	13,359	4,623,481	0.3%	118,613	4,518,227	2.6%
Harford	25,821,377	8,779	25,812,598	0.0%	49,903	25,771,474	0.2%
Howard	42,459,610	14,721	42,444,889	0.0%	1,932,094	40,527,516	4.6%
Kent	3,021,073	32,370	2,988,703	1.1%	194,766	2,826,307	6.4%
Montgomery	159,469,990	233,952	159,236,038	0.1%	233,952	159,236,038	0.1%
Prince George's	76,308,869	114,649	76,194,220	0.2%	5,370,280	70,938,589	7.0%
Queen Anne's	7,967,775	25,878	7,941,897	0.3%	402,155	7,565,620	5.0%
St. Mary's	11,937,100	56,578	11,880,522	0.5%	712,187	11,224,913	6.0%
Somerset	1,410,142	9,490	1,400,652	0.7%	9,490	1,400,652	0.7%
Talbot	9,261,945	43,175	9,218,770	0.5%	2,056,169	7,205,776	22.2%
Washington	12,297,143	10,691	12,286,452	0.1%	172,210	12,124,933	1.4%
Wicomico	6,171,303	8,867	6,162,436	0.1%	12,618	6,158,685	0.2%
Worcester	15,454,392	24,839	15,429,553	0.2%	520,680	14,933,712	3.4%
Total	\$651,053,089	\$2,070,203	\$648,982,886	0.3%	\$34,625,678	\$616,427,411	5.3%

Source: State Department of Assessments and Taxation

County Tax Relief Due to Homestead Tax Credits

County	Fiscal 2012		Fiscal 2013		Fiscal 2014	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$682,156	1.9%	\$326,614	0.9%	\$169,693	0.5%
Anne Arundel	140,366,217	20.0%	113,812,811	16.4%	101,700,589	14.8%
Baltimore City	119,064,738	14.8%	94,695,124	12.6%	79,266,600	10.4%
Baltimore	109,590,910	12.3%	64,413,338	7.5%	36,173,357	4.4%
Calvert	1,109,050	1.0%	168,401	0.2%	54,046	0.1%
Caroline	1,614,233	6.5%	841,459	3.5%	344,831	1.5%
Carroll	6,157,340	3.1%	1,781,103	1.0%	663,848	0.4%
Cecil	1,148,464	1.2%	175,176	0.2%	53,963	0.1%
Charles	3,533,528	2.0%	527,744	0.3%	277,122	0.2%
Dorchester	3,003,474	9.9%	1,171,668	4.0%	562,820	2.0%
Frederick	9,675,995	3.4%	2,214,886	0.8%	842,943	0.3%
Garrett	1,694,900	3.5%	1,174,269	2.6%	885,060	1.9%
Harford	3,198,742	1.2%	519,989	0.2%	224,780	0.1%
Howard	40,660,390	8.1%	22,991,919	4.6%	13,828,954	2.7%
Kent	2,781,680	8.7%	1,990,509	6.4%	1,526,224	5.3%
Montgomery	6,772,928	0.4%	2,346,539	0.1%	1,371,282	0.1%
Prince George's	144,886,017	13.2%	70,833,993	7.0%	38,574,181	4.0%
Queen Anne's	7,299,401	10.2%	3,406,655	5.0%	1,808,084	2.8%
St. Mary's	9,656,367	9.2%	6,103,443	6.0%	3,530,283	3.5%
Somerset	243,097	1.7%	83,863	0.7%	34,729	0.3%
Talbot	10,625,471	24.5%	10,095,790	22.2%	8,838,211	20.4%
Washington	4,500,194	3.7%	1,632,551	1.4%	436,857	0.4%
Wicomico	411,146	0.8%	106,042	0.2%	40,852	0.1%
Worcester	5,042,275	4.2%	4,009,236	3.4%	2,441,655	2.1%
Statewide	\$633,718,712	8.0%	\$405,423,121	5.3%	\$293,650,966	3.9%

Source: State Department of Assessments and Taxation

Homestead Tax Credit Impact on Property Tax Sample Property Triennial Valuation History

Actual Market Value of Assessed Property

<u>January 2000</u>	<u>January 2003</u>	<u>January 2006</u>	<u>January 2009</u>
\$200,000	\$245,000	\$455,000	\$425,000
	22.5%	85.7%	-6.6%

Resulting Annual Tax Assessment Liability from 5% Homestead Tax Cap

<u>Tax Year</u>	<u>Phased-in Assessment</u>	<u>Taxable Assessment</u>	<u>Homestead Credit Assessment</u>
July 2002	\$200,000	\$200,000	\$0
July 2003	215,000	210,000	5,000
July 2004	230,000	220,500	9,500
July 2005	245,000	231,525	13,475
July 2006	315,000	243,101	71,899
July 2007	385,000	255,256	129,744
July 2008	455,000	268,019	186,981
July 2009	425,000	281,420	143,580
July 2010	425,000	295,491	129,509
July 2011	425,000	310,266	114,734

Source: Department of Legislative Services

Homestead Tax Credit Impact on Property Tax Sample Property Triennial Valuation History

Actual Market Value of Assessed Property

<u>January 2000</u>	<u>January 2003</u>	<u>January 2006</u>	<u>January 2009</u>
\$200,000	\$245,000	\$455,000	\$425,000
	22.5%	85.7%	-6.6%

Resulting Annual Tax Assessment Liability from 10% Homestead Tax Cap

<u>Tax Year</u>	<u>Phased-in Assessment</u>	<u>Taxable Assessment</u>	<u>Homestead Credit Assessment</u>
July 2002	\$200,000	\$200,000	\$0
July 2003	215,000	215,000	0
July 2004	230,000	230,000	0
July 2005	245,000	245,000	0
July 2006	315,000	269,500	45,500
July 2007	385,000	296,450	88,550
July 2008	455,000	326,095	128,905
July 2009	425,000	358,705	66,296
July 2010	425,000	394,575	30,425
July 2011	425,000	425,000	0

Source: Department of Legislative Services

Actual County Property Tax Rates in Comparison to the Constant Yield Rate Fiscal 2013

County	Actual FY 2012	Actual FY 2013	Difference	Constant Yield Rate	Difference	Amount in Excess of Constant Yield Ranking by Highest to Lowest
Allegany	\$0.982	\$0.981	-\$0.001	\$0.977	\$0.004	1. Howard \$0.042
Anne Arundel	0.910	0.941	0.031	0.922	0.019	2. Talbot 0.031
Baltimore City	2.268	2.268	0.000	2.317	-0.049	3. Anne Arundel 0.019
Baltimore	1.100	1.100	0.000	1.101	-0.001	4. Wicomico 0.016
Calvert	0.892	0.892	0.000	0.953	-0.061	5. Allegany 0.004
Caroline	0.870	0.890	0.020	0.892	-0.002	6. Charles 0.004
Carroll	1.028	1.018	-0.010	1.058	-0.040	7. Montgomery 0.003
Cecil	0.940	0.991	0.051	0.996	-0.005	8. Baltimore -0.001
Charles*	1.067	1.121	0.055	1.117	0.004	9. Caroline -0.002
Dorchester	0.976	0.976	0.000	0.992	-0.016	10. Worcester -0.002
Frederick*	1.064	1.064	0.000	1.098	-0.034	11. St. Mary's -0.004
Garrett	0.990	0.990	0.000	1.033	-0.043	12. Cecil -0.005
Harford	1.042	1.042	0.000	1.066	-0.024	13. Kent -0.014
Howard*	1.150	1.190	0.041	1.148	0.042	14. Queen Anne's -0.015
Kent	1.022	1.022	0.000	1.036	-0.014	15. Dorchester -0.016
Montgomery*	0.959	1.003	0.044	1.000	0.003	16. Harford -0.024
Prince George's*	1.319	1.319	0.000	1.375	-0.056	17. Washington -0.025
Queen Anne's	0.847	0.847	0.000	0.862	-0.015	18. Frederick -0.034
St. Mary's	0.857	0.857	0.000	0.861	-0.004	19. Carroll -0.040
Somerset	0.884	0.884	0.000	0.975	-0.091	20. Garrett -0.043
Talbot	0.448	0.491	0.043	0.460	0.031	21. Baltimore City -0.049
Washington	0.948	0.948	0.000	0.973	-0.025	22. Prince George's -0.056
Wicomico	0.769	0.840	0.071	0.824	0.016	23. Calvert -0.061
Worcester	0.700	0.770	0.070	0.772	-0.002	24. Somerset -0.091

*Includes Special Property Tax Rates

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

**Revenue Yield from Property Tax Rates Above Constant Yield
Fiscal 2013**

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Yield	Per Capita Yield
Allegany	\$3,537,413,864	\$0.981	\$0.977	\$0.004	\$156,000	\$2.09
Anne Arundel	57,631,278,562	0.941	0.922	0.019	10,950,000	20.11
Baltimore City	29,707,365,644	2.268	2.317	-0.049	0	0.00
Baltimore	71,241,050,727	1.100	1.101	-0.001	0	0.00
Calvert	11,580,929,820	0.892	0.953	-0.061	0	0.00
Caroline	2,586,853,088	0.890	0.892	-0.002	0	0.00
Carroll	18,002,875,308	1.018	1.058	-0.040	0	0.00
Cecil	9,474,726,243	0.991	0.996	-0.005	0	0.00
Charles*	15,515,891,435	1.121	1.117	0.004	621,000	4.16
Dorchester	2,872,956,271	0.976	0.992	-0.016	0	0.00
Frederick*	25,100,815,108	1.064	1.098	-0.034	0	0.00
Garrett	4,483,705,380	0.990	1.033	-0.043	0	0.00
Harford	25,492,147,910	1.042	1.066	-0.024	0	0.00
Howard*	39,816,474,159	1.190	1.148	0.042	16,857,000	57.50
Kent	2,805,160,209	1.022	1.036	-0.014	0	0.00
Montgomery*	157,048,370,656	1.003	1.000	0.003	4,425,000	4.47
Prince George's*	68,111,533,984	1.319	1.375	-0.056	0	0.00
Queen Anne's	7,491,688,096	0.847	0.862	-0.015	0	0.00
St. Mary's	11,091,836,083	0.857	0.861	-0.004	0	0.00
Somerset	1,432,998,015	0.884	0.975	-0.091	0	0.00
Talbot	7,160,555,059	0.491	0.460	0.031	2,220,000	58.38
Washington	11,987,299,909	0.948	0.973	-0.025	0	0.00
Wicomico	6,123,921,881	0.840	0.824	0.016	1,004,000	10.12
Worcester	14,948,786,524	0.770	0.772	-0.002	0	0.00
Total	\$605,246,633,935				\$36,233,000	\$6.22

*Includes Special Property Tax Rates

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

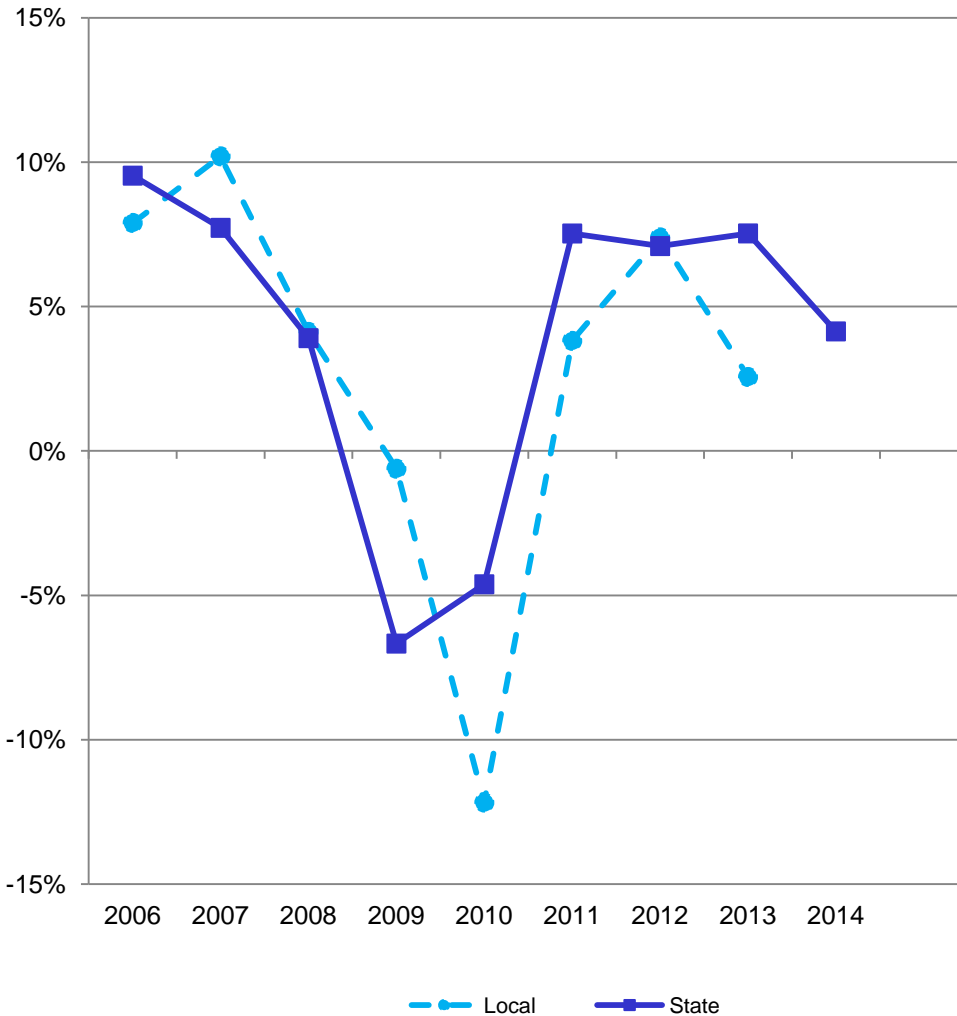
**Revenue Loss from Property Tax Rates Below Constant Yield
Fiscal 2013**

County	Assessable Base	Actual Rate	Constant Yield Rate	Difference	Estimated Revenue Loss	Per Capita Loss
Allegany	\$3,537,413,864	\$0.981	\$0.977	\$0.004	\$0	\$0.00
Anne Arundel	57,631,278,562	0.941	0.922	0.019	0	0.00
Baltimore City	29,707,365,644	2.268	2.317	-0.049	-14,557,000	-23.50
Baltimore	71,241,050,727	1.100	1.101	-0.001	-712,000	-0.88
Calvert	11,580,929,820	0.892	0.953	-0.061	-7,064,000	-79.14
Caroline	2,586,853,088	0.890	0.892	-0.002	-52,000	-1.58
Carroll	18,002,875,308	1.018	1.058	-0.040	-7,201,000	-43.05
Cecil	9,474,726,243	0.991	0.996	-0.005	-502,000	-4.94
Charles*	15,515,891,435	1.121	1.117	0.004	0	0.00
Dorchester	2,872,956,271	0.976	0.992	-0.016	-460,000	-14.09
Frederick*	25,100,815,108	1.064	1.098	-0.034	-8,638,000	-36.49
Garrett	4,483,705,380	0.990	1.033	-0.043	-1,928,000	-64.16
Harford	25,492,147,910	1.042	1.066	-0.024	-6,118,000	-24.82
Howard*	39,816,474,159	1.190	1.148	0.042	0	0.00
Kent	2,805,160,209	1.022	1.036	-0.014	-393,000	-19.45
Montgomery*	157,048,370,656	1.003	1.000	0.003	0	0.00
Prince George's*	68,111,533,984	1.319	1.375	-0.056	-38,040,000	-43.66
Queen Anne's	7,491,688,096	0.847	0.862	-0.015	-1,116,000	-23.08
St. Mary's	11,091,836,083	0.857	0.861	-0.004	-444,000	-4.13
Somerset	1,432,998,015	0.884	0.975	-0.091	-1,308,000	-49.66
Talbot	7,160,555,059	0.491	0.460	0.031	0	0.00
Washington	11,987,299,909	0.948	0.973	-0.025	-2,997,000	-20.22
Wicomico	6,123,921,881	0.840	0.824	0.016	0	0.00
Worcester	14,948,786,524	0.770	0.772	-0.002	-299,000	-5.80
Total	\$605,246,633,935				-\$91,829,000	-\$15.76

*Includes Special Property Tax Rates

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

Local Income Tax Revenues Mirror State Collections



Local Income Tax Revenues (\$ in Millions)		
FY 2006	\$3,715.2	7.9%
FY 2007	4,094.2	10.2%
FY 2008	4,262.9	4.1%
FY 2009	4,236.7	-0.6%
FY 2010	3,720.9	-12.2%
FY 2011	3,862.7	3.8%
FY 2012	4,148.4	7.4%
FY 2013	4,254.7	2.6%

State Income Tax Revenues (\$ in Millions)		
FY 2006	\$6,200.2	9.5%
FY 2007	6,679.2	7.7%
FY 2008	6,940.1	3.9%
FY 2009	6,477.2	-6.7%
FY 2010	6,178.2	-4.6%
FY 2011	6,643.4	7.5%
FY 2012	7,114.7	7.1%
FY 2013	7,650.6	7.5%
FY 2014	7,967.3	4.1%

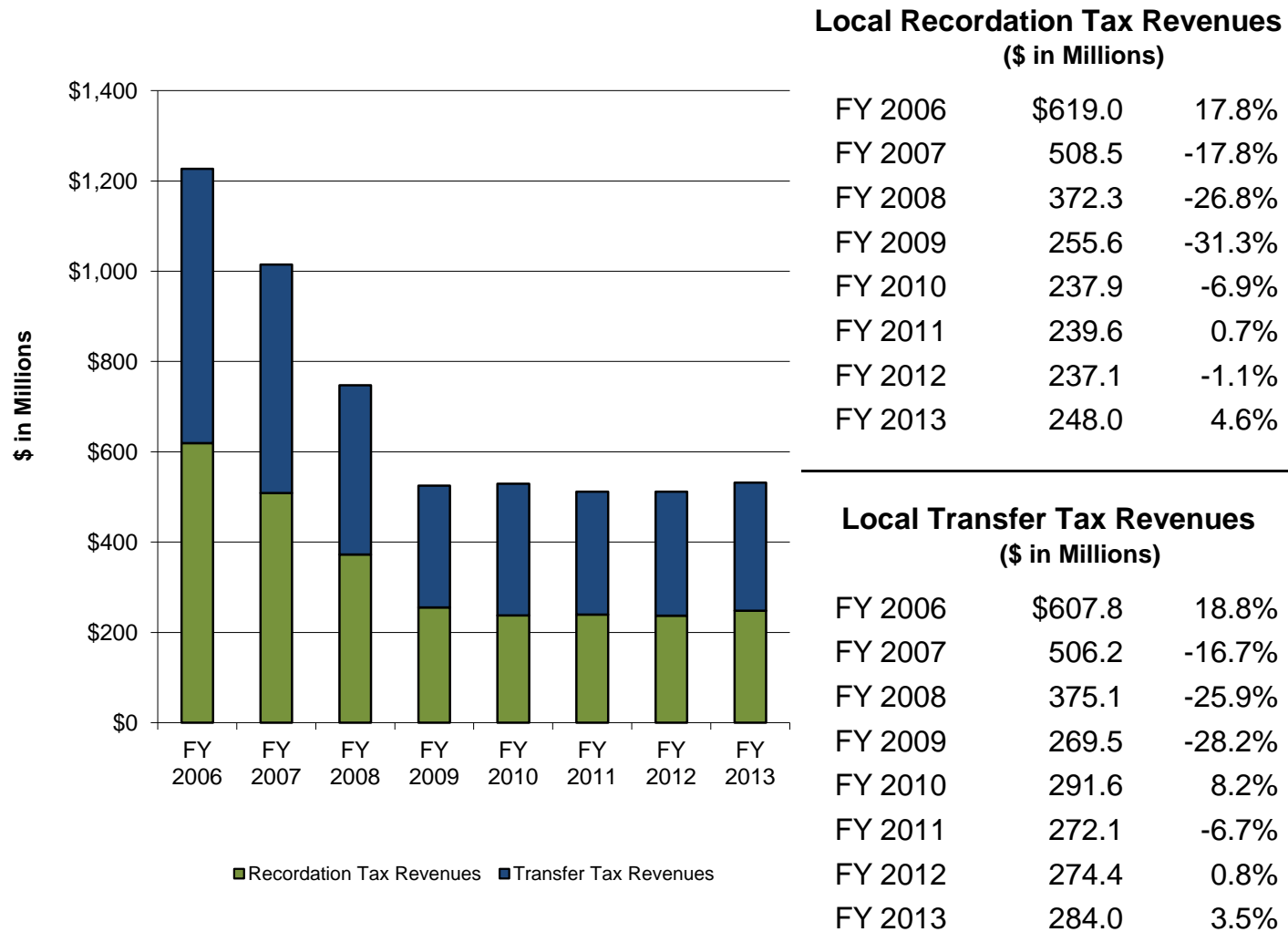
Source: Department of Legislative Services, County Budgets

**Additional Revenue Yield from Imposing Maximum County Income Tax Rate
Fiscal 2013 – Projected Revenues**

County	Population	County Income Tax Revenues	County Income Tax Rate	Potential Rate Increase	Additional Revenue Yield	Per Capita Amount
Allegany	74,692	\$23,820,000	3.05%	0.15%	\$1,171,500	\$15.68
Anne Arundel	544,403	389,400,000	2.56%	0.64%	97,350,000	178.82
Baltimore City	619,493	253,183,270	3.20%	0.00%	0	0.00
Baltimore	809,941	561,371,932	2.83%	0.37%	73,394,900	90.62
Calvert	89,256	64,800,000	2.80%	0.40%	9,257,100	103.71
Caroline	32,985	10,600,000	2.63%	0.57%	2,297,300	69.65
Carroll	167,288	126,460,000	3.05%	0.15%	6,219,300	37.18
Cecil	101,694	48,644,519	2.80%	0.40%	6,949,200	68.33
Charles	149,130	98,113,000	2.90%	0.30%	10,149,600	68.06
Dorchester	32,640	9,227,702	2.62%	0.58%	2,042,800	62.59
Frederick	236,745	171,226,300	2.96%	0.24%	13,883,200	58.64
Garrett	30,051	10,100,000	2.65%	0.55%	2,096,200	69.75
Harford	246,489	175,068,772	3.06%	0.14%	8,009,700	32.50
Howard	293,142	339,929,120	3.20%	0.00%	0	0.00
Kent	20,204	9,045,000	2.85%	0.35%	1,110,800	54.98
Montgomery	989,794	1,242,879,546	3.20%	0.00%	0	0.00
Prince George's	871,233	470,515,400	3.20%	0.00%	0	0.00
Queen Anne's	48,354	32,428,656	3.20%	0.00%	0	0.00
St. Mary's	107,484	76,000,000	3.00%	0.20%	5,066,700	47.14
Somerset	26,339	6,069,000	3.15%	0.05%	96,300	3.66
Talbot	38,025	21,635,000	2.40%	0.80%	7,211,700	189.66
Washington	148,203	62,476,000	2.80%	0.40%	8,925,100	60.22
Wicomico	99,190	40,472,224	3.20%	0.00%	0	0.00
Worcester	51,514	11,200,000	1.25%	1.95%	17,472,000	339.17
Total	5,828,289	\$4,254,665,441			\$272,703,400	\$46.79

Source: Department of Legislative Services

Real Estate Meltdown Impacts Recordation and Transfer Taxes



Local Recordation Tax Revenues
(\$ in Millions)

FY 2006	\$619.0	17.8%
FY 2007	508.5	-17.8%
FY 2008	372.3	-26.8%
FY 2009	255.6	-31.3%
FY 2010	237.9	-6.9%
FY 2011	239.6	0.7%
FY 2012	237.1	-1.1%
FY 2013	248.0	4.6%

Local Transfer Tax Revenues
(\$ in Millions)

FY 2006	\$607.8	18.8%
FY 2007	506.2	-16.7%
FY 2008	375.1	-25.9%
FY 2009	269.5	-28.2%
FY 2010	291.6	8.2%
FY 2011	272.1	-6.7%
FY 2012	274.4	0.8%
FY 2013	284.0	3.5%

Source: Department of Legislative Services, County Budgets

Appendix 1
General Fund Revenues for County Governments – Fiscal 2011

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$42,100,003	\$24,248,781	\$1,150,655	\$475,984	\$609,954	\$217,605	\$563,010	\$69,365,992	\$83,143,933
Anne Arundel	549,850,967	363,798,661	28,416,385	29,584,062	13,661,392	8,662,488	18,744,167	1,012,718,122	1,171,973,295
Baltimore City	793,716,814	234,955,011	19,425,608	21,844,845	22,495,695	8,184,509	91,828,213	1,192,450,695	1,548,316,619
Baltimore	837,056,222	514,714,431	18,344,026	35,669,961	7,657,664	4,995,364	30,411,277	1,448,848,945	1,578,184,620
Calvert	146,790,799	62,668,488	5,330,746	0	815,416	25,803	113,753	215,745,005	230,753,440
Caroline	23,892,084	10,627,737	1,134,102	341,573	28,600	0	215,334	36,239,430	44,950,149
Carroll	208,296,512	116,171,871	7,717,490	0	197,200	379,990	1,060,086	333,823,149	371,144,233
Cecil	101,811,471	46,835,947	3,984,102	23,129	77,212	133,561	425,992	153,291,414	162,926,983
Charles	193,909,891	92,049,627	9,446,893	0	953,219	671,499	0	297,031,129	320,852,628
Dorchester	29,425,126	9,799,801	1,669,213	805,494	231,737	1,179	355,019	42,287,569	47,371,767
Frederick	289,625,441	157,826,635	10,063,393	0	1,089,661	821,594	1,590,989	461,017,713	439,863,821
Garrett	46,688,168	10,137,038	2,475,847	1,371,460	1,603,614	722,948	636,119	63,635,194	76,779,974
Harford	255,054,626	166,483,042	9,906,952	11,241,950	0	498,906	0	443,185,476	462,435,165
Howard	503,917,484	315,353,675	14,599,474	21,319,655	3,012,642	2,137,962	566,554	860,907,446	835,591,735
Kent	30,680,082	8,200,260	836,035	398,271	105,668	13,891	289,360	40,523,567	41,832,768
Montgomery	1,430,240,240	1,039,234,850	57,725,334	71,809,475	19,295,158	2,212,696	282,496,734	2,903,014,487	2,641,686,175
Prince George's	726,867,670	454,342,603	25,015,958	65,629,385	5,249,009	11,183,420	105,891,990	1,394,180,035	1,544,583,984
Queen Anne's	60,061,951	29,527,496	2,426,641	0	441,123	141,536	0	92,598,747	100,495,990
St. Mary's	99,665,180	71,984,221	4,436,443	4,099,463	788,690	72,649	2,486,416	183,533,062	200,069,226
Somerset	16,117,612	6,295,530	413,091	0	56,248	22,956	0	22,905,437	35,773,473
Talbot	29,154,651	18,551,894	2,853,663	2,829,367	1,002,215	43,484	63,640	54,498,914	74,094,680
Washington	125,482,580	59,279,436	4,108,107	1,504,362	1,697,360	324,210	459,335	192,855,390	197,617,730
Wicomico	60,530,124	39,186,250	2,171,210	0	1,164,437	177,900	925,900	104,155,821	113,448,696
Worcester	122,233,623	10,459,699	5,987,911	3,194,074	12,449,817	559,213	1,322,651	156,206,988	170,734,787
Total	\$6,723,169,321	\$3,862,732,984	\$239,639,279	\$272,142,510	\$94,683,731	\$42,205,363	\$540,446,539	\$11,775,019,727	\$12,494,625,871

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.
Source: Department of Legislative Services, County Budgets

Appendix 2
General Fund Revenues for County Governments – Fiscal 2012

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$41,162,899	\$23,000,000	\$1,070,079	\$395,000	\$620,000	\$150,000	\$595,000	\$66,992,978	\$81,937,957
Anne Arundel	567,145,000	379,600,000	28,000,000	29,000,000	13,800,000	8,750,000	18,590,000	1,044,885,000	1,186,224,600
Baltimore City	777,640,768	250,353,000	20,481,000	21,541,000	23,997,916	7,500,000	89,997,791	1,191,511,475	1,573,164,174
Baltimore	847,295,407	579,475,131	21,168,152	43,531,045	8,421,261	5,245,241	29,863,310	1,534,999,547	1,603,784,784
Calvert	146,076,046	61,517,634	5,500,000	0	715,000	30,000	120,000	213,958,680	232,041,787
Caroline	23,873,000	10,300,000	1,200,000	304,602	28,000	0	218,000	35,923,602	41,632,732
Carroll	204,596,100	120,000,000	8,000,000	0	266,380	275,000	1,185,000	334,322,480	350,250,000
Cecil	101,326,773	44,836,172	4,000,000	23,000	71,000	140,000	450,000	150,846,945	163,233,252
Charles	202,432,400	88,744,000	10,000,000	0	997,100	911,000	0	303,084,500	307,623,600
Dorchester	31,029,064	8,600,000	1,849,386	760,084	250,000	2,500	235,000	42,726,034	48,695,374
Frederick	277,765,069	155,843,000	10,442,200	0	1,038,000	800,000	1,581,200	447,469,469	449,153,154
Garrett	47,860,017	9,300,000	2,200,000	1,200,000	1,400,000	700,000	562,300	63,222,317	86,670,085
Harford	252,687,411	161,600,000	10,200,000	11,200,000	0	600,000	0	436,287,411	476,439,692
Howard	502,466,074	325,465,000	16,000,000	22,327,512	4,200,000	2,200,000	1,600,000	874,258,586	870,818,157
Kent	30,332,956	8,040,000	700,000	335,000	101,000	12,000	252,077	39,773,033	41,506,832
Montgomery	1,446,153,740	1,227,074,018	49,688,677	74,200,000	18,598,400	2,414,000	290,605,000	3,108,733,835	2,790,478,908
Prince George's	712,105,000	469,123,900	22,251,000	59,339,200	5,234,400	10,696,000	100,853,100	1,379,602,600	1,580,756,800
Queen Anne's	65,852,256	31,100,000	2,650,000	0	420,000	225,000	0	100,247,256	106,757,109
St. Mary's	99,515,305	65,500,000	4,600,000	3,900,000	750,000	100,000	2,475,000	176,840,305	192,483,034
Somerset	16,665,776	5,977,003	373,132	0	52,395	31,945	0	23,100,251	36,237,422
Talbot	30,065,650	20,000,000	4,250,000	2,250,000	1,000,000	44,000	63,000	57,672,650	64,497,202
Washington	124,284,530	59,380,000	4,550,000	1,331,163	1,500,000	360,000	440,000	191,845,693	196,253,350
Wicomico	59,008,117	34,376,000	2,134,000	0	1,187,112	95,500	975,298	97,776,027	108,221,040
Worcester	120,973,710	9,200,000	5,750,000	2,750,000	11,250,000	560,000	1,150,000	151,633,710	163,541,144
Total	\$6,728,313,068	\$4,148,404,858	\$237,057,626	\$274,387,606	\$95,897,964	\$41,842,186	\$541,811,076	\$12,067,714,384	\$12,752,402,189

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.
Source: Department of Legislative Services, County Budgets

Appendix 3
General Fund Revenues for County Governments – Fiscal 2013

<u>County</u>	<u>Property Tax</u>	<u>Income Tax</u>	<u>Recordation Tax</u>	<u>Transfer Tax</u>	<u>Hotel/Motel Tax</u>	<u>Admissions/ Amusement Tax</u>	<u>Other Local Taxes</u>	<u>Total Local Taxes</u>	<u>Total GF Revenues</u>
Allegany	\$40,822,274	\$23,820,000	\$975,000	\$350,000	\$925,000	\$200,000	\$592,000	\$67,684,274	\$81,386,772
Anne Arundel	586,351,000	389,400,000	30,000,000	30,000,000	14,200,000	8,800,000	18,500,000	1,077,251,000	1,247,299,700
Baltimore City	769,782,914	253,183,270	20,197,000	21,973,000	21,970,916	7,950,000	89,087,672	1,184,144,772	1,558,141,245
Baltimore	850,131,607	561,371,932	21,519,336	44,000,000	8,507,153	5,421,879	30,030,209	1,520,982,116	1,648,687,426
Calvert	140,550,264	64,800,000	5,500,000	0	810,000	30,000	113,000	211,803,264	224,944,199
Caroline	23,973,000	10,600,000	1,100,000	365,397	28,000	0	216,000	36,282,397	42,529,726
Carroll	198,595,000	126,460,000	8,000,000	0	265,530	300,000	1,018,000	334,638,530	361,745,000
Cecil	103,014,603	48,644,519	4,500,000	23,500	79,700	115,000	410,000	156,787,322	166,748,807
Charles	204,953,900	98,113,000	10,500,000	0	1,000,000	850,000	0	315,416,900	325,073,900
Dorchester	30,725,976	9,227,702	1,534,386	719,115	250,000	1,000	275,000	42,733,179	48,571,401
Frederick	256,826,572	171,226,300	15,097,069	0	1,075,000	816,000	1,494,800	446,535,741	471,218,324
Garrett	46,898,998	10,100,000	1,900,000	1,200,000	1,900,000	700,000	511,000	63,209,998	73,441,985
Harford	251,910,102	175,068,772	7,754,000	9,600,000	0	600,000	0	444,932,874	480,417,076
Howard	526,078,633	339,929,120	17,000,000	22,000,000	4,200,000	2,200,000	580,000	911,987,753	898,680,542
Kent	30,175,475	9,045,000	847,368	355,000	101,000	12,000	345,705	40,881,548	42,738,812
Montgomery	1,471,151,242	1,242,879,546	49,288,845	80,650,000	19,051,600	2,501,000	293,939,000	3,159,461,233	2,808,659,319
Prince George's	695,790,600	470,515,400	28,063,600	62,306,200	5,286,700	10,803,000	102,467,100	1,375,232,600	1,545,909,800
Queen Anne's	65,415,329	32,428,656	2,331,752	400,000	420,000	175,000	0	101,170,737	107,991,500
St. Mary's	100,459,241	76,000,000	4,500,000	3,900,000	850,000	80,000	2,555,000	188,344,241	211,678,778
Somerset	14,228,925	6,069,000	440,000	0	55,000	24,000	0	20,816,925	35,935,678
Talbot	32,591,000	21,635,000	4,365,000	2,250,000	975,000	45,000	63,000	61,924,000	69,651,600
Washington	121,396,960	62,476,000	4,550,000	1,200,000	2,073,700	325,000	440,000	192,461,660	196,312,520
Wicomico	60,006,246	40,472,224	2,249,756	0	1,005,084	150,000	898,000	104,781,310	116,762,531
Worcester	121,320,767	11,200,000	5,750,000	2,750,000	11,250,000	560,000	1,150,000	153,980,767	165,904,256
Total	\$6,743,150,628	\$4,254,665,441	\$247,963,112	\$284,042,212	\$96,279,383	\$42,658,879	\$544,685,486	\$12,213,445,141	\$12,930,430,897

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.
Source: Department of Legislative Services, County Budgets

Appendix 4

Property Tax Revenue Trend for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$42,100,003	\$41,162,899	\$40,822,274	-\$937,104	-\$340,625	-1.5%
Anne Arundel	549,850,967	567,145,000	586,351,000	17,294,033	19,206,000	3.3%
Baltimore City	793,716,814	777,640,768	769,782,914	-16,076,046	-7,857,854	-1.5%
Baltimore	837,056,222	847,295,407	850,131,607	10,239,185	2,836,200	0.8%
Calvert	146,790,799	146,076,046	140,550,264	-714,753	-5,525,782	-2.1%
Caroline	23,892,084	23,873,000	23,973,000	-19,084	100,000	0.2%
Carroll	208,296,512	204,596,100	198,595,000	-3,700,412	-6,001,100	-2.4%
Cecil	101,811,471	101,326,773	103,014,603	-484,698	1,687,830	0.6%
Charles	193,909,891	202,432,400	204,953,900	8,522,509	2,521,500	2.8%
Dorchester	29,425,126	31,029,064	30,725,976	1,603,938	-303,088	2.2%
Frederick	289,625,441	277,765,069	256,826,572	-11,860,372	-20,938,497	-5.8%
Garrett	46,688,168	47,860,017	46,898,998	1,171,849	-961,019	0.2%
Harford	255,054,626	252,687,411	251,910,102	-2,367,215	-777,309	-0.6%
Howard	503,917,484	502,466,074	526,078,633	-1,451,410	23,612,559	2.2%
Kent	30,680,082	30,332,956	30,175,475	-347,126	-157,481	-0.8%
Montgomery	1,430,240,240	1,446,153,740	1,471,151,242	15,913,500	24,997,502	1.4%
Prince George's	726,867,670	712,105,000	695,790,600	-14,762,670	-16,314,400	-2.2%
Queen Anne's	60,061,951	65,852,256	65,415,329	5,790,305	-436,927	4.4%
St. Mary's	99,665,180	99,515,305	100,459,241	-149,875	943,936	0.4%
Somerset	16,117,612	16,665,776	14,228,925	548,164	-2,436,851	-6.0%
Talbot	29,154,651	30,065,650	32,591,000	910,999	2,525,350	5.7%
Washington	125,482,580	124,284,530	121,396,960	-1,198,050	-2,887,570	-1.6%
Wicomico	60,530,124	59,008,117	60,006,246	-1,522,007	998,129	-0.4%
Worcester	122,233,623	120,973,710	121,320,767	-1,259,913	347,057	-0.4%
Total	\$6,723,169,321	\$6,728,313,068	\$6,743,150,628	\$5,143,747	\$14,837,560	0.1%

Note: Property tax revenues for Charles, Frederick, and Howard counties include special fire district tax. Property tax revenues for Montgomery County include special fire, mass transit, and recreation district taxes.

Source: Department of Legislative Services, County Budgets

Appendix 5

Local Income Tax Revenue Trend for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$24,248,781	\$23,000,000	\$23,820,000	-\$1,248,781	\$820,000	-0.9%
Anne Arundel	363,798,661	379,600,000	389,400,000	15,801,339	9,800,000	3.5%
Baltimore City	234,955,011	250,353,000	253,183,270	15,397,989	2,830,270	3.8%
Baltimore	514,714,431	579,475,131	561,371,932	64,760,700	-18,103,199	4.4%
Calvert	62,668,488	61,517,634	64,800,000	-1,150,854	3,282,366	1.7%
Caroline	10,627,737	10,300,000	10,600,000	-327,737	300,000	-0.1%
Carroll	116,171,871	120,000,000	126,460,000	3,828,129	6,460,000	4.3%
Cecil	46,835,947	44,836,172	48,644,519	-1,999,775	3,808,347	1.9%
Charles	92,049,627	88,744,000	98,113,000	-3,305,627	9,369,000	3.2%
Dorchester	9,799,801	8,600,000	9,227,702	-1,199,801	627,702	-3.0%
Frederick	157,826,635	155,843,000	171,226,300	-1,983,635	15,383,300	4.2%
Garrett	10,137,038	9,300,000	10,100,000	-837,038	800,000	-0.2%
Harford	166,483,042	161,600,000	175,068,772	-4,883,042	13,468,772	2.5%
Howard	315,353,675	325,465,000	339,929,120	10,111,325	14,464,120	3.8%
Kent	8,200,260	8,040,000	9,045,000	-160,260	1,005,000	5.0%
Montgomery	1,039,234,850	1,227,074,018	1,242,879,546	187,839,168	15,805,528	9.4%
Prince George's	454,342,603	469,123,900	470,515,400	14,781,297	1,391,500	1.8%
Queen Anne's	29,527,496	31,100,000	32,428,656	1,572,504	1,328,656	4.8%
St. Mary's	71,984,221	65,500,000	76,000,000	-6,484,221	10,500,000	2.8%
Somerset	6,295,530	5,977,003	6,069,000	-318,527	91,997	-1.8%
Talbot	18,551,894	20,000,000	21,635,000	1,448,106	1,635,000	8.0%
Washington	59,279,436	59,380,000	62,476,000	100,564	3,096,000	2.7%
Wicomico	39,186,250	34,376,000	40,472,224	-4,810,250	6,096,224	1.6%
Worcester	10,459,699	9,200,000	11,200,000	-1,259,699	2,000,000	3.5%
Total	\$3,862,732,984	\$4,148,404,858	\$4,254,665,441	\$285,671,874	\$106,260,583	5.0%

Source: Department of Legislative Services, County Budgets

Appendix 6

Recordation Tax Revenue Trend for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$1,150,655	\$1,070,079	\$975,000	-\$80,576	-\$95,079	-7.9%
Anne Arundel	28,416,385	28,000,000	30,000,000	-416,385	2,000,000	2.7%
Baltimore City	19,425,608	20,481,000	20,197,000	1,055,392	-284,000	2.0%
Baltimore	18,344,026	21,168,152	21,519,336	2,824,126	351,184	8.3%
Calvert	5,330,746	5,500,000	5,500,000	169,254	0	1.6%
Caroline	1,134,102	1,200,000	1,100,000	65,898	-100,000	-1.5%
Carroll	7,717,490	8,000,000	8,000,000	282,510	0	1.8%
Cecil	3,984,102	4,000,000	4,500,000	15,898	500,000	6.3%
Charles	9,446,893	10,000,000	10,500,000	553,107	500,000	5.4%
Dorchester	1,669,213	1,849,386	1,534,386	180,173	-315,000	-4.1%
Frederick	10,063,393	10,442,200	15,097,069	378,807	4,654,869	22.5%
Garrett	2,475,847	2,200,000	1,900,000	-275,847	-300,000	-12.4%
Harford	9,906,952	10,200,000	7,754,000	293,048	-2,446,000	-11.5%
Howard	14,599,474	16,000,000	17,000,000	1,400,526	1,000,000	7.9%
Kent	836,035	700,000	847,368	-136,035	147,368	0.7%
Montgomery	57,725,334	49,688,677	49,288,845	-8,036,657	-399,832	-7.6%
Prince George's	25,015,958	22,251,000	28,063,600	-2,764,958	5,812,600	5.9%
Queen Anne's	2,426,641	2,650,000	2,331,752	223,359	-318,248	-2.0%
St. Mary's	4,436,443	4,600,000	4,500,000	163,557	-100,000	0.7%
Somerset	413,091	373,132	440,000	-39,959	66,868	3.2%
Talbot	2,853,663	4,250,000	4,365,000	1,396,337	115,000	23.7%
Washington	4,108,107	4,550,000	4,550,000	441,893	0	5.2%
Wicomico	2,171,210	2,134,000	2,249,756	-37,210	115,756	1.8%
Worcester	5,987,911	5,750,000	5,750,000	-237,911	0	-2.0%
Total	\$239,639,279	\$237,057,626	\$247,963,112	-\$2,581,653	\$10,905,486	1.7%

Source: Department of Legislative Services, County Budgets

Appendix 7

Transfer Tax Revenue Trend for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$475,984	\$395,000	\$350,000	-\$80,984	-\$45,000	-14.2%
Anne Arundel	29,584,062	29,000,000	30,000,000	-584,062	1,000,000	0.7%
Baltimore City	21,844,845	21,541,000	21,973,000	-303,845	432,000	0.3%
Baltimore	35,669,961	43,531,045	44,000,000	7,861,084	468,955	11.1%
Calvert	0	0	0	0	0	N/A
Caroline	341,573	304,602	365,397	-36,971	60,795	3.4%
Carroll	0	0	0	0	0	N/A
Cecil	23,129	23,000	23,500	-129	500	0.8%
Charles	0	0	0	0	0	N/A
Dorchester	805,494	760,084	719,115	-45,410	-40,969	-5.5%
Frederick	0	0	0	0	0	N/A
Garrett	1,371,460	1,200,000	1,200,000	-171,460	0	-6.5%
Harford	11,241,950	11,200,000	9,600,000	-41,950	-1,600,000	-7.6%
Howard	21,319,655	22,327,512	22,000,000	1,007,857	-327,512	1.6%
Kent	398,271	335,000	355,000	-63,271	20,000	-5.6%
Montgomery	71,809,475	74,200,000	80,650,000	2,390,525	6,450,000	6.0%
Prince George's	65,629,385	59,339,200	62,306,200	-6,290,185	2,967,000	-2.6%
Queen Anne's	0	0	400,000	0	400,000	N/A
St. Mary's	4,099,463	3,900,000	3,900,000	-199,463	0	-2.5%
Somerset	0	0	0	0	0	N/A
Talbot	2,829,367	2,250,000	2,250,000	-579,367	0	-10.8%
Washington	1,504,362	1,331,163	1,200,000	-173,199	-131,163	-10.7%
Wicomico	0	0	0	0	0	N/A
Worcester	3,194,074	2,750,000	2,750,000	-444,074	0	-7.2%
Total	\$272,142,510	\$274,387,606	\$284,042,212	\$2,245,096	\$9,654,606	2.2%

Source: Department of Legislative Services, County Budgets

Appendix 8

Hotel/Motel Tax Revenue Trend for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$609,954	\$620,000	\$925,000	\$10,046	\$305,000	23.1%
Anne Arundel	13,661,392	13,800,000	14,200,000	138,608	400,000	2.0%
Baltimore City	22,495,695	23,997,916	21,970,916	1,502,221	-2,027,000	-1.2%
Baltimore	7,657,664	8,421,261	8,507,153	763,597	85,892	5.4%
Calvert	815,416	715,000	810,000	-100,416	95,000	-0.3%
Caroline	28,600	28,000	28,000	-600	0	-1.1%
Carroll	197,200	266,380	265,530	69,180	-850	16.0%
Cecil	77,212	71,000	79,700	-6,212	8,700	1.6%
Charles	953,219	997,100	1,000,000	43,881	2,900	2.4%
Dorchester	231,737	250,000	250,000	18,263	0	3.9%
Frederick	1,089,661	1,038,000	1,075,000	-51,661	37,000	-0.7%
Garrett	1,603,614	1,400,000	1,900,000	-203,614	500,000	8.8%
Harford	0	0	0	0	0	N/A
Howard	3,012,642	4,200,000	4,200,000	1,187,358	0	18.1%
Kent	105,668	101,000	101,000	-4,668	0	-2.2%
Montgomery	19,295,158	18,598,400	19,051,600	-696,758	453,200	-0.6%
Prince George's	5,249,009	5,234,400	5,286,700	-14,609	52,300	0.4%
Queen Anne's	441,123	420,000	420,000	-21,123	0	-2.4%
St. Mary's	788,690	750,000	850,000	-38,690	100,000	3.8%
Somerset	56,248	52,395	55,000	-3,853	2,605	-1.1%
Talbot	1,002,215	1,000,000	975,000	-2,215	-25,000	-1.4%
Washington	1,697,360	1,500,000	2,073,700	-197,360	573,700	10.5%
Wicomico	1,164,437	1,187,112	1,005,084	22,675	-182,028	-7.1%
Worcester	12,449,817	11,250,000	11,250,000	-1,199,817	0	-4.9%
Total	\$94,683,731	\$95,897,964	\$96,279,383	\$1,214,233	\$381,419	0.8%

Source: Department of Legislative Services, County Budgets

Appendix 9

Admissions and Amusement Tax Revenue Trend for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$217,605	\$150,000	\$200,000	-\$67,605	\$50,000	-4.1%
Anne Arundel	8,662,488	8,750,000	8,800,000	87,512	50,000	0.8%
Baltimore City	8,184,509	7,500,000	7,950,000	-684,509	450,000	-1.4%
Baltimore	4,995,364	5,245,241	5,421,879	249,877	176,638	4.2%
Calvert	25,803	30,000	30,000	4,197	0	7.8%
Caroline	0	0	0	0	0	N/A
Carroll	379,990	275,000	300,000	-104,990	25,000	-11.1%
Cecil	133,561	140,000	115,000	6,439	-25,000	-7.2%
Charles	671,499	911,000	850,000	239,501	-61,000	12.5%
Dorchester	1,179	2,500	1,000	1,321	-1,500	-7.9%
Frederick	821,594	800,000	816,000	-21,594	16,000	-0.3%
Garrett	722,948	700,000	700,000	-22,948	0	-1.6%
Harford	498,906	600,000	600,000	101,094	0	9.7%
Howard	2,137,962	2,200,000	2,200,000	62,038	0	1.4%
Kent	13,891	12,000	12,000	-1,891	0	-7.1%
Montgomery	2,212,696	2,414,000	2,501,000	201,304	87,000	6.3%
Prince George's	11,183,420	10,696,000	10,803,000	-487,420	107,000	-1.7%
Queen Anne's	141,536	225,000	175,000	83,464	-50,000	11.2%
St. Mary's	72,649	100,000	80,000	27,351	-20,000	4.9%
Somerset	22,956	31,945	24,000	8,989	-7,945	2.2%
Talbot	43,484	44,000	45,000	516	1,000	1.7%
Washington	324,210	360,000	325,000	35,790	-35,000	0.1%
Wicomico	177,900	95,500	150,000	-82,400	54,500	-8.2%
Worcester	559,213	560,000	560,000	787	0	0.1%
Total	\$42,205,363	\$41,842,186	\$42,658,879	-\$363,177	\$816,693	0.5%

Source: Department of Legislative Services, County Budgets

Appendix 10

Total Local Taxes for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$69,365,992	\$66,992,978	\$67,684,274	-\$2,373,014	\$691,296	-1.2%
Anne Arundel	1,012,718,122	1,044,885,000	1,077,251,000	32,166,878	32,366,000	3.1%
Baltimore City	1,192,450,695	1,191,511,475	1,184,144,772	-939,220	-7,366,703	-0.3%
Baltimore	1,448,848,945	1,534,999,547	1,520,982,116	86,150,602	-14,017,431	2.5%
Calvert	215,745,005	213,958,680	211,803,264	-1,786,325	-2,155,416	-0.9%
Caroline	36,239,430	35,923,602	36,282,397	-315,828	358,795	0.1%
Carroll	333,823,149	334,322,480	334,638,530	499,331	316,050	0.1%
Cecil	153,291,414	150,846,945	156,787,322	-2,444,469	5,940,377	1.1%
Charles	297,031,129	303,084,500	315,416,900	6,053,371	12,332,400	3.0%
Dorchester	42,287,569	42,726,034	42,733,179	438,465	7,145	0.5%
Frederick	461,017,713	447,469,469	446,535,741	-13,548,244	-933,728	-1.6%
Garrett	63,635,194	63,222,317	63,209,998	-412,877	-12,319	-0.3%
Harford	443,185,476	436,287,411	444,932,874	-6,898,065	8,645,463	0.2%
Howard	860,907,446	874,258,586	911,987,753	13,351,140	37,729,167	2.9%
Kent	40,523,567	39,773,033	40,881,548	-750,534	1,108,515	0.4%
Montgomery	2,903,014,487	3,108,733,835	3,159,461,233	205,719,348	50,727,398	4.3%
Prince George's	1,394,180,035	1,379,602,600	1,375,232,600	-14,577,435	-4,370,000	-0.7%
Queen Anne's	92,598,747	100,247,256	101,170,737	7,648,509	923,481	4.5%
St. Mary's	183,533,062	176,840,305	188,344,241	-6,692,757	11,503,936	1.3%
Somerset	22,905,437	23,100,251	20,816,925	194,814	-2,283,326	-4.7%
Talbot	54,498,914	57,672,650	61,924,000	3,173,736	4,251,350	6.6%
Washington	192,855,390	191,845,693	192,461,660	-1,009,697	615,967	-0.1%
Wicomico	104,155,821	97,776,027	104,781,310	-6,379,794	7,005,283	0.3%
Worcester	156,206,988	151,633,710	153,980,767	-4,573,278	2,347,057	-0.7%
Total	\$11,775,019,727	\$12,067,714,384	\$12,213,445,141	\$292,694,657	\$145,730,757	1.8%

Source: Department of Legislative Services, County Budgets

Appendix 11

Total General Fund Revenues for Fiscal 2011-2013

County	FY 2011	FY 2012	FY 2013	FY 2011-2012 \$ Difference	FY 2012-2013 \$ Difference	Average Annual Difference
Allegany	\$83,143,933	\$81,937,957	\$81,386,772	-\$1,205,976	-\$551,185	-1.1%
Anne Arundel	1,171,973,295	1,186,224,600	1,247,299,700	14,251,305	61,075,100	3.2%
Baltimore City	1,548,316,619	1,573,164,174	1,558,141,245	24,847,555	-15,022,929	0.3%
Baltimore	1,578,184,620	1,603,784,784	1,648,687,426	25,600,164	44,902,642	2.2%
Calvert	230,753,440	232,041,787	224,944,199	1,288,347	-7,097,588	-1.3%
Caroline	44,950,149	41,632,732	42,529,726	-3,317,417	896,994	-2.7%
Carroll	371,144,233	350,250,000	361,745,000	-20,894,233	11,495,000	-1.3%
Cecil	162,926,983	163,233,252	166,748,807	306,269	3,515,555	1.2%
Charles	320,852,628	307,623,600	325,073,900	-13,229,028	17,450,300	0.7%
Dorchester	47,371,767	48,695,374	48,571,401	1,323,607	-123,973	1.3%
Frederick	439,863,821	449,153,154	471,218,324	9,289,333	22,065,170	3.5%
Garrett	76,779,974	86,670,085	73,441,985	9,890,111	-13,228,100	-2.2%
Harford	462,435,165	476,439,692	480,417,076	14,004,527	3,977,384	1.9%
Howard	835,591,735	870,818,157	898,680,542	35,226,422	27,862,385	3.7%
Kent	41,832,768	41,506,832	42,738,812	-325,936	1,231,980	1.1%
Montgomery	2,641,686,175	2,790,478,908	2,808,659,319	148,792,733	18,180,411	3.1%
Prince George's	1,544,583,984	1,580,756,800	1,545,909,800	36,172,816	-34,847,000	0.0%
Queen Anne's	100,495,990	106,757,109	107,991,500	6,261,119	1,234,391	3.7%
St. Mary's	200,069,226	192,483,034	211,678,778	-7,586,192	19,195,744	2.9%
Somerset	35,773,473	36,237,422	35,935,678	463,949	-301,744	0.2%
Talbot	74,094,680	64,497,202	69,651,600	-9,597,478	5,154,398	-3.0%
Washington	197,617,730	196,253,350	196,312,520	-1,364,380	59,170	-0.3%
Wicomico	113,448,696	108,221,040	116,762,531	-5,227,656	8,541,491	1.4%
Worcester	170,734,787	163,541,144	165,904,256	-7,193,643	2,363,112	-1.4%
Total	\$12,494,625,871	\$12,752,402,189	\$12,930,430,897	\$257,776,318	\$178,028,708	1.7%

Source: Department of Legislative Services, County Budgets

Appendix 12
County Assessable Base – Real Property Tax Base
(\$ in Thousands)

County	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 E	FY 2015 E
Allegany	\$2,586,972	\$2,846,492	\$3,065,071	\$3,484,452	\$3,672,486	\$3,671,981	\$3,624,666	\$3,586,539	\$3,515,058
Anne Arundel	58,289,078	69,284,375	79,234,802	84,100,226	82,254,827	76,998,283	73,705,939	73,250,686	74,150,700
Baltimore City	23,270,049	27,026,288	31,476,196	36,152,390	37,123,845	35,496,276	33,133,118	33,619,479	32,723,144
Baltimore	59,388,359	69,109,693	78,638,141	85,888,670	86,294,582	81,261,214	77,724,847	75,160,121	74,160,373
Calvert	8,627,574	10,627,594	12,450,810	13,459,525	13,316,625	12,425,111	11,678,345	11,246,521	10,830,625
Caroline	1,998,513	2,370,861	2,765,323	3,095,753	3,079,802	2,846,998	2,705,356	2,540,163	2,387,758
Carroll	14,928,927	17,379,874	19,772,165	21,539,976	20,353,779	19,143,906	18,269,133	17,967,468	17,987,578
Cecil	7,538,061	8,813,334	10,080,287	10,800,442	10,767,002	10,177,098	9,586,913	9,277,762	9,172,868
Charles	12,412,526	15,121,431	17,610,478	18,938,637	17,941,362	16,687,708	15,809,223	15,333,334	15,057,355
Dorchester	2,266,874	2,695,155	3,102,840	3,391,676	3,416,216	3,108,058	3,001,778	2,879,273	2,764,202
Frederick	21,956,977	26,254,477	29,825,708	31,678,985	29,464,122	26,861,626	25,596,214	25,156,471	24,773,417
Garrett	3,272,030	3,764,637	4,232,240	4,573,168	4,858,041	4,846,248	4,636,840	4,618,480	4,622,435
Harford	18,994,224	21,990,003	25,200,084	27,465,303	27,595,623	26,409,869	25,821,377	24,546,979	23,047,018
Howard	34,805,181	40,562,971	46,143,463	48,528,784	46,468,365	43,424,892	42,459,610	42,505,079	42,107,763
Kent	2,143,116	2,499,547	2,880,110	3,180,936	3,246,033	3,119,848	3,021,073	2,816,522	2,675,358
Montgomery	141,896,429	164,467,981	182,975,851	183,562,521	175,163,507	163,840,448	159,469,990	161,084,394	165,209,582
Prince George's	59,911,071	71,568,514	85,687,003	95,828,317	95,961,368	83,077,561	76,308,869	72,751,480	70,465,812
Queen Anne's	6,111,806	7,299,651	8,358,833	8,987,459	8,688,003	8,486,036	7,967,775	7,645,500	7,263,500
St. Mary's	7,966,644	9,530,468	11,328,477	12,601,733	12,920,612	12,307,028	11,937,100	11,712,493	11,635,000
Somerset	1,116,304	1,333,556	1,564,620	1,685,922	1,698,004	1,615,002	1,410,142	1,365,481	1,325,284
Talbot	6,696,088	7,875,276	9,099,478	10,085,641	10,079,566	9,672,774	9,261,945	8,808,147	8,799,345
Washington	9,570,528	11,348,229	13,202,049	14,297,018	13,646,825	12,725,241	12,297,143	11,856,991	11,720,524
Wicomico	5,141,070	5,873,614	6,698,775	7,258,815	7,184,163	6,629,389	6,171,303	5,811,032	5,463,652
Worcester	14,185,180	17,038,234	20,092,743	18,968,635	17,864,742	17,221,019	15,454,392	14,804,627	15,505,640
Statewide	\$525,073,581	\$616,682,254	\$705,485,547	\$749,554,984	\$733,059,499	\$682,053,614	\$651,053,089	\$640,345,022	\$637,363,991

Source: State Department of Assessments and Taxation

Appendix 13
County Assessable Base – Real Property Tax Base
(Annual Percent Change)

County	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 E	FY 2015 E
Allegany	10.0%	7.7%	13.7%	5.4%	0.0%	-1.3%	-1.1%	-2.0%
Anne Arundel	18.9%	14.4%	6.1%	-2.2%	-6.4%	-4.3%	-0.6%	1.2%
Baltimore City	16.1%	16.5%	14.9%	2.7%	-4.4%	-6.7%	1.5%	-2.7%
Baltimore	16.4%	13.8%	9.2%	0.5%	-5.8%	-4.4%	-3.3%	-1.3%
Calvert	23.2%	17.2%	8.1%	-1.1%	-6.7%	-6.0%	-3.7%	-3.7%
Caroline	18.6%	16.6%	11.9%	-0.5%	-7.6%	-5.0%	-6.1%	-6.0%
Carroll	16.4%	13.8%	8.9%	-5.5%	-5.9%	-4.6%	-1.7%	0.1%
Cecil	16.9%	14.4%	7.1%	-0.3%	-5.5%	-5.8%	-3.2%	-1.1%
Charles	21.8%	16.5%	7.5%	-5.3%	-7.0%	-5.3%	-3.0%	-1.8%
Dorchester	18.9%	15.1%	9.3%	0.7%	-9.0%	-3.4%	-4.1%	-4.0%
Frederick	19.6%	13.6%	6.2%	-7.0%	-8.8%	-4.7%	-1.7%	-1.5%
Garrett	15.1%	12.4%	8.1%	6.2%	-0.2%	-4.3%	-0.4%	0.1%
Harford	15.8%	14.6%	9.0%	0.5%	-4.3%	-2.2%	-4.9%	-6.1%
Howard	16.5%	13.8%	5.2%	-4.2%	-6.5%	-2.2%	0.1%	-0.9%
Kent	16.6%	15.2%	10.4%	2.0%	-3.9%	-3.2%	-6.8%	-5.0%
Montgomery	15.9%	11.3%	0.3%	-4.6%	-6.5%	-2.7%	1.0%	2.6%
Prince George's	19.5%	19.7%	11.8%	0.1%	-13.4%	-8.1%	-4.7%	-3.1%
Queen Anne's	19.4%	14.5%	7.5%	-3.3%	-2.3%	-6.1%	-4.0%	-5.0%
St. Mary's	19.6%	18.9%	11.2%	2.5%	-4.7%	-3.0%	-1.9%	-0.7%
Somerset	19.5%	17.3%	7.8%	0.7%	-4.9%	-12.7%	-3.2%	-2.9%
Talbot	17.6%	15.5%	10.8%	-0.1%	-4.0%	-4.2%	-4.9%	-0.1%
Washington	18.6%	16.3%	8.3%	-4.5%	-6.8%	-3.4%	-3.6%	-1.2%
Wicomico	14.2%	14.0%	8.4%	-1.0%	-7.7%	-6.9%	-5.8%	-6.0%
Worcester	20.1%	17.9%	-5.6%	-5.8%	-3.6%	-10.3%	-4.2%	4.7%
Statewide	17.4%	14.4%	6.2%	-2.2%	-7.0%	-4.5%	-1.6%	-0.5%

Source: State Department of Assessments and Taxation

Appendix 14
Assessable Base Loss Due to Homestead Tax Credit
(\$ in Thousands)

County	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 E	FY 2015 E
Allegany	\$10,242	\$47,204	\$101,116	\$171,351	\$152,059	\$69,466	\$33,294	\$17,298	\$8,987
Anne Arundel	12,046,510	17,771,980	23,300,341	24,338,805	20,411,826	15,424,859	12,094,879	10,807,714	9,657,532
Baltimore City	1,671,683	3,220,510	5,220,572	6,573,441	6,268,735	5,249,768	4,175,270	3,495,000	2,925,565
Baltimore	5,803,205	10,839,535	15,630,533	18,189,751	15,397,942	9,962,810	5,855,758	3,288,487	1,846,754
Calvert	497,824	1,037,336	1,516,813	1,468,778	680,760	124,333	18,879	6,059	1,945
Caroline	63,336	205,125	368,555	487,848	366,264	185,544	94,546	38,745	15,878
Carroll	1,150,377	2,230,615	3,268,030	3,642,355	1,808,116	598,963	174,961	65,211	24,305
Cecil	247,212	566,520	888,369	870,739	477,078	122,164	17,682	5,447	1,678
Charles	604,418	1,592,057	2,580,827	2,427,703	1,185,534	331,320	47,078	24,721	12,981
Dorchester	103,946	237,320	385,938	474,081	383,081	307,733	120,048	57,666	27,700
Frederick	1,982,915	3,867,882	5,378,543	5,420,640	2,874,169	909,398	208,166	79,224	30,151
Garrett	61,379	100,114	162,678	205,961	223,520	171,202	118,613	89,400	67,382
Harford	612,075	1,401,691	2,073,317	2,032,101	1,393,042	306,981	49,903	21,572	9,325
Howard	5,145,603	8,070,139	10,463,621	10,586,057	6,937,135	3,537,224	1,932,094	1,162,097	698,967
Kent	159,852	255,124	362,585	430,316	398,989	272,180	194,766	149,337	114,504
Montgomery	15,396,531	22,169,248	24,312,071	14,886,799	5,110,593	706,249	233,952	136,718	79,896
Prince George's	8,186,806	13,862,381	19,673,315	24,051,231	21,071,375	10,984,535	5,370,280	2,924,502	1,592,601
Queen Anne's	539,784	970,047	1,390,678	1,467,674	1,014,884	861,693	402,155	213,444	113,286
St. Mary's	539,031	1,168,948	1,918,741	2,278,846	1,909,118	1,126,764	712,187	411,935	238,267
Somerset	33,217	69,420	104,632	105,834	70,507	27,509	9,490	3,930	1,627
Talbot	1,414,341	1,964,215	2,507,182	2,901,232	2,685,366	2,371,757	2,056,169	1,800,043	1,575,821
Washington	226,114	958,176	1,763,131	2,067,428	1,129,486	474,704	172,210	46,082	12,331
Wicomico	94,472	219,514	377,275	408,656	249,776	53,465	12,618	4,861	1,873
Worcester	724,324	1,059,763	1,478,455	1,550,864	1,028,185	720,325	520,680	317,098	193,115
Statewide	\$57,315,197	\$93,884,862	\$125,227,318	\$127,038,491	\$93,227,540	\$54,900,946	\$34,625,678	\$25,166,591	\$19,252,472

Source: State Department of Assessments and Taxation

Appendix 15
Assessable Base Loss Due to Homestead Tax Credit
Percent of Real Property Tax Base

County	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 E	FY 2015 E
Allegany	0.4%	1.7%	3.3%	4.9%	4.1%	1.9%	0.9%	0.5%	0.3%
Anne Arundel	20.7%	25.7%	29.4%	28.9%	24.8%	20.0%	16.4%	14.8%	13.0%
Baltimore City	7.2%	11.9%	16.6%	18.2%	16.9%	14.8%	12.6%	10.4%	8.9%
Baltimore	9.8%	15.7%	19.9%	21.2%	17.8%	12.3%	7.5%	4.4%	2.5%
Calvert	5.8%	9.8%	12.2%	10.9%	5.1%	1.0%	0.2%	0.1%	0.0%
Caroline	3.2%	8.7%	13.3%	15.8%	11.9%	6.5%	3.5%	1.5%	0.7%
Carroll	7.7%	12.8%	16.5%	16.9%	8.9%	3.1%	1.0%	0.4%	0.1%
Cecil	3.3%	6.4%	8.8%	8.1%	4.4%	1.2%	0.2%	0.1%	0.0%
Charles	4.9%	10.5%	14.7%	12.8%	6.6%	2.0%	0.3%	0.2%	0.1%
Dorchester	4.6%	8.8%	12.4%	14.0%	11.2%	9.9%	4.0%	2.0%	1.0%
Frederick	9.0%	14.7%	18.0%	17.1%	9.8%	3.4%	0.8%	0.3%	0.1%
Garrett	1.9%	2.7%	3.8%	4.5%	4.6%	3.5%	2.6%	1.9%	1.5%
Harford	3.2%	6.4%	8.2%	7.4%	5.0%	1.2%	0.2%	0.1%	0.0%
Howard	14.8%	19.9%	22.7%	21.8%	14.9%	8.1%	4.6%	2.7%	1.7%
Kent	7.5%	10.2%	12.6%	13.5%	12.3%	8.7%	6.4%	5.3%	4.3%
Montgomery	10.9%	13.5%	13.3%	8.1%	2.9%	0.4%	0.1%	0.1%	0.0%
Prince George's	13.7%	19.4%	23.0%	25.1%	22.0%	13.2%	7.0%	4.0%	2.3%
Queen Anne's	8.8%	13.3%	16.6%	16.3%	11.7%	10.2%	5.0%	2.8%	1.6%
St. Mary's	6.8%	12.3%	16.9%	18.1%	14.8%	9.2%	6.0%	3.5%	2.0%
Somerset	3.0%	5.2%	6.7%	6.3%	4.2%	1.7%	0.7%	0.3%	0.1%
Talbot	21.1%	24.9%	27.6%	28.8%	26.6%	24.5%	22.2%	20.4%	17.9%
Washington	2.4%	8.4%	13.4%	14.5%	8.3%	3.7%	1.4%	0.4%	0.1%
Wicomico	1.8%	3.7%	5.6%	5.6%	3.5%	0.8%	0.2%	0.1%	0.0%
Worcester	5.1%	6.2%	7.4%	8.2%	5.8%	4.2%	3.4%	2.1%	1.2%
Statewide	10.9%	15.2%	17.8%	16.9%	12.7%	8.0%	5.3%	3.9%	3.0%

Source: State Department of Assessments and Taxation

Appendix 16
County Assessable Base – Real Property
Adjusted for Homestead Tax Credit
(\$ in Thousands)

County	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 E	FY 2015 E
Allegany	\$2,576,730	\$2,799,287	\$2,963,955	\$3,313,101	\$3,520,427	\$3,602,515	\$3,591,372	\$3,569,241	\$3,506,071
Anne Arundel	46,242,568	51,512,395	55,934,461	59,761,421	61,843,001	61,573,424	61,611,060	62,442,972	64,493,168
Baltimore City	21,598,366	23,805,779	26,255,624	29,578,949	30,855,110	30,246,508	28,957,848	30,124,479	29,797,579
Baltimore	53,585,154	58,270,158	63,007,608	67,698,919	70,896,640	71,298,404	71,869,089	71,871,634	72,313,619
Calvert	8,129,750	9,590,258	10,933,997	11,990,747	12,635,865	12,300,778	11,659,466	11,240,462	10,828,680
Caroline	1,935,177	2,165,736	2,396,768	2,607,905	2,713,538	2,661,454	2,610,810	2,501,418	2,371,880
Carroll	13,778,550	15,149,259	16,504,135	17,897,621	18,545,663	18,544,943	18,094,172	17,902,257	17,963,273
Cecil	7,290,849	8,246,814	9,191,918	9,929,703	10,289,924	10,054,934	9,569,231	9,272,315	9,171,190
Charles	11,808,108	13,529,375	15,029,651	16,510,934	16,755,828	16,356,388	15,762,145	15,308,613	15,044,374
Dorchester	2,162,928	2,457,835	2,716,902	2,917,595	3,033,135	2,800,325	2,881,730	2,821,607	2,736,502
Frederick	19,974,062	22,386,595	24,447,165	26,258,345	26,589,953	25,952,228	25,388,048	25,077,247	24,743,266
Garrett	3,210,651	3,664,523	4,069,562	4,367,207	4,634,521	4,675,046	4,518,227	4,529,080	4,555,053
Harford	18,382,149	20,588,312	23,126,767	25,433,202	26,202,581	26,102,888	25,771,474	24,525,407	23,037,693
Howard	29,659,578	32,492,831	35,679,842	37,942,727	39,531,230	39,887,668	40,527,516	41,342,982	41,408,796
Kent	1,983,264	2,244,423	2,517,525	2,750,620	2,847,044	2,847,668	2,826,307	2,667,185	2,560,854
Montgomery	126,499,898	142,298,733	158,663,780	168,675,722	170,052,914	163,134,199	159,236,038	160,947,676	165,129,686
Prince George's	51,724,265	57,706,133	66,013,688	71,777,086	74,889,993	72,093,026	70,938,589	69,826,978	68,873,211
Queen Anne's	5,572,022	6,329,604	6,968,155	7,519,785	7,673,119	7,624,343	7,565,620	7,432,056	7,150,214
St. Mary's	7,427,613	8,361,519	9,409,736	10,322,887	11,011,494	11,180,264	11,224,913	11,300,558	11,396,733
Somerset	1,083,087	1,264,136	1,459,988	1,580,088	1,627,497	1,587,493	1,400,652	1,361,551	1,323,657
Talbot	5,281,747	5,911,061	6,592,296	7,184,409	7,394,200	7,301,017	7,205,776	7,008,104	7,223,524
Washington	9,344,414	10,390,052	11,438,918	12,229,590	12,517,339	12,250,537	12,124,933	11,810,909	11,708,193
Wicomico	5,046,598	5,654,100	6,321,500	6,850,159	6,934,387	6,575,924	6,158,685	5,806,171	5,461,779
Worcester	13,460,856	15,978,471	18,614,288	17,417,771	16,836,557	16,500,694	14,933,712	14,487,529	15,312,525
Statewide	\$467,758,384	\$522,797,391	\$580,258,229	\$622,516,493	\$639,831,959	\$627,152,668	\$616,427,411	\$615,178,431	\$618,111,519

Source: State Department of Assessments and Taxation

Appendix 17
County Assessable Base – Real Property
Adjusted for Homestead Tax Credit
(Annual Percent Change)

County	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 E	FY 2015 E
Allegany	8.6%	5.9%	11.8%	6.3%	2.3%	-0.3%	-0.6%	-1.8%
Anne Arundel	11.4%	8.6%	6.8%	3.5%	-0.4%	0.1%	1.4%	3.3%
Baltimore City	10.2%	10.3%	12.7%	4.3%	-2.0%	-4.3%	4.0%	-1.1%
Baltimore	8.7%	8.1%	7.4%	4.7%	0.6%	0.8%	0.0%	0.6%
Calvert	18.0%	14.0%	9.7%	5.4%	-2.7%	-5.2%	-3.6%	-3.7%
Caroline	11.9%	10.7%	8.8%	4.1%	-1.9%	-1.9%	-4.2%	-5.2%
Carroll	9.9%	8.9%	8.4%	3.6%	0.0%	-2.4%	-1.1%	0.3%
Cecil	13.1%	11.5%	8.0%	3.6%	-2.3%	-4.8%	-3.1%	-1.1%
Charles	14.6%	11.1%	9.9%	1.5%	-2.4%	-3.6%	-2.9%	-1.7%
Dorchester	13.6%	10.5%	7.4%	4.0%	-7.7%	2.9%	-2.1%	-3.0%
Frederick	12.1%	9.2%	7.4%	1.3%	-2.4%	-2.2%	-1.2%	-1.3%
Garrett	14.1%	11.1%	7.3%	6.1%	0.9%	-3.4%	0.2%	0.6%
Harford	12.0%	12.3%	10.0%	3.0%	-0.4%	-1.3%	-4.8%	-6.1%
Howard	9.6%	9.8%	6.3%	4.2%	0.9%	1.6%	2.0%	0.2%
Kent	13.2%	12.2%	9.3%	3.5%	0.0%	-0.8%	-5.6%	-4.0%
Montgomery	12.5%	11.5%	6.3%	0.8%	-4.1%	-2.4%	1.1%	2.6%
Prince George's	11.6%	14.4%	8.7%	4.3%	-3.7%	-1.6%	-1.6%	-1.4%
Queen Anne's	13.6%	10.1%	7.9%	2.0%	-0.6%	-0.8%	-1.8%	-3.8%
St. Mary's	12.6%	12.5%	9.7%	6.7%	1.5%	0.4%	0.7%	0.9%
Somerset	16.7%	15.5%	8.2%	3.0%	-2.5%	-11.8%	-2.8%	-2.8%
Talbot	11.9%	11.5%	9.0%	2.9%	-1.3%	-1.3%	-2.7%	3.1%
Washington	11.2%	10.1%	6.9%	2.4%	-2.1%	-1.0%	-2.6%	-0.9%
Wicomico	12.0%	11.8%	8.4%	1.2%	-5.2%	-6.3%	-5.7%	-5.9%
Worcester	18.7%	16.5%	-6.4%	-3.3%	-2.0%	-9.5%	-3.0%	5.7%
Statewide	11.8%	11.0%	7.3%	2.8%	-2.0%	-1.7%	-0.2%	0.5%

Source: State Department of Assessments and Taxation