

Department of Legislative Services  
Maryland General Assembly  
2013 Session

FISCAL AND POLICY NOTE

House Bill 161 (Delegate Carr)  
Ways and Means

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County Property Taxes - Classes of Property - Special Rates and Limits

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This bill authorizes Baltimore City and county governments to impose property taxes on different classes of property and to set special rates for any class of property that is subject to the county property tax. The bill specifies that the tax rate for commercial real property may not exceed 1.25 times the rate for residential real property. Local governments are required, subject to the annual budget and appropriation process, to distribute any revenue attributable to special tax rates to the county's transportation trust fund. Charter counties are authorized to exceed any property tax rate or revenue limitation authorized by the county's charter when setting special property tax rates, under specified circumstances.

The bill takes effect June 1, 2013, and applies to taxable years beginning after June 30, 2013.

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Fiscal Summary

**State Effect:** None.

**Local Effect:** Potential change in county property tax revenues beginning in FY 2014 to the extent special property tax rates are imposed on different classes of property. County expenditures are not affected.

**Small Business Effect:** Unknown. Depending on the classification of property, small business property taxes could increase, decrease, or remain the same.

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## Analysis

**Current Law:** Baltimore City and county governments must, on an annual basis, set the tax rate for the next taxable year on all assessments of property subject to that county's property tax. Except for specified circumstances, there is one county property tax rate for real property and the rate for personal property is 2.5 times the real property rate.

A municipality may impose property taxes on those classes of property that it selects to be subject to the municipal property tax.

Five charter counties (Anne Arundel, Montgomery, Prince George's, Talbot, and Wicomico) have amended their charters to limit property tax rates or revenues. In Anne Arundel County, the total annual increase in property tax revenues is limited to the lesser of 4.5% or the increase in the consumer price index. In Montgomery County, the growth in property tax revenues is limited to the increase in the consumer price index; however, this limitation does not apply to new construction. In addition, the limitation may be overridden by a unanimous vote of all nine county council members. In Prince George's County, the general property tax rate is capped at \$0.96 per \$100 of assessed value. Special taxing districts, such as the Maryland-National Capital Park and Planning Commission, are not included under the tax cap. In Talbot and Wicomico counties, the total annual increase in property tax revenues is limited to the lesser of 2% or the increase in the consumer price index.

The counties may exceed the charter limitations on local property taxes for the purpose of funding the approved budget of the local board of education. If a local property tax rate is set above the charter limit, the county governing body may not reduce funding provided to the local board of education from any other local source and must appropriate to the local board of education all of the revenues generated from any increase beyond the existing charter limit. Any use of this authority must be reported annually to the Governor and the General Assembly. This authority was adopted at the 2012 session in order to ensure that counties have the fiscal ability to meet new Maintenance of Effort requirements. In fiscal 2013, Talbot County became the first jurisdiction to exercise this new authority by establishing a 2.6 cent supplemental property tax rate for the local board of education.

**Background:** The property tax is one of the three major revenue sources for county governments, accounting for 27.8% of total revenues, excluding debt proceeds, and the largest revenue source for municipal governments, accounting for 37.5% of total revenues, excluding debt proceeds. In fiscal 2013, county governments are projected to collect \$6.7 billion in property taxes. The property tax is a relatively stable and predictable revenue source for local governments, and due to the sizeable growth in

property assessments in prior years and the effect of the homestead tax credit program, local property tax collections should remain relatively constant for the near future.

**Local Fiscal Effect:** The actual effect of the bill on county property tax revenues cannot be reliably estimated and depends on whether or not a county decides to establish different classes of real property and the tax rates imposed on the different classes, neither of which can be reliably predicted at this time. Depending on the classes established and the rates imposed, revenues could increase for county transportation trust funds. Overall revenues may increase, decrease, or remain the same. **Exhibit 1** shows the real property tax rates for each county in fiscal 2004 through fiscal 2013. These rates are based on property assessments at 100% of market valuation.

Certain counties impose special tax rates for services such as fire protection, transit, and water and sewer. **Exhibit 2** shows the countywide special tax rates for these counties in fiscal 2013. The bill may limit the ability for these counties to raise revenue for certain services through special property tax rates as the bill requires all revenue generated from special tax rates to be distributed to the county transportation trust funds.

County assessable base in fiscal 2013 totaled \$673.6 billion or \$115,569 per State resident. Per capita assessable base ranges from \$53,051 in Allegany County to \$306,190 in Worcester County. Statewide, real property accounts for 96.7% of the assessable base and personal property accounts for 3.3%.

**Exhibit 3** shows the per capita assessable base and assessable base growth for each jurisdiction for fiscal 2013. **Exhibit 4** shows the real, personal, and total county assessable base for each county for fiscal 2013. **Exhibit 5** shows the percentage change in total county assessable base (real and personal property) since fiscal 2006. **Exhibit 6** shows total county assessable base (real and personal property) since fiscal 2008.

The larger the assessable property tax base in a county, the more revenues can be derived with an increase in the property tax rate. For example, a one-cent increase in the real property tax rate in Talbot County will generate approximately \$700,800 in revenues in fiscal 2014, whereas it will generate only \$136,200 in Somerset County, even though both jurisdictions have nearly the same number of residents. The fiscal impact of a one cent increase in real property tax rates for fiscal 2011 through 2015 is depicted in **Exhibit 7**. These revenue amounts reflect deductions for the Homestead Tax Credit Program.

**Exhibit 1**  
**County Real Property Tax Rates in Fiscal 2004-2013**  
**(Per \$100 of Assessed Value)**

<b>County</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
Allegany	\$1.000	\$1.001	\$1.001	\$0.983	\$0.983	\$0.983	\$0.983	\$0.983	\$0.982	\$0.981
Anne Arundel	0.955	0.941	0.931	0.918	0.891	0.888	0.876	0.880	0.910	0.941
Baltimore City	2.328	2.328	2.308	2.288	2.268	2.268	2.268	2.268	2.268	2.268
Baltimore	1.115	1.115	1.115	1.100	1.100	1.100	1.100	1.100	1.100	1.100
Calvert	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892	0.892
Caroline	0.952	0.952	0.910	0.870	0.870	0.870	0.870	0.870	0.870	0.890
Carroll	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.048	1.028	1.018
Cecil	0.980	0.980	0.980	0.960	0.960	0.960	0.940	0.915	0.940	0.991
Charles	1.016	1.026	1.026	1.026	1.026	1.026	1.026	1.026	1.067	1.121
Dorchester	0.930	0.930	0.920	0.896	0.896	0.896	0.896	0.896	0.976	0.976
Frederick	1.135	1.135	1.135	1.064	1.064	1.064	1.064	1.064	1.064	1.064
Garrett	1.036	1.036	1.000	1.000	1.000	1.000	0.990	0.990	0.990	0.990
Harford	1.092	1.092	1.082	1.082	1.082	1.082	1.064	1.042	1.042	1.042
Howard	1.170	1.170	1.170	1.140	1.150	1.150	1.150	1.150	1.150	1.190
Kent	1.012	1.012	0.992	0.972	0.972	0.972	0.972	1.022	1.022	1.022
Montgomery	1.019	1.009	0.967	0.916	0.916	0.915	0.916	0.915	0.959	1.003
Prince George's	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319	1.319
Queen Anne's	0.976	0.926	0.870	0.800	0.770	0.770	0.770	0.767	0.847	0.847
St. Mary's	0.908	0.878	0.872	0.857	0.857	0.857	0.857	0.857	0.857	0.857
Somerset	1.010	1.010	0.990	0.940	0.940	0.920	0.900	0.884	0.884	0.884
Talbot	0.553	0.540	0.520	0.500	0.475	0.449	0.432	0.432	0.448	0.491
Washington	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948	0.948
Wicomico	1.041	1.025	0.993	0.942	0.881	0.814	0.759	0.759	0.769	0.840
Worcester	0.730	0.730	0.730	0.700	0.700	0.700	0.700	0.700	0.700	0.770

Note: The rate in Charles, Frederick, 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

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**Exhibit 2**  
**Special County Property Tax Rates**  
**Fiscal 2013**

	<u>Real Property Tax Rate</u>	<u>Percent of Total</u>
<b>Charles County</b>		
General Tax	\$1.057	94.3%
Fire District Tax	0.064	5.7%
<b>Total Rate</b>	<b>\$1.121</b>	<b>100.0%</b>
<b>Frederick County</b>		
General Tax	\$0.936	88.0%
Fire District Tax (Urban)	0.128	12.0%
<b>Total Rate</b>	<b>\$1.064</b>	<b>100.0%</b>
<b>Howard County</b>		
General Tax	\$1.0140	85.2%
Fire District Tax (Metro)	0.176	14.8%
<b>Total Rate</b>	<b>\$1.1900</b>	<b>100.0%</b>
<b>Montgomery County</b>		
General Tax	\$0.724	72.2%
Transit Tax	0.048	4.8%
Fire District Tax	0.134	13.4%
M-NCPPC	0.073	7.3%
Recreation Tax	0.021	2.1%
Storm Drainage Tax	0.003	0.3%
<b>Total Rate</b>	<b>\$1.003</b>	<b>100.0%</b>
<b>Prince George's County</b>		
General Tax	\$0.960	72.8%
M-NCPPC	0.279	21.2%
WSTC	0.026	2.0%
Stormwater	0.054	4.1%
<b>Total Rate</b>	<b>\$1.319</b>	<b>100.0%</b>

Source: Department of Legislative Services

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**Exhibit 3**  
**County Assessable Base Measures for Fiscal 2013**

<u>County</u>	<u>Population</u> <u>July 1, 2011</u>	<u>Assessable Base</u> <u>(\$ in Thousands)</u>	<u>Per Capita</u> <u>Assessable Base</u>	<u>Assessable</u> <u>Base Growth</u>	<u>County</u>	<u>Per Capita</u> <u>Assessable Base</u>	<u>County</u>	<u>Assessable</u> <u>Base Growth</u>
Allegany	74,692	\$3,962,462	\$53,051	-1.3%	1.Worcester	\$306,190	1.Allegany	-1.3%
Anne Arundel	544,403	76,293,860	140,142	-4.1%	2.Talbot	245,164	2.Howard	-2.2%
Baltimore City	619,493	35,123,385	56,697	-6.4%	3.Queen Anne's	166,095	3.Harford	-2.4%
Baltimore	809,941	80,753,433	99,703	-4.2%	4.Montgomery	164,960	4.Montgomery	-2.7%
Calvert	89,256	12,553,694	140,648	-5.8%	5.Garrett	160,886	5.Garrett	-2.9%
Caroline	32,985	2,810,316	85,200	-4.7%	6.Kent	151,370	6.St. Mary's	-3.0%
Carroll	167,288	18,861,958	112,751	-4.2%	7.Howard	150,098	7.Kent	-3.1%
Cecil	101,694	9,967,470	98,014	-5.6%	8.Calvert	140,648	8.Washington	-3.3%
Charles	149,130	16,693,575	111,940	-4.7%	9.Anne Arundel	140,142	9.Dorchester	-3.4%
Dorchester	32,640	3,119,674	95,578	-3.4%	10.St. Mary's	113,422	10.Anne Arundel	-4.1%
Frederick	236,745	25,893,046	109,371	-4.6%	11.Carroll	112,751	11.Carroll	-4.2%
Garrett	30,051	4,834,793	160,886	-2.9%	12.Charles	111,940	12.Talbot	-4.2%
Harford	246,489	26,819,052	108,804	-2.4%	13.Frederick	109,371	13.Baltimore	-4.2%
Howard	293,142	44,000,081	150,098	-2.2%	14.Harford	108,804	14.Frederick	-4.6%
Kent	20,204	3,058,279	151,370	-3.1%	15.Baltimore	99,703	15.Charles	-4.7%
Montgomery	989,794	163,276,868	164,960	-2.7%	16.Cecil	98,014	16.Caroline	-4.7%
Prince George's	871,233	79,257,050	90,971	-7.9%	17.Dorchester	95,578	17.Cecil	-5.6%
Queen Anne's	48,354	8,031,355	166,095	-6.0%	18.Prince George's	90,971	18.Calvert	-5.8%
St. Mary's	107,484	12,191,008	113,422	-3.0%	19.Washington	86,523	19.Queen Anne's	-6.0%
Somerset	26,339	1,483,073	56,307	-12.1%	20.Caroline	85,200	20.Wicomico	-6.3%
Talbot	38,025	9,322,352	245,164	-4.2%	21.Wicomico	67,226	21.Baltimore City	-6.4%
Washington	148,203	12,823,001	86,523	-3.3%	22.Baltimore City	56,697	22.Prince George's	-7.9%
Wicomico	99,190	6,668,152	67,226	-6.3%	23.Somerset	56,307	23.Worcester	-10.0%
Worcester	51,514	15,773,058	306,190	-10.0%	24.Allegany	53,051	24.Somerset	-12.1%
<b>Statewide</b>	<b>5,828,289</b>	<b>\$673,570,993</b>	<b>\$115,569</b>	<b>-4.4%</b>				

Source: Department of Legislative Services

**Exhibit 4**  
**County Assessable Base for Fiscal 2013 and Percent Change from Fiscal 2012**  
**(\$ in Thousands)**

<b>County</b>	<b>Subject to Real Property</b>	<b>Percent Change</b>	<b>Subject to Personal Property</b>	<b>Percent Change</b>	<b>Total Property</b>	<b>Percent Change</b>
Allegany	\$3,624,666	-1.3%	\$337,796	-1.4%	\$3,962,462	-1.3%
Anne Arundel	73,705,939	-4.3%	2,587,921	-0.1%	76,293,860	-4.1%
Baltimore City	33,133,118	-6.7%	1,990,267	-1.5%	35,123,385	-6.4%
Baltimore	77,724,847	-4.4%	3,028,586	-0.4%	80,753,433	-4.2%
Calvert	11,678,345	-6.0%	875,349	-3.7%	12,553,694	-5.8%
Caroline	2,705,356	-5.0%	104,960	2.1%	2,810,316	-4.7%
Carroll	18,269,133	-4.6%	592,825	10.9%	18,861,958	-4.2%
Cecil	9,586,913	-5.8%	380,557	-0.3%	9,967,470	-5.6%
Charles	15,809,223	-5.3%	884,352	6.1%	16,693,575	-4.7%
Dorchester	3,001,778	-3.4%	117,896	-2.9%	3,119,674	-3.4%
Frederick	25,596,214	-4.7%	296,832	1.4%	25,893,046	-4.6%
Garrett	4,636,840	-4.3%	197,953	50.0%	4,834,793	-2.9%
Harford	25,821,377	-2.2%	997,675	-6.0%	26,819,052	-2.4%
Howard	42,459,610	-2.2%	1,540,471	-1.3%	44,000,081	-2.2%
Kent	3,021,073	-3.2%	37,206	6.5%	3,058,279	-3.1%
Montgomery	159,469,990	-2.7%	3,806,878	-2.6%	163,276,868	-2.7%
Prince George's	76,308,869	-8.1%	2,948,181	-0.4%	79,257,050	-7.9%
Queen Anne's	7,967,775	-6.1%	63,580	9.9%	8,031,355	-6.0%
St. Mary's	11,937,100	-3.0%	253,908	-2.5%	12,191,008	-3.0%
Somerset	1,410,142	-12.7%	72,931	1.5%	1,483,073	-12.1%
Talbot	9,261,945	-4.2%	60,407	4.5%	9,322,352	-4.2%
Washington	12,297,143	-3.4%	525,858	-2.9%	12,823,001	-3.3%
Wicomico	6,171,303	-6.9%	496,849	1.9%	6,668,152	-6.3%
Worcester	15,454,392	-10.3%	318,666	2.7%	15,773,058	-10.0%
<b>Statewide</b>	<b>\$651,053,089</b>	<b>-4.5%</b>	<b>\$22,517,904</b>	<b>-0.4%</b>	<b>\$673,570,993</b>	<b>-4.4%</b>

Source: State Department of Assessments and Taxation

**Exhibit 5**  
**Growth in County Assessable Base – Real and Personal Property**  
**Fiscal 2006-2015**

<b>County</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014 E</b>	<b>FY 2015 E</b>
Allegany	4.3%	4.2%	9.3%	6.7%	11.9%	5.1%	0.1%	-1.3%	-1.0%	-1.9%
Anne Arundel	14.2%	15.7%	18.0%	14.2%	6.0%	-2.1%	-6.4%	-4.1%	-0.6%	1.2%
Baltimore City	7.7%	8.6%	14.9%	15.6%	13.8%	2.5%	-4.2%	-6.4%	1.3%	-2.6%
Baltimore	9.9%	12.4%	15.7%	13.3%	8.9%	0.5%	-5.7%	-4.2%	-3.2%	-1.3%
Calvert	12.2%	15.9%	19.8%	10.7%	8.0%	1.9%	-6.2%	-5.8%	-3.6%	-3.5%
Caroline	12.6%	16.9%	18.1%	16.4%	11.5%	-0.5%	-7.3%	-4.7%	-5.9%	-5.8%
Carroll	13.0%	15.0%	16.1%	13.3%	8.7%	-5.3%	-5.9%	-4.2%	-1.6%	0.1%
Cecil	11.4%	14.2%	16.1%	13.7%	6.8%	-1.1%	-4.6%	-5.6%	-3.2%	-1.1%
Charles	12.2%	17.7%	20.4%	16.0%	7.0%	-5.5%	-6.8%	-4.7%	-2.9%	-1.7%
Dorchester	11.1%	11.5%	17.8%	14.4%	9.1%	0.5%	-8.9%	-3.4%	-4.1%	-4.0%
Frederick	16.0%	17.5%	19.2%	13.4%	6.1%	-6.9%	-8.8%	-4.6%	-1.7%	-1.5%
Garrett	14.3%	17.3%	14.6%	12.7%	7.7%	6.1%	0.0%	-2.9%	-0.4%	0.1%
Harford	11.2%	14.9%	15.3%	13.9%	8.8%	0.4%	-3.9%	-2.4%	-4.8%	-5.9%
Howard	14.2%	17.4%	16.1%	13.3%	5.0%	-4.0%	-6.4%	-2.2%	0.1%	-0.9%
Kent	13.0%	14.2%	16.3%	15.0%	10.3%	2.0%	-3.9%	-3.1%	-6.7%	-5.0%
Montgomery	16.2%	17.8%	15.5%	11.0%	0.4%	-4.5%	-6.4%	-2.7%	1.0%	2.5%
Prince George's	11.1%	15.1%	18.7%	19.0%	11.6%	0.2%	-13.1%	-7.9%	-4.5%	-3.1%
Queen Anne's	14.3%	18.2%	19.2%	14.4%	7.5%	-3.3%	-2.3%	-6.0%	-4.0%	-5.0%
St. Mary's	10.7%	19.6%	19.1%	18.4%	11.0%	2.4%	-4.7%	-3.0%	-1.9%	-0.7%
Somerset	13.3%	23.0%	18.5%	16.7%	7.7%	0.7%	-4.7%	-12.1%	-3.1%	-2.8%
Talbot	14.6%	14.7%	17.5%	15.5%	10.8%	-0.1%	-4.0%	-4.2%	-4.9%	-0.1%
Washington	11.6%	14.4%	18.1%	15.3%	8.1%	-4.4%	-6.7%	-3.3%	-3.5%	-1.1%
Wicomico	9.1%	12.2%	13.7%	12.9%	7.8%	-1.0%	-7.5%	-6.3%	-5.4%	-5.5%
Worcester	17.6%	23.0%	19.7%	17.8%	-5.5%	-5.8%	-3.6%	-10.0%	-4.1%	4.6%
<b>Statewide</b>	<b>13.1%</b>	<b>15.7%</b>	<b>16.8%</b>	<b>13.9%</b>	<b>6.1%</b>	<b>-2.1%</b>	<b>-6.8%</b>	<b>-4.4%</b>	<b>-1.6%</b>	<b>-0.5%</b>

Source: State Department of Assessments and Taxation

**Exhibit 6**  
**County Assessable Base – Real and Personal Property**  
**(\$ in Thousands)**

<b>County</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014 E</b>	<b>FY 2015 E</b>
Allegany	\$3,197,006	\$3,411,030	\$3,816,560	\$4,010,110	\$4,014,571	\$3,962,462	\$3,921,953	\$3,848,313
Anne Arundel	71,787,490	81,956,148	86,849,623	84,987,819	79,589,954	76,293,860	75,821,770	76,705,386
Baltimore City	29,032,305	33,564,630	38,190,377	39,149,240	37,515,837	35,123,385	35,594,030	34,682,930
Baltimore	72,129,480	81,732,183	88,989,970	89,397,035	84,302,273	80,753,433	78,166,821	77,145,984
Calvert	11,667,003	12,916,676	13,951,302	14,209,661	13,333,624	12,553,694	12,108,022	11,678,703
Caroline	2,466,400	2,869,869	3,199,323	3,182,687	2,949,842	2,810,316	2,644,133	2,490,770
Carroll	17,935,278	20,329,010	22,093,994	20,915,009	19,678,687	18,861,958	18,555,512	18,571,038
Cecil	9,206,087	10,469,664	11,184,512	11,067,074	10,558,891	9,967,470	9,653,066	9,543,057
Charles	16,016,997	18,586,394	19,882,783	18,794,704	17,521,348	16,693,575	16,212,939	15,932,374
Dorchester	2,827,830	3,234,812	3,527,710	3,544,326	3,229,486	3,119,674	2,990,549	2,869,861
Frederick	26,577,953	30,138,087	31,969,352	29,761,665	27,154,307	25,893,046	25,447,921	25,059,656
Garrett	3,865,703	4,356,322	4,689,794	4,975,949	4,978,214	4,834,793	4,815,917	4,818,857
Harford	22,974,307	26,162,245	28,453,136	28,580,599	27,471,469	26,819,052	25,535,956	24,027,544
Howard	42,056,223	47,667,750	50,049,686	48,043,284	44,986,079	44,000,081	44,034,547	43,626,577
Kent	2,535,994	2,917,378	3,219,073	3,282,266	3,154,783	3,058,279	2,853,030	2,711,186
Montgomery	168,428,916	186,959,284	187,664,567	179,221,107	167,750,575	163,276,868	164,865,107	168,964,986
Prince George's	74,432,899	88,581,325	98,867,718	99,039,894	86,036,875	79,257,050	75,675,535	73,366,449
Queen Anne's	7,359,731	8,420,273	9,050,949	8,749,244	8,543,876	8,031,355	7,707,895	7,324,743
St. Mary's	9,796,841	11,602,222	12,875,262	13,182,756	12,567,335	12,191,008	11,964,432	11,885,022
Somerset	1,398,223	1,632,417	1,757,563	1,769,205	1,686,855	1,483,073	1,437,824	1,397,099
Talbot	7,929,251	9,155,628	10,142,501	10,134,945	9,730,598	9,322,352	8,867,407	8,857,486
Washington	11,941,203	13,768,572	14,877,217	14,221,239	13,266,687	12,823,001	12,380,433	12,241,787
Wicomico	6,385,253	7,211,174	7,774,844	7,695,967	7,116,997	6,668,152	6,305,528	5,955,914
Worcester	17,338,848	20,416,919	19,292,626	18,180,328	17,531,447	15,773,058	15,121,107	15,819,990
<b>Statewide</b>	<b>\$639,287,220</b>	<b>\$728,060,012</b>	<b>\$772,370,442</b>	<b>\$756,096,113</b>	<b>\$704,670,610</b>	<b>\$673,570,993</b>	<b>\$662,681,434</b>	<b>\$659,525,712</b>

Source: State Department of Assessments and Taxation

**Exhibit 7**  
**One-cent Yield in County Real Property Tax Rates**  
**Fiscal 2011-2015**

<b>County</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
Allegany	\$352,000	\$360,300	\$359,100	\$356,900	\$350,600
Anne Arundel	6,184,300	6,157,300	6,161,100	6,244,300	6,449,300
Baltimore City	3,085,500	3,024,700	2,895,800	3,012,400	2,979,800
Baltimore	7,089,700	7,129,800	7,186,900	7,187,200	7,231,400
Calvert	1,263,600	1,230,100	1,165,900	1,124,000	1,082,900
Caroline	271,400	266,100	261,100	250,100	237,200
Carroll	1,854,600	1,854,500	1,809,400	1,790,200	1,796,300
Cecil	1,029,000	1,005,500	956,900	927,200	917,100
Charles	1,675,600	1,635,600	1,576,200	1,530,900	1,504,400
Dorchester	303,300	280,000	288,200	282,200	273,700
Frederick	2,659,000	2,595,200	2,538,800	2,507,700	2,474,300
Garrett	463,500	467,500	451,800	452,900	455,500
Harford	2,620,300	2,610,300	2,577,100	2,452,500	2,303,800
Howard	3,953,100	3,988,800	4,052,800	4,134,300	4,140,900
Kent	284,700	284,800	282,600	266,700	256,100
Montgomery	17,005,300	16,313,400	15,923,600	16,094,800	16,513,000
Prince George's	7,489,000	7,209,300	7,093,900	6,982,700	6,887,300
Queen Anne's	767,300	762,400	756,600	743,200	715,000
St. Mary's	1,101,100	1,118,000	1,122,500	1,130,100	1,139,700
Somerset	162,700	158,700	140,100	136,200	132,400
Talbot	739,400	730,100	720,600	700,800	722,400
Washington	1,251,700	1,225,100	1,212,500	1,181,100	1,170,800
Wicomico	693,400	657,600	615,900	580,600	546,200
Worcester	1,683,700	1,650,100	1,493,400	1,448,800	1,531,300

Source: Department of Legislative Services

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## Additional Information

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Baltimore and Cecil counties, State Department of Assessments and Taxation, Department of Legislative Services

**Fiscal Note History:** First Reader - February 4, 2013  
ncs/hlb

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