



Angela D. Alsobrooks
County Executive

PRINCE GEORGE'S COUNTY GOVERNMENT

OFFICE OF MANAGEMENT AND BUDGET

October 31, 2023

The Honorable Michael A. Jackson, Chair
Prince George's County Senate Delegation

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

Re: Report required by the Tax Property Article Section 6-305 (MSAR #14448)

Dear Chair Jackson and Chair 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, as amended by Chapter 610 of 2022), the County is providing this report that includes a summary of the FY 2024 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

Wayne K. Curry Administration Building, 1301 McCormick Drive, Largo, MD 20774
(301) 952-3300
www.princegeorgescountymd.gov



**PRINCE GEORGE'S COUNTY
MUNICIPAL TAX DIFFERENTIAL REPORT
FY 2024**



**Angela D. Alsobrooks
County Executive**

Prepared by

Office of Management and Budget

October 31, 2023

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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, as amended by Chapter 610 of 2022, 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 2024 Municipal Tax Differential rates and tax setoffs:

FY 2024 TAX DIFFERENTIAL RATES

Municipality	FY 2024 TAX DIFFERENTIAL		FY 2024 VALUE		
	PERSONAL PROPERTY	REAL PROPERTY	PERSONAL PROPERTY	REAL PROPERTY	TOTAL
Berwyn Heights	0.328	0.127	\$ 58,311	\$ 470,151	\$ 528,462
Bladensburg	0.304	0.119	83,801	644,578	728,380
Bowie	0.348	0.136	501,714	10,768,239	11,269,953
Brentwood	0.189	0.073	9,562	244,523	254,084
Capitol Heights	0.310	0.120	59,446	424,858	484,304
Cheverly	0.292	0.113	50,564	816,100	866,664
College Park	0.095	0.037	88,246	1,278,282	1,366,528
Colmar Manor	0.264	0.102	6,490	119,121	125,611
Cottage City	0.214	0.082	9,348	100,836	110,184
District Heights	0.309	0.120	24,878	529,031	553,909
Eagle Harbor	0.004	0.001	8	110	118
Edmonston	0.228	0.088	16,493	170,664	187,157
Fairmount Heights	0.169	0.065	3,171	89,516	92,686
Forest Heights	0.261	0.100	11,377	226,016	237,394
Glenarden	0.285	0.112	30,866	694,071	724,937
Greenbelt	0.336	0.132	247,813	3,374,000	3,621,813
Hyattsville	0.353	0.137	335,403	3,379,524	3,714,927
Landover Hills	0.215	0.085	8,154	158,880	167,034
Laurel	0.404	0.156	367,211	5,837,913	6,205,124
Morningside	0.211	0.082	4,828	94,484	99,312
Mount Rainier	0.335	0.130	22,644	753,852	776,496
New Carrollton	0.324	0.126	56,168	1,178,590	1,234,758
North Brentwood	0.010	0.004	97	2,539	2,635
Riverdale Park	0.287	0.112	69,368	1,017,300	1,086,668
Seat Pleasant	0.309	0.120	24,273	436,608	460,880
University Park	0.325	0.126	8,767	509,026	517,793
Upper Marlboro	0.165	0.066	56,940	74,006	130,946
Total			\$ 2,155,942	\$ 33,392,817	\$ 35,548,759

Note: Numbers may not add due to rounding.

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 Appendix A.

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 two 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 2024 Tax Differential Decisions by Municipality
- B. FY 2024 Municipal Tax Differential Program Manual

Appendix A: FY 2024 Tax Differential Decisions by Municipality

Municipal Tax Differential Town of Berwyn Heights		
Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	The Town reviews building permits and inspects job sites. It also ensures enforcement of Town ordinances, maintains roadways and provides collection of refuse and recycling. 8.7% in fees are shown as revenues in the FY 23 budget.
Public Works Vehicles	100%	The Town is planning to purchase a truck for \$80,000.
Human Services		
Aging	90%	The Senior Center is in operation 5 days a week from 10 am to 2 pm for activities and off-site trips. The Town is responsible for the Senior Center's utilities, maintenance and upkeep. Daily transportation is not provided.
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%	Patrol services are provided 21 hours a day, 7 days a week (147 hours/week).
Administration	100%	The Town provides all five internal support services.
Police Vehicles	100%	The Town plans to purchase one vehicle for \$59,000.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	The Town donates \$10,000-\$24,000 to the volunteer fire department.
Environmental Services		
Animal Management	40%	Requested 20% credit. The credit was increased because the Town provides two of the five qualifying services. 12 staff members provide animal management services 1-19 hours, 3-5 days per week. They transport lost animals and transport/dispose of dead animals.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	10%	The Town offers a computer room which is open to the public at the Senior Center 20 hours, 3-5 days a week. \$4,000 budgeted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	302 streetlights and 5 traffic lights owned. Population of 3,275. 9% streetlights per capita.

**Municipal Tax Differential
Town of Bladensburg**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Requested 100% credit. The credit was reduced based on the level of fees collected. Code Enforcement issues and signs permits. They are also responsible for investigating and referring code violations. Public Works maintains streets and roads. 4.6% of fees are shown as revenues in the FY 23 budget.
	Public Works Vehicles	0%	Requested 100% credit. Paid for a dump truck last year that won't be delivered until this year. \$15,000 in budget for repairs and upkeep to trucks. Credit reduced as there are no vehicles currently being purchased.
Human Services			
	Aging	20%	Requested a 50% credit. The credit was reduced based on the level of service provided. The Town engages with its senior population through activities and events held throughout the year. Services are provided 1-2 hours per week, 1-2 days per week. The Town also provides daily transportation for its seniors 10-19 hours, 5-6 days per week.
	Housing and Community Development	80%	Requested 100% credit. Credit was reduced based on the lack of a dedicated housing or economic development agency or unit. The Town provides an Emergency Rental Assistance and a Community Assistance Program funded through the American Rescue Plan Act. The Town does not have a unit dedicated to providing the following services: grant writing, administration, reporting and grant monitoring.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	Requested 100% credit. Eligible per Homeland Security.
Community Safety - Police			
	Patrol Services	100%	The Town's police officers patrol 24 hours a day, 7 days a week (168 hours per week).
	Administration	100%	The Town provides all five of the internal support services.
	Police Vehicles	100%	The Town is currently leasing four police cruisers.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire			
		40%	The Town donates \$25,000-\$49,000 to the volunteer fire department.
Environmental Services			
	Animal Management	80%	The Town has three designated staff that provide animal management services 1-3 hours, 7 days a week. The following services are provided: transport of lost animals, animal holding facilities, bite investigations and transport/disposal of dead animals.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	70%	The Town owns 434 streetlights. There is a population of 9,657 and 4% lights per capita.

**Municipal Tax Differential
City of Bowie**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Housing Inspection and Code Compliance reviews and issues building permits. It also inspects and ensures compliance for housing and commercial properties. The City is responsible for all streets and sidewalks in the City. 2.3% of fees are shown as revenues in the FY 23 budget.
Public Works Vehicles	100%	\$582,700 will be used to fund the purchase of public works vehicles.
Human Services		
Aging	100%	Senior Services maintains a multi-purpose center that offers activities, special events, information and referral services Monday-Friday 8:30 am-4:30 pm and Saturday 8:30 am-12:30 pm. Serves approximately 235 citizens a day. Provides transportation 44 hours, 6 days a week.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	Requested 100% credit. Eligible per Homeland Security.
Community Safety - Police		
Patrol Services	100%	Patrol services are provided 24 hours a day, 7 days a week.
Administration	100%	Provides all five internal support services.
Police Vehicles	100%	Currently paying for six fully equipped vehicles (\$324,000).
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	Requested 100%. Not eligible as the \$15,600 is an annual capital outlay expenditure, reserved for the replacement of firefighting equipment.
Volunteer Fire	70%	Provides \$150-\$199k donation to the volunteer fire department.
Environmental Services		
Animal Management	60%	Two animal control officers on staff work 75 hours, 6 days a week. Provides three services: animal holding facility, bite investigations and transport of dead animals.
Animal Management Vehicles	100%	\$33,900 in budget for animal control vehicle.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	6,045 streetlights and 5 traffic lights owned. Population of 58,329. 10% streetlights per capita.

**Municipal Tax Differential
Town of Brentwood**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	40%	The Town issues building permits and conducts inspections throughout the Town. The Town also performs necessary repairs and maintenance of all streets.
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	60%	Requested 80% credit. The credit was reduced based on the level of patrol service provided. The Town's police department provides 14 hours of patrol services, 7 days a week (98 hours/week).
Administration	100%	The Town provides all five internal support services.
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	30%	The Town provides \$10,000-\$24,000 to the volunteer fire department.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	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 has 234 streetlights and a population of 3,800. There are 6% lights per capita.

**Municipal Tax Differential
Town of Capitol Heights**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	The Town is responsible for all permits and code enforcement. It also provides resurfacing and reconstruction of the Town's roads. 3.9% in fees are shown as revenues in the FY 23 budget.
Public Works Vehicles	100%	The Town is currently paying \$107,800 in debt service and is buying a snow plow, salt spreader and truck bed in FY 23 for \$28,024.
Human Services		
Aging	20%	The Town takes seniors to their appointments and events. It serves citizens 8 hours a day, 5 days a week. Transportation is provided 40 hours, 5 days a week.
Housing and Community Development	80%	Provides grant writing, administration, reporting and grant monitoring services. Does not have a designated unit.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	80%	The police department provides patrol services 20 hours a day, 7 days a week (140 hours a week).
Administration	100%	Provides all five internal support services.
Police Vehicles	100%	Currently paying on year 2 of a 3-year lease for 3 police cruisers. \$107,000 budgeted for 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%	No request submitted. \$1,000 budgeted in FY23.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	Requested 20%. No justification in budget.
Non-Departmental		
Street Lighting/Traffic Control	100%	360 street lights and 3 traffic lights owned. Population of 4,050. 9% streetlights per capita.

**Municipal Tax Differential
Town of Cheverly**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Requested 90% credit. The credit was reduced based on the level of service provided offset by fees collected. The Town's Code Enforcement reviews all building permits and inspects all rental properties. The Town reviews building plans and oversees all aspects of the streets. 2.9% in fees are shown as revenues in the FY 23 budget.
Public Works Vehicles	100%	In FY 23 one vehicle will be purchased for \$51,606.
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	50%	The police department patrols 12 hours a day, 7 days a week (84 hours a week).
Administration	100%	The Town provides all five internal support services.
Police Vehicles	100%	The Town plans to purchase one vehicle for \$80,000.
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.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	507 street lights owned. Population of 6,344. 8% lights per capita.

**Municipal Tax Differential
City of College Park**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Requested a 40% credit. The credit was increased based on the level of fees collected. The City issues building permits and inspects all rental and non-residential properties. It also maintains all of the City's roads and streets.
Public Works Vehicles	100%	The City plans on paying \$947,000 for five vehicles.
Human Services		
Aging	100%	The City's Senior Program provides advocacy services, transportation, etc. It serves 200 citizens, 35 hours, 5 days a week. It also provides daily transportation 40 hours, 5 days a week.
Housing and Community Development	100%	The City provides all services listed with a budgeted amount of \$817,929.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	0%	No request submitted.
Administration	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%	Donates \$50,000-\$99,000 in financial support to the volunteer fire department.
Environmental Services		
Animal Management	100%	Animal Management budget of \$111,696. An Animal Control Officer performs all five services listed.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	70%	Requested 80% credit. The credit was reduced based on the ratio of streetlights and traffic signals to population. The City owns 1,600 streetlights and has a population of 34,740. There are 4.6% streetlights per capita.

**Municipal Tax Differential
Town of Colmar Manor**

Service Area	FY 2024 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	Requested 60% credit. The credit was increased based on the level of fees collected. The Town does not issue building permits. The Code Enforcement Officer enforces ordinances and hires its own engineers to design any Public Works improvements within the Town.
Public Works Vehicles	0%	No request submitted.
Human Services		
Aging	80%	Requested 90% credit. The credit was reduced based on the number of social services provided as well as the days and hours of service delivery. The Town provides transit services for seniors, hosts meetings and provides holiday dinners. The staff also stay in contact with seniors to see if they have any needs and direct them to the needed services. 750 citizens are served 10-15 hours, 4-5 days per week. Daily transportation is provided 30 hours, 4 days a week.
Housing and Community Development	80%	The Town provides all four services: grant writing, administration, reporting and grant reporting. No dedicated unit.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	60%	Requested a 90% credit. The credit was reduced based on the level of patrol services provided. The Town provides patrol services 100 hours, 7 days a week.
Administration	100%	The Town provides all five internal support services.
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%	Requested 40% credit. Federal funds allocated to this purpose are ineligible.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	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 streetlights and has a total population of 1,448. 11% lights per capita.

**Municipal Tax Differential
Town of Cottage City**

Service Area	FY 2024 Decision	Description of Service
Public Works/Inspections		
Engineering	60%	Requested 80% credit. Credit was reduced based on the level of service provided offset by fees collected. Cottage City does not review or issue building permits. The Town monitors buildings for compliance with the Code of Ordinances and repaves asphalt on interior roads in the town.
Public Works Vehicles	0%	Requested 100% credit. The Town is not currently leasing any vehicles, but purchased a new bobcat in FY 22 for \$57,103.
Human Services		
Aging	20%	No request submitted. Credit was increased because the Town has a van service that provides trips twice a week for a four-hour period. Takes seniors to the doctor, shopping, physical therapy, etc.
Housing and Community Development	80%	Requested 100% credit. Credit was reduced due to a lack of a dedicated housing or economic development agency or unit. The Town has a full-time grants manager who administers all community development grant solicitations and activities. The Town provides all four services listed: grant writing, administration, reporting and grant monitoring.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	50%	The police department provides patrol services 6 days, 89 hours per week.
Administration	100%	The Town provides all five internal support services: recruitment, records management, evidence/property management, risk management and personnel administration.
Police Vehicles	100%	The Town plans on purchasing three vehicles for a total of \$154,330.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	\$1,000 FY 23 donation to the Bladensburg Volunteer Fire Department.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	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 is leasing 132 streetlights and has a population of 1,300. 10% streetlights per capita.

**Municipal Tax Differential
City of District Heights**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Requested 40% credit. Credit was increased based on the level of fees collected. The city issues building permits, inspects buildings and resurfaces the roads in the City. \$25,000 in building permits and \$57,565 in code enforcement and inspections. 5.7% in fees are shown as revenues in the FY 23 budget.
Public Works Vehicles	0%	Requested 100% credit. Currently paying \$24,117/year on a four-year lease. \$144,000 in the FY 23 budget for public works vehicles paid with federal funds which are ineligible.
Human Services		
Aging	90%	The City provides services and transportation for the aging population. Service is provided 20-24 hours, 4-5 days per week. Transportation is provided 40 hours, 5 days a week.
Housing and Community Development	100%	All four services are provided: grant writing, administration, reporting and grant monitoring. Community Services unit dedicated for these services.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The police department patrols 24 hours, 7 days a week.
Administration	100%	The City provides all five internal support services.
Police Vehicles	100%	Requested 100% credit. Currently in the last year of a four-year lease for a Ford Interceptor (\$11,306). \$165,000 budgeted for new vehicles, but paid with federal funds which are ineligible.
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.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	651 streetlights leased. Population of 5,964. 11% lights per capita.

**Municipal Tax Differential
Town of Eagle Harbor**

Service Area		FY 2024	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.
	Administration	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.
	Animal Management Vehicles	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 has a population of 61 and 26 streetlights, which meets the ratio for 100% credit.

**Municipal Tax Differential
Town of Edmonston**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	The Community Compliance Officer (from the Police Dept.) issues permits and inspects all rental units and businesses for code compliance. The Town also completes street improvement projects. 6.6% in fees are shown as revenues in the FY 23 budget.
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%	The Town requested a 30% credit. Not eligible per Homeland Security.
Community Safety - Police		
Patrol Services	70%	Requested 80% credit. Credit was reduced based on the level of service provided. The Town provides patrol services 18 hours a day, 7 days a week (126 hours per week).
Administration	100%	Provides all five internal services.
Police Vehicles	100%	The Town is currently leasing two vehicles: a 2020 Ford Interceptor and a 2021 Ford Explorer.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	20%	The Town donates \$7,500 to the volunteer fire department.
Environmental Services		
Animal Management	40%	Requested 10% credit. Credit was increased because the Town provides two of the five services. The services provided include: transporting lost animals and transporting and/or disposing of dead animals.
Animal Management Vehicles	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 56 and is leasing 200 streetlights. The total population is 1,651. There are 16% lights per capita.

**Municipal Tax Differential
Town of Fairmount Heights**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Requested 60% credit. Credit was increased based on the level of fees collected. All three services are provided. \$5,000 is budgeted for code enforcement and building permits. \$10,244.66 and \$882.16 have been received so far. 8% in fees are shown as revenues in the FY 23 budget.
Public Works Vehicles	100%	The Town is currently paying leases on two vehicles.
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	30%	Requested 40% credit. Credit was reduced based on the level of service provided. Patrol services are provided 48-72 hours, 7 days a week.
Administration	100%	No request submitted. Credit was increased because all qualifying administrative support services are provided.
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.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	334 streetlights owned. Population of 5,000. 6.7% lights per capita.

**Municipal Tax Differential
Town of Forest Heights**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	All three services are provided. 2.2% in fees shown as revenues.
	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%	Patrol services are provided 24 hours a day, 7 days a week.
	Administration	100%	Requested 80% credit. Credit was increased because all five internal support services are provided.
	Police Vehicles	100%	Currently paying leases on seven vehicles.
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 staff assigned to animal management and no services are provided.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	285 streetlights owned. Population of 2,552. 11.2% lights per capita.

**Municipal Tax Differential
City of Glenarden**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Requested 100% credit. The credit was reduced based on the level of offsetting fees. The City's Code Enforcement enforces property maintenance standards, city codes and building codes. It also reviews building permits and provides construction and/or resurfacing of roads.
	Public Works Vehicles	100%	No request submitted. Credit was increased because the approved budget includes \$60,000 to purchase a truck and \$7,500 for a backhoe.
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 department provides patrol services 24 hours a day, 7 days a week.
	Administration	80%	Requested a 60% credit. The credit was increased because the City provides the following internal support services: recruitment, records management, evidence/property management and personnel administration.
	Police Vehicles	100%	No request submitted. Credit was increased because the approved budget includes \$92,742 for the purchase of two vehicles.
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.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	80%	Requested a 90% credit. The credit was reduced based on the ratio of streetlights and traffic signals to population. The City leases 352 streetlights and 2 traffic lights. The total population is 6,402. There are 5.5% lights per capita.

**Municipal Tax Differential
City of Greenbelt**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Requested 100% credit. The credit was reduced based on the level of offsetting fee revenue. The City of Greenbelt reviews and approves building permits, enforces property maintenance standards and builds and maintains all streets in Greenbelt. 17% in fees are shown as revenues in the FY 23 budget.
	Public Works Vehicles	100%	The City plans on spending \$293,400 on public works vehicles in FY 23.
Human Services			
	Aging	100%	Requested a 90% credit. The credit was increased based on the level of service provided. The City funds the Greenbelt Assistance in Living Program which has a Health Insurance Program and Maryland Access Point imbedded in the program. Approximately 50 citizens are served per week. 20-24 hours are worked 5-6 days per week. Daily transportation is provided 20-24 hours, 6-7 days per week.
	Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	100% requested. Eligible per Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Patrol services are provided 24 hours a day, 7 days a week.
	Administration	100%	All five internal support services are provided: recruitment, records management, evidence/property management, risk management and personnel administration.
	Police Vehicles	100%	In FY 23, the City plans on purchasing 15 vehicles, for a budgeted amount of \$735,900.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	100%	The City contributes toward replacement costs for volunteer fire department vehicles.
Volunteer Fire		30%	Requested 100% credit. Credit was reduced based on actual donation levels in the FY 23 budget.
Environmental Services			
	Animal Management	100%	An animal control supervisor and two animal control officers provide animal management services 160 hours, 6 days per week. All five services are provided: adoption, transport of lost animals, animal holding facilities, bite investigations and transport/disposal of dead animals.
	Animal Management Vehicles	100%	Greenbelt is planning to purchase one Ford cargo van with cage package for \$45,000 during FY 23.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	70%	Requested 100% credit. The credit was reduced based on the ratio of streetlights and traffic signals to the City's population; 82 streetlights/traffic lights are owned and 999 are leased. Total population of 24,921. 4.3% lights per capita.

**Municipal Tax Differential
City of Hyattsville**

Service Area	FY 2024 Decision	Description of Service
Public Works/Inspections		
Engineering	40%	Requested a 20% credit. The credit was increased based on the level of service provided. The City does not review building permits or construct or resurface roads. It does inspect and enforce building codes. 80.2% in fees are shown as revenues in FY 23 budget.
Public Works Vehicles	100%	Currently leasing two vehicles for \$43,000. Planning to purchase four vehicles in FY 23.
Human Services		
Aging	90%	Requested an 80% credit. The credit was increased based on the level of service provided. The City provides various services for seniors 20-24 hours, 5-6 days per week. Transportation is provided 20-24 hours, 5-6 days per week.
Housing and Community Development	100%	Requested a 50% credit. The credit was increased because the City provides all four services and has a dedicated unit with 4 FTEs.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	Per Homeland Security.
Community Safety - Police		
Patrol Services	100%	The City provides patrol services 24/7.
Administration	100%	The City provides all five internal support services.
Police Vehicles	0%	Requested a 100% credit. The City indicated that it is currently leasing 16-20 vehicles. \$360,000 budgeted for FY 23, but no funding could be identified in the budget by the County.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	50%	Requested a 60% credit. Credit was reduced based on the City donating \$50,000 to the volunteer fire department.
Environmental Services		
Animal Management	0%	A 70% credit was requested. The City is creating a new "Animal Welfare and Public Information" position for FY 23. The City staff currently take calls and complaints from the community from 8 am to 5 pm daily. None of the services provided by the County are being duplicated.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	10%	Requested 100% credit. Credit was reduced based on the ratio of streetlights and traffic signals to population; 110 streetlights are leased. Total population of 21,187. .5% lights per capita.

**Municipal Tax Differential
Town of Landover Hills**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	100%	All three services provided. Less than 1% in fees are shown as revenues in the FY 23 budget.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	20%	Requested 70% credit. Credit was reduced based on the Town's senior assistance program providing welfare checks, food boxes, trash removal, etc. Services are provided 6-10 hours, 1-2 days per week. Daily transportation is not provided.
	Housing and Community Development	80%	All four services listed are provided. The Town does not have a dedicated unit for these services.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	70%	Requested 80% credit. Credit was reduced for patrol services based on the scale for 112 hours, 7 days a week.
	Administration	100%	All five internal support services are provided.
	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	80%	Requested a 60% tax credit. Credit was increased because four of the five services listed are provided: transport of lost animals, animal holding facilities, bite investigations and transport of dead animals.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	Requested a 10% credit. Three Little Free Libraries open 140-168 hours, 5-7 days per week, but this is not an eligible duplication of County service.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	Requested 100% credit. Credit was decreased based on the ratio of streetlights and traffic signals to population; 104 streetlights leased. Population of 1,815. 5.7% lights per capita.

**Municipal Tax Differential
City of Laurel**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	All three services provided. 12.4% in fees are shown as revenues in the FY 23 budget.
	Public Works Vehicles	100%	Currently paying debt service on a refuse packer. Planning to purchase more vehicles for \$567,500 in FY 23.
Human Services			
	Aging	100%	Provide approximately 120 programs and special events per year. Services provided 80 hours, 5-6 days per week. Transportation provided 80 hours, 5-6 days per week.
	Housing and Community Development	100%	All four of the services are being provided. The City has a dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	100%	Per Homeland Security.
Community Safety - Police			
	Patrol Services	100%	Patrol services provided 24/7.
	Administration	100%	All five internal support services are being provided.
	Police Vehicles	100%	Using speed camera income to fund the leases for 24 Ford Explorers.
Fire Department			
	Administrative Services	10%	Requested 30% credit. Credit reduced based on the number of career personnel which provide administrative services.
	Emergency Operations	10%	Requested 30% credit. Credit was reduced based on the number of hours and days of week of service provided; 1-19 hours, 5-7 days per week.
	Debt	0%	No request submitted.
Volunteer Fire			
		100%	The City provides \$250,000 in financial support to the volunteer fire department.
Environmental Services			
	Animal Management	60%	Animal warden on staff who provides services 80 hours, 5 days a week. Three services are provided: transport of lost animals, animal holding facility and transport of dead animals.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	30%	The City funds the Stanley Memorial Library.
Non-Departmental			
	Street Lighting/Traffic Control	90%	Requested 10% credit. Credit reduced based on the ratio of streetlights and traffic signals to population; 111 streetlights owned, 1,596 leased, 11 traffic lights. Population of 30,060. 5.7%

Municipal Tax Differential
Town of Morningside

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	The Code Enforcement Officer issues permits, ensures ordinances are followed, and performs inspections. The Town also hires outside companies to repair its streets and sidewalks when necessary. 20% in fees shown as revenues for FY 23.
	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 department patrols 20 hours a day, 7 days a week.
	Administration	80%	The Town provides all services but risk management.
	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.
		30%	The Town provides \$10,000-\$24,000 of financial support to the volunteer fire department.
Volunteer Fire			
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	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 14 street lights and leases 86. There is a total population of 1,240. 8% lights per capita.

**Municipal Tax Differential
City of Mount Rainier**

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	60%	Requested 100% credit. The Code Enforcement Department reviews, inspects and enforces code of building structures. It also inspects and maintains the infrastructure of streets and sources contractors to do major construction and road resurfacing as needed. Credit amount reduced based on the level of offsetting fees collected.
Public Works Vehicles	100%	\$40,043 budgeted debt service for FY 23.
Human Services		
Aging	80%	The Social Services Resource Coordinator assists walk-in citizens requesting public assistance and identifies services available to them. They serve 80 citizens a week, 40 hours, 5-6 days per week. Daily transportation is not provided.
Housing and Community Development	80%	Provides all four services. FY 23 budgeted amount of \$196,851.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	Per Homeland Security.
Community Safety - Police		
Patrol Services	100%	The Police Department patrols 24 hours a day, 7 days a week.
Administration	100%	All five internal support services are provided.
Police Vehicles	100%	Currently paying on four vehicles, and planning to purchase a police cruiser for \$50,000.
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.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	40%	135 streetlights owned, 5 traffic lights owned. Total population of 8,600. 2% lights per capita.

**Municipal Tax Differential
City of New Carrollton**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Requested 90% credit. Provides all three engineering services. Credit reduced based on the level of offsetting fees collected; 6.8% in total fees shown as revenues.
	Public Works Vehicles	100%	Planning to purchase two refuse collection trucks in FY 23 for \$400,000.
Human Services			
	Aging	20%	No request submitted. Credit was increased to 20% based on transportation of seniors 20-24 hours, 4-5 days per week.
	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%	Patrol services provided 24 hours a day, 7 days a week.
	Administration	100%	All 5 administrative services provided.
	Police Vehicles	0%	Requested a 100% credit. Planning to purchase five police vehicles in FY 23 for \$350,000, but with federal funds which are ineligible.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		20%	No request submitted. However the budget includes \$1,000-\$9,000 in financial support for the volunteer fire department.
Environmental Services			
	Animal Management	40%	Requested 70% credit. Credit was reduced based on two services provided: transport of lost animals and bite investigations.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	90%	Requested 80% credit. Credit was increased based on 905 streetlights owned. Total population 13,715. 6.6% lights per capita.

**Municipal Tax Differential
Town of North Brentwood**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	80%	Requested a 60% credit. The Town provides all three services. \$2,850 in revenues. \$466,301. 7.1% in fees shown as revenues. Credit was increased based on the level of offsetting fee collections.
	Public Works Vehicles	0%	No request submitted.
Human Services			
	Aging	10%	Town provides food for seniors and has a partnership with Dept. of Social Services at a satellite office. 1-2 hours, 1-2 days per week. No daily transportation provided.
	Housing and Community Development	60%	Requested a 10% credit. The credit was increased because three of the four services are provided: grant writing, reporting and grant reporting. No dedicated unit.
Homeland Security - Public Safety Communications			
	Police Dispatch	0%	No request submitted.
Community Safety - Police			
	Patrol Services	0%	No request submitted.
	Administration	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%	Provides \$3,000 in support to volunteer fire department.
Environmental Services			
	Animal Management	0%	No request submitted.
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	59 streetlights owned. Population of 700. 8.4% lights per capita.

**Municipal Tax Differential
Town of Riverdale Park**

Service Area	FY 2024 Decision	Description of Service
Public Works/Inspections		
Engineering	60%	Requested a 90% credit. The Town reviews building permits and inspects buildings but does not construct or resurface the roads. The Town has two staff that monitor road conditions. 8.3% in fees are shown as revenues. Credit reduced based on the number of services provided that duplicate County services.
Public Works Vehicles	100%	\$534,000 for public works vehicle replacement budgeted.
Human Services		
Aging	0%	No request submitted.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	100%	Requested 100%
Community Safety - Police		
Patrol Services	100%	Police department patrols 24 hours a day, 7 days a week.
Administration	100%	The Town provide two of the five services listed: records management and personnel administration.
Police Vehicles	100%	Currently leasing six vehicles, plan to purchase an additional 12 during FY 23. \$489,324 will be spent on vehicles this FY.
Fire Department		
Administrative Services	0%	No request submitted.
Emergency Operations	0%	No request submitted.
Debt	0%	No request submitted.
Volunteer Fire	30%	Provides between \$10,000 and \$24,000 in financial support to the volunteer fire department.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	90%	480 street lights owned. Total population of 7,304. 6.6% streetlights per capita.

Municipal Tax Differential
City of Seat Pleasant

Service Area	FY 2024	Description of Service
	Decision	
Public Works/Inspections		
Engineering	80%	Requested a 100% credit. The City reviews building permits, enforces code and resurfaces the roads. Credit reduced based on amount of fees collected.
Public Works Vehicles	100%	Currently leasing 10 vehicles for \$282,617.
Human Services		
Aging	20%	No request submitted. Daily transportation provided.
Housing and Community Development	100%	No request submitted. All services are provided as well as a dedicated unit.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	No request submitted.
Community Safety - Police		
Patrol Services	100%	The police department patrols 24 hours a day, 7 days a week.
Administration	100%	The City provides all five internal support services.
Police Vehicles	100%	The City is currently leasing 17 vehicles for \$347,209.
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.
Animal Management Vehicles	0%	No request submitted.
Education/Library		
Library	0%	No request submitted.
Debt	0%	No request submitted.
Non-Departmental		
Street Lighting/Traffic Control	100%	450 street lights and 16 traffic lights leased. Population of 4,522. 10% lights per capita.

**Municipal Tax Differential
Town of University Park**

Service Area	FY 2024 Decision	Description of Service
Public Works/Inspections		
Engineering	80%	Requested a 100% credit. The Town reviews and approves all permits and ensures that projects are constructed as permitted. It also performs inspections on rental properties and hires engineers for the maintenance and construction of all streets in the Town. Credit reduced based on amount of fees collected.
Public Works Vehicles	100%	The Town is in the 4th year of a 6 year lease for 2 trucks.
Human Services		
Aging	50%	The Town funds a senior program that helps residents to age in place. The service provides transportation, financial assistance and help with daily needs. The Town serves 5 citizens/week, 10-19 hours, 2-3 days per week. It does not provide daily transportation.
Housing and Community Development	0%	No request submitted.
Homeland Security - Public Safety Communications		
Police Dispatch	0%	Requested 10%. Not eligible to receive credit per Homeland Security.
Community Safety - Police		
Patrol Services	100%	The Town's police department patrols 24 hours, 7 days a week.
Administration	100%	The Town provides all five of the internal support services.
Police Vehicles	100%	The Town has \$50,000 budgeted for FY 23 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 donates \$10,000-\$24,000 to the volunteer fire department.
Environmental Services		
Animal Management	0%	No request submitted.
Animal Management Vehicles	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 231 streetlights and has a municipality population of 2,454. There are 9% streetlights per capita.

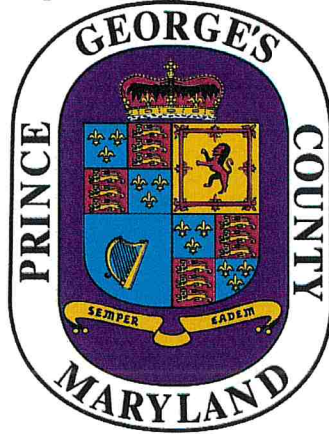
**Municipal Tax Differential
Town of Upper Marlboro**

Service Area		FY 2024	Description of Service
		Decision	
Public Works/Inspections			
	Engineering	100%	The Town monitors construction to ensure compliance with County permits, enforces property standards and maintains roads. Less than 1% in fees are shown as revenues.
	Public Works Vehicles	100%	The Town is currently financing a dump truck.
Human Services			
	Aging	0%	Does not provide services or transportation.
	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 police department patrols 76 hours, 6 days a week.
	Administration	100%	The Town provides all five internal support services.
	Police Vehicles	100%	Currently leasing 3 vehicles and plans on leasing an additional two vehicles.
Fire Department			
	Administrative Services	0%	No request submitted.
	Emergency Operations	0%	No request submitted.
	Debt	0%	No request submitted.
Volunteer Fire		30%	Donates \$15,000 to volunteer fire department.
Environmental Services			
	Animal Management	20%	The Public Works staff transport dead animals (one of the five services).
	Animal Management Vehicles	0%	No request submitted.
Education/Library			
	Library	0%	No request submitted.
	Debt	0%	No request submitted.
Non-Departmental			
	Street Lighting/Traffic Control	100%	112 lights leased. Population of 650. 17% lights per capita.

The presentation of the
FY 2024 Municipal Tax Differential Program

to

Municipal representatives



Angela Alsobrooks
County Executive

Prepared by

Office of Management and Budget

October 5, 2022

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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

Since 2015, the Maryland General Assembly has required the County to complete a report on property tax setoffs in the county. Chapter 610 of 2022 revised the due date to be October 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 Acts of 2015 (HB 681); Chapter 610 Acts of 2022 (HB 394))

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 4, 2022**.
- All municipal service levels (other than zero) must include explanation and documentation. 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 Wednesday, December 7, 2022**.

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 13, 2023**, 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 this credit, a 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 credit. Examples of the types of services that apply to this category include:

Building Inspection

- Initiate inspections based on complaints, physical observation of a problem.
- Interior and exterior inspections of all residential rental units, hotels, apartments, rooming houses, single-family dwellings, fraternities, sororities, commercial properties, etc.
- Check whether properties are in suitable condition to receive permits and/or licenses, whether building permits, rental licenses, business licenses, vacant property registration, etc.
- Monitor for potential violations such as poor yard maintenance, unregistered vehicles, trash/recycling bins at the curb on non-collection days, accumulated trash/debris, construction projects without required permits, parking on the grass, illegal signs (especially for commercial properties), and lack of overall maintenance (painting, gutter repairs, etc.)
- Ensure that buildings have no safety hazards and have necessary safety equipment, such as fire extinguishers and smoke/carbon monoxide detectors.

Road Repair/Maintenance

- Repair and replacement of roadways, curbs, gutters, storm drains, etc. and/or hire contractors to complete these tasks.
- Building, inspecting, reviewing, and overhauling streets and drainage
- Permitting, project management, engineering, construction, and maintenance related to roads/streets.
- Mowing, tree trimming, debris/snow removal
- Replace signage and painting curbs, walkways, and street lines.
- Milling and paving/resurfacing, repairing potholes
- Install sidewalks, bus pads, and curbing.
- Provide parking management services.
- Monitor road conditions caused by weather and other external forces.

Code Enforcement

- Ensure compliance with all provisions in Town, City, and/or County Codes, including zoning, use and occupancy ordinances, etc.
 - Administer rental and business licensing programs.
 - Property maintenance enforcement at residential and commercial properties
 - Review building plans and issuing building permits, sign permits, general purpose permits, etc.
 - Collect fees for variance review, various permits (building, street/storm drain, etc.)
 - Collect fines/abatement costs in the case of violations.
 - Respond to noise ordinance complaints/violations, false alarms, etc.
 - Ensure adherence to all federal, state, and local standards regarding fire and life safety, building, electrical, sediment and erosion control, and property standards; issue permits for these or related factors.
- **Public Works Vehicles:** To be eligible for credit under this category, a municipality must have an allocation for the purchase of public works vehicles included in their prior year approved budget in the form of cash, debt and

or leasing. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

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:
 - 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 credit, the municipality must provide its own police dispatch services. 100% credit is automatically applied to the municipalities which the Office of Emergency Management has identified as having police dispatch services, including Bladensburg, Bowie, Greenbelt, Hyattsville, Laurel, Mount Rainier, and Riverdale Park.

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.
- **Administration:** To receive this credit, the municipality must provide administrative services currently provided by the County Police's Bureau of Administration. These include recruitment and related functions such as background checks and officer training, as well as records management, evidence/property management, risk management, and personnel administration. Partial credit is given for providing any service that replaces a County service.
- **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. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

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. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

Environmental Services

- **Animal Management:** To fully replace the County's cost in this service area, a municipality would need to provide designated field staff that provide adoption and fostering services, the transport of lost animals, the transport and disposal of dead animals, animal holding facilities (along with the associated veterinary care/pharmaceutical costs), and bite investigations. Partial credit is given for providing any service that replaces a County service.
- **Animal Management Services Vehicles:** To be eligible for credit under this category, a municipality must have an allocation for the purchase of animal management services work vehicles included in their prior year approved budget in the form of cash, debt and or leasing. Setting aside funds in reserve for future vehicle purchases does not count as a vehicle purchase since an actual vehicle will not have been purchased or financed.

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 an easement for County library services.

Street/Traffic Signal Lighting

- **Street/Traffic Signal Lighting.** Street/traffic signal lighting includes the energy costs for utilizing streetlights 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 2023 Approved Budget determines the FY 2024 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 2023. 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 2023 budget costs are reduced by non-property tax revenues directly related to service.
 - FY 2023 support costs (Budget, Finance, Law, etc.) are reflected in indirect costs.
 - FY 2023 services which are provided entirely by the County are eliminated.
 - FY 2023 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 2023 debt service is allocated to appropriate functional categories.
- Step 3. FY 2023 remaining programs are translated into cents on the real property tax rate and personal property tax rate by dividing the cost by the FY 2023 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.

Example: how to determine the estimated tax relief of a municipality

Function Dept./Activity	Eligible Service	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Real Property Actual	Personal Property Actual
Department of the Environment					
Animal Management Services	6,573,300	\$ 0.88	\$ 27.19	\$ 0.32	\$ 0.90
Subtotal Dept. of the Environment	\$ 6,573,300	\$ 0.88	\$ 27.19	\$ 0.32	\$ 0.90

	Real Property	Personal Property
FY 2022 Tax Differential	7.0	18.0
FY 2023 Tax Differential	5.6	15.3
FY 2024 Tax Differential	4.2	12.1
3-Year Average (a)	5.6	15.1
Municipal Tax Base (b)	99,557,489	49,598,950
Divide (b) by 100 (c)	995,575	495,990
(a) x (c) = total tax relief	55,785	74,994

IV. Service Category Description

Source: Prince George's County FY 2023 Approved Operating Budget

Department of Permitting, Inspections and Enforcement

Building Plan Review

The Building Plan Review Division contains 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, ADA, 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; and administration of the Electrical Code.

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

Inspections

The Inspections Division provides regulation of construction, development, and grading activity in the County with the exception of the City of Laurel. This division completes inspections of all horizontal (site grading, stormwater management, road/bridge and utility) and vertical (structural, electrical, mechanical, fire-life safety, energy, and accessibility) elements of new development or improved projects. The following sections comprise this division: Site/Road Inspection, Residential Building Inspection, Commercial Construction and Life Safety Section, Fire Inspections and the Water and Sewer/Plumbing/Gas Connection Review Section.

The Site/Road Inspection Section inspects horizontal related permits broken down into three districts, North, Central and South. In addition, site/road inspectors evaluate existing infrastructure (bridges, sidewalks, driveway aprons, roadways and storm drainage structures) and make recommendations for modifications and the repair of the infrastructure 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.

The Commercial Construction and Life Safety Section provides commercial electrical inspections for commercial projects that are not third party. This includes stores, offices, schools, restaurants and places of worship, as well as home generators. Currently, inspectors are enforcing the 2014 National Fire Protection Association 70 National Electrical Code; however, work installed in full compliance with updated electrical codes is accepted. The County also enforces regulations outlined in the County Code, Subtitles 4, Building, and 9, Electrical, found on the Legislative/ Zoning Information System. Regarding Fire Inspections, the County shares joint responsibility with the Office of the Fire Marshal (Fire Prevention and Life Safety Office) in the Fire/EMS Department for fire code enforcement. The division of responsibility is delegated by the Fire Chief to the County through a Memorandum of Understanding. The County is responsible for fire code enforcement associated with a permit for building or occupancy. Fire Prevention is responsible for existing buildings that have an associated use and occupancy permit.

Enforcement

The Division of Enforcement contains 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 and 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 administrative aides, general clerks and public service aides who perform administrative functions.

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 of these properties. In addition, violation notices are issued to property owners for any deficiencies noted. The Single-Family Unit focuses on single-family homes.

The Zoning and Commercial Property Standards Section focuses on commercial property, responding to commercial complaints and conducting surveys. In addition, violation notices will be issued to property owners for any deficiencies noted by the inspection staff. The purpose is to enforce the minimum standards of the Prince George's County Code.

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. 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 Retired and Senior Volunteer 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.

Department of Housing and Community Development

Community Planning and Development

The Community Planning and Development (CPD) Division is responsible for administering the Community Development Block Grant (CDBG) subrecipient program and developing the Annual Action Plan and Five-Year Consolidated Plan. The CPD Division coordinates efforts with the Housing and Community Development Division, which is responsible for the direction, planning, implementation and administration of programs under the federal entitlement programs, namely the CDBG, Home Investment Partnership (HOME) and Emergency Solutions Grant Programs. Additionally, the Division coordinates with the Redevelopment Authority on programmatic, administrative and financial matters. The Housing Development Division is responsible for administering the CDBG Single Family Rehabilitation Program, the HOME program and the Housing Investment Trust Fund.

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, the mobile data computer information system maintenance, and consolidates storage of body worn camera footage.

Police Department

Patrol Services

The Bureau of Patrol encompasses eight divisions. As the largest bureau within the agency, 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 divisions provide intelligence based directed patrol, implementing a proactive community policing philosophy in partnership with community residents and citizens. Also, the division has specialized enforcement, community response and traffic enforcement functions. Each division has an investigative component that is responsible for crime investigations including nonfatal shootings, citizen robberies, assaults and property crimes.

Administration

The Bureau of Administration is comprised of eight divisions. The Training and Education Division provides training for new recruit officers, sworn officers and civilian employees. The Police Personnel Division is responsible for the management of employee matters from hiring to separation from the Police Department. The Risk Management Division is responsible for all risk management functions including the management and follow-up of all employees reported injuries/illnesses, on and off duty. The Recruiting and Background Division is responsible for recruiting, testing, selection and background investigations of police candidates. The Psychological Services Division supports members of the agency by providing counseling and other services. The Record Management Division is responsible for the maintenance of critical information, technology and mechanical systems within the agency. The Evidence and Property Division is responsible for maintaining the property warehouse, storing property collected by officers, some of which is evidence for criminal cases. Finally, the newly formed 21st Century Policing Division maintains the Department's policy system and researches the latest law enforcement technology.

Volunteer Fire

The Volunteer Service Command is responsible for coordinating 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 Services Division maintains animal adoption and redemption programs; licenses dogs, cats and ferrets; impounds and assists stray, vicious or sick animals; inspects holding facilities and pet stores; and investigates animal cruelty complaints. Volunteer and educational programs are provided to encourage proper care and humane treatment of animals.

Memorial Library

Public Services

The Public Services Division plays an integral role in the overall operations of the Prince George's County Memorial Library System. It is the primary facilitator of information access. Its primary focus is delivering services in nineteen branches, three of which have a specialized research collection, and another has a state-of-the-art media lab. In addition to the branches, Public Services broadens the mission of the County Corrections Center by delivering relevant research and resources in a safe, secure and humane environment for pre-trial and sentenced offenders.

Support Services

A well-trained staff assures the delivery of programs and services that allow all customers to engage and collaborate with the library, its materials, services and spaces in the manner that is desirable and meaningful to them. Exemplary customer service in a judgement free environment is its mission.

Communication and Outreach

The Communication and Outreach Division oversees and supports the Library's engagement with the community through strategic partnerships, virtual and in-person programs, outreach, intercultural services, digital platforms, public relations, media production and government affairs. This division includes all the departments under the supervision of the Chief Operating Officer for Communication and Outreach: Public Relations/Marketing, Digital Services, Program Services, Intercultural Services and the Prince George's County Memorial Library System Foundation.

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

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FY 2024 Tax Differential Calculation Worksheets
Worksheet 1

Function Dept./Activity	FY 2023 Approved Compensation	FY 2023 Approved Fringe Benefits	FY 2023 Approved Operating Expenses	FY 2023 Approved Capital Outlay	FY 2023 Approved Recoveries	FY 2023 Approved Total	Indirect Cost Rate	Indirect Costs	Total With Indirect Costs
General Government									
Executive	\$7,331,600	\$2,196,000	\$838,600	\$0	\$0	\$10,366,200	21.3%	\$2,205,000	\$12,571,200
Legislative	15,352,700	4,640,000	8,114,100	29,400	-1,332,600	26,803,600	21.3%	5,701,400	32,505,000
Office of Ethics and Accountability	703,800	235,800	135,200	0	0	1,074,800	21.3%	228,600	1,303,400
Personnel Board	250,000	74,300	104,900	0	0	429,200	21.3%	91,300	520,500
Office of Finance	6,024,800	2,189,200	1,293,200	0	-3,882,000	5,625,200	21.3%	1,196,500	6,821,700
Office of Community Relations	3,704,100	1,281,300	709,600	0	0	5,695,200	21.3%	1,211,400	6,906,600
Office of Human Rights	1,136,600	435,500	1,241,200	0	0	2,813,300	21.3%	598,400	3,411,700
People's Zoning Counsel	0	0	250,000	0	0	250,000	21.3%	53,200	303,200
Office of Management & Budget	2,618,800	830,600	466,500	0	-201,900	3,714,000	21.3%	790,000	4,504,000
Board of License Commissioners	1,210,300	452,100	231,000	0	0	1,893,400	21.3%	402,700	2,296,100
Office of Law	6,131,200	2,022,000	606,800	0	-3,764,400	4,994,600	21.3%	1,062,400	6,057,000
Office of Human Resources Management	7,256,100	2,436,800	4,976,400	0	-4,743,400	9,925,900	21.3%	2,111,300	12,037,200
Office of Information Technology	0	0	1,912,300	0	0	1,912,300	21.3%	406,800	2,319,100
Board of Elections	7,733,100	1,259,300	2,893,300	0	0	11,925,700	21.3%	2,536,700	14,462,400
Police Accountability Board	251,500	90,300	237,800	0	0	579,600	21.3%	123,300	702,900
Administrative Chipping Committee	420,000	151,000	356,500	0	0	927,500	21.3%	197,300	1,124,800
Office of Central Services	11,827,100	4,461,600	13,851,900	0	-1,074,500	28,866,100	21.3%	6,140,100	35,006,200
Total General Government	\$71,751,700	\$22,755,900	\$38,258,500	\$29,400	-\$14,998,800	\$117,796,600		\$25,056,400	\$142,853,000
Courts and Criminal/Civil Justice									
Circuit Court	\$13,054,700	\$4,683,500	\$4,155,700	\$0	\$0	\$21,893,900	68.4%	\$14,974,500	\$36,868,400
Orphans' Court	400,500	134,200	47,400	0	0	582,100	68.4%	398,100	980,200
Office of the State's Attorney	14,712,400	5,266,000	2,403,600	0	-114,900	22,267,300	17.5%	3,897,800	26,165,100
Office of the Sheriff	26,181,100	19,419,900	5,376,700	0	0	50,977,700	8.1%	4,121,500	55,099,200
Department of Corrections	54,130,500	30,662,300	14,854,000	275,000	-222,800	99,699,000	9.0%	8,941,000	108,640,000
Total Criminal/Civil Justice	\$108,475,200	\$60,165,900	\$26,837,600	\$275,000	-\$337,700	\$195,420,000		\$32,332,900	\$227,752,900
Public Safety									
Police Department									
Office of the Chief	18,268,400	8,686,400	34,523,500	0	-350,500	\$61,127,800	5.0%	\$3,045,200	\$64,173,000
Bureau of Patrol	94,371,200	77,794,500	660,700	0	0	172,826,400	5.0%	8,609,800	181,436,200
Bureau of Administration	19,775,700	20,462,800	2,015,200	0	0	42,248,900	5.0%	2,104,400	44,346,200
Bureau of Investigations and Forensic Science	23,825,000	7,706,200	3,056,900	0	0	34,588,100	5.0%	1,723,400	36,317,500
Bureau of Homeland Security & Intelligence	42,557,800	15,911,000	2,317,300	0	0	60,786,100	5.0%	3,028,200	63,814,300
Subtotal Police Department	\$198,800,100	\$130,553,900	\$42,573,600	\$0	-\$350,500	\$371,576,200		\$18,511,000	\$390,087,200
Fire/EMS Department									
Office of the Fire Chief	2,507,200	1,817,800	272,900	0	0	\$4,597,900	6.0%	\$275,400	\$4,873,300
Administrative Services Command	3,483,800	3,294,000	6,364,500	240,000	0	13,332,300	6.0%	798,600	14,130,900
Emergency Operations Command	97,979,100	70,722,600	1,030,300	0	0	169,732,000	6.0%	10,166,500	179,898,500
Special Operations Command	14,309,900	12,497,500	5,663,400	0	0	32,470,800	6.0%	1,944,900	34,415,700
Volunteer Services Command	492,100	6,756,900	13,009,800	0	0	20,258,800	6.0%	1,213,500	21,472,300
Subtotal Fire Department	\$118,722,100	\$95,088,800	\$26,340,900	\$240,000	\$0	\$240,391,800		\$14,398,900	\$254,790,700
Volunteer Fire Commission	0	0	0	0	0	0	0.0%	0	0
Office of Homeland Security									
Administration	1,489,800	567,100	1,195,600	\$0	\$0	\$3,252,500	10.2%	\$333,300	\$3,585,800
Emergency Management Operations	827,000	237,300	178,200	0	0	1,242,500	10.2%	127,300	1,369,800
Public Safety Communications	3,883,035	1,506,683	13,403	0	0	5,403,121	10.2%	553,700	5,956,821
Police Dispatch	1,787,725	748,006	6,625	0	0	2,542,356	10.2%	260,900	2,802,856
Fire Dispatch	7,567,240	2,349,511	31,792	0	0	9,948,543	10.2%	1,019,500	10,968,043
911 Dispatch	1,308,700	405,700	17,814,480	0	0	19,528,880	10.2%	2,001,300	21,530,180
Other Communications	14,946,700	5,009,900	17,666,300	0	0	37,422,900	10.2%	3,835,000	41,257,900
Subtotal Public Safety Communications	16,063,500	5,814,300	19,240,100	0	0	41,917,900		4,295,600	46,213,500
Subtotal Homeland Security	\$334,385,700	\$231,456,100	\$68,154,600	\$240,000	-\$350,500	\$653,885,900		\$37,205,500	\$691,091,400

Function Dept./Activity	FY 2023 Approved Compensation	FY 2023 Approved Fringe Benefits	FY 2023 Approved Operating Expenses	FY 2023 Approved Capital Outlay	FY 2023 Approved Recoveries	FY 2023 Approved Total	Indirect Cost Rate	Indirect Costs	Total With Indirect Costs
Public Works and the Environment									
Soil Conservation District	\$1,401,800	\$490,800	\$105,100	\$0	-\$1,997,700	\$0	0.0%	\$0	\$0
Department of the Environment									
Office of the Director	\$2,062,600	\$1,173,300	\$136,700	\$0	-\$2,678,500	\$694,100	36.6%	\$254,000	\$948,100
Administrative Services	1,762,200	738,200	330,700	0	-2,473,600	357,500	36.6%	130,800	488,300
Animal Management	3,776,100	1,345,200	1,187,900	0	0	6,309,200	36.6%	2,308,500	8,617,700
Subtotal Environment	\$7,600,900	\$3,256,700	\$1,655,300	\$0	-\$5,152,100	\$7,360,800		\$2,693,300	\$10,054,100
Department of Public Works & Transportation									
Office of the Director	\$1,041,500	\$368,900	\$338,500	\$0	-\$753,800	\$995,100	34.2%	\$339,900	\$1,335,000
Highway Maintenance	7,305,100	2,894,400	15,959,000	0	-14,052,400	12,106,100	34.2%	4,135,000	16,241,100
Office of Administrative Services	979,800	487,400	557,500	0	-608,000	1,416,700	34.2%	483,900	1,900,600
Transportation	4,982,000	2,027,600	47,738,400	11,797,300	-65,583,800	961,500	34.2%	328,400	1,289,900
Project Management	3,939,200	1,468,100	305,700	0	-4,656,200	1,055,800	34.2%	360,600	1,416,400
Subtotal Public Works & Transportation	\$18,246,600	\$7,246,400	\$64,899,100	\$11,797,300	-\$85,654,200	\$16,535,200		\$5,647,800	\$22,183,000
Department of Permitting, Inspections & Enforcement									
Office of the Director	\$3,744,100	\$1,428,300	\$5,054,600	\$0	-\$2,152,400	\$8,084,600	36.6%	\$2,958,100	\$11,042,700
Permitting and Licensing	2,935,300	1,100,800	557,400	0	-2,424,400	2,169,100	36.6%	793,600	2,962,700
Site/Road Plan Review	3,744,100	1,404,400	420,000	0	-4,549,800	1,018,700	36.6%	372,700	1,391,400
Building Plan Review	2,265,000	851,900	1,111,500	0	-2,375,100	1,853,300	36.6%	678,100	2,531,400
Inspections	5,084,700	1,913,400	1,960,000	0	-4,529,000	4,429,100	36.6%	1,620,600	6,049,700
Enforcement	5,338,800	2,008,300	2,931,700	0	0	10,278,800	36.6%	3,760,900	14,039,700
Subtotal Permitting, Inspection & Enforcement	\$23,112,000	\$8,707,100	\$12,045,200	\$0	-\$16,030,700	\$27,833,600		\$10,184,000	\$38,017,600
Total Public Works, Permitting, & the Environment	\$50,361,300	\$19,701,000	\$78,704,700	\$11,797,300	-\$108,534,700	\$51,729,600		\$18,525,100	\$70,254,700
Education & Library									
Board of Education	\$1,584,444,400	\$494,967,100	\$529,032,200	\$21,767,300	\$0	\$2,630,211,000	0.0%	\$0	\$2,630,211,000
Community College	76,276,800	20,000,100	28,990,400	1,546,400	0	126,813,700	0.0%	0	126,813,700
Memorial Library	21,261,300	5,422,500	8,744,500	100,000	0	35,528,300	0.0%	0	35,528,300
Total Education & Library	\$1,681,982,500	\$520,389,700	\$566,767,100	\$23,413,700	\$0	\$2,792,563,000		\$0	\$2,792,563,000
Human Services									
Health Department	\$19,245,500	\$7,300,200	\$8,997,100	\$0	-\$2,836,800	\$32,706,000	5.9%	\$1,927,500	\$34,633,500
Department of Social Services	2,999,100	764,800	3,242,500	0	-375,400	6,631,000	13.7%	906,100	7,537,100
Department of Family Services (w/o Aging Division)	1,876,500	682,900	2,391,800	0	0	4,951,200	4.1%	201,400	5,152,600
Aging Services Division	959,300	300,700	856,900	0	0	2,116,900	4.1%	86,100	2,203,000
Housing & Community Development	3,162,400	1,055,300	1,046,600	0	0	5,274,300	10.0%	527,100	5,801,400
Total Human Services	\$28,242,800	\$10,113,900	\$16,534,900	\$0	-\$3,212,200	\$51,679,400		\$3,648,200	\$55,327,600
Non-Departmental									
Debt Service	\$0	\$0	\$179,430,000	\$0	\$0	\$179,430,000	0.0%	\$0	\$179,430,000
Street Lighting/Traffic Signal	0	0	2,992,500	0	0	2,992,500	0.0%	0	2,992,500
Transfers & Grants	0	0	49,795,700	0	0	49,795,700	0.0%	0	49,795,700
Other	0	0	130,252,500	0	0	130,252,500	0.0%	0	130,252,500
Contingencies	0	0	1,100,000	0	0	1,100,000	0.0%	0	1,100,000
Total Non-Dept.	\$0	\$0	\$363,570,700	\$0	\$0	\$363,570,700		\$0	\$363,570,700
Grand Total General Fund	\$2,275,203,200	\$664,562,400	\$1,178,828,100	\$35,755,400	-\$127,733,900	\$4,226,635,200		\$116,768,100	\$4,343,403,300

Source: FY 2023 Approved Operating Budget

FY 2024 Tax Differential Calculation Worksheets
Worksheet 2

Funding Dept./Activity	In-House Operating	Exempt Service	Services Dept. Adj.	(Rev. Adj.)	Net Service	Service County/Webs	Eligible Service	Real Property Tax Rate		Personal Property Tax Rate		Real Property Actual	Personal Property Actual	Real Property Report	Personal Property Report	3.32%	
								Differential	Equilibr	Equilibr	Equilibr						
General Government								\$ 9,670,732	\$ 313,405								
Executive	\$12,571,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Legislative	32,935,000	0	0	15,900	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Ethics and Accountability	1,338,400	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Personnel Board	530,300	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Finance	6,821,700	0	0	143,750	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Community Relations	0	6,938,000	0	0	6,938,000	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Human Rights	3,411,700	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
People's Zoning Council	0	333,200	0	260,000	53,200	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Management & Budget	4,654,000	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Board of License Commissioners	0	2,255,100	0	2,255,000	200	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Law	6,057,000	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Human Resources Management	12,057,200	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Information Technology	2,518,100	0	0	340,000	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Board of Elections	0	14,482,400	0	1,439	14,480,961	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Policies/Accountability Board	0	702,000	0	702,000	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Administrative Organizing Committee	1,124,800	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of Central Services	35,006,300	0	0	1,020,000	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Total General Government	\$118,161,600	\$34,671,200	\$0	\$4,057,469	\$22,122,061	\$22,122,061	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Courts and Criminal/Civil Justice																	
Circuit Court	\$0	\$38,571,200	\$0	\$257,170	\$38,571,200	\$38,571,200	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Others' Court	0	980,200	0	0	980,200	980,200	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of the State Attorney	0	23,165,100	0	0	23,165,100	23,165,100	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Office of the Sheriff	0	56,093,200	0	2,040,000	58,093,200	58,093,200	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Department of Corrections	0	103,640,000	0	78,470	103,828,470	103,828,470	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Total Criminal Justice	\$0	\$227,782,600	\$0	\$2,446,640	\$230,229,240	\$230,229,240	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Public Safety																	
Police Department	\$0	\$54,173,000	\$0	21,705,400	\$54,173,000	\$54,173,000	0	\$0,162	\$0,162	\$5,125	\$0,162	\$0,162	\$0,162	\$0,162	\$0,162	41.47%	3.32%
Office of the Chief	0	181,438,200	0	0	181,438,200	181,438,200	0	\$0,049	\$0,049	\$1,450	\$0,049	\$0,049	\$0,049	\$0,049	\$0,049	41.47%	3.32%
Bureau of Patrol	0	44,348,200	0	0	44,348,200	44,348,200	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Bureau of Administration	0	33,317,000	0	0	33,317,000	33,317,000	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Bureau of Investigations and Forensic Science	0	63,814,300	0	0	63,814,300	63,814,300	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Bureau of Homeland Security & Intelligence	0	\$380,057,200	\$380,057,200	\$21,705,400	\$380,350,000	\$380,350,000	\$380,078,000	\$0,272	\$6,645	\$0,000	\$0,272	\$6,645	\$0,272	\$6,645	\$0,272	41.47%	3.32%
Subtotal Police Department	\$0	\$4,673,300	\$0	\$4,673,300	\$4,673,300	\$4,673,300	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Fire Department	\$0	14,130,000	0	0	14,130,000	14,130,000	0	\$0,146	\$0,146	\$0,469	\$0,146	\$0,146	\$0,146	\$0,146	\$0,146	41.47%	3.32%
Office of the Fire Chief	0	178,893,000	0	0	178,893,000	178,893,000	0	\$0,157	\$0,157	\$4,740	\$0,157	\$4,740	\$0,157	\$4,740	\$0,157	41.47%	3.32%
Administrative Services Command	0	34,415,700	0	0	34,415,700	34,415,700	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Emergency Operations Command	0	21,530,160	0	0	21,530,160	21,530,160	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Special Operations Command	0	41,257,900	0	0	41,257,900	41,257,900	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Volunteer Services Command	0	\$45,213,600	\$45,213,600	\$18,000,000	\$63,213,600	\$63,213,600	\$17,727,720	\$0,018	\$0,018	\$0,000	\$0,018	\$0,000	\$0,018	\$0,000	\$0,018	41.47%	3.32%
Subtotal Fire Department	\$0	\$254,753,700	\$254,753,700	\$31,622,400	\$283,151,100	\$283,151,100	\$185,251,700	\$0,1916	\$5,245	\$0,000	\$0,1916	\$5,245	\$0,000	\$0,1916	\$5,245	41.47%	3.32%
Volunteer Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Homesland Security																	
Administration	\$0	\$3,935,000	\$0	\$0	\$3,935,000	\$3,935,000	\$0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Emergency Management Operations	0	1,358,000	1,455,005	0	1,358,000	1,358,000	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Public Safety Communications	0	13,173,750	14,281,650	12,240,027	552,655	552,655	0	\$0,010	\$0,010	\$0,024	\$0,010	\$0,024	\$0,010	\$0,024	\$0,010	41.47%	3.32%
Police dispatch	0	6,553,927	7,105,237	5,759,053	794,691	794,691	0	\$0,003	\$0,003	\$0,000	\$0,003	\$0,000	\$0,003	\$0,000	\$0,003	41.47%	3.32%
Fire dispatch	0	0	0	0	0	0	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
911 dispatch	0	21,530,160	23,341,277	18,000,000	21,530,160	21,530,160	0	\$0,018	\$0,018	\$0,000	\$0,018	\$0,000	\$0,018	\$0,000	\$0,018	41.47%	3.32%
Other communications	0	41,257,900	41,257,900	0	41,257,900	41,257,900	0	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	\$0,000	41.47%	3.32%
Subtotal Public Safety Communications	\$0	\$45,213,600	\$45,213,600	\$18,000,000	\$63,213,600	\$63,213,600	\$17,727,720	\$0,018	\$0,018	\$0,000	\$0,018	\$0,000	\$0,018	\$0,000	\$0,018	41.47%	3.32%
Subtotal Homesland Security	\$0	\$891,091,400	\$891,091,400	\$70,235,600	\$961,327,000	\$961,327,000	\$360,025,400	\$0,054	\$11,825	\$0,000	\$0,054	\$11,825	\$0,000	\$0,054	\$11,825	41.47%	3.32%
Total Public Safety	\$0	\$961,091,400	\$961,091,400	\$70,235,600	\$1,031,327,000	\$1,031,327,000	\$360,025,400	\$0,054	\$11,825	\$0,000	\$0,054	\$11,825	\$0,000	\$0,054	\$11,825	41.47%	3.32%

Function Dept./Activity	In-House Operating	External Service	Services Dept. Adj.	(Rev. Adj.)	Net Service	Service Countywide	Eligible Service	Real Property Tax Rate Differential	Personal Property Tax Rate** Equivalent	Service is Equivalent	Real Property Actual Percent	Personal Property Actual Percent
Public Works and the Environment												
Soil Conservation District	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Department of the Environment												
Office of the Director	\$0	\$946,100	\$0	\$0	\$946,100	\$946,100	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Administrative Services	0	468,300	539,141	155,300	333,000	333,000	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Animal Management	0	8,617,700	9,514,559	96,000	8,521,700	0	8,521,700	\$0.0088	\$0.0088	\$0.0088	41.47%	3.32%
Subtotal Environment	\$0	\$10,054,100	\$10,054,100	\$351,300	\$9,602,800	\$1,281,100	\$8,321,700	\$0.0088	\$0.0088	\$0.0088	41.47%	3.32%
Department of Public Works & Transportation												
Office of the Director	\$0	\$1,335,000	\$0	\$0	\$1,335,000	\$1,335,000	\$0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Highway Maintenance	0	16,241,100	17,281,088	205,600	16,035,500	16,035,500	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Office of Administrative Services	0	1,900,600	2,022,305	0	1,900,600	1,900,600	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Transportation	0	1,269,900	1,372,469	0	1,269,900	1,269,900	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Project Management	0	1,416,400	1,507,059	0	1,416,400	1,416,400	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Subtotal Public Works & Transportation	\$0	\$22,183,000	\$22,183,000	\$205,600	\$21,977,400	\$21,977,400	\$0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Department of Permitting, Inspections & Enforcement												
Office of the Director	\$0	\$11,042,700	\$11,748,818	29,572,672	\$11,042,700	\$11,042,700	\$0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Permitting and Licensing	0	2,967,700	3,152,416	0	2,967,700	0	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Site/Road Plan Review	0	1,391,400	1,460,469	0	1,391,400	0	1,391,400	\$0.0014	\$0.0014	\$0.0014	41.47%	3.32%
Building Plan Review	0	2,531,400	2,693,469	0	2,531,400	2,531,400	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Inspections	0	6,049,700	6,437,092	440,900	5,608,800	5,608,800	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Enforcement	0	14,039,700	14,938,731	1,537,059	12,502,601	12,502,601	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Subtotal Permitting, Inspections & Enforcement	\$0	\$39,017,600	\$40,452,054	\$31,950,671	\$33,076,911	\$31,695,501	\$1,381,400	\$0.0014	\$0.0014	\$0.0014	41.47%	3.32%
Total Public Works, Permitting, & Environment	\$0	\$70,254,700	\$72,688,154	\$32,007,571	\$64,857,101	\$64,944,001	\$9,913,100	\$0.0102	\$0.0102	\$0.0102	41.47%	3.32%
Education & Library												
Board of Education	\$0	\$2,630,210,000	\$0	\$2,630,210,000	\$2,630,210,000	\$2,630,210,000	\$0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Community College	0	126,813,700	0	126,813,700	126,813,700	126,813,700	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Memorial Library	0	35,526,300	0	9,730,800	25,797,500	25,797,500	25,797,500	\$0.0267	\$0.0231	\$0.0111	41.47%	3.32%
Total Education & Library	\$0	\$2,792,550,000	\$0	\$9,730,800	\$2,762,822,200	\$2,757,024,700	\$25,797,500	\$0.0267	\$0.0231	\$0.0111	41.47%	3.32%
Human Services												
Health Department	\$0	\$34,633,500	\$0	\$13,944,000	\$20,689,500	\$20,689,500	\$0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Social Services	0	7,357,100	0	100,000	7,457,100	7,457,100	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Family Services (w/o Aging)	0	5,162,600	0	0	5,162,600	5,162,600	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Aging	0	2,203,000	0	0	2,203,000	538,900	1,664,100	\$0.0017	\$0.0051	\$0.0007	41.47%	3.32%
Housing & Community Development	0	5,801,400	0	544,000	5,257,400	0	5,257,400	\$0.0054	\$0.0054	\$0.0022	41.47%	3.32%
Total Human Services	\$0	\$65,927,600	\$0	\$14,588,000	\$40,739,600	\$33,818,100	\$6,921,500	\$0.0071	\$0.0071	\$0.0029	41.47%	3.32%
Non-Departmental												
Debt Service	\$0	\$179,430,000	\$0	\$8,089,900	\$171,340,100	\$108,138,700	\$63,201,400	\$0.0054	\$0.0054	\$0.0021	41.47%	3.32%
Street Lighting/Traffic Signal	0	2,892,500	0	0	2,892,500	0	2,892,500	\$0.0031	\$0.0031	\$0.0013	41.47%	3.32%
Grants and Transfers	0	49,795,700	0	49,795,700	49,795,700	0	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Other	0	130,252,500	0	2,219,495	128,033,005	128,033,005	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Contingencies	0	1,100,000	0	0	1,100,000	1,100,000	0	\$0.0000	\$0.0000	\$0.0000	41.47%	3.32%
Total Non-Departmental	\$0	\$683,870,700	\$0	\$10,309,395	\$653,261,305	\$287,067,405	\$366,193,900	\$0.0055	\$0.0055	\$0.0024	41.47%	3.32%
Grand Total General Fund	\$116,161,000	\$4,225,221,500	\$763,760,554	\$143,355,695	\$4,109,995,927	\$3,694,271,207	\$500,851,420	\$0.0179	\$0.0169	\$0.0147	41.47%	3.32%

*Based on State Report (Constant Yield) **Based on State Personal Property Reports

FY2024 Tax Differential Calculation Worksheet

Worksheet 3

Debt Service Components

	Principal	Interest	Total	Less Revenue	Less Interest & Premiums	Adjusted Debt Service	Eligible Tax Dif.	Equivalent Tax Rate (Resora)	Equivalent Tax Rate (Res)	Actual Rate (Resora)	Actual Rate (Res)
Strods (GOBs)	\$82,242,800	\$27,729,200	\$89,972,000	-\$2,192,300		\$87,779,700		\$83,405			
Strods (Citizens)	3,149,700	0	3,149,700			3,149,700					
Mass Transit	825,000	78,300	903,300	-903,400		-100		\$1,7340		\$0.0238	\$0.0256
Roads	37,553,200	16,792,800	54,346,000			54,346,000	54,346,000	\$0.0662		\$0.0630	\$0.0675
Public Buildings	23,297,800	14,107,100	37,404,900			37,404,900	7,094,200	\$0.0073		\$0.0042	\$0.0104
Fire	4,816,600	2,277,600	7,094,200			7,094,200					
Community College	7,318,400	4,577,400	11,895,800			11,895,800					
Correctional Facilities	3,747,200	1,667,300	5,414,500			5,414,500					
Library	6,360,200	3,460,900	9,821,100			9,821,100	9,821,100	\$0.0102		\$0.0042	\$0.0104
Health	1,636,800	1,573,800	3,210,600			3,210,600					
Police	6,170,100	2,963,200	9,133,300			9,133,300					
Hospital			0			0					
MALDA			0			0					
Local Government Insurance Trust (LCIT) Debt			0			0					
Current Year Bond Sales Refunding	0	7,473,000	7,473,000			7,473,000					
IFSS Subsidy			0		-1,114,100	-1,114,100					
Bond Premiums					-6,188,800	-6,188,800					
GRAND TOTAL	\$157,117,500	\$82,710,600	\$239,828,100	-\$83,095,700	-\$7,302,700	\$179,430,000	\$71,291,300	\$0.0737	\$2,2747	\$0.0605	\$0.0765

Source: FY2023 Approved Operating Budget

**FY 2024 Tax Differential Calculation Worksheets
Worksheet 4**

Revenue Offsets

Agency	Description	Total
County Council		
	Zoning Fees-Board of Appeals	\$15,900
	Subtotal	\$15,900
Office of Finance		
	Tax Collection (MNCPPC)	\$34,400
	Telecommunications Tax	109,350
	Subtotal	\$143,750
People's Zoning Counsel		
	MNCPPC	\$250,000
	Subtotal	\$250,000
Office of Information Technology		
	GIS (MNCPPC)	\$340,500
	Subtotal	\$340,500
Board of Elections		
	Sale of Voter Material	\$1,439
	Subtotal	\$1,439
Office of Central Services		
	Property Revenue	\$1,020,000
	Subtotal	\$1,020,000
Board of License Commissioners		
	Liquor Licenses	\$2,295,900
	Subtotal	\$2,295,900
Circuit Court		
	Contractual Fire Services	\$89,070
	Fees for Emerg. Transp. & Related Svcs (General)	7,100
	Fees for Emerg. Transp. & Related Svcs (Volunteer)	112,100
	Misc. Sales	77,300
	Speed Cameras	11,600
	Subtotal	\$297,170
Office of the Sheriff		
	Circuit Court & District Court	\$530,400
	Evictions Revenue	1,081,200
	Miscellaneous Fees	428,400
	Subtotal	\$2,040,000
Department of Corrections		
	Community Service Program Fees	\$79,470
	Subtotal	\$79,470

Police			
	Contractual Police Services	\$1,162,000	
	Speed Cameras	2,993,000	
	State Police Aid Grant	16,551,400	
	Subtotal		\$20,706,400
Fire			
	Contractual Fire Services	\$140,100	
	Fees for Emerg. Transp. & Related Svcs (General)	19,288,360	
	Fees for Emerg. Transp. & Related Svcs (Volunteer)	10,991,640	
	Misc. Sales	2,300	
	Speed Cameras	1,107,000	
	Subtotal		\$31,529,400
Homeland Security			
	9-1-1 Fees	\$18,000,000	
	Subtotal		\$18,000,000
Environment			
	Animal Registrations (licenses)		
	Animal Licenses	\$96,000	
	Water and Sewer Planning (MNCPPC)	155,300	
	Subtotal		\$251,300
Public Works			
	Engineering (M-NCPPC)	\$205,600	
	Subtotal		\$205,600
Permitting, Inspections and Enforcement			
	Building/Grading Permits	\$19,600,000	
	Business Licenses	3,952,499	
	Business Licenses (Other)	946,373	
	Enforcement (MNCPPC)	1,537,099	
	Permits/Licesnses/Inspections (MNCPPC)	376,200	
	Short Term Rental	64,700	
	Street Use Permits	5,073,800	
	Subtotal		\$31,550,671
Health Department			
	Health Fees	\$4,814,300	
	Health Permits	2,244,000	
	State Health Grant	6,885,700	
	Subtotal		\$13,944,000
Department of Social Services			
	State Grant	\$100,000	
	Subtotal		\$100,000
Housing and Community Development			
	Redevelopment Division (M-NCPPC)	\$544,000	
	Subtotal		\$544,000

Debt Service			
	Transit	\$903,400	
	Highway User	7,186,500	
	Subtotal		\$8,089,900
Non-Departmental			
	Economic Development Corp. (MNCPPC)	\$250,400	
	Hotel Tax	438,600	
	Public Safety Surcharge	1,530,495	
	Subtotal		\$2,219,495
Total Offsets			\$133,624,895
Net GF Revenues			\$2,200,525,605
Real Property Taxes			\$912,599,900
Real Property Tax Share			41.5%
Personal Property Taxes			\$73,093,200
Personal Property Tax Share			3.3%
Total Property Taxes			\$985,693,100
Total Property Tax Share			100.0%

Calculation of Worksheets
SOURCE: FY 2023 APPROVED OPERATING BUDGET

FY2023 Approved Capital Budgets

Values

Vehicle Master Lease Debt Service

	Principal	Interest	Tax	Equipment	Equipment	Adm.	Adm.
				Excess (Residual)	Excess (Residual)	Excess (Residual)	Excess (Residual)
Principal	3,487,485	359,024	3,756,509	\$0	\$12,121	\$0	\$0
Fee	6,757,008	984,595	7,741,604	\$0	\$22,684	\$0	\$0
Police	5,885,257	757,100	6,642,357	\$0	\$22,725	\$0	\$0
Airfare	1,531,111	207,900	1,739,011	\$0	\$0	\$0	\$0
GRAND TOTAL	\$16,233,333	\$2,092,500	\$18,325,833	\$0	\$57,510	\$0	\$0

Source: FY2023 Approved Capital Budget

FY 2023 TAX DIFFERENTIAL CALCULATION WORKSHEETS
WORKSHEET 6

Personal Property
Tax Rate

\$2.50

	FY 2023 Utility	FY Business	FY Total	Personal Property Tax Differential	Applied Tax Rate	Tax Yield
Baywin Hgts	14,555,550	2,194,230	16,779,810	0.355	2.135	358,249
Badenburg	10,012,080	13,708,700	23,720,780	0.360	2.140	507,625
Bowie	55,103,110	79,553,000	135,662,110	0.365	2.114	2,657,887
Brentwood	2,804,210	1,559,750	4,388,960	0.216	2.284	100,355
Capital Hgts	5,504,160	13,309,600	18,813,760	0.352	2.145	404,120
Crealey	12,505,460	6,095,660	18,541,330	0.352	2.145	388,255
College Park	43,422,660	53,623,030	97,251,690	0.065	2.404	2,337,995
Chant Manor	1,391,380	593,040	1,994,430	0.335	2.174	43,142
Cottage City	1,976,340	2,201,330	4,177,700	0.244	2.235	94,245
District Hts	5,555,750	2,513,720	8,049,470	0.352	2.138	172,058
Eagle Harbor	155,400	300	155,700	0.004	2.455	4,855
Eckerson	1,681,170	5,248,720	6,930,890	0.261	2.235	155,165
Fairmont Heights	1,453,470	317,160	1,770,630	0.182	2.315	41,275
Forest Hgts	3,084,010	1,075,140	4,138,150	0.235	2.205	91,255
Gerarden	3,491,460	7,517,230	11,008,700	0.255	2.212	243,514
Greenbelt	20,180,420	40,876,170	61,056,590	0.330	2.120	1,294,400
Hyattsville	40,382,800	72,005,570	112,388,370	0.335	2.104	2,364,231
Lanbauer Hills	1,942,130	1,551,510	3,508,640	0.225	2.272	79,600
Laurel	31,421,060	51,366,700	82,787,760	0.460	2.040	1,688,870
Morningside	1,332,220	1,002,570	2,334,790	0.221	2.275	53,210
Mt Rainier	4,001,980	2,417,530	6,419,460	0.357	2.130	136,927
NewCardilton	6,323,660	9,463,650	15,787,430	0.354	2.145	388,795
N Brentwood	623,120	219,050	842,200	0.005	2.491	20,975
Rivertide Park	11,601,460	20,223,270	31,830,730	0.305	2.165	688,665
Seat Pleasant	4,737,710	2,774,690	7,512,230	0.327	2.175	164,545
University Park	2,303,900	233,940	2,542,840	0.357	2.145	54,455
Upper Marlboro	27,721,740	5,303,480	33,025,230	0.147	2.355	777,084
Unincorporated area	1,419,843,170	1,094,530,000	2,514,373,170	0.000	2.500	62,883,454
TOTAL	1,735,208,000	1,491,671,660	3,227,879,660			78,391,345

FY 2023 personal property tax yield total

\$867,073,210 FY 2023 real property tax yield total

Source: Prince Georges County Personal Property Base, State Department of Assessments and Taxation

III. FY 2024 Municipal Tax Differential Request Form

Municipality: **Municipality**

Appendix III

Calculation Source: Prince George’s County FY 2023 Approved Operating Budget and Municipality FY 2023 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 dropdown 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 2023 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 2024 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 Shanai Jordan at srjordan@co.pg.md.us by **Friday, November 4, 2022**. 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: Shanai Jordan, 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
 Shanai Jordan Budget Analyst 301-952-3307

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	0.06	0.15	0%	0.00	0.00
Debt	2.49	6.16	0%	0.00	0.00
Subtotal	2.55	6.31		0.00	0.00
Human Services					
Aging	0.07	0.18	0%	0.00	0.00
Housing & Community Development	0.22	0.56	0%	0.00	0.00
Subtotal	0.29	0.74		0.00	0.00
Community Safety					
Homeland Security – Public Safety Communications					
Police Dispatch	0.04	0.10	0%	0.00	0.00
Police					
Patrol Services	6.89	17.03	0%	0.00	0.00
Administration	1.90	4.70	0%	0.00	0.00
Debt	0.00	0.01	0%	0.00	0.00
Subtotal	8.79	21.74		0.00	0.00
Fire					
Administrative Services	0.61	1.50	0%	0.00	0.00
Emergency Operations	6.42	15.85	0%	0.00	0.00
Debt	0.63	1.57	0%	0.00	0.00
Subtotal	7.66	18.92		0.00	0.00
Volunteer Fire	0.92	2.27	0%	0.00	0.00
Environmental Services					
Animal Management	0.36	0.90	0%	0.00	0.00
Debt	0.01	0.02	0%	0.00	0.00
Subtotal	0.37	0.92		0.00	0.00
Library					
Library	1.11	2.73	0%	0.00	0.00
Debt	0.42	1.04	0%	0.00	0.00
Subtotal	1.53	3.77		0.00	0.00
Non-Departmental					
Street Lighting/Traffic Signal	0.13	0.32	0%	0.00	0.00
Grand Total	22.28	55.09		0.00	0.00

FY 2024 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 <input type="checkbox"/> | No <input type="checkbox"/> |
| b. Inspections and code enforcement of buildings | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| c. Construction or resurfacing of roads | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

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

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

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

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

2. Does your municipality collect fees associated with (1) reviewing and issuing building permits, or (2) code enforcement? Yes No

If yes, how much in total fees are shown as revenues in the municipalities FY 2023 budget? [Click here to enter text.](#)

Public Works Vehicles

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, snowplows, 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 2023 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2023: [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.](#)

Number of hours worked per week: [Click here to enter text.](#)

Number of days per week the service is in operation. [Click here to enter text.](#)

5. Does your municipality provide daily transportation? Yes No
Number of hours a week? [Click here to enter text.](#)
Number of days per week? [Click here to enter text.](#)

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

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

FY 2023 Budget Amount. [Click here to enter text.](#)

8. Is there an agency, division, or unit dedicated for these services?

Yes No

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

If yes, FY 2023 Budget Amount. [Click here to enter text.](#)

Community Safety - Police

Patrol Services

9. Does your municipality have a police department? Yes No

10. Check which days your municipality provides police patrol services and indicate to the right how many hours of service are provided on each day.

Sunday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Monday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Tuesday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Wednesday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Thursday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Friday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____
Saturday	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Hours of Patrol Services: _____

Administration

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

- a. Recruitment & related functions
(Background checks, training)
- b. Records management
- c. Evidence/property management
- d. Risk management
- e. Personnel Administration

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

Police Vehicles

13. 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 2023 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2023: [Click here to enter text.](#)

19. Does your municipality provide monetary support for 1 or more volunteer fire departments? Yes No

If "yes" pick a range of financial support: Choose an item.

Fire Department Facilities, Vehicles and Equipment

20. 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

21. Does your municipality have designated field staff or other staff that provide animal management services? 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?
[Click here to enter text.](#)
- c. How many days per week do the employees perform this service?
[Click here to enter text.](#)

Which of the following animal management services are provided by your municipality by this staff? [Click here to enter text.](#)

- d. Adoption and fostering
- e. Transport of lost animals
- f. Animal holding facilities (and associated veterinary care, pharmaceutical treatment, etc.)
- g. Bite investigations
- h. Transport/disposal of dead animals

FY 2023 Budget Amount. [Click here to enter text.](#)

Animal Control Vehicles

22. 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 animal control services? 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 2023 budget: [Click here to enter text.](#)

If paying cash, please note the dollar amount and number of vehicles that will be purchased in FY 2023: [Click here to enter text.](#)

Education/Library

Library

23. Does your municipality operate a library building 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? [Click here to enter text.](#)

c. How many days per week is it open? [Click here to enter text.](#)

FY 2023 Budget Amount. [Click here to enter text.](#)

Debt

24. 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.](#)

25. Does your municipality provide use of land or an easement for County library services? Yes No

If yes, please describe the land or use of easement and its location for the County library facility. [Click here to enter text.](#)

Non-Departmental

Street Lighting/Traffic Control

- 26. Does your municipality pay for energy costs for streetlights that the County would otherwise have to pay for? Yes No
- 27. Does your municipality pay for the operational costs of maintaining traffic signals that the County would otherwise have to pay for? Yes No

Fill in the shaded boxes below, highlight the entire table and hit the F9 key.

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

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.](#)