



Angela D. Alsbrooks
County Executive

PRINCE GEORGE'S COUNTY GOVERNMENT

OFFICE OF MANAGEMENT AND BUDGET

October 31, 2022

The Honorable Joanne C. Benson, Chair
Prince George's County Senate Delegation

The Honorable Nick Charles, Chair
Prince George's County House Delegation

Dear Chair Benson and Charles:

Under the Laws of Maryland, municipal and county governments have the authority to concurrently levy certain taxes and fees to fund the delivery of public services to their residents. Prince George's County established the Municipal Tax Differential program to avoid the double taxation of residents that pay the real property tax and personal property tax to both the municipality and county.

The Municipal Tax Differential program provides a tax setoff (lower County property tax rates within the municipalities) that reduces the County government's portion of the property tax bill to account for the public services that are instead provided by the municipal government.

In accordance with State legislation (Chapter 267 of 2015), the County is providing this report that includes a summary of the FY 2023 tax setoffs granted to municipalities, program guidelines, and a description of the methodology used to determine the amount of tax setoffs and the services that are eligible for the tax setoff.

The Office of Management and Budget will make this report available on its public website for members of the County's state delegates, municipal governments and the general public to review.

Sincerely,

Stanley A. Earley
Director

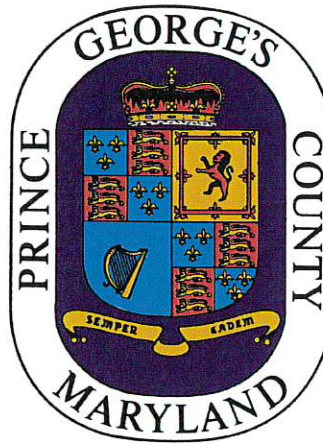
cc: Members, Prince George's County Senate Delegation
Members, Prince George's County House Delegation

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PRINCE GEORGE'S COUNTY
MUNICIPAL TAX DIFFERENTIAL REPORT
FY 2023



Angela D. Alsobrooks
County Executive

Prepared by

Office of Management and Budget

October 31, 2022

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I. Overview

Under the Laws of Maryland, municipal and county governments have the authority to concurrently levy certain taxes and fees to fund the delivery of public services to their residents. Prince George’s County established the Municipal Tax Differential program to avoid the double taxation of residents that pay real property and personal property taxes to both the municipality and county. The Municipal Tax Differential program lowers the County tax rate for residents in municipalities to ensure that residents are not taxed twice for services provided by both the County and their municipal government.

In accordance with Chapter 267 of 2015, the municipal tax report includes a summary of the tax setoffs granted to municipalities, program guidelines, and a description of the methodology used to determine the amount of tax setoffs and the services that are eligible for the tax setoff.

The chart below details the FY 2023 Municipal Tax Differential rates and tax setoffs:

FY 2023 TAX DIFFERENTIAL RATES					
Municipality	FY 2023 TAX DIFFERENTIAL		FY 2023 VALUE		
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	TOTAL
Berwyn Heights	0.365	0.138	\$ 61,246	\$ 484,156	\$ 545,402
Bladensburg	0.360	0.137	85,395	715,904	801,299
Bowie	0.386	0.146	523,656	11,019,445	11,543,100
Brentwood	0.216	0.082	9,491	259,820	269,311
Capitol Heights	0.352	0.132	66,224	443,654	509,878
Cheverly	0.352	0.133	65,265	921,386	986,651
College Park	0.096	0.036	93,362	1,202,627	1,295,989
Colmar Manor	0.326	0.123	6,469	136,318	142,787
Cottage City	0.244	0.091	10,194	106,233	116,426
District Heights	0.362	0.137	29,139	577,078	606,218
Eagle Harbor	0.004	0.002	8	209	217
Edmonston	0.261	0.099	18,090	182,687	200,776
Fairmount Heigh	0.182	0.068	3,241	87,681	90,922
Forest Heights	0.295	0.110	12,210	228,950	241,160
Glenarden	0.288	0.110	31,705	669,256	700,962
Greenbelt	0.380	0.144	232,015	3,506,562	3,738,577
Hyattsville	0.396	0.149	444,979	3,460,116	3,905,095
Landover Hills	0.228	0.088	7,988	156,204	164,192
Laurel	0.460	0.173	380,824	6,101,757	6,482,581
Morningside	0.221	0.084	5,160	93,081	98,241
Mount Rainier	0.367	0.138	23,559	756,269	779,829
New Carrollton	0.354	0.133	55,888	1,178,883	1,234,770
North Brentwood	0.009	0.004	76	2,476	2,552
Riverdale	0.305	0.115	97,084	988,171	1,085,254
Seat Pleasant	0.327	0.124	24,761	429,849	454,610
University Park	0.357	0.134	9,078	511,507	520,585
Upper Marlboro	0.147	0.057	48,547	60,248	108,795
Total			\$2,345,654	\$ 34,280,527	\$ 36,626,181

II. Program Guidelines and Methodology

There are four basic criteria for municipalities receiving tax relief:

- The municipality must provide a service that replaces a service currently provided by the County.
- Countywide services are not eligible for a tax differential.
- The service must be originally funded with County General Fund property tax revenues.
- Typical eligible services are police, fire, public works, human services, etc. A complete listing of eligible services is detailed in the appendix.

If the above listed criteria are met, there are two major steps required in calculating the municipal tax differential rate and setoffs. This includes calculating the County tax rate equivalent and the municipal tax differential rate.

Calculating the County Tax Rate Equivalent

- The County determines the net cost of an agency providing a service by adding together costs for compensation, fringe benefits, expenses, capital outlay and recoveries as well as any applicable indirect costs.
 - Agency budget costs are reduced by non-property tax revenues directly related to services.
 - Support costs (Budget, Finance, Law, etc.) are reflected in indirect costs.
 - Debt service is allocated to appropriate functional categories.
- For each eligible service or program, the County calculates the net County service or program cost by dividing the net cost of the service by both the countywide real and personal property tax assessable bases.
- This calculation determines the real and personal property tax rate equivalents for each eligible service or program. Additionally, it creates the base for the calculation of the tax differential for the individual municipalities.

Calculating the Municipal Tax Differential Rate

- The County calculates the unadjusted real and personal property tax differential rate by multiplying the County Tax Rate Equivalent by the municipal service level.
 - The municipal service level is based upon the degree of service provided by the municipality. The degree of service is determined based on an evaluation of the tax differential request form, questionnaire, budget documents and supporting documentation detailing the level of service provided by the municipal government.

- The unadjusted municipal tax rate for each municipality is averaged with the current year and immediate prior fiscal year rates (three-year average) to determine the upcoming fiscal year tax differential rate for each municipality.
- The estimated tax relief for a municipality is calculated by multiplying the municipal tax differential rate by the estimated municipal tax base and then dividing by 100.
 - The estimated tax base assessment information is provided by the State Department of Assessments and Taxation.

III. APPENDIX

- A. FY 2023 Tax Differential Decisions by Municipality
- B. FY 2023 Municipal Tax Differential Program Manual

Appendix A: FY 2023 Tax Differential Decisions by Municipality

**Municipal Tax Differential
Berwyn Heights**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	The Town reviews building permits and inspects job sites. The Town's Code Compliance ensures enforcement of Town Ordinances to enhance property values and preserve the characteristics that make Berwyn Heights a desirable place to live, work, and play. The Town provides project management roadway repair and replacement as well as weekly curbside collection of refuse, recycling, yard waste and bulk items.
Public Works Vehicles	100%	The Town currently has outstanding leases in the amount of \$353,340 for public works vehicles.
Human Services		
Aging	90%	The Town operates a Senior Center five days a week from 10:00 a.m.-2:00 p.m. About 60-75 County residents regularly gather at the Senior Center for activities and participate in off-site trips. The Town is responsible for the Senior Center's utilities, maintenance, and overall upkeep.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town's police officers patrol 24 hours a day, 7 days a week.
Support Services	80%	The Berwyn Heights Police Department investigates crimes occurring on residential and commercial property. The department collects and provides data for the Uniform Crime Report sent to the Federal Bureau of Investigation and the Maryland State Police for all Part I crimes. The department officers respond to all calls generated in the incorporated areas of the Town and investigate all related criminal activities.
Strategic Management	100%	The Police Department collects and provides data for the Uniform Crime Report sent to the Federal Bureau of Investigation and the Maryland State Police for all Part I crimes. The department tracks all statistics, analyzes them, and strategically responds in order to provide a safe environment for residents and visitors in the Town of Berwyn Heights.
Police Vehicles	100%	The Town is currently responsible for payment for a \$50,800 lease for one vehicle.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town has \$10,000-\$24,000 in funding to cover the costs of personnel equipment and training.
Environmental Services		
Animal Management	20%	The Administration and Code Compliance routinely handles calls and in-person visits from residents about missing animals, capturing and/or sighting wild animals, especially ones that appear to be sick and in poor health. Public Works picks-up and disposes of dead animals in open space, parks, playgrounds and roads and, upon a request from a resident or business, will pick-up and dispose of dead animals on private property.
Education/Library		
Library	10%	The Town offers a computer room which is available to community groups at the Senior Center.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town owns 302 street lights and 5 traffic lights. The estimated population is 3,275. The street light per capita is 9.4%.

**Municipal Tax Differential
Bladensburg**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	100%	Code Enforcement is responsible for issuing building permits, sign permits, and other general-purpose permits. They are also responsible for investigating and enforcing (or referring to the proper enforcement authority) all Town, County and State code violations.
	Public Works Vehicles	100%	The Town is currently leasing a new single axle dump truck for \$90,000.
Human Services			
	Aging	20%	The Town actively engages with the senior population through activities and events held throughout the year such as: the annual Senior Picnic, Yule Log Celebration for Christmas, Black History Month Celebration, and the Easter Egg Roll. Several pop-up events (i.e. Ice Cream with a Cop, Food Drives, and vaccination events) are also held.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The Town's police officers provide dispatch services 140-168 hours, 5-7 days per week.
Community Safety - Police			
	Patrol Services	100%	The Town's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	80%	Through crime analysis, the Police Department tracks, monitors, and reviews crime statistics. Staffing and police patrols are based around this information. Detective and investigative services are performed under the dedicated Criminal Intelligence Division. Burglar alarm companies directly communicate through the computer aided dispatch system for faster response for issue within the Town.
	Strategic Management	100%	Planning and research are done through active crime analysis. A dedicated records clerk securely categorizes and stores records on site and also keeps records on a secure file server. Property is managed by a dedicated property clerk. Safeguards are in place to ensure that only authorized individuals have access to records and property.
	Police Vehicles	100%	The Police Department is currently leasing (3)Ford Explorer Police Interceptors outfitted with emergency equipment for \$50,000 each for a total of \$150,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire	Volunteer Fire	40%	There is an annual grant given to Bladensburg Volunteer Fire Department Station #9 to offset their expenses.
Environmental Services			
	Animal Management	10%	The Code Enforcement Department handles animal control complaints to include capturing live animals during normal business hours. The Bladensburg Police Department responds to calls after hours. Loose animals are captured and contained in the Town's prison cell until Prince George's County Animal Control can come out and retrieve.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	70%	The Town owns 434 street lights. The estimated population is 9,657. The street light per capita is 4.5%.

**Municipal Tax Differential
Bowie**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	The Housing Inspection and Code Compliance Division reviews building permit applications, Prince George's County permits, surveys and site plans to assure the projects meet City Code or Annexation agreement standards. The department anticipates issuing 300 Building Permits in FY 2022.
Public Works Vehicles	100%	The City will use \$677,400 to fund the purchase of City vehicles in Public Works Administration, Solid Waste and Streets.
Human Services		
Aging	100%	Senior Services maintains a multi-purpose center offering classes, educational programs, trips, groups, clubs, special events, a fitness facility, and activities for adults aged 55 years and older. Transportation is available within the City limits. The Center provides information and referral services for seniors, their families and caregivers.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The City's police officers provide dispatch services 140-168 hours, 5-7 days per week.
Community Safety - Police		
Patrol Services	100%	The City's police officers provide patrol services 140-168 hours, 5-7 days per week.
Support Services	80%	The City has five (5) officers trained in recovering forensic evidence in the form of fingerprint recovery and limited DNA recovery. The lab functions conducted in house are video enhancement and latent fingerprint processing. Detective Services: Four (4) investigators handle all crimes except for Homicide and all sexual assaults offenses.
Strategic Management	100%	The Police Department engages in strategic planning and develops and maintains City Police Department specific operating policies. It also uses Power DMS for internal records management such as operating policies and training records. The City is on the County's RMS and all related documents are housed with City Records.
Police Vehicles	100%	The City is currently leasing two fully equipped SUVs and 1 fully equipped sedan for \$180,000.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	The City requested a tax differential of 100% because it indicates that it has reserved \$149,400 for vehicle replacement. The County has determined that the rate will be set at 0% as these funds are coming from prior years and are not budgeted in the FY 2022 budget.
Volunteer Fire	70%	The City provides annual support to the Volunteer Fire Department to assist with CPR, recruitment, fire prevention, training, disability and life insurance premiums, computer hardware and software, uniforms and emergency response vehicle supplies. The FY 2022 budget for operational support is \$167,000.
Environmental Services		
Animal Management	60%	The City has a designated animal holding facility that is open 70-94 hours, 5-7 days per week. The County determined that this level of service merits a 60% tax differential rather than the 50% that was requested.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The City owns 5,980 street lights and 5 traffic signals. The estimated population is 58,643. The street light per capita is 10.2%.

**Municipal Tax Differential
Brentwood**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	60%	The Town issues building permits and requires proof of a valid county issued permit. The Code Enforcement Officer ensures compliance of all town and county codes by monitoring activities and doing inspections.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	80%	The Town's police officers patrol 100-119 hours, 5-7 days per week.
	Support Services	30%	The Town's police officers respond to burglar alarm calls and perform premise checks.
	Strategic Management	80%	Town performs strategic planning which includes development, economic and acquisition goals. The Town also maintains records in accordance with State guidelines.
	Police Vehicles	0%	Although the Town requested a 100% tax differential for the purchase of police vehicles, its submission indicates that no funds are allocated for police vehicles in the FY 2022 budget. Therefore, the County decided to set the tax differential at 0%.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	40%	The Volunteer Fire Department coordinates emergency medical services response, fire/EMS operations response and technical rescues and/or hazardous materials response.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	The Town owns 234 street lights. The estimated population is 3,800. The street light per capita is 6.2%.

**Municipal Tax Differential
Capitol Heights**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	The Town of Capitol Heights has a full time Property Standards Authority consisting of a manager and 2 inspectors. They are responsible for all code enforcement, inspections and issuing permits.
	Public Works Vehicles	100%	The Town has budgeted \$50,000 for the purchase of code enforcement vehicles.
Human Services			
	Aging	20%	The Town provides Call-A-Bus service to town seniors, which includes five days a week transportation, the bus driver's annual salary \$29,000, and approximately \$20,000 per year in repairs. The bus is provided to seniors for local trips for grocery shopping or to a doctors appointment and trips outside the town to events in the area like plays at Public Playhouse in Prince George's County and other social events.
	Housing and Community Development	80%	The Town administrator is tasked with community and economic development activities like soliciting developer interest in development on Town land and other vacant land within the Town. These responsibilities are approximately 30% of the job duties of this position.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	90%	The Town's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	60%	The Town's police officers respond to both residential and commercial alarms throughout their patrol. Town officers conduct crime analysis based on daily fusion reports provided by the Prince George's County Police and use statistical data to identify crime patterns. The town provides fingerprinting service to residents which are uploaded into the Criminal Justice Information System, allowing for future reference in crime solving.
	Strategic Management	100%	Town officers use statistical data for crime analysis and aggressive enforcement techniques in an effort to decrease traffic accident and arrest impaired drivers. The data gained by these arrests are tracked to show where the high volume of accidents and arrests occur. This allows for updates in patrol patterns to deploy manpower to those areas.
	Police Vehicles	100%	The Town is currently in year one of a three year lease for the purchase of three police cruisers. The Town has budgeted \$65,000 in FY 2022 for the current debt service and the addition of 2 police cruisers.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	20%	The Town budgeted \$1,000 in FY 2022 for a donation to the local volunteer fire department.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town owns 360 street lights and leases 3 traffic signals. The estimated population is 4,660. The street light per capita is 7.8%.

**Municipal Tax Differential
Cheverly**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	The Town's Code Enforcement department reviews all building permits and inspects job sites for compliance. Code enforcement completes annual inspection of all rental properties to ensure Basic Standard Living Conditions and performs code compliance reviews of all properties in Town. Cheverly reviews building plans (not plumbing, electrical or structural) and oversees all aspects of streets, sidewalks, curbs, gutters and driveway aprons.
	Public Works Vehicles	100%	The Town is currently leasing one truck for \$52,000.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	80%	The Cheverly Police respond to all dispatched burglar alarm services. The Town investigates all crimes except arson, homicide and sex crimes. Crime Analysis is done in the form of a quarterly report detailing crime throughout the municipality by the Chief of Police.
	Strategic Management	100%	The police department employs two full time records clerks and an executive assistant to the Chief of Police who oversees records management and property management. Civilian staff also assist with planning and research as part of their duties through the crime analysis and mapping program.
	Police Vehicles	100%	The Town is currently leasing five vehicles for \$300,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town owns 507 street lights. The estimated population is 6,344. The street light per capita is 8.0%.

**Municipal Tax Differential
College Park**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	40%	The City adopts by reference the Building Code as adopted by Prince George's County, MD. Plans are reviewed by the City's Planning and Economic Development Department; Public Services Department; and the City Engineer (when applicable). The Public Services Director approves and issues City building permits. The City's Code Enforcement program is responsible for the inspection of all rental and non-residential properties in the City.
	Public Works Vehicles	100%	The City is leasing a split-body trash truck for \$290,000.
Human Services			
	Aging	100%	The City's Seniors Program provides advocacy services, bus transportation to medical appointments and shopping centers, and senior excursion trips to all City residents, including those in the two senior living facilities located in the City.
	Housing and Community Development	100%	Housing and community development are funded through various programs in the City's Planning Department (programs 3010-3014), utilizing City funds and various grant and loan programs. City grants are provided for home ownership and to property owners and existing and new businesses for tenant improvements, façade improvements, signs, public art and strategic demolition.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Support Services	0%	No request submitted.
	Strategic Management	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	50%	The City provides \$25,000 in grants to the three local fire departments providing services to the City.
Environmental Services			
	Animal Management	100%	The designated animal holding facility is open 140-168 hours, 5-7 days per week.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	The City owns 1,500 street lights. The estimated population is 32,000. The street light per capita is 4.7%.

**Municipal Tax Differential
Colmar Manor**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	60%	The Code Enforcement Officer enforces the Code of Ordinances of the Town which follows the Prince George's County Code. The Town hires its own engineers to design any Public Works improvements within the Town.
	Public Works Vehicles	100%	The Town is currently leasing one F-350 Vehicle with plow. This was purchased under a four-year lease. FY 2022 is the 4th year of the lease. The budgeted amount is \$10,303.
Human Services			
	Aging	90%	The Town provides transit services for its senior citizens and disabled residents. The Town also hosts weekly senior meetings, provides holiday dinners, and operates a Call-A-Bus service for the seniors. There is an employee designated to contact the seniors to see if they have any needs and directs them to services as needed.
	Housing and Community Development	80%	The Town provides grant writing, administration, reporting and monitoring services for the grants that the Town receives. The following non-CDBG grants are included: Community Legacy, Community Parks and Playground, Maryland Energy Grants and Stormwater Management Grants. Although the Town requested a tax differential of 100%, the County determined that it qualifies for a rate of 80% as the Town does not have a dedicated housing agency in its budget.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	90%	The Town's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	60%	The Town responds to burglar alarm calls in the Town when officers are on duty. The officers also perform detective services as needed.
	Strategic Management	100%	The police department develops its own policies and procedures and researches and stays current on law enforcement topics and technology. The department maintains all property and evidence in its own secured facility with the exception of weapons that are turned over to the Firearms examination unit for analysis but are returned for storage. The police department also maintains records of all reports, citations and other related documents.
	Police Vehicles	100%	The Town will be purchasing one police cruiser with the FY 2022 budget. This will be purchased under a four-year lease at an annual cost of \$14,100.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	20%	The Town covers the cost of personnel equipment and training with a funding amount of \$1,000-\$9,000.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town leases 162 street lights. The estimated population is 1,448. The street light per capita is 11.2%.

**Municipal Tax Differential
Cottage City**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	100%	The Town monitors buildings for compliance with the Code of Ordinances and the IBC Property Maintenance section. The Code Enforcement Officer patrols the community looking for violations and responds to all complaints. Although the Town did not submit a tax differential request, the County determined a rate of 100%.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	90%	The Town's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	0%	No request submitted.
	Strategic Management	100%	The Town's police officers do planning and research for all projects and operations for the department. The department also manages all of its own documents.
	Police Vehicles	100%	The Town is currently leasing one vehicle. It is in the last year of a four-year lease. The current balance owed is \$5,173.03.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town leases 132 street lights. The estimated population is 1,300. The street light per capita is 10.2%.

**Municipal Tax Differential
District Heights**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	40%	The Code Enforcement Department issues building permits and provides inspections of the projects until completion. The City enforces the building codes and follows up for compliance. The City contracts for the engineering of and construction of roads.
	Public Works Vehicles	100%	The City purchased a Ford F-650 truck (annual payments of \$24,117) and a 2019 Chevrolet Silverado (annual payments of \$11,899). The City has also budgeting for a new Chevrolet Silverado 2500 that will be purchased over a four-year lease at a cost of \$12,750 annually.
Human Services			
	Aging	90%	The City provides transportation services 40 hours per week. The City also sponsors AARP meetings, and is constructing a Senior Day Facility that is a 11,000 sq. ft. facility that will serve the aging population and provide a meal program when fully operational.
	Housing and Community Development	100%	The City provides grant writing, administration, reporting and monitoring services for commercial and residential revitalization within the City. These costs are reflected in the General Government budget mainly in the form of salaries.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	80%	The City issues alarm permits and follows up on calls when dispatched. It also provides detective services as the incident warrants.
	Strategic Management	100%	The services provided by the City Police Department include management of property, strategic planning for the department and crime scene and records management.
	Police Vehicles	100%	The Police Department has the following vehicles that it is leasing: 2020 Dodge Durango - FY2022 is the final year of a four-year lease. Annual lease payments are \$10,162 ; a 2020 Ford Interceptor that is in year 3 of a 4-year lease. Annual lease payments are \$11,306. The City has budgeted in the FY2022 budget the purchase of two Ford Interceptors. These vehicles will be purchased under a four-year lease at a cost of \$25,000.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The City leases 651 street lights. The estimated population is 5,964. The street light per capita is 10.9%.

**Municipal Tax Differential
Eagle Harbor**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	0%	No request submitted.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Support Services	0%	No request submitted.
	Strategic Management	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services		
	Support Services		
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town leases 28 street lights. The estimated population is 61. The street light per capita is 45.9%.

**Municipal Tax Differential
Edmonston**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	The Community Compliance Officer is part of the Police Department. He issues building permits once plans are submitted along with the appropriate county permits.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	Although the Town requested a tax differential of 30%, the County decided to set the rate at 0% as the County does not dispatch police calls to Edmonston. The Town is not eligible for a tax differential credit as the Town is not replacing a County service.
Community Safety - Police			
	Patrol Services	100%	The Town provides service 24 hours per day, Monday through Sunday.
	Support Services	30%	Crime analysis is completed through the use of the Town's crime statistics, modifying services based on the analysis of the crimes. Joint crime analysis is provided with the County.
	Strategic Management	100%	Officers currently complete fingerprinting and fingerprint analysis. They also do planning and research through crime analysis. This is done using the Town's crime statistics and additional information provided by the County. The Town has its own computerized Records Management System, property room and property management system.
	Police Vehicles	100%	The Town has leases on three vehicles. The FY 2022 Budget reflects \$33,284.20 for a 2018 Chevrolet Tahoe, 4 years, year 2; a 2020 Ford Police Inceptor, 7 years, Year 2 and 2021 Ford Explorer, 5 years, year 2.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	20%	The Town provides a \$7,500 contribution to the Bladensburg Volunteer Fire Department each year.
Environmental Services			
	Animal Management	10%	The Town receives approximately an hour's worth of calls concerning animals per day. 10% of the Community Compliance Officer's salary is contributed to animal management.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town leases 200 street lights and owns 56. The estimated population is 1,455. The street light per capita is 17.6%.

**Municipal Tax Differential
Fairmount Heights**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	60%	The Code Enforcement Officer reviews building permits issued by Prince George's County and issues building permits from the Town for construction within the municipal limits. They also ensure that all structures within the municipality are maintained according to Town ordinances and codes. The Town is responsible for minor repairs to the streets and walking paths within the municipality. Major repairs are outsourced.
	Public Works Vehicles	100%	The Town has two vehicles, a dump truck and a trash truck. Both vehicles were financed for 5 years. The Town is in year 2 of its dump truck lease (\$14,263.80) and year 2 of its trash truck lease (\$33,136.68).
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	40%	The Town's police officers patrol 45-62 hours, 5-7 days per week.
	Support Services	0%	No request submitted.
	Strategic Management	0%	No request submitted.
	Police Vehicles	0%	No request submitted.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town owns 334 street lights. The estimated population is 5,000. The street light per capita is 6.7%.

**Municipal Tax Differential
Forest Heights**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	Forest Heights is solely responsible for the maintenance and repair of the Town's infrastructure with the exception of the storm drains (responsible for 60%). The Town is responsible for the maintenance of streets, sidewalks, gutters, signage and tree removal. It is also responsible for providing its residents with trash removal, yard waste removal and bulk trash pickup.
Public Works Vehicles	0%	No request submitted.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	90%	Town police officers patrol 140-168 hours, 5-7 days per week.
Support Services	60%	Town police officers respond to burglar alarm calls dispatched by the County's 911 Center.
Strategic Management	100%	The Department maintains files for its police and administrative records, as well as secure storage for recovered and seized property and evidence.
Police Vehicles	100%	The Town is currently leasing (4) 2021 Ford Interceptors - Year 1 of 5: \$50,583.70 payment and (2) 2019 Dodge Durango Pursuits - Year 3 of 4: \$21,318.17 payment.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	10%	The Town's Code Enforcement Officer is responsible for both citizen calls for service as well as personal observations of complaints regarding animal management matters. The officer has the authority to address local matters that require warnings or citations. However, should there be a need to remove an animal in violation of the law or otherwise, the officer must call upon the County's animal control. Service is provided Monday through Saturday.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town owns 285 street lights. The estimated population is 2,552. The street light per capita is 11.2%.

**Municipal Tax Differential
Glenarden**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	60%	The Code Enforcement Department is responsible for the enforcement of property maintenance standards, City codes and building codes. A permit is required for all new construction, reconstruction, and alteration of houses in the City.
	Public Works Vehicles	100%	The City plans to spend \$62,500 on one vehicle.
Human Services			
	Aging	20%	The City works with the Department of Family Services to provide daily meals to the seniors in the City. It also provides activities like bingo and board games.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City provides patrol services 140-168 hours, 5-7 days per week.
	Support Services	60%	The City provides crime analysis by analyzing crime stats, reports and methods of operation which exhibit patterns in the area, as well as detective services.
	Strategic Management	100%	The City provides planning, research, records management and property management services.
	Police Vehicles	100%	Two police vehicles were purchased in FY2018 on a 5 year lease. The City is currently in year 5 of the lease, spending \$12,585 per year.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services		
	Support Services		
	Debt	0%	No request submitted.
Volunteer Fire	Volunteer Fire	0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	The Town owns 300 street lights. The estimated population is 6,140. The street light per capita is 4.9%.

**Municipal Tax Differential
Greenbelt**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	60%	The City reviews and approves building permits for all residential and commercial construction projects being undertaken within the City. The City is also responsible for the enforcement of property maintenance standards for all commercial and residential properties within the City.
	Public Works Vehicles	100%	The City plans to purchase a 4x4 pickup truck at \$39,500, a new dump truck body at \$16,000 and a new bucket truck at \$205,000.
Human Services			
	Aging	100%	The City funds the Greenbelt Assistance in Living Program which provides information, case management and support services to elderly residents in Greenbelt. The City's Recreation Department provides senior classes and exercise programs, trips, a senior center and supports a Golden Age Club.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The City of Greenbelt provides its own police dispatch services 140-168 hours, 5-7 days per week.
Community Safety - Police			
	Patrol Services	100%	The City of Greenbelt's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	80%	The Greenbelt Police Department is a full-service accredited agency that provides planning, research, records and property management as part of its daily operations.
	Strategic Management	100%	Planning and research are provided by the command staff (Police Chief, Deputy Chief, three Captains and one Lieutenant). Two officers are dedicated to evidence collection and forensic analysis.
	Police Vehicles	100%	Although the City did not submit a tax differential request, the City's submission indicates that it has budgeted \$280,300 for five vehicles in its operating budget. Therefore, the rate is set at 100%.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services		
	Support Services		
	Debt	100%	Greenbelt owns the fire station located at 125 Crescent Road which supplants the County's need to provide this infrastructure to County residents living in Greenbelt.
Volunteer Fire	Volunteer Fire	30%	The City sets aside \$120,000 annually in an agency fund dedicated for the Greenbelt Volunteer Fire Department.
Environmental Services			
	Animal Management	80%	The City has a designated animal holding facility that is open 100-119 hours, 5-7 days per week.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	70%	The City leases 999 street lights, and owns 82 street lights and 2 traffic signals. The estimated population is 24,921. The street light per capita is 4.3%.

**Municipal Tax Differential
Hyattsville**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	10%	The City provides inspections and code enforcement of buildings. The Division is responsible for business licensing, multi-family and single-family residential property licensing and property maintenance inspections throughout the incorporated City limits. The City is also responsible for notifying the County and working with County staff to resolve zoning violations as well as assessing property conditions which require a variance from the County.
Public Works Vehicles	100%	The City is currently leasing two previously purchased trucks: FY 2022 Lease payments of \$10,750 per quarter, for FY 2022 total \$43,000. Terms of the lease agreement is five years. FY 2022 Public Works Capital Budget Plan Purchases are as follows: (1) Administrative Vehicle, estimated cost \$50,000, and (1) Commercial Truck estimated cost \$60,000, both plan purchases will be on a cash basis.
Human Services		
Aging	90%	The City of Hyattsville Community Services Department provides numerous services to seniors and people with disabilities that offset the need for service provisions by the County. In FY 2022 these senior services were budgeted for \$232,014.
Housing and Community Development	100%	The Department of Community and Economic Development provides effective oversight of economic development and community development programming, coordination of planning and public services that support community growth, place making, development and investment to encourage a high quality built environment.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The City of Hyattsville provides its own police dispatch services 140-168 hours, 5-7 days per week.
Community Safety - Police		
Patrol Services	100%	The City of Hyattsville's police officers patrol 140-168 hours, 5-7 days per week.
Support Services	80%	The City's support services include the following: Burglar Alarm, Crime Lab, Crime Analysis and Detective Services. Although the City requested a tax differential of 100%, the County determined that the City qualified for a rate of 80% as the evidence collection and processing efforts do not represent the operation of crime lab services.
Strategic Management	100%	The Department's planning, policies and procedures are credentialed through the Commission on Accreditation for Law Enforcement Agencies. This also includes research and implementation of police technology. The department has a full-time employee that maintains and manages the internal records system and property intake area.
Police Vehicles	100%	The City is planning to purchase approximately six new police vehicles for a total of \$324,000 and pay on a cash basis from the General Fund.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	50%	The City provides an annual grant in the amount of \$50,000 to support the Hyattsville Volunteer Fire Department's operations.
Environmental Services		
Animal Management	20%	The City does not have special animal control officers, but the patrol officers answer animal control related calls (i.e. removing dead animals, injured animals, noise complaints, stray animals and concerned sightings).
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	10%	The City owns 110 street lights. The estimated population is 21,187. The street light per capita is 0.52%.

**Municipal Tax Differential
Landover Hills**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	100%	The Code Enforcement Officer routinely patrols the Town for violations of the Code and responds to resident complaints. Although the Town requested a tax differential rate of 90%, the County set the rate at 100% based on the level of fee revenue that supports these functions.
Public Works Vehicles	100%	The Town purchased a 2020 Ford F-550, which included a snow plow and salt spreader. The vehicle and requisite safety lights and bed liner cost \$85,727.69.
Human Services		
Aging	10%	The Town does not offer any formal services for seniors, but routinely checks on their welfare by obtaining food from a food bank, food pantry or food distribution event and delivering it to its seniors in need. Additionally, The Town takes trash cans to the curb and removes snow from the driveways of seniors.
Housing and Community Development	80%	The Town of Landover Hills actively pursues, writes, and administers grants, as well as collaborates with neighboring municipalities with similar needs in grant efforts. The Town has been granted several grants to: install murals, improve forest trails, install insulation, install gazebos, improve playgrounds, and more.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	80%	The Town's police officers patrol 100-119 hours, 5-7 days per week.
Support Services	60%	The Town of Landover Hills Police respond to burglar alarms and analyze calls for service to determine crime patterns. They refer incidents that require non-police services.
Strategic Management	100%	The Town of Landover Hills Police Department is committed to working with residents as partners in order to maintain a safe community. The Department works with its residents, businesses, and visitors in order to maintain a safe environment.
Police Vehicles	0%	The Town requested a 100% credit for police vehicles but the County determined that no credit would be allowed because no funds are allocated for Police Vehicles in the FY 2022 budget.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	20%	The Town has two employees who are responsible for responding to calls from residents regarding animals (i.e. domestic animals running at-large, dead animals, etc.).
Education/Library		
Library	0%	Although the Town requested a 10% tax differential, it does not provide library services that replace comparable services provided by the County. Therefore, the County decided to set its rate at 0%.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	The Town leases 104 street lights. The estimated population is 1,687. The street light per capita is 6.2%.

**Municipal Tax Differential
Laurel**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	The City of Laurel collects permit fees upon application for new building construction/modification, electrical permits, Use & Occupancy for new construction and business changes; and sitework and grading. New streets would only be part of a subdivision development – fees are not collected for the City's street projects. The fees collected do not completely offset the cost of performing inspections and code enforcement.
Public Works Vehicles	100%	The City of Laurel is currently paying for the following vehicles: (2) ten-ton dump trucks with spreader and plow; (1) street sweeper; (1) asphalt roller debt service.
Human Services		
Aging	100%	In 2020, the City of Laurel provided 109 programs for senior citizens. City staff provide, attend and chaperone classes, special events and trips for the seniors.
Housing and Community Development	100%	The City of Laurel Office of the Fire Marshal and Permit Services administers a Rental Licensing Program, which provides annual licensing and inspection of multi-family and single family rental units. Additionally, City of Laurel Ordinance No. 1584 provides for Moderately Priced Dwelling Units requirements and Ordinance No. 1600 provides for Work Force Dwelling Unit requirements in new developments within the City.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The City of Laurel provides its own police dispatch services 140-168 hours, 5-7 days per week.
Community Safety - Police		
Patrol Services	100%	The municipality's police officers patrol 140-168 hours, 5-7 days per week.
Support Services	80%	The Police Department is a full-service department providing all the services of a standard police department. The Laurel Police Department is a "stand alone" agency and provides full-time, full-service police services to the Laurel Community without being supplemented by any other agency.
Strategic Management	100%	The City's police department, along with assistance from the Office of Emergency Management, conducts studies, research and planning on new equipment, tools, and electronic information suites to improve the safety, efficiency and effectiveness of all police personnel. Additionally, the police department is actively involved with records and property management and conforms to all City, County, State and Federal regulations.
Police Vehicles	100%	The Police Department is currently leasing 13 Ford Explorer Police Interceptors. The department is in the first year of a 5-year lease. The total annual lease payment is \$150,527.
Fire Department		
Administrative Services	10%	The City's Emergency Manager is responsible for the management of the City's Emergency Services Commission Grant Program, administrative support for the Emergency Services Commission and provides administrative support in the Emergency Operations Center for activation and drills. The City's Emergency Manager coordinates all resources during an emergency activation.
Emergency Operations	10%	The City of Laurel coordinates emergency operations for its volunteer fire companies 1-19 hours, 5-7 days per week.
Debt	0%	No request submitted.
Volunteer Fire	100%	The City of Laurel provides administrative services to the volunteer fire department.
Environmental Services		
Animal Management	60%	The City of Laurel has three temporary holding kennels for domestic pets as well as some smaller portable kennels. The City does not hold animals overnight. The animal warden drops animals off to the County facility that need long-term holding. When the animal warden is not working, the County comes to pick up the animals.
Education/Library		
Library	0%	No request submitted.
Debt	30%	The City of Laurel has executed a perpetual lease for City owned property to be used by Prince George's County for the new Stanley Memorial Library site.
Non-Departmental		
Street Lighting/Traffic Control	90%	The City leases 1,596 street lights, and owns 111 street lights and 11 traffic signals. The estimated population is 30,060. The street light per capita is 5.7%.

**Municipal Tax Differential
Morningside**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Once a permit is issued by the County Department of Permitting, Inspections and Enforcement it must be presented to the Town Code Enforcement Officer, who then issues the corresponding Town permit.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The Town's police officers patrol 140-168 hours, 5-7 days per week.
	Support Services	0%	No request submitted.
	Strategic Management	60%	The Town has a Police Clerk who manages the records. There is a property/evidence list that is updated often by the officers.
	Police Vehicles	100%	The Town currently leases two Ford Police Interceptor vehicles. It is in the 2nd year of a 4-year lease, \$28,000.00 in the budget for these. (There is an additional \$20,341.00 in the budget to possibly obtain a 3rd car sometime this fiscal year.)
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire			
	Volunteer Fire	30%	The Town donates annually to the Morningside Volunteer Fire Department. This year's donation is \$10,000.00.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	The Town leases 86 street lights and owns 14. The estimated population is 1,240. The street light per capita is 8.1%.

**Municipal Tax Differential
Mount Rainier**

Service Area		FY 2023 Decision	Description of Service
Public Works/Inspections			
	Engineering	60%	The City reviews and inspects the infrastructure of the streets. The Code Enforcement Department reviews, inspects and enforces the code for building structures. The Public Works Department sources contractors to do major construction and road resurfacing as needed.
	Public Works Vehicles	100%	The City is currently leasing the following vehicles: 2019 Bobcat (4 years) Original amount \$45,518.98 Yr 2 Debt in FY 22=\$12,741.04; 2020 Ford 550 (4 years) Original Amount \$77,824.80 Yr 2 Debt in FY 22 =\$21,576 ;Code Enforcement: (2) 2019 Ford Escape (4 years) Original Amount \$47,782.96 Yr 2 Debt in FY 22= \$13,386.80.
Human Services			
	Aging	20%	The City has a Social Services Resource Coordinator that is responsible for assisting citizens requesting public assistance or resources through local, county, state or federal agencies. The coordinator also identifies services available to citizens through various agencies and helps them apply for assistance.
	Housing and Community Development	100%	The City has a Director of Economic Development who writes, administers, reports, and monitors services of a non-Community Development Block Grant Fund. The director also implements all economic development functions from conception to completion and establishes and maintains private/public partnerships for positive long-term economic growth.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	The City provides its own police dispatch services that provide about 140-168 hours of services, 5-7 days per week. It handles 50-75 calls during the week.
Community Safety - Police			
	Patrol Services	100%	The City's police officers patrol approximately 140-168 hours, 5-7 days per week.
	Support Services	80%	The department has contracted with the Hyattsville City Police Department to provide communications and dispatch services to the department. Panic and burglar alarms from City facilities are monitored at the Hyattsville City Police Department and dispatched to the Mount Rainier Police Department officers as needed. The department has two full time investigators who investigate all criminal complaints except for homicides. The department will continue to rely on the County Police Department for homicide investigations.
	Strategic Management	100%	The police department manages all records pertaining to arrest reports, police reports, and accident reports.
	Police Vehicles	100%	The police department is paying for three 2020 Dodge Durangos (Four Years). The department is currently in year 2: \$27,273 (principle) plus \$4,872 (interest).
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		0%	No request submitted.
Environmental Services			
	Animal Management	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	40%	The City owns 135 street lights and 5 traffic signals. The estimated population is 8,600. The street light per capita is 1.6%.

**Municipal Tax Differential
New Carrollton**

Service Area		FY 2023	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	60%	The City requested a tax differential rate of 90%, however based on the level of fee revenue collected the County determined that the credit would be set at 60%.
	Public Works Vehicles	100%	The City is currently leasing: 1 Elgin Pelican Street Sweeper, 1 Kubota Tractor, 6 Waste Management and Public Works Pickup Trucks, 1 Bucket Truck and 2 Garbage Trucks for \$298,000.
Human Services			
	Aging	0%	No request submitted.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	100%	The City's police officers patrol 5-7 days per week for about 140-168 hours per week.
	Support Services	80%	The City's officers currently complete fingerprinting and fingerprint analysis. They also do planning and research and crime analysis. This crime analysis is using our own crime statistics and additional information provided by the County. The City has its own computerized Records Management System and Property Management System.
	Strategic Management	100%	The City Administration provides the Police Department with (1) state of the art computerized system to do background checks/research and (2) secured data storage & management software programs for records management.
	Police Vehicles	100%	The City plans to purchase three vehicles with a total cost of \$137,802.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Management Services		
	Support Services		
	Debt	0%	No request submitted.
Volunteer Fire	Volunteer Fire	20%	The City plans to give a \$7,000 grant to the Fire Department.
Environmental Services			
	Animal Management	20%	The City has one full-time Animal Control Officer. When the Animal Control Officer is not on duty, City police officers respond to animal calls.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	The City owns 905 street lights. The estimated population is 13,715. The street light per capita is 6.6%.

**Municipal Tax Differential
North Brentwood**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	60%	The Town has Code Enforcement Officers that ensure compliance with County and Town codes/regulations/ordinances. The Town fills potholes, paints curbs, and installs/maintains sidewalks. Although a rate of 40% was requested, a rate of 60% was given based on changes adopted by the Municipal Tax Differential Task Force in August 2021.
Public Works Vehicles	0%	No request submitted.
Human Services		
Aging	10%	The Town provides food to seniors through the Produce for Seniors Program; and in partnership with the Department of Social Services provides a satellite office at the North Brentwood Municipal Center.
Housing and Community Development	10%	The Town provides grant writing, at a budgeting amount of \$3,866.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	0%	No request submitted.
Support Services	0%	No request submitted.
Strategic Management	0%	No request submitted.
Police Vehicles	0%	No request submitted.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	The Town provided a donation of \$2,500 to the Brentwood Volunteer Fire Dept.
Environmental Services		
Animal Management	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town owns 59 street lights. The estimated population is 700. The street light per capita is 8.4%.

**Municipal Tax Differential
Riverdale Park**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	The Town reviews building permits for certain construction work, it also provides inspection services and enforcement of the Town's relevant codes on all private property. In addition, the Town employs two staff members who monitor road conditions and deficiencies caused by weather and other external forces and ensure necessary action is taken.
Public Works Vehicles	0%	The Town requested 100% credit but was denied because it is not paying cash from its general fund or leasing any vehicles.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	The Town provides police dispatch services 5-7 days per week, at about 140-168 hours per week. About 262 calls are handled weekly.
Community Safety - Police		
Patrol Services	100%	The Town's police officers patrol 5-7 days per week at an average of 140-168 hours per week.
Support Services	80%	The Town responds to multiple burglar alarm calls per day, the vast majority are false alarms. The detectives are trained in crime analysis. The Town also has a fully staffed detective bureau, that investigates property crimes against people with the exception of homicides and rapes.
Strategic Management	100%	The Town has implemented planning and research functions as a means to ensure all resources are used efficiently. Records management and property management functions are part of the Police Administration Department – and are in the process of being moved to an online platform.
Police Vehicles	100%	The Town routinely updates its fleet of police vehicles. In FY2022, the Department will be leasing twelve (12) standard police cruisers. In FY 2019, the Town leased 4 cruisers on a 5-year lease. In FY 2021, the Town leased 4 cruisers on a 4-year lease. In FY 2022, the town will lease an additional 4 cruisers on a 4-year lease which will be equipped with the necessary emergency lights, markings, and related equipment.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town provides an annual grant to the Volunteer Fire Department and provides the building for the Fire Department Operation.
Environmental Services		
Animal Management	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town owns 600 street lights. The estimated population is 7,304. The street light per capita is 8.2%.

**Municipal Tax Differential
Seat Pleasant**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	100%	The City's Neighborhood and Commercial Compliance Division reviews commercial and private building permits and ensures compliance during the construction process. The Environmental Justice Department identifies and assesses road damage and works to repair and resurface the City's neighborhood streets and main roads, sidewalks and alleys.
Public Works Vehicles	100%	The City is currently financing or leasing the following vehicles: (1) Elgin Pelican Street Sweeper, (1) Kubota Tractor, (6) Waste Management and Public Works Pickup Trucks, (1) Bucket Truck and (2) Garbage Trucks for a total of \$298,000.
Human Services		
Aging	20%	The City's Public Engagement Department coordinates city transportation for the elderly and other citizens in need of transportation to medical facilities, stores, businesses and other destinations by appointment. The County decided on a tax differential of 20% as this rate is consistent with that of other municipalities providing a similar level of service.
Housing and Community Development	100%	The City employs a Grants Manager that is responsible for the administration of all grants in conjunction with the City Manager. The City has also received several grants in order to fund multiple housing projects. As the City has a dedicated unit for these services, the County decided to set the tax differential at 100%.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The City's police officers patrol 5-7 days per week at an average of 140-168 hours per week.
Support Services	30%	The City provides crime analysis services.
Strategic Management	100%	The Seat Pleasant Police Department provides Citywide protection services that consist of planning and research. It also provides records and property management by maintaining data such as arrest and accident reports as well as seizing property that is inventoried and tracked during the adjudication process.
Police Vehicles	100%	The City is currently leasing the following vehicles: (8) Ford Taurus Interceptors, (12) Ford Explorers, (1) Chevrolet Impala, (3) Ford Focuses, (1) 2021 Chevrolet Tahoe, (1) 2020 Chevrolet Tahoe, (1) John Deer Tractor, (4) Ford F150s, (2) Chevrolet Traverses, (1) Ford Transit Police Bus, (3) Ford Explorer SUVs (2) Harley Davidson Motorcycles and (1) Public Safety Trailer.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	0%	No request submitted.
Environmental Services		
Animal Management	10%	The City has staff that responds to calls to transport lost animals or to remove dead animals.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The City leases 16 street lights and 461 traffic signals. The estimated population is 4,700. The street light per capita is 10.1%.

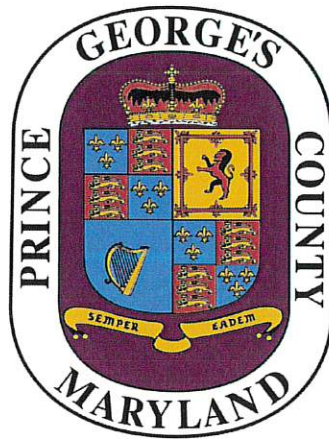
**Municipal Tax Differential
University Park**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	The Town receives, reviews and approves building permits. It also follows-up to ensure that projects are constructed as permitted. Additionally, The Town receives and provides rental permits for houses that are rented in the Town and performs annual inspections on the rental houses. The Town also maintains all of its streets.
Public Works Vehicles	100%	In FY 2020 the Town purchased two 2019 Ford F550 trucks under a six-year lease. Debt service for these vehicles for the current fiscal year is \$27,350.
Human Services		
Aging	50%	The Town funds a senior program that helps residents to age in place. This service provides transportation, financial assistance and helps with daily needs for the aging population.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The Town's police officers patrol 5-7 days per week for an average of 140-168 hours per week.
Support Services	60%	The Town's police department provides burglar alarm services, crime laboratory services and detective services.
Strategic Management	100%	The Town provides the following internal support services: planning, research, records management and property management.
Police Vehicles	100%	One vehicle at a cost of \$50,500 will be purchased.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town has \$12,000 allocated as a donation to the local fire departments to be used at their discretion.
Environmental Services		
Animal Management	10%	The Town has a designated animal holding facility. It also responds to animal control complaints and issues and maintains traps for the Town residents.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town leases 231 street lights. The estimated population is 2,454. The street light per capita is 9.4%.

**Municipal Tax Differential
Upper Marlboro**

Service Area	FY 2023 Decision	Description of Service
Public Works/Inspections		
Engineering	100%	The Town of Upper Marlboro Code Enforcement reviews building permits and plans and ensures all construction is done with proper Department of Permitting, Inspections and Enforcement permits. The Code Officer patrols the Town and issues property maintenance violations. Funding is also set aside for street construction design and planning (funding is being planned for FY 2023).
Public Works Vehicles	100%	The Town of Upper Marlboro has leased a 2022 6500 Chevy Dump Truck for the Public Works Department for street maintenance and refuse collection. Year 1 of 4 at \$20,000.
Human Services		
Aging	10%	The Town provides referral services to its elderly residents, and helps direct them to the proper County & State programs both over the phone, by email, and through the Town website.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	40%	The Town's police officers patrol 5-7 days per week, at an average of 45-62 hours per week.
Support Services	30%	The Town provides detective services, and has hired a police officer who will serve as the Town's investigator.
Strategic Management	100%	The Town provides the following internal support services: planning, research, records management and property management.
Police Vehicles	100%	The Town is leasing the following vehicles: Lease 1-Year 2 of 4 \$32,525 (1 2020 Chevy Tahoe, 2 2020 Ford Explorers) Lease 2-Year 1 of 4 \$25,000 (2 2021 Ford Explorers).
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town has budgeted \$15,000 to assist the Marlboro Volunteer Fire Department with the purchase of a new fire engine or rescue engine.
Environmental Services		
Animal Management	10%	The Town has staff who take calls related to lost animals or the removal of dead animals.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	The Town leases 170 street lights, and owns 11 street lights and 2 traffic signals. The estimated population is 680. The street light per capita is 26.9%.

**THE PRESENTATION OF THE
FY 2023 MUNICIPAL TAX DIFFERENTIAL
PROGRAM
TO
MUNICIPAL REPRESENTATIVES**



**Angela Alsobrooks
County Executive**

Prepared by

Office of Management and Budget

October 5, 2021

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I. LEGISLATION

PRINCE GEORGE'S COUNTY CODE

DIVISION 6. MUNICIPAL TAX DIFFERENTIAL

Sec. 10-183. Definitions.

- (a) For purposes of this Division the following words and phrases have the meaning assigned below, except in those instances in which the context clearly indicates a different meaning:
- (1) **County-wide property assessable base** shall mean the total County assessable tax base, including all municipal corporations, as used in the County's latest adopted budget.
 - (2) **County-wide real property assessable base** shall mean the County real property assessable tax base, including all municipal corporations, as used in the County's latest adopted budget.
 - (3) **County-wide personal property assessable base** shall mean the County personal property assessable tax base, including all municipal corporations, as used in the County's latest adopted budget.
 - (4) **Degree of services or programs** shall mean the level of eligible services or programs performed by the municipal corporation instead of the County.
 - (5) **Director** shall mean the Director of the Office of Management and Budget.
 - (6) **Eligible services or programs** shall mean those services or programs which are performed by a municipal corporation, and are wholly or partially funded from property tax revenues of the municipal corporation, instead of similar County services or programs when the similar County services or programs are wholly or partially funded from property tax revenues in the County's general fund and the services or programs are generally performed by the County in the unincorporated areas of the County.
 - (7) **Municipal Corporation** shall mean a city or town incorporated pursuant to Article XI-E of the Maryland Constitution which is partially or entirely within the boundaries of Prince George's County.
 - (8) **Net County service or program cost** shall mean the cost for a service or program as reflected in the County's latest adopted Current Expense Budget and support documents increased by the amount of indirect costs, including fringe benefits, applicable to that service or program and reduced by any fees, service charges, grants or other revenue directly attributable to that service or program.
 - (9) **Property tax** shall mean County general fund property tax revenues as stated in the County's latest adopted budget.

(CB-134-1983; CB-47-1984; CB-75-1997; CB-1-2001)

Sec. 10-184. Municipal Tax Differential established.

- (a) There is hereby established a municipal tax differential program pursuant to Section 6-305 of the Tax-Property Article of the Annotated Code of Maryland.
- (b) The County real property tax rate to be set for assessments of real property in a municipal corporation shall be calculated and established as follows:
- (1) For each eligible service or program, the County shall calculate the net County service or program cost.
 - (2) The net County service or program cost for each eligible service or program shall be calculated to reflect the portion supported by the general fund real property tax revenues.
 - (3) The County shall convert the calculated cost for each eligible service or program into a real property tax rate equivalent by dividing the calculated County service cost by the Countywide real property assessable base.
 - (4) The differential for each municipal corporation shall be calculated by multiplying the degree of service or program performed by the municipal corporation by the real property tax rate equivalent.
 - (5) The differential determined pursuant to this Section shall be rounded to the nearest tenth of a cent.
- (c) The County personal property tax rate to be set for assessments of personal property in a municipal corporation shall be calculated and established as follows:

(1) For each eligible service or program, the County shall calculate the net County service or program cost.

(2) The net County service or program cost for each eligible service or program shall be calculated to reflect the portion supported by the general fund personal property tax revenues.

(3) The County shall convert the calculated cost for each eligible service or program into a personal property tax rate equivalent by dividing the calculated County service cost by the Countywide personal property assessable base.

(4) The differential for each municipal corporation shall be calculated by multiplying the degree of service or program performed by the municipal corporation by the personal property tax rate equivalent.

(5) The differential determined pursuant to this Section shall be rounded to the nearest tenth of a cent.

(d) The County real property tax rate and the personal property tax rate to be levied against all property located within a municipal corporation shall be computed in the following manner:

(1) Beginning in Fiscal Year 2002, the applied tax differential rate for each municipality shall be the average of the real property tax differential rate and the average of the personal property tax differential rate calculated in accordance with Subsection (b) and Subsection (c) for the ensuing fiscal year and the calculated real property tax rate and the personal property tax rate for the current fiscal year and the immediately preceding three fiscal years, provided, however, that for purposes of determining the applied tax differential rate, the tax rate levied in fiscal years 1995 through 1998, inclusive, shall be used in lieu of a calculated rate.

(2) Beginning in Fiscal Year 2004, the real property tax differential rate and the personal property tax differential rate for each municipality shall be the average of the real property tax differential rate and the average of the personal property tax differential rate calculated in accordance with Subsection (b) and Subsection (c) for the ensuing fiscal year and the calculated real property tax differential rate and the personal property tax differential rate for the current fiscal year and the immediately preceding fiscal year.

(3) For Fiscal Year 2002, Fiscal Year 2003, and Fiscal Year 2004 only, the applied tax differential rates for each municipality shall be the average of the real property tax differential rate and the average of the personal property tax differential rate calculated in accordance with Subsection (b) and Subsection (c) for the ensuing fiscal year and the tax differential rates for the current fiscal year and the immediately preceding three fiscal years. For purposes of determining the applied tax differential rate for real property for fiscal years prior to Fiscal Year 2001, the County real property tax rate for those fiscal years shall be calculated by multiplying the real property tax rate by a factor of .40.

(CB-134-1983; CB-47-1984; CB-8-1993; CB-5-1995; CB-36-1995; CB-75-1997; CB-1-2001)

Sec. 10-185. Municipal Tax Differential applied.

(a) By December 7, the County shall notify the municipal corporation of the County's determination regarding the degree to which the municipal corporation is providing one or more eligible services in lieu of the County. Any disagreement shall be subject to negotiation between the County and the municipal corporation.

(b) If the County and the municipal corporation are unable to agree on the degree to which the municipal corporation is providing one or more eligible services or programs by January 15, the matters in dispute shall be submitted to an Arbitration Panel. The deadline may be extended by mutual agreement.

(c) The Arbitration Panel shall be comprised of the following:

(1) One member selected by the municipal corporation involved in the dispute;

(2) One member selected by the County Executive;

(3) One member selected jointly by the above members.

(d) At the arbitration hearing, the County and the municipality may present testimony, evidence, and oral argument as to the matters in dispute.

(e) The Arbitration Panel shall issue its advisory determination to the County Executive and County Council no later than February 15.

(CB-134-1983; CB-75-1997)

Sec. 10-186. Reports.

- (a) The County shall provide to each municipal corporation by October 7 of each year a copy of the County's adopted Current Expense Budget for the fiscal year which began the preceding July 1, which documents shall be used in determining the tax differential.
- (b) The County shall provide to each municipal corporation a standardized report form listing each potentially eligible service. Municipal corporations shall report to the Director upon such forms and shall set forth such information as the Director may prescribe and require. Information submitted by any municipal corporation is subject to verification by the Director.
- (c) Each municipal corporation shall identify, in ten percent (10%) increments, the degree to which it is providing eligible services to its citizens in lieu of the County providing those services. Each municipal corporation shall complete and return the standardized report to the County by November 7 of each year.

(CB-86-1987; CB-75-1997)

Municipal Tax Setoff Report

In 2015, the Maryland General Assembly passed House Bill 681 that requires the County to complete a report on property tax setoffs in the county by January 31 of each year. Included in the report should be:

- (a) The amount of the tax setoff granted to each municipal corporation in the current fiscal year;
- (b) In the form provided by each municipal corporation, a detailed description of the scope and nature of the individual services or programs provided by each municipal corporation instead of similar services or programs provided by the county; and
- (c) A detailed description of the methodology used by the County to determine the amount of the tax setoffs, including any formulas.

(Chapter 267, HB 681, 2015)

II. TAX DIFFERENTIAL GUIDELINES

Note: This section is provided as an operational guideline and is not intended to be a legal interpretation of the tax differential law.

TAX DIFFERENTIAL DEFINITION

The tax differential is a process for determining the appropriate property tax rates for residents of municipalities within Prince George's County. It is used to reduce the County government portion of the property tax bill to account for services that are provided instead by the municipal government.

The tax differential does not affect the revenues or expenditures of a municipality. Instead, the tax differential provides tax relief to a municipality's residents. The tax differential lowers the County tax rate for these residents to ensure that residents are not taxed twice for services provided by both the County and their municipal government.

To qualify, the municipality must provide a service that replaces a service that is currently being provided by the County. Therefore, any services provided by a municipality that are not funded in the County's budget or General Fund are not eligible for a tax differential credit. In addition to the criteria outlined above, the municipality must utilize some property tax revenues to pay for the service.

THE TAX DIFFERENTIAL TIMETABLE

- Each municipality must complete the Tax Differential Request forms and return them to the Office of Management and Budget (OMB) **no later than Friday, November 5, 2021**.
- All municipal service levels (other than zero) must include explanation and documentation. In particular, any changes in service level since the last fiscal year must be documented.
- Please provide a copy of your current budget with your request.
- The level of service section of the form must be expressed as a percentage of the total service being replaced. (Please use **10** percentage point intervals.)
- After OMB receives the information, further information or clarification may be required. In some cases, this could include a meeting to discuss the municipality's request forms.
- The County will send a letter to each municipality indicating the calculated tax differential **no later than Tuesday, December 7, 2021**.

The value of tax differential given must be agreed upon between the Office of Management and Budget and the respective municipality **no later than Friday, January 14, 2022**, otherwise the matters in dispute shall be submitted to an arbitration panel.

TAX DIFFERENTIAL CREDIT CATEGORIES

Each service category is defined by the County Budget document. The following service categories are eligible for a tax differential. Each category contains a brief description. A more detailed description of each service is provided in the Service Category Description section of this manual.

Public Works/Inspections

- **Engineering Services:** To be eligible for the Engineering Services credit, the municipality's service must include reviewing building permits, inspections and code enforcement of buildings, and Construction or resurfacing of roads . (Services that are funded through fees, such as permit reviews, are not eligible for this credit since only services funded through property taxes are eligible for a tax differential credit.)
- **Public Works Vehicles:** To be eligible for credit under this category, a municipality must have allocation for the purchase of public works vehicles included in their prior year approved budget in the form of cash, debt and or leasing.

Human Services

- **Aging Services:** To be eligible for the Aging Services credit, the municipality must provide to its elderly citizens a social service that is currently provided by the County. Whenever it is possible, any agreement with the County's Department of Family Services regarding a division of labor for this activity should be provided. The number of hours per day and the number of days per week will guide the percentage of credit.
- **Housing and Community Development:** To be eligible for the Housing and Community Development credit, the municipality must provide a locally-supported service in housing or community development that is currently provided by the County. This credit will apply only where a municipality performs at least one of the following services:
 - Provides grant writing, administration, reporting or monitoring services if non-CDBG (Community Development Block Grant) funded.

Community Safety

- **Homeland Security (Public Safety Communications)**
- **Police Dispatch Services:** To be eligible for the Police Dispatch Services credit, the municipality must provide its own police dispatch services. The percentage of hours and days covered by the police dispatch services will guide the percentage of credit.

Police

- **Patrol Services:** To receive this service credit, the municipality must provide police patrol services that are currently performed by the County. Therefore, a contract for patrol services to supplement the County Police is not eligible for the credit. The percentage of hours per day and weeks per year that the patrol service is provided will guide the percentage of credit.
- **Police Support/Investigation Services:** To receive this service credit, the municipality must provide Burglar alarm services, Crime analyses, Crime laboratory services and Detective services.

- **Strategic Management:** To receive this service credit, the municipality must provide internal support services for its police department, such as planning, research, records management and property management.
- **Police Vehicles:** To be eligible for the credit under this category, a municipality must have allocation for the purchase of police vehicles included in their prior year approved budget in the form of cash, debt and or leasing.

Fire

- **Volunteer Fire:** To be eligible for the volunteer fire credit, a municipality must provide administrative services to its volunteer fire companies and coordinate emergency operations for those volunteer fire companies. Credit is also applied for municipalities making monetary donations to volunteer fire companies.
- **Vehicles:** To receive this service credit, a municipality must use cash or be incurring debt service on fire buildings and fire vehicles.

Environmental Services

- **Animal Management:** To fully replace the County's cost in this service area, a municipality would need to provide designated field staff, short- and long-term boarding facilities, veterinary care and related support services, such as carcass pick up and maintaining traps. Partial credit is given for providing any service that replaces a County service.

Library

- **Library:** To receive credit for library service, the municipality must operate a library facility that replaces the need for all or part of a County library.
- **Debt:** To receive this credit, a municipality must provide a facility or pay the cost of a facility used by a County library or other library that replaces all or part of the need for County library service. Credit is also given for partial use of land or easement for County library services.

Street/Traffic Signal Lighting

- **Street/Traffic Signal Lighting.** Street/traffic signal lighting includes the energy costs for utilizing street lights and the operational costs for maintaining traffic signals. Such lighting costs must replace County costs. The amount of credit given will be based on the number of street/traffic signal lighting and (total owned and leased) lights per capita.

III. TAX DIFFERENTIAL CALCULATION PROCESS

The FY 2022 Approved Budget determines the FY 2023 Tax Differential. OMB makes the following adjustments beginning with the individual agency budgets. (The computation described below is illustrated in the Appendices to this document.) This calculation reflects the changes required by the State Truth in Taxation Law to impose two different rates for Real Property Tax and Personal Property Tax, effective in FY 2022. The impact on individual municipalities is revenue neutral.

- Step 1. Agency Budgets are adjusted by the following:
 - Indirect costs are not shown at agency levels (includes depreciation)
 - FY 2022 budget costs are reduced by non-property tax revenues directly related to service
 - FY 2022 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs
 - FY 2022 services which are provided entirely by the County are eliminated
 - FY 2022 budget costs are adjusted to reflect the portion supported by General Fund Real Property Tax revenues and the portion supported by General Fund Personal Property Tax revenues.
- Step 2. FY 2022 debt service is allocated to appropriate functional categories.
- Step 3. FY 2022 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2022 Real Property Tax Base and Personal Property Tax Base, respectively.

This creates the base for the calculation of the tax differential for the individual municipalities.

HOW TO DETERMINE THE ESTIMATED TAX RELIEF OF A MUNICIPALITY (EXAMPLE)

	Real Property	Personal Property
FY 2019 Tax Differential	7.0	18.0
FY 2020 Tax Differential	5.6	15.3
FY 2021 Tax Differential	4.2	12.1
3-Year Average	5.6	15.1
Municipal Tax Base (a)	99,557,489	49,598,950
Divide by 100 (b)	995,575	495,990
(a) x (b) = total tax relief	55,785	74,994

IV. SERVICE CATEGORY DESCRIPTION

Source: Prince George's County FY 2022 Approved Operating Budget

Department of Permitting, Inspections and Enforcement

Building Plan Review

Division of Building Plan Review is staffed by 32 full-time personnel with two sections that include Building Plan Review and Health Review.

The Building Plan Review Section is responsible for the following activities:

- Commercial building plan reviews for fire, structural, electrical, mechanical, Americans with Disabilities Act compliance, energy and accessibility
- Residential building plan reviews for structural and energy compliance
- Commercial and residential sprinkler reviews
- Commercial fire alarm reviews
- Building code variances and waivers
- Administration of the Electrical Code

Staff from the Health Review Section review plans and perform inspections related to new well and septic systems, swimming pools and licensed food establishments.

Inspections

The Division of Inspections provides regulation of construction, development and grading activity in the County, with the exception of the City of Laurel. Division personnel perform inspections to assure community members and related stakeholders achieve the standards set by the community through the legislature and adopted as County law. Staffed by 73 full-time personnel, this division will include inspections of all horizontal (site grading, stormwater management, roads, bridges and utilities) and vertical (structural, electrical, mechanical, fire-life safety, energy and accessibility) elements of new development or improved projects. The Maryland Department of the Environment (MDE) delegates two-year enforcement authority to the County to conduct sediment and erosion control inspections. This authority is reviewed by the MDE on a biennial basis.

Four sections comprise this division including Site/Road Inspection, Residential Building Inspection, Commercial Building Inspection and Fire Prevention and Life Safety Inspection.

The Site/Road Inspection Section inspects horizontal related permits broken down into three districts: North, Central and South. In addition, site/road inspectors evaluate the existing infrastructure (bridges, sidewalks, driveway aprons, roadways and storm drainage structures) and make recommendations for modifications and repair of these infrastructures for inclusion in the Capital Improvement Program. Utility inspectors ensure that utility work conducted in the public right of way is performed in a manner consistent with the County's policy and specification for utility installation and maintenance.

The Residential Building Inspection Section conducts inspections of residential construction and light commercial projects. Through the use of a combination of inspectors, staff evaluates new construction for compliance with structural, life safety, mechanical, electrical and grading requirements.

Enforcement

The Division of Enforcement is staffed by 73 full-time personnel with several sections that include Administrative Support, Residential Property Standards, and Zoning and Commercial Property Standards.

This division enforces the zoning ordinance, use and occupancy permits, anti-litter and weed ordinances, as well as the Property Maintenance Ordinance and Housing Code. It also educates residents and homeowner/civic associations about the County's community initiatives. This division's focus is on sustaining the existing structures in Prince George's County.

The Administrative Section consists of 12 staff persons including administrative aides, general clerks and public service aides who perform all administrative functions of this division.

The Residential Property Standards Section includes the Multi-Family Unit and Single-Family Unit. The function of this section is to enforce the minimum standards of the Prince George's County Housing Code. The Multi-Family Unit focuses on multi-family/common ownership housing properties. This unit responds to interior and exterior apartment complex and condominium complaints and conducts surveys. In addition, violation notices will be issued to property owners for any deficiencies noted. The Single-Family Unit focuses on single-family homes.

Department of Family Services

Aging Services Division

The Aging Services Division (Area Agency on Aging) provides information and assistance through the Maryland Access Point of Prince George's County to seniors, caregivers and persons with disabilities desiring to plan for current and future needs. Through the Senior Health Insurance Program, consumers are able to receive health insurance counseling. Additional information is provided regarding support to family caregivers including education, respite care and supplemental services. Case management services are provided to court-appointed wards, 65 years of age and older, where the Area Agency on Aging Director has been appointed as public guardian. The home delivered meals program aims to meet the nutritional needs of seniors residing in their own homes and unable to receive meals through the congregate sites due to health conditions. The Aging Services Division provides services to those seniors interested in leaving an institutionalized setting. These services include senior assisted living, respite care, adult day care and personal care. Telephone Reassurance, another community-based program, aims to reduce social isolation to homebound seniors. Likewise, the Senior Community Service Employment Program provides unsubsidized employment enabling seniors to gain work experience. The division's intervention programs include Foster Grandparents where older volunteers are utilized as resources to work with physically, mentally, emotionally and physically handicapped children. The Ombudsman Program, another intervention service, investigates and seeks resolution of problems which affect the rights, health, safety, care and welfare of residents in long-term care settings. Advocacy is provided for those who are disabled to ensure compliance with the Americans with Disabilities Act, Rehabilitation Act and Fair Housing Act.

Department of Housing and Community Development

Community Planning and Development

The Community Planning and Development (CPD) Division is responsible for the direction, planning, implementation and administration of services provided by the agency's federal entitlement programs, namely the Community Development Block Grant (CDBG), Home Investment Partnership, Emergency Solutions Grant and the Housing Opportunities for Persons with AIDS Grant. The CPD Division coordinates efforts with the Housing Development Division, which is responsible for administering the CDBG Single Family Rehab Program and multi-family new construction and rehabilitation development projects. Additionally, the CPD Division coordinates with the Redevelopment Authority on programmatic, administrative and financial matters.

Office of Homeland Security

Public Safety Communications

The Public Safety Communications Division is primarily responsible for the 9-1-1 center and the support of certain public safety technology. The 9-1-1 center provides emergency call services to citizens and dispatches services to the appropriate public safety agencies.

The division also supports certain public safety technology systems including radio communications equipment, in-car cameras and the mobile data computer information system maintenance.

Police Department

Patrol Services

The Bureau of Patrol encompasses seven District police stations, the Special Operations Division, the Community Services Division and the Telephone Reporting Unit. As the largest bureau within the Department, the Bureau of Patrol has the primary responsibility for the prevention and elimination of crime and unsafe acts in the County. It is responsible for 24-hour, 7-day per week patrol and operational functions throughout the County. The district stations provide intelligence-based directed patrol, implementing a proactive community policing philosophy in partnership with community residents and citizens. Also, the district stations have specialized enforcement, community response and traffic enforcement functions.

The Special Operations Division consists of the Tactical Section, Traffic Section, Canine Section, Aviation Section, National Harbor Section and Special Services Section. This division is responsible for handling high-risk incidents; conducting specialized traffic enforcement; reconstructing fatal motor vehicle crashes; searching for persons and property with the assistance of canines; and providing aerial support to police operations.

The Community Services Division coordinates outreach programs for the department. These include the Police Explorers, Volunteers in Policing, Seniors and Law Enforcement Together, the Cora Rice Christmas Party, Toys for Tots and the Safety Patrol Education Summer Camp. This division also includes the Crossing Guard Unit. The Telephone Reporting Unit handles non-emergency calls for service that require documentation on a police report but do not need a police response to the scene.

Support Services

The Bureau of Investigation has the primary responsibility of investigating serious criminal violations of law and detecting perpetrators of crime. The bureau is divided into three major areas: The Criminal Investigation Division, the Narcotic Enforcement Division and the Regional Investigation Division. The Criminal Investigation and the Regional Investigation Divisions are responsible for 24-hour, 7-day per week operational and response functions regarding criminal investigations throughout the County.

The Criminal Investigation Division is divided into the Homicide Section, Robbery Section and Special Crimes Section. They are tasked with major crime investigations including all homicides, including "cold" cases, police-related shootings, sexual assaults, child abuse, commercial and residential robberies, financial crimes, and gun and sex offender registries.

The Narcotic Enforcement Division is comprised of the Major Narcotic and the Street Narcotic Sections. The Major Narcotic Section includes the Interdiction, Technical Operations, Conspiracy and Diversion Units. This division investigates all drug activity and organized crime.

The Regional Investigation Division is divided into the Northern, Central and Southern Regions, along with the Robbery Suppression Teams. They are tasked with investigating all other crimes in the County not assigned to the Criminal Investigation Division. The Special Investigation Section is also a part of the Regional Investigation Division and addresses critical and complex criminal investigations. It incorporates

eight units: The Washington Area Vehicle Enforcement Team, the Fugitive Squad, the Violent Crime Recidivist Unit, the Electronic Investigation Squad, the Gang Unit, and the Organized Retail Crime, Tow Coordination and Pawn Units.

Strategic Management

The Bureau of Forensic Science & Intelligence is comprised of the following divisions: Planning and Research, Forensic Sciences Division, Intelligence Division, Crime Scene Investigation Division and Records/Property Division.

The Planning and Research Division maintains the department's policy system and researches the latest law enforcement technology.

The Forensic Sciences Division is comprised of the Drug Analysis Laboratory, Firearms Examination Unit, Serology/DNA Laboratory and the Regional Automated Fingerprint Identification System. These units are responsible for the analysis of all controlled dangerous substances, firearms, DNA evidence and latent fingerprints.

The Crime Scene Investigations Division (CSID) is a highly technical and specialized group whose primary mission is the investigation of crime scenes. Their responsibilities include the collection, processing, documentation and subsequent court presentation of evidence recovered at various scenes. The CSID supports traditional investigations by conducting separate parallel investigations into evidence at a crime scene.

The Criminal Intelligence Division is comprised of the Gun Unit/ATF Task Force, Gun Registry Unit and the Crime Intelligence Unit. The primary and collective function of assigned investigators/agents is to investigate, identify and apprehend individuals in violation of firearms statutes and reduce firearm related crimes. Assigned personnel also support various divisions/units by gathering intelligence to enhance their respective investigation and identify violent offenders.

The Records/Property Division has two sections. The Records Section is responsible for the maintenance of critical information, technology and mechanical systems within the department. The Property Section is responsible for maintaining the property warehouse, storing property collected by officers, some of which is evidence for criminal cases.

Volunteer Fire

The Volunteer Service Command coordinates the day-to-day operations of the County's volunteer fire companies to assist the Fire/EMS Department's response to emergency calls throughout the County.

Department of the Environment

Animal Management

The Animal Management Division licenses dogs, cats and ferrets; impounds and assists stray, vicious or sick animals; inspects holding facilities and pet stores; investigates animal cruelty complaints; and maintains animal adoption and redemption programs. Volunteer and educational programs are provided to encourage proper care and humane treatment of animals. The care and feeding of animals, maintenance of the kennel area, receiving of calls, and euthanasia services are provided under contract.

Memorial Library

Public Services

The Public Services Division includes all the services and programs that provide direct service to the public, namely the Youth Services and Circulation Departments, the Correctional Center Library and the 19 branch libraries, all under the supervision of the Chief Operating Officer for Public Services.

Support Services

The Support Services Division administers the operations of all facilities, programs and services that support the Library's ability to provide service to the public. This Division includes all the departments under the supervision of the Chief Operating Officer for Support Services including Materials Management, Facilities Management (including capital projects), Data Analysis, and Community Engagement (which includes Public Relations, Digital Services and Outreach).

Any County agency reorganizations that reallocated resources among agency divisions between fiscal 2021 and fiscal 2022 are linked accordingly in the fiscal 2023 tax differential calculations.

V. APPENDICES

I. INDIRECT COST RATE WORKSHEET

PRINCE GEORGE'S COUNTY, MARYLAND
 COUNTY WIDE COST ALLOCATION PLAN
 INDIRECT COST RATES BY DEPARTMENT (TOTAL COSTS)

Appendix I

Department	Allocated Expenses	Total Cost	Indirect Cost Rate
Circuit Court	11,404,733	16,674,629	68.40%
Treasury	567,713	2,018,543	28.12%
State's Attorney	2,357,560	13,468,155	17.50%
Housing & Community Development	2,080,864	20,822,563	9.99%
Corrections	6,173,465	68,838,619	8.97%
Sheriff	2,813,817	34,803,344	8.08%
Police	12,990,309	260,758,490	4.98%
Fire	7,717,712	128,848,693	5.99%
Environment	3,733,386	10,203,653	36.59%
Permitting, Inspection & Enforcement	3,733,386	10,203,653	36.59%
Public Works and Transportation	6,505,822	19,047,227	34.16%
General Government	6,681,998	31,413,764	21.27%
Family Services	726,549	17,861,608	4.07%
Health Department	4,023,182	68,265,079	5.89%
Homeland Security	2,692,369	26,272,211	10.25%
Social Services	1,793,536	13,124,892	13.67%
Total/Composite	75,996,401	742,625,123	10.23%

Source: Office of Finance

II. TAX DIFFERENTIAL CALCULATION WORKSHEETS

WORKSHEET 1 – FY 2022 APPROVED OPERATING BUDGET	18-19
WORKSHEET 2 – FY 2022 APPROVED OPERATING BUDGET – ELIGIBLE SERVICE/TAX DIFFERENTIAL CALCULATIONS	20-21
WORKSHEET 3 – DEBT SERVICE COMPONENTS	22
WORKSHEET 4 – REVENUE OFFSETS	23-24
WORKSHEET 5 – TAX YIELDS	25

FY 2023 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 2

FUNCTION DEPT/ACTIVITY	INHOUSE OPERATING	EXTERNAL SERVICE	SERVICES DEPT. ADJ.	(REV. ADJ.)	NET SERVICE	COUNTY-WIDE SERVICE	ELIGIBLE SERVICE	REAL PROPERTY TAX RATE - DIFFERENTIAL	PERSONAL PROPERTY TAX RATE - EQUIVALENT	SERVICE EQUIVALENT	REAL PROPERTY		PERSONAL PROPERTY		
											TAX RATE	EQUIVALENT	ACTUAL PERCENT	ACTUAL PERCENT	
GENERAL GOVERNMENT															
Executive	\$9,694,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Legislative	29,345,100	0	0	32,000	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Ethics and Accountability	1,135,100	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Personnel Board	488,200	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Citizen Complaint Oversight Panel	0	489,900	0	0	489,900	489,900	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
People's Zoning Council	0	303,200	0	250,000	53,200	53,200	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Finance	6,047,100	0	0	134,400	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Community Relations	0	6,134,000	0	0	6,134,000	6,134,000	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Management & Budget	4,101,000	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Board of License Commissioners	0	2,057,600	0	2,724,100	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Law	5,020,600	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Human Resources Management	10,529,800	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Information Technology	0	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Board of Elections	0	7,481,800	0	11,000	7,470,800	7,470,800	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Central Services	28,517,800	0	0	291,300	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of Human Rights	2,796,100	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
TOTAL GENERAL GOVERNMENT	\$97,654,900	\$16,466,500	\$0	\$3,443,300	\$14,147,900	\$14,147,900	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
COURTS AND CRIMINAL/CIVIL JUSTICE															
Circuit Court	\$0	\$31,371,300	\$0	\$851,300	\$30,719,800	\$30,719,800	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Ophers' Court	0	954,800	0	0	954,800	954,800	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of the State's Attorney	0	23,396,300	0	0	23,396,300	23,396,300	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Office of the Sheriff	0	51,536,800	0	3,031,600	48,505,200	48,505,200	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Department of Corrections	0	100,775,900	0	152,600	100,623,300	100,623,300	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
TOTAL CRIMINAL JUSTICE	\$0	\$208,225,100	\$0	\$4,035,700	\$204,189,400	\$204,189,400	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
PUBLIC SAFETY															
POLICE DEPARTMENT															
Office of the Chief	\$0	\$63,925,200	\$0	\$0	\$63,925,200	\$63,925,200	155,865,100	\$0.1709	\$4,9903	\$0.0000	\$0.0753	44.05%	44.05%	3.53%	3.53%
Bureau of Patrol	0	19,196,900	224,393,778	21,538,100	170,418,400	14,553,300	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Bureau of Administration	0	20,535,300	25,073,194	0	20,535,300	20,535,300	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Bureau of Investigation	0	49,654,900	60,676,700	0	49,654,900	19,810,900	30,044,000	\$0.0229	\$0.9461	\$0.0000	\$0.0145	44.05%	44.05%	3.53%	3.53%
Bureau of Forensic Science & Intelligence	0	26,605,100	32,732,328	0	26,605,100	17,424,200	9,981,900	\$0.0103	\$2.2954	\$0.0000	\$0.0045	44.05%	44.05%	3.53%	3.53%
SUBTOTAL POLICE DEPARTMENT	\$0	\$353,078,000	\$353,078,000	\$21,538,100	\$331,539,900	\$196,246,900	\$195,291,000	\$0.2141	\$6,1496	\$0.0000	\$0.0943	44.05%	44.05%	3.53%	3.53%
FIRE DEPARTMENT															
Office of the Fire Chief	\$0	\$3,351,800	\$0	\$0	\$3,351,800	\$0	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Administrative Services Command	0	9,435,000	9,602,849	0	9,435,000	0	9,435,000	\$0.0103	\$0.2871	\$0.0000	\$0.0045	44.05%	44.05%	3.53%	3.53%
Emergency Operations Command	0	143,999,800	146,960,948	9,910,300	134,088,500	0	134,088,500	\$0.1470	\$4.2225	\$0.0000	\$0.0648	44.05%	44.05%	3.53%	3.53%
Special Operations Command	0	47,015,000	47,851,400	2,025,000	44,990,000	0	44,990,000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Volunteer Services Command	0	21,686,400	22,072,203	5,647,500	16,038,900	0	16,038,900	\$0.0176	\$0.5051	\$0.0000	\$0.0078	44.05%	44.05%	3.53%	3.53%
SUBTOTAL FIRE DEPARTMENT	\$0	\$226,087,000	\$226,087,000	\$17,562,800	\$208,504,200	\$44,990,000	\$199,562,400	\$0.1749	\$4.5196	\$0.0000	\$0.0771	44.05%	44.05%	3.53%	3.53%
VOLUNTEER FIRE															
Administration	\$0	\$3,347,100	\$0	\$0	\$3,347,100	\$3,347,100	\$0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Emergency Management Operations	0	1,360,800	1,481,255	0	1,360,800	1,360,800	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Public Safety Communications	0	21,893,024	23,830,943	9,165,529	12,727,495	0	12,727,495	\$0.0140	\$0.4008	\$0.0000	\$0.0062	44.05%	44.05%	3.53%	3.53%
Police dispatch	0	11,488,366	12,905,310	4,654,371	6,834,015	0	6,834,015	\$0.0075	\$0.2152	\$0.0000	\$0.0033	44.05%	44.05%	3.53%	3.53%
Fire dispatch	0	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
911 dispatch	0	0	0	0	0	0	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Other communications	0	3,070,500	3,342,391	0	3,070,500	3,070,500	0	\$0.0000	\$0.0000	\$0.0000	\$0.0000	44.05%	44.05%	3.53%	3.53%
Subtotal Public Safety Communications	0	38,452,000	39,078,645	13,819,900	22,632,100	3,070,500	19,561,510	\$0.0215	\$0.6160	\$0.0000	\$0.0095	44.05%	44.05%	3.53%	3.53%
SUBTOTAL HOMELAND SECURITY	\$0	\$41,159,900	\$41,159,900	\$13,819,900	\$27,340,000	\$7,778,490	\$19,561,510	\$0.0215	\$0.6160	\$0.0000	\$0.0095	44.05%	44.05%	3.53%	3.53%
TOTAL PUBLIC SAFETY	\$0	\$620,324,900	\$620,324,900	\$52,940,800	\$567,384,100	\$189,017,390	\$374,414,910	\$0.4105	\$11.2654	\$0.0000	\$0.1809	44.05%	44.05%	3.53%	3.53%

FUNCTION DEPT/ACTIVITY	IN-HOUSE OPERATING	EXTERNAL SERVICE	SERVICES DEPT. ADJ.	(REV. ADJ.)	NET SERVICE	SERVICE COUNTRY-WIDE	ELIGIBLE SERVICE	TAX RATE* DIFFERENTIAL	TAX RATE** EQUVALENT	EQUVALENT PERCENT	Real Property ACTUAL PERCENT	Personal Property ACTUAL PERCENT	
PUBLIC WORKS AND THE ENVIRONMENT													
SOIL CONSERVATION DISTRICT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
DEPARTMENT OF THE ENVIRONMENT													
Office of the Director	\$0	\$271,700	\$0	\$0	\$271,700	\$0	\$271,700	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Administrative Services	0	346,500	339,922	155,300	191,200	0	191,200	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Animal Management	0	6,667,400	6,955,678	94,100	6,573,300	0	6,573,300	\$0,0072	\$0,2070	\$0,0032	\$0,0073	44.09%	3.53%
SUBTOTAL ENVIRONMENT	\$0	\$7,285,600	\$7,295,600	\$249,400	\$7,036,200	\$0	\$7,036,200	\$0,0072	\$0,2070	\$0,0032	\$0,0073	44.09%	3.53%
DEPARTMENT OF PUBLIC WORKS & TRANSPORTATION													
Office of the Director	\$0	\$1,464,800	\$0	\$0	\$1,464,800	\$1,464,800	\$0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Highway Maintenance	0	13,115,700	14,212,275	205,600	12,910,100	0	12,910,100	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Office of Administrative Services	0	793,800	860,168	0	793,800	793,800	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Transportation	0	3,179,500	3,445,331	0	3,179,500	0	3,179,500	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Project Management	0	670,100	726,126	0	670,100	670,100	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
SUBTOTAL PUBLIC WORKS & TRANSPORTATION	\$0	\$19,243,900	\$19,243,900	\$205,600	\$19,038,300	\$19,038,300	\$0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
DEPARTMENT OF PERMITTING, INSPECTIONS & ENFORCEMENT													
Office of the Director	\$0	\$7,420,300	\$8,040,695	34,229,400	0	\$7,420,300	\$0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Permitting and Licensing	0	2,341,700	2,537,484	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Site/Plan Review	0	1,990,200	2,158,596	0	1,990,200	0	1,990,200	\$0,0022	\$0,0627	\$0,0010	\$0,0022	44.09%	3.53%
Building Plan Review	0	1,544,500	1,673,632	0	1,544,500	1,544,500	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Inspections	0	4,359,500	4,723,998	0	4,359,500	4,359,500	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Enforcement	0	269,800	314,000	1,537,100	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
SUBTOTAL PERMITTING, INSPECTION & ENFORCEMENT	\$0	\$17,946,000	\$19,446,426	\$35,766,500	\$15,314,500	\$13,324,300	\$1,990,200	\$0,0022	\$0,0627	\$0,0010	\$0,0022	44.09%	3.53%
TOTAL PUBLIC WORKS, PERMITTING, & ENVT.	\$0	\$44,475,500	\$46,975,926	\$36,221,500	\$41,389,000	\$32,362,600	\$9,026,400	\$0,0094	\$0,2597	\$0,0042	\$0,0095	44.09%	3.53%
EDUCATION & LIBRARY													
Board of Education	\$0	\$2,343,232,400	\$0	\$1,794,681,500	\$599,550,900	\$599,550,900	\$0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Community College	0	123,194,800	0	78,063,400	45,131,400	45,131,400	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Memorial Library	0	33,361,600	0	9,331,600	24,029,800	0	24,029,800	\$0,0264	\$0,7567	\$0,0116	\$0,0267	44.09%	3.53%
TOTAL EDUCATION & LIBRARY	\$0	\$2,499,788,800	\$0	\$1,872,076,700	\$627,712,100	\$603,682,300	\$24,029,800	\$0,0264	\$0,7567	\$0,0116	\$0,0267	44.09%	3.53%
HUMAN SERVICES													
Health Department	\$0	\$31,918,800	\$0	\$14,627,300	\$17,291,500	\$17,291,500	\$0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Social Services	0	7,207,700	0	100,000	7,107,700	0	7,107,700	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Family Services (w/o Aging)	0	4,408,400	0	0	4,408,400	4,408,400	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Aging	0	2,364,100	0	2,364,100	0	538,000	1,825,200	\$0,0020	\$0,0575	\$0,0009	\$0,0020	44.09%	3.53%
Housing & Community Development	0	5,518,000	0	544,000	4,974,000	0	4,974,000	\$0,0955	\$0,1566	\$0,0024	\$0,0955	44.09%	3.53%
TOTAL HUMAN SERV.	\$0	\$51,417,100	\$0	\$15,271,300	\$36,145,800	\$29,346,600	\$6,799,200	\$0,0075	\$0,2141	\$0,0033	\$0,0075	44.09%	3.53%
NON DEPARTMENTAL													
Deaf Service	\$0	\$170,862,700	\$0	\$3,145,400	\$167,717,300	\$96,461,200	\$71,256,100	\$0,0781	\$2,2499	\$0,0344	\$0,0792	44.09%	3.53%
Street Lighting/Traffic Signal	0	2,850,000	0	2,850,000	0	0	2,850,000	\$0,0031	\$0,0897	\$0,0014	\$0,0032	44.09%	3.53%
Grants and Transfers	0	42,422,500	0	899,700	41,563,800	41,563,800	0	\$0,000	\$0,000	\$0,000	\$0,000	44.09%	3.53%
Other	0	123,624,400	0	1,600,000	122,024,400	0	122,024,400	\$0,0000	\$0,0000	\$0,0000	\$0,0000	44.09%	3.53%
Contingencies	0	13,800,000	0	0	13,800,000	13,800,000	0	\$0,0000	\$0,0000	\$0,0000	\$0,0000	44.09%	3.53%
TOTAL NON DEPT.	\$0	\$553,559,600	\$0	\$5,694,100	\$340,955,500	\$273,849,400	\$74,105,100	\$0,0812	\$2,3336	\$0,0358	\$0,0824	44.09%	3.53%
GRAND TOTAL GENERAL FUND	\$97,664,900	\$3,794,257,300	\$696,300,626	\$1,999,593,100	\$1,839,923,800	\$1,346,595,590	\$489,376,410	\$0,5359	\$14,6595	\$0,2258	\$0,5423	44.09%	3.53%

**FY 2023 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 3**

DEBT SERVICE COMPONENTS

	PRINCIPAL	INTEREST	TOTAL	LESS REVENUE	LESS INTEREST & PREMIUM INCOME	ADJUSTED DEBT SERVICE	ELIGIBLE TAX DIFF.	EQUIVALENT TAX RATE (Real)	EQUIVALENT TAX RATE (Personal)	ACTUAL RATE (Real)	ACTUAL RATE (Personal)
Schools (GOBs)	\$57,780,200	\$26,505,400	\$84,285,600	-\$48,345,800	\$35,939,800				\$317,554		
Schools (Q-bonds)	3,149,700	0	3,149,700		3,149,700						
Mass Transit	851,800	110,700	962,500	962,200	1,924,500						
Roads	36,330,000	16,147,200	52,477,200		52,477,200		52,477,200	\$0.0575	\$1.6525	\$0.0253	\$0.0583
Public Buildings	21,717,700	13,527,700	35,245,400		35,245,400						
Fire	4,240,900	2,324,400	6,565,300		6,565,300		6,565,300	\$0.0072	\$0.2067	\$0.0032	\$0.0073
Community College	7,089,200	4,878,800	11,978,000		11,978,000						
Correctional Facilities	3,471,800	1,817,200	5,289,000		5,289,000						
Library	6,116,800	3,231,100	9,347,900		9,347,900		9,347,900	\$0.0103	\$0.2944	\$0.0045	\$0.0104
Health	1,214,200	1,392,800	2,608,800		2,608,800						
Police	4,788,700	3,168,800	7,957,500		7,957,500		7,957,500	\$0.0087	\$0.2499	\$0.0038	\$0.0088
Hospital		0	0		0						
MLLA Debt		0	0		0						
Local Government Insurance Inst (LGI) Debt		0	0		0						
Current Year Bond Sale Refinancing	0	7,925,200	7,925,200		7,925,200		7,925,200				
IRS Subsidy		0	0		-1,114,100	-1,114,100					
Bond Premiums					-6,481,100	-6,481,100					
GRAND TOTAL	\$146,740,800	\$81,025,100	\$227,765,900	-\$47,383,600	\$7,985,200	\$172,787,100	\$76,325,900	\$0.0637	\$2.4035	\$0.0368	\$0.0648

SOURCE: FY 2022 APPROVED OPERATING BUDGET

FY 2023 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 4

REVENUE OFFSETS

SERVICES ELIGIBLE FOR DIFFERENTIAL	REVENUE DESCRIPTION	TOTAL
Public Works		
	Engineering (M-NCPPC)	\$205,600
Total Public Works		\$205,600
Homeland Security		
Public Safety Communications	9-1-1 Fees	\$14,378,200
Total Homeland Security		\$14,378,200
Police		
Patrol	State Police Aid Grant	\$14,914,300
	Contractual Police Services	2,033,800
	Speed Cameras	4,590,000
Total Police		\$21,538,100
Fire		
	Misc. Sales	\$5,000
	Contractual Fire Services	400,000
	Speed Cameras	1,620,000
	Fees for Emergency Transportation and Related Svcs (General)	9,910,300
Emergency Operations	Fees for Emergency Transportation and Related Svcs (Volunteer)	5,647,500
Total Fire		\$17,582,800
Library		
	State Aid/Fines	\$9,331,800
Total Library		\$9,331,800
Environment		
Animal Control	Animal Registrations (licenses)	
	Animal Licenses	\$94,100
	Water and Sewer Planning (MNCPPC)	155,300
Total Environment		\$249,400

Permitting, Inspections and Enforcement		
	Short Term Rental	\$44,300
Site/Road Plan Review	Permits/Inspection (M-NCCPC)	376,200
Permits and Licensing	Building/Grading Permits	23,726,400
	Other Permits/Inspection/Business Licenses	3,595,000
	Business Licenses (Other)	1,513,200
	Enforcement (MNCPPC)	1,537,100
	Street Use Permits	4,974,300
Total Permitting, Inspections and Enforcement		\$35,766,500
Housing and Community Development		
	Redevelopment Division (M-NCPPC)	\$544,000
Total Housing and Community Development		\$544,000
Subtotal Revenue Offsets		\$99,596,400
Debt Offsets		
	WSTC	\$962,300
	Highway User	6,900,200
TOTAL OFFSETS		\$7,862,500
NET GF REVENUES		\$2,070,091,400
REAL PROPERTY TAXES		\$912,599,900
REAL PROPERTY TAX SHARE		44.1%
PERSONAL PROPERTY TAXES		\$73,093,200
PERSONAL PROPERTY TAX SHARE		3.5%
TOTAL PROPERTY TAXES		\$985,693,100
TOTAL PROPERTY TAX SHARE		100.0%

Calculation of Worksheets

SOURCE: FY 2022 APPROVED OPERATING BUDGET

FY 2023 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 5

	FY 2022 Utility	FY Business	FY Total	Personal Property Tax Differential	Applied Tax Rate	Tax Yield	Personal Property Tax Rate
Berwyn Hgts.	15,314,280	2,960,000	18,274,280	0.388	2.112	385,953	\$2.50
Bladensburg	9,252,510	8,950,000	18,202,510	0.391	2.109	383,891	
Bowie	55,568,220	72,500,000	128,068,220	0.413	2.087	2,672,784	
Brentwood	2,616,350	1,420,000	4,036,350	0.235	2.265	91,423	
Capitol Hgts.	5,028,910	10,180,000	15,208,910	0.380	2.120	322,429	
Cheverly	11,525,300	5,500,000	17,025,300	0.379	2.121	361,107	
College Park	41,069,030	55,390,000	96,459,030	0.096	2.404	2,318,875	
Colmar Manor	1,286,190	620,000	1,906,190	0.346	2.154	41,059	
Cottage City	1,898,650	1,770,000	3,668,650	0.258	2.242	82,251	
District Hts.	5,093,160	2,200,000	7,293,160	0.385	2.115	154,250	
Eagle Harbor	188,350		188,350	0.005	2.495	4,699	
Edmonston	1,632,090	5,188,160	6,820,250	0.281	2.219	151,341	
Fairmount Heights	1,359,860	301,000	1,660,860	0.221	2.279	37,851	
Forest Hgts.	2,849,120	1,560,000	4,399,120	0.302	2.198	96,693	
Glenarden	3,088,220	7,060,000	10,148,220	0.305	2.195	222,753	
Greenbelt	18,584,920	50,300,000	68,884,920	0.417	2.083	1,434,873	
Hyattsville	41,201,550	65,500,000	106,701,550	0.429	2.071	2,209,789	
Landover Hills	1,802,320	1,208,000	3,010,320	0.235	2.265	68,184	
Laurel	32,667,520	52,800,000	85,467,520	0.505	1.995	1,705,077	
Morningside	1,289,250	830,000	2,119,250	0.228	2.272	48,149	
Mount Rainier	3,668,650	2,200,000	5,868,650	0.396	2.104	123,476	
New Carrollton	5,880,880	8,265,000	14,145,880	0.377	2.123	300,317	
N. Brentwood	581,870	241,770	823,640	0.010	2.490	20,509	
Riverdale Park	10,767,880	25,800,000	36,567,880	0.352	2.148	785,478	
Seat Pleasant	4,444,540	3,089,000	7,533,540	0.343	2.157	162,498	
University Park	2,150,280	130,000	2,280,280	0.383	2.117	48,274	
Upper Marlboro	44,548,950	5,050,000	49,598,950	0.151	2.349	1,165,079	
Unincorporated area	1,320,575,150	1,239,000,000	2,559,575,150	0.000	2.500	63,989,379	
TOTAL	1,645,934,000	1,630,002,930	3,275,936,930			79,388,442	FY 2022 personal property tax yield total

Source: Prince George's County Personal Property Base, State Department of Assessments and Taxation
 From FY 2022 Constant Yield Tax Rate Report to Treasurer
 FY 2022 real property tax yield total **\$911,929,503**
 FY 2022 personal property tax yield total **\$911,929,503**

III. FY 2023 MUNICIPAL TAX DIFFERENTIAL REQUEST FORM

MUNICIPALITY: Municipality

Appendix III

Calculation Source: Prince George's County FY 2022 Approved Operating Budget and Municipality FY 2022 Adopted Operating Budget

Instructions:

- (1) Please click on the yellow areas below and fill in the requested information. For "Municipality", click on the down arrow to select your municipality from the drop-down list.
- (2) Please click to fill in a percentage in the yellow highlighted areas in the chart below. After clicking on the area, you should see a drop down box with an arrow. Click on the arrow to select the correct percentage. Identify the degree (0% to 100% with 10% increments) that the services listed below ARE NOT PROVIDED BY THE COUNTY GOVERNMENT TO RESIDENTS OF YOUR MUNICIPALITY AND WHICH YOUR MUNICIPALITY PROVIDES IN LIEU OF THE COUNTY SERVICE.
- (3) If you need to revise a percentage in the highlighted areas, please double-click on the area and enter the correct percentage. Please note that the differential rates will *not* change to reflect the revised percentage(s). **To show the real and personal property tax differential rates, highlight the entire table and press F9.**
- (4) Please provide your FY 2022 adopted budget, and other supporting documentation. Note: No requests will be considered without appropriate documents. Prior year granted service degree does not serve as the base for the FY 2023 decision. All rates are in cents.
- (5) Please submit the completed form via email to David B. Juppe at dbjuppe@co.pg.md.us and Wadson Pericles at wpericles@co.pg.md.us by **Friday, November 5, 2021**. ELECTRONIC REQUEST FORM SUBMISSION IS REQUIRED. BACKUP DOCUMENTATION CAN BE SENT THROUGH REGULAR MAIL IF AN ELECTRONIC VERSION IS NOT AVAILABLE. Please send mail to: Office of Management and Budget, Attn: Wadson Pericles, 1301 McCormick Drive, Suite 4200, Largo, MD 20774.

OMB Contacts: Stanley A. Earley, Budget Director 301-952-3218
David B. Juppe Revenue Analyst 301-780-8415
Wadson Pericles Budget Analyst 301-952-5141

Preparer Name Click here to enter text.
Title Click here to enter text.
Municipality Municipality
Mailing Address Click here to enter text.
Phone Click here to enter text.
Email Address Click here to enter text.
Date Click here to enter a date.

MUNICIPALITY: *Municipality*

Service Category	County Real Property Tax Rate Equivalent (a)	County Personal Property Tax Rate Equivalent (b)	Degree of Service Provided by Municipality in lieu of County (c)	Real Property Tax Differential Rate (d) = (a) x (c)	Personal Property Tax Differential Rate (e) = (b) x (c)
PUBLIC WORKS/PERMITTING/INSPECTIONS					
Engineering	0.10	0.22	Percentage	0.00	0.00
Debt	2.53	5.83	Percentage	0.00	0.00
Subtotal	2.63	6.05		0.00	0.00
HUMAN SERVICES					
Aging	0.09	0.20	Percentage	0.00	0.00
Housing & Community Development	0.24	0.55	Percentage	0.00	0.00
Subtotal	0.33	0.75		0.00	0.00
COMMUNITY SAFETY					
Homeland Security – Public Safety Communications					
Police Dispatch	0.62	1.41	Percentage	0.00	0.00
Police					
Patrol Services	7.53	17.33	Percentage	0.00	0.00
Support Services	1.45	3.34	Percentage	0.00	0.00
Strategic Management	0.45	1.04	Percentage	0.00	0.00
Debt	0.38	0.88	Percentage	0.00	0.00
Subtotal	9.81	22.59		0.00	0.00
Fire					
Administrative Services	0.45	1.05	Percentage	0.00	0.00
Emergency Operations	6.48	14.91	Percentage	0.00	0.00
Debt	0.32	0.73	Percentage	0.00	0.00
Subtotal	7.25	16.69		0.00	0.00
Volunteer Fire	0.78	1.78	Percentage	0.00	0.00
ENVIRONMENTAL SERVICES					
Animal Management	0.32	0.73	Percentage	0.00	0.00
LIBRARY					
Library	1.16	2.67	Percentage	0.00	0.00
Debt	0.45	1.04	Percentage	0.00	0.00
Subtotal	1.61	3.71		0.00	0.00
NON-DEPARTMENTAL					
Street Lighting/Traffic Signal	0.14	0.32	Percentage	0.00	0.00
GRAND TOTAL	23.49	54.03		0.00	0.00

FY 2023 TAX DIFFERENTIAL SERVICES QUESTIONNAIRE

MUNICIPALITY: *Municipality*

The following questions pertain to services provided by the municipality that are paid exclusively from its General Fund. Failure to provide the requested information will be interpreted to mean that the service is not provided.

PUBLIC WORKS/INSPECTIONS

Engineering Services

1. Does your municipality provide the following services?

- a. Reviewing building permits Yes No
- b. Inspections and code enforcement of buildings Yes No
- c. Construction or resurfacing of roads Yes No

If yes, please specifically describe the services provided and tasks associated with each service:

- a. Reviewing building permits: [Click here to enter text.](#)

- b. Inspections and code enforcement of buildings: [Click here to enter text.](#)

- c. Construction or resurfacing of roads: [Click here to enter text.](#)

2. If your municipality collects fees associated with these activities, please provide the following information:

	FY 2022 Budget	FY 2022 Fee Revenue	Fees as a % of Budget
Reviewing building permits			
Inspections and code enforcement of buildings			
Construction or resurfacing of roads			
Total			%

Debt

3. Is your municipality paying cash from its general fund for any vehicles OR is it paying debt service for any leased vehicles necessary to provide public works services, e.g., trucks, snow plows, or mowers? Yes No

If leased, please describe the type and number of vehicles that are being financed, the lease term, the year of the lease (e.g., year 10 of 15), and the amount of debt service in the FY 2022 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2022: [Click here to enter text.](#)

HUMAN SERVICES

Aging

4. Does your municipality provide activities for elderly residents that are currently provided by the County? Yes No

If yes, please specifically describe the services provided. Any agreement between your municipality and the Department of Family Services should be provided. [Click here to enter text.](#)

Average number of citizens served. [Click here to enter text.](#)

No of hours worked per week Choose an item.

Number of days per week the service is in operation. Choose an item.

5. Does your municipality provide daily transportation? Yes No

No of hours a week? Choose an item.

No of days per week? Choose an item.

Does your municipality provide special trips? If yes, please describe below

[Click here to enter text.](#)

Housing and Community Development

6. Does your municipality provide a locally-supported service in housing or community development that is currently provided by the County? Yes
No

If yes, please specifically select the services provided.

- a. Grant writing
- b. Administration
- c. Reporting
- d. Grant Monitoring

Describe the services provided (Services must be non-Community Development Block Grant fund). [Click here to enter text.](#)

FY 2022 Budget Amount. [Click here to enter text.](#)

Is there a unit dedicated for these for these services? Yes No

If yes how many employees are in this unit? [Click here to enter text.](#)

FY 2022 Budget Amount. [Click here to enter text.](#)

HOMELAND SECURITY – PUBLIC SAFETY COMMUNICATIONS

Police Dispatch

7. Does your municipality provide its own police dispatch services? (applicable only to Bladensburg, Bowie, Greenbelt, Hyattsville, Laurel, Mount Rainier, and Riverdale Park) Yes No
8. If yes:
- a. how many hours per week are these services provided? Choose an item.
 - b. how many days per week are these services provided? Choose an item.
 - c. How many calls per week are handled? [Click here to enter text.](#)

COMMUNITY SAFETY - POLICE

Patrol Services

9. Does your municipality have a police department? Yes No
10. How many hours a week do your municipality's police officers patrol?
Choose an item.
11. How many days per week do your municipality's police officers patrol?
Choose an item.

Police Support/Investigation Services

12. Does your municipality provide any of the following services?

- a. Burglar alarm services
- b. Crime analyses
- c. Crime laboratory services
- d. Detective services

13. If your municipality provides any of the above services, please describe the services in detail. [Click here to enter text.](#)

Strategic Management

14. Does your municipality provide any of the following internal support services?

- a. Planning
- b. Research
- c. Records management
- d. Property management

15. If your municipality provides any of the above services, please describe the services in detail. [Click here to enter text.](#)

Police Vehicles

16. Is your municipality paying cash from its general fund for any vehicles OR is it paying debt service for any leased vehicles necessary to provide police enforcement?

Yes No

If leased, please describe the type and number of vehicles that are being financed, the lease term, the year of the lease (e.g., year 10 of 15), and the amount of debt service in the FY 2022 budget: [Click here to enter text.](#)

If paying cash please note the dollar amount and number of vehicles that will be purchased in FY 2022: [Click here to enter text.](#)

VOLUNTEER FIRE

17. Does your municipality provide administrative services to the volunteer fire companies? Yes No

FY 2022 Budget Amount. [Click here to enter text.](#)

18. Please describe the management, financial and support functions, if any, provided to the volunteer fire department.
[Click here to enter text.](#)

19. Does your municipality cover the costs of personnel equipment and training?
Yes No

If yes, please specify the amount of funding [Choose an item.](#)

20. Does the volunteer fire department coordinate its firefighters, paramedics and volunteers in any of the following activities:

- a. Advanced emergency medical services response
- b. Fire/EMS operations response
- c. Technical rescues and/or hazardous materials response

21. Does your municipality coordinate emergency operations for its volunteer fire companies?

Yes No

22. If yes:

- a. how many hours a week are these services provided? Choose an item.
- b. how many days per week are these services provided? Choose an item.

Debt

23. Is your municipality paying debt service from its general fund on any owned or leased fire stations, fire vehicles and/or other fire equipment? Yes No

If yes, please describe the financed buildings and equipment. [Click here to enter text.](#)

ENVIRONMENTAL SERVICES

Animal Management

24. Does your municipality have a designated animal holding facility? Yes No

If yes:

a. how many hours per week is the facility open? Choose an item.

b. how many days per week is the facility open? Choose an item.

25. Which of the following animal management services are provided by your municipality at this designated facility?

- a. Designated field staff
- b. Short and long-term boarding facilities
- c. Veterinary Care
- d. Other Services

26. If your municipality does not have a designated animal holding facility do you have staff to respond to calls to transport lost animals or removal of dead animals? Yes No

If yes:

a. how many employees perform this service and what are their job titles?

[Click here to enter text.](#)

b. how many hours a week do the employees perform this service? Choose an item.

c. how many days per week do the employees perform this service?

Choose an item.

27.If the municipality does not have a designated animal holding facility or staff to respond to calls, does the municipality have staff who take calls related to lost animals or the removal of dead animals? Yes No [Click here to enter text.](#)

If yes,

- a. how many days per week do the employees perform this service?
- b. How many hours per day do the employees perform this service?
- c. Are calls for service referred to the County?

FY 2022 Budget Amount. [Click here to enter text.](#)

EDUCATION/LIBRARY

Library

28.Does your municipality operate a library facility that replaces the need for all or a part of a County library? Yes No

If yes:

- a. please describe.[Click here to enter text.](#)
- b. how many hours a week is it open? Choose an item.
- c. how many days per week is it open? Choose an item.

FY 2022 Budget Amount. [Click here to enter text.](#)

Debt

29. Does your municipality provide a facility or pay for the cost of a library facility used by a County library or other library? Yes No

If yes, please describe the facility and the debt service costs paid for this facility. [Click here to enter text.](#)

NON-DEPARTMENTAL

Street Lighting/Traffic Control

30. Does your municipality pay for energy costs for street lights that the County would otherwise have to pay for? Yes No

31. Does your municipality pay for the operational costs of maintaining traffic signals that the County would otherwise have to pay for? Yes No

Number of streetlights owned	
Number of streetlights leased or rented	
Number of traffic lights	
Total streetlights & traffic lights (put cursor on 0 and hit F9 to calculate)	0
Municipality Population	
Streetlights & traffic lights per capita (put cursor on 0% and hit F9)	0.00%

ADDITIONAL COMMENTS (Please include in this section the reasons for any significant differences in the service level percentages between this year and the prior year): [Click here to enter text.](#)

Preparer Name [Click here to enter text.](#) **Title** [Click here to enter text.](#)
Mailing Address [Click here to enter text.](#) **Phone** [Click here to enter text.](#)
Email Address [Click here to enter text.](#) **Date** [Click here to enter a date.](#)