

**REAL AND PERSONAL PROPERTY  
ASSESSMENT DATA**

**Submitted by  
THE MARYLAND DEPARTMENT  
OF  
ASSESSMENTS AND TAXATION**

**BUSINESS TAX REFORM  
COMMISSION MEETING**

**MAY 13, 2009**

**TABLE V**  
**Fiscal Year 2008 Real Property Tax Base/Ratio by Subdivision**

	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	38,590	2,057,565,587	97.0	685,595,154	90.0	86,615,878	97.0	0	100	2,829,776,619	95.2
Anne Arundel	196,464	56,528,116,238	97.0	11,335,330,739	91.0	503,200,037	97.0	29,125,718	100	68,395,772,732	96.0
Baltimore City	218,220	18,576,039,642	93.0	8,056,647,769	89.0	0	93.0	0	100	26,632,687,411	91.8
Baltimore	277,003	53,007,386,607	94.0	14,716,094,515	96.0	957,026,451	94.0	32,796,966	100	68,713,304,539	94.4
Calvert	40,443	9,310,438,452	95.0	687,109,300	94.0	264,970,267	95.0	1,710	100	10,262,519,729	94.9
Caroline	15,776	1,733,884,288	96.0	280,003,267	90.0	341,981,792	96.0	4,417,246	100	2,360,286,593	95.3
Carroll	63,510	14,440,537,752	98.0	1,968,578,686	84.0	871,601,058	98.0	11,962,964	100	17,292,680,460	96.2
Cecil	44,569	6,741,748,485	96.0	1,485,978,608	86.0	483,720,308	96.0	9,890	100	8,711,457,291	94.1
Charles	58,335	12,278,304,855	94.0	2,161,227,549	92.0	401,437,872	94.0	18,100,306	100	14,859,070,582	93.7
Dorchester	21,274	1,984,199,692	92.0	380,427,495	84.0	283,898,197	92.0	14,829,822	100	2,663,355,206	90.8
Frederick	87,737	20,806,043,725	97.0	4,010,294,813	91.0	1,265,020,435	97.0	30,461,826	100	26,111,820,799	96.0
Garrett	27,776	3,199,208,350	96.0	380,072,893	90.0	167,930,806	96.0	0	100	3,747,212,049	95.4
Harford	92,146	17,990,290,009	94.0	3,147,508,325	90.0	697,797,668	94.0	0	100	21,835,596,002	93.4
Howard	93,648	32,674,557,929	99.0	7,219,099,636	87.0	432,442,673	99.0	0	100	40,326,100,238	96.6
Kent	12,717	1,831,238,800	95.0	330,966,653	90.0	330,864,438	95.0	416,696	100	2,493,486,587	94.3
Montgomery	309,097	132,183,793,204	98.0	30,989,753,577	96.0	631,165,308	98.0	111,358,564	100	163,916,070,653	97.6
Prince George's	264,212	61,352,172,748	93.0	16,692,420,779	83.0	25,606,784	93.0	25,288,606	100	78,095,488,917	90.7
Queen Anne's	24,618	5,950,757,030	97.0	625,244,421	90.0	680,910,901	97.0	1,461,468	100	7,258,373,820	96.4
St. Mary's	44,005	7,745,733,787	96.0	1,187,840,497	90.0	482,921,750	96.0	8,992,217	100	9,425,488,251	95.2
Somerset	16,002	986,108,795	85.0	200,074,166	90.0	139,013,768	85.0	777,856	100	1,325,974,585	85.7
Talbot	19,968	6,179,883,689	97.0	796,788,937	86.0	868,461,576	97.0	4,361,970	100	7,849,496,172	95.8
Washington	55,143	8,033,008,817	97.0	2,710,502,931	96.0	548,501,195	97.0	0	100	11,292,012,943	96.8
Wicomico	44,176	4,300,272,974	95.0	1,244,975,434	71.0	286,159,095	95.0	4,833,034	100	5,836,240,537	88.6
Worcester	63,576	14,001,772,065	98.0	2,538,709,668	90.0	269,780,178	98.0	132,660	100	16,810,394,571	96.7
Statewide	2,129,005	493,893,063,520	97.0	113,831,245,812	90.0	11,021,028,435	97.0	299,329,519	100	619,044,667,286	95.6

This table shows assessed values and ratios of real property used for different purposes. Ratios shown are median ratios of arms-length sales of properties in Group 1 that were sold between July 1, 2006 and June 30, 2007, compared with the Department's January 1, 2007, assessed value. In jurisdictions with fewer than 10 commercial sales, the statewide ratio is used. A ratio of 100% is used for property not assessed on market value.

### Number of Assessable Real Property Accounts by Class

July 1, 2008

All Groups

Jurisdiction	Agricultural		Country Clubs		Marsh		Residential		Condominiums		Residential Commercial		Commercial		Industrial		Commercial Condominiums		Apartments		Commercial Residential		Townhouses		Taxable Total	Exempt		Grand Total	
	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant	Improved	Vacant		Improved	Vacant		
Allegheny	698	613	0	0	0	0	25,562	8,360	60	0	214	140	1,877	639	99	279	49	0	34	4	0	0	0	0	38,628	962	1,682	41,272	
Anne Arundel	1,087	471	10	1	8	51	150,886	17,321	19,750	501	5	0	3,982	1,332	453	518	1,587	61	147	61	7	0	0	0	198,239	2,047	2,812	203,098	
Baltimore City	0	0	0	0	0	0	184,848	8,920	10,882	543	21	0	8,277	813	1,944	544	591	1	1,878	26	2	0	0	0	219,290	9,234	7,262	235,786	
Baltimore	2,450	1,551	6	11	0	0	217,382	21,226	20,611	850	0	0	6,148	1,622	1,373	1,851	391	14	2,250	225	0	0	0	0	277,961	2,572	13,260	293,793	
Calvert	892	391	0	0	0	2	28,309	7,612	1,189	42	0	0	554	204	91	64	47	0	18	1	19	1	1,208	112	40,756	437	387	41,580	
Caroline	1,402	1,154	1	0	1	13	9,808	2,314	2	0	10	0	543	173	58	31	0	0	47	3	35	2	149	116	15,862	333	357	16,552	
Carroll	2,939	1,603	6	4	0	0	49,856	4,782	1,637	48	8	0	1,687	608	161	91	245	16	173	8	9	0	0	1	1	63,883	850	997	65,730
Cecil	1,429	697	0	0	0	3	29,482	8,046	603	5	4	0	1,284	696	94	103	444	0	108	5	52	11	2,156	21	45,243	632	520	46,395	
Charles	1,396	630	2	0	0	5	37,424	9,304	409	17	4	4	929	545	244	180	466	203	57	2	35	7	7,648	244	59,755	583	465	60,803	
Dorchester	1,028	1,274	0	0	74	324	12,526	4,891	260	0	0	0	732	191	115	62	0	0	26	0	3	0	26	0	21,532	444	432	22,408	
Frederick	3,374	1,602	23	4	0	0	54,886	6,660	4,331	19	19	4	1,961	603	256	295	616	1	252	5	115	29	13,053	480	88,588	1,240	1,470	91,298	
Garrett	1,571	1,199	0	0	0	0	14,077	8,827	734	81	0	0	787	310	10	9	210	6	37	1	0	0	165	2	28,026	468	513	29,007	
Harford	2,216	936	0	0	0	0	71,433	8,312	6,456	119	11	1	2,056	659	213	141	135	2	183	2	50	6	0	0	92,931	985	772	94,688	
Howard	775	367	0	0	0	0	69,137	6,425	12,873	265	0	0	1,192	533	585	234	1,106	31	109	7	3	0	1,526	78	95,246	878	2,149	98,273	
Kent	832	523	0	0	1	3	7,605	2,965	189	71	0	0	511	108	1	3	8	2	22	0	0	0	0	0	12,844	288	186	13,318	
Montgomery	1,188	830	26	15	0	0	229,425	11,227	59,596	104	3	0	2,968	1,144	1,075	374	2,994	38	995	110	81	28	346	29	312,596	5,031	10,848	328,475	
Prince George's	781	1,077	12	59	0	19	175,328	23,344	25,143	245	0	0	3,537	1,559	1,894	1,427	2,838	29	856	181	0	0	28,182	2,658	269,169	3,668	12,111	284,948	
Queen Anne's	1,333	800	1	0	1	14	15,495	4,395	1,427	52	0	0	673	242	17	8	303	6	19	0	37	4	16	0	24,843	341	308	25,492	
St. Mary's	1,687	767	0	0	19	17	29,215	9,551	546	55	0	0	1,059	454	48	29	141	3	123	16	0	0	1,493	210	45,433	605	576	46,614	
Somerset	770	1,298	0	0	4	131	7,869	4,471	391	63	1	0	675	313	0	0	15	0	30	1	0	0	0	0	16,032	327	674	17,033	
Talbot	959	745	2	0	0	0	14,415	2,121	407	0	2	0	927	157	31	38	168	1	88	1	63	4	0	0	20,138	345	197	20,680	
Washington	2,003	1,056	2	7	0	0	39,668	5,398	766	41	55	0	1,885	587	235	114	68	0	528	12	52	0	2,729	493	55,699	1,307	1,525	58,531	
Wicomico	1,466	1,823	5	0	1	52	28,912	6,876	932	1	47	0	1,734	783	227	304	180	15	140	9	28	1	591	393	44,520	782	754	46,056	
Worcester	1,253	1,564	0	0	1	29	25,591	5,221	27,190	552	5	0	1,562	433	85	117	742	25	145	7	55	3	0	0	64,580	501	777	65,858	
<b>Total</b>	<b>33,529</b>	<b>22,971</b>	<b>96</b>	<b>101</b>	<b>110</b>	<b>672</b>	<b>1,529,139</b>	<b>198,569</b>	<b>196,384</b>	<b>3,674</b>	<b>409</b>	<b>149</b>	<b>47,540</b>	<b>14,708</b>	<b>9,309</b>	<b>6,816</b>	<b>13,344</b>	<b>454</b>	<b>8,265</b>	<b>687</b>	<b>646</b>	<b>96</b>	<b>59,289</b>	<b>4,837</b>	<b>2,151,794</b>	<b>34,860</b>	<b>61,034</b>	<b>2,247,688</b>	

State Department of Assessments and Taxation  
July 18, 2008

SDAT/Stats Home  
SDAT Home

Table R-5  
**Residential Improved Accounts by Change in Value**  
 Group 3 Accounts

2009 Group 3	Decrease		No Change		Increase														TOTAL #
					1-5%		6-10%		11-15%		16-20%		21-25%		26-30%		>30%		
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Allegany	861	10%	115	1%	683	8%	778	9%	1715	19%	1585	18%	1103	12%	609	7%	1478	17%	8927
Anne Arundel	30937	70%	759	2%	5961	14%	3235	7%	1737	4%	566	1%	339	1%	239	1%	367	1%	44140
Baltimore City	7070	12%	6113	11%	3718	6%	2906	5%	3686	6%	3456	6%	2056	4%	1825	3%	26614	46%	57444
Baltimore	12798	16%	1273	2%	8879	11%	10528	13%	10373	13%	10386	13%	9132	11%	6493	8%	11945	15%	81807
Calvert	4265	37%	304	3%	2492	22%	2054	18%	1415	12%	549	5%	211	2%	113	1%	183	2%	11586
Caroline	148	5%	25	1%	376	14%	668	24%	575	21%	397	14%	246	9%	100	4%	224	8%	2759
Carroll	6159	41%	266	2%	3157	21%	1958	13%	1210	8%	929	6%	556	4%	303	2%	334	2%	14872
Cecil	2292	23%	282	3%	3190	32%	2549	26%	783	8%	360	4%	202	2%	70	1%	122	1%	9850
Charles	10710	77%	433	3%	1843	13%	505	4%	140	1%	225	2%	68	0%	12	0%	20	0%	13956
Dorchester	335	13%	79	3%	756	30%	462	18%	267	10%	193	8%	96	4%	88	3%	267	10%	2543
Frederick	12984	84%	447	3%	1340	9%	424	3%	131	1%	67	0%	28	0%	14	0%	39	0%	15474
Garrett	201	5%	111	3%	577	15%	736	19%	609	16%	558	14%	461	12%	299	8%	334	9%	3886
Harford	6510	23%	668	2%	5108	18%	5248	19%	6256	22%	2559	9%	1251	4%	266	1%	413	1%	28279
Howard	20219	84%	420	2%	2527	10%	613	3%	201	1%	50	0%	23	0%	16	0%	42	0%	24111
Kent	174	8%	44	2%	414	19%	562	26%	394	18%	263	12%	165	8%	68	3%	97	4%	2181
Montgomery	84162	97%	459	1%	1096	1%	604	1%	226	0%	49	0%	33	0%	11	0%	55	0%	86695
Prince George's	17705	33%	893	2%	6118	11%	5870	11%	6618	12%	5392	10%	3477	6%	2507	5%	5165	10%	53745
Queen Anne's	2152	35%	141	2%	1185	19%	1097	18%	629	10%	349	6%	257	4%	125	2%	142	2%	6077
St. Mary's	3225	33%	195	2%	2023	21%	1765	18%	836	9%	751	8%	426	4%	374	4%	240	2%	9835
Somerset	1074	31%	76	2%	756	22%	504	15%	277	8%	315	9%	213	6%	88	3%	152	4%	3455
Talbot	264	7%	26	1%	364	10%	848	23%	850	23%	526	14%	332	9%	199	5%	339	9%	3748
Washington	8375	79%	329	3%	1326	13%	241	2%	126	1%	61	1%	41	0%	12	0%	40	0%	10551
Wicomico	3954	40%	97	1%	916	9%	1067	11%	836	9%	710	7%	576	6%	395	4%	1254	13%	9805
Worcester	4735	93%	90	2%	120	2%	125	2%	16	0%	6	0%	1	0%	1	0%	4	0%	5098
<b>Total</b>	<b>241309</b>	<b>47%</b>	<b>13645</b>	<b>3%</b>	<b>54925</b>	<b>11%</b>	<b>45347</b>	<b>9%</b>	<b>39906</b>	<b>8%</b>	<b>30302</b>	<b>6%</b>	<b>21293</b>	<b>4%</b>	<b>14227</b>	<b>3%</b>	<b>49870</b>	<b>10%</b>	<b>510824</b>

State Department of Assessments and Taxation  
 December-08

Table R-6  
**Commercial Improved Accounts by Change in Value**  
 Group 3 Accounts

2009 Group 3	Decrease		No Change		Increase												TOTAL #		
	#	%	#	%	1-5%		6-10%		11-15%		16-20%		21-25%		26-30%			>30%	
					#	%	#	%	#	%	#	%	#	%	#	%		#	%
Allegany	30	3%	48	5%	115	12%	191	19%	205	21%	116	12%	66	7%	43	4%	186	19%	1000
Anne Arundel	207	14%	15	1%	161	11%	183	12%	191	13%	84	6%	110	7%	121	8%	439	29%	1511
Baltimore City	261	10%	155	6%	547	21%	408	16%	231	9%	161	6%	109	4%	83	3%	592	23%	2547
Baltimore	17	1%	32	2%	79	5%	279	16%	271	16%	183	11%	171	10%	139	8%	567	33%	1738
Calvert	27	19%	9	6%	23	16%	28	19%	16	11%	16	11%	10	7%	5	3%	11	8%	145
Caroline	37	19%	2	1%	24	13%	20	10%	25	13%	16	8%	15	8%	17	9%	36	19%	192
Carroll	106	13%	12	1%	91	11%	113	14%	92	11%	77	9%	73	9%	52	6%	211	26%	827
Cecil	21	6%	7	2%	67	20%	42	13%	64	19%	57	17%	26	8%	19	6%	31	9%	334
Charles	8	3%	15	5%	39	14%	130	46%	42	15%	14	5%	14	5%	5	2%	17	6%	284
Dorchester	11	17%	2	3%	17	26%	8	12%	9	14%	3	5%	5	8%	5	8%	5	8%	65
Frederick	160	28%	46	8%	134	23%	73	13%	41	7%	32	6%	20	3%	11	2%	59	10%	576
Garrett	14	7%	19	9%	78	36%	46	21%	17	8%	7	3%	9	4%	3	1%	21	10%	214
Harford	20	3%	2	0%	44	6%	72	10%	92	12%	96	13%	98	13%	71	10%	244	33%	739
Howard	44	8%	19	4%	104	20%	56	11%	59	11%	54	10%	35	7%	33	6%	115	22%	519
Kent	2	1%	3	1%	15	4%	52	16%	49	15%	46	14%	45	13%	34	10%	88	26%	334
Montgomery	202	22%	50	5%	113	12%	197	22%	238	26%	27	3%	15	2%	13	1%	55	6%	910
Prince George's	36	3%	41	3%	84	7%	127	10%	97	8%	101	8%	82	6%	87	7%	628	49%	1283
Queen Anne's	19	8%	3	1%	21	9%	27	11%	17	7%	43	17%	41	17%	23	9%	53	21%	247
St. Mary's	41	9%	1	0%	76	16%	54	11%	56	12%	50	11%	48	10%	25	5%	121	26%	472
Somerset	83	34%	60	24%	65	26%	14	6%	9	4%	2	1%	4	2%	3	1%	6	2%	246
Talbot	20	18%	1	1%	12	11%	19	17%	17	15%	10	9%	6	5%	9	8%	17	15%	111
Washington	80	16%	55	11%	128	26%	64	13%	44	9%	24	5%	18	4%	12	2%	70	14%	495
Wicomico	61	11%	26	5%	156	28%	89	16%	50	9%	29	5%	32	6%	25	5%	84	15%	552
Worcester	65	20%	10	3%	31	9%	29	9%	26	8%	36	11%	33	10%	32	10%	66	20%	328
Total	1572	10%	633	4%	2224	14%	2321	15%	1958	12%	1284	8%	1085	7%	870	6%	3722	24%	15669

State Department of Assessments and Taxation  
 December-08

Table R-4

**Residential and Commercial Base Change**

Value and Percent Change

January 1, 2008 and January 1, 2009

Group 3 Jurisdiction	Residential				Commercial			
	Base	Proposed	Difference	% Change	Base	Proposed	Difference	% Change
Allegany	661,885,300	780,810,630	118,925,330	18.0%	248,302,230	281,858,440	33,556,210	13.5%
Anne Arundel	25,406,973,230	24,349,988,150	(1,056,985,080)	-4.2%	3,762,313,240	4,723,882,060	961,568,820	25.6%
Baltimore City	7,394,093,910	8,979,779,460	1,585,685,550	21.4%	3,257,762,220	3,902,703,590	644,941,370	19.8%
Baltimore	18,099,860,896	19,850,006,960	1,750,146,064	9.7%	4,070,626,110	5,260,936,190	1,190,310,080	29.2%
Calvert	4,153,087,880	4,271,448,980	118,361,100	2.8%	638,648,600	667,721,400	29,072,800	4.6%
Caroline	560,032,740	631,750,510	71,717,770	12.8%	127,003,380	147,269,130	20,265,750	16.0%
Carroll	4,634,845,950	4,725,305,890	90,459,940	2.0%	1,137,308,280	1,343,923,000	206,614,720	18.2%
Cecil	3,131,175,330	3,142,877,760	11,702,430	0.4%	604,487,210	685,494,040	81,006,830	13.4%
Charles	6,032,723,700	5,679,910,950	(352,812,750)	-5.8%	508,607,660	559,333,020	50,725,360	10.0%
Dorchester	796,922,990	850,684,000	53,761,010	6.7%	122,313,400	130,908,500	8,595,100	7.0%
Frederick	6,668,942,201	6,148,030,100	(520,912,101)	-7.8%	1,327,457,890	1,470,402,510	142,944,620	10.8%
Garrett	1,244,305,668	1,358,526,150	114,220,482	9.2%	157,588,900	161,898,700	4,309,800	2.7%
Harford	7,178,280,440	7,540,576,850	362,296,410	5.0%	1,967,626,780	2,427,988,130	460,361,350	23.4%
Howard	11,850,288,700	11,014,613,170	(835,675,530)	-7.1%	2,977,522,000	3,470,984,800	493,462,800	16.6%
Kent	688,537,210	754,128,840	65,591,630	9.5%	239,226,300	298,545,700	59,319,400	24.8%
Montgomery	51,083,534,090	42,772,588,900	(8,310,945,190)	-16.3%	17,283,779,010	18,323,976,590	1,040,197,580	6.0%
Prince George's	18,298,924,290	19,533,371,990	1,234,447,700	6.7%	6,300,953,300	8,668,817,800	2,367,864,500	37.6%
Queen Anne's	3,215,525,550	3,410,113,700	194,588,150	6.1%	331,618,550	392,581,900	60,963,350	18.4%
St. Mary's	3,384,873,920	3,554,400,300	169,526,380	5.0%	815,801,600	989,445,900	173,644,300	21.3%
Somerset	583,048,870	611,851,420	28,802,550	4.9%	145,326,670	148,727,800	3,401,130	2.3%
Talbot	2,358,456,250	2,681,505,420	323,049,170	13.7%	83,529,570	92,459,600	8,930,030	10.7%
Washington	2,865,720,820	2,757,151,980	(108,568,840)	-3.8%	1,210,948,240	1,442,174,100	231,225,860	19.1%
Wicomico	1,851,411,620	1,916,590,340	65,178,720	3.5%	371,519,100	420,685,400	49,166,300	13.2%
Worcester	10,584,063,500	8,941,095,750	(1,642,967,750)	-15.5%	1,005,001,210	1,180,727,090	175,725,880	17.5%
<b>TOTAL</b>	<b>192,727,515,055</b>	<b>186,257,108,200</b>	<b>(6,470,406,855)</b>	<b>-3.4%</b>	<b>48,695,271,450</b>	<b>57,193,445,390</b>	<b>8,498,173,940</b>	<b>17.5%</b>

## 2008 COUNTY PERSONAL PROPERTY ASSESSABLE BASE

JURISDICTION	ASSESSABLE BASE
Allegany	\$221,787,070
Anne Arundel	\$1,909,445,440
Baltimore City	\$1,061,008,870
Baltimore County	\$1,829,294,780
Calvert	\$130,562,520
Caroline	\$51,261,790
Carroll	\$283,139,250
Cecil	\$176,322,510
Charles	\$679,501,450
Dorchester	\$46,057,860
Frederick	
Garrett	\$1,431,970
Harford	\$459,059,640
Howard	\$945,860,400
Kent	
Montgomery	\$2,473,734,290
Prince George's	\$1,748,621,760
Queen Anne's	
St. Mary's	\$158,390,680
Somerset	\$35,747,990
Talbot	
Washington	\$398,918,770
Wicomico	\$380,479,610
Worcester	\$219,483,620
<b>TOTAL BASE</b>	<b>\$13,210,110,270</b>
<b>TOTAL COUNTY REVENUE</b>	<b>\$396,303,308*</b>
<b>TOTAL TAXABLE ACCOUNTS</b>	<b>122,138</b>

\*Uses a \$3.00 Weighted Effective Tax Rate



Maryland's largest source of business and real estate data

**:: Business Personal Property**

**Personal Property Assessment Exemptions  
 for the 2008/2009 Tax Year  
 by State, County & Municipality**

(Expressed as the Percentage Exempt from Assessment)  
 Publication Date: 7/1/2008

Boldface indicates a change from the previous year

Location	Commercial Inventory	Manufacturing/ R&D Inventory	Manufacturing/ R&D Machinery	Remarks & Notes
<b>ALLEGANY</b>	100%	100%	100%	
Barton	--	--	--	
Cumberland	100%	100%	--	
Frostburg	100%	100%	--	
Lonaconing	--	--	--	
Luke	100%	100%	100%	
Midland	--	--	--	
<b>Westernport</b>	<b>90%*</b>	<b>90%*</b>	--	<b>*being phased out @ 10% per year</b>
<b>ANNE ARUNDEL</b>	100%	100%	100%*	*includes laundries per local ordinance
Annapolis	100%	100%	100%	
Highland Beach	--	--	--	
<b>BALTIMORE CITY</b>	100%	100%	100%*	*includes laundries & dairies per local ordinance
<b>BALTIMORE</b>	100%	100%	100%	
<b>CALVERT</b>	100%	100%	100%	
Chesapeake Beach <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal property 100% exempt
North Beach <sup>2</sup>	100%	100%	100%	<sup>2</sup> town exemptions to be the same as the county
<b>CAROLINE</b>	100%	100%	100%	
Denton	100%	100%	100%	
Federalsburg	100%	100%	--	
Goldsboro	--	--	--	
Greensboro	100%	100%	100%	
Henderson	--	--	--	
Hillsboro	--	--	--	
Marydel	--	--	--	
Preston	--	--	--	
Ridgely	100%	100%	--	
Templeville	--	--	--	
<b>CARROLL</b>	100%	100%	100%	
Hampstead	100%	100%	100%	
Manchester	100%	100%	--	
Mount Airy	100%	100%	100%	



New Windsor	100%	100%	100%	
Sykesville	100%	100%	--	
Taneytown	100%	100%	100%	
Union Bridge	100%	100%	--	
Westminster	100%	100%	100%	
<b>CECIL</b>	100%	100%	100%	
Cecilton	--	--	--	
Charlestown	--	--	--	
Chesapeake City	--	--	--	
Elkton	100%	100%	--	
North East	40%	40%	--	
Perryville	50%	50%	--	
Port Deposit <sup>1</sup>	100%	100%	100%	all other personal property 100% exempt
Rising Sun	100%	100%	--	
<b>CHARLES</b>	100%	100%	100%	
Indian Head	100%	100%	--	
La Plata	100%	100%	--	
Port Tobacco	--	--	--	
<b>DORCHESTER<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> all other personal property 30% exempt; being phased out @ 10% per year
Brookview	--	--	--	
Cambridge	100%	100%	--	
Church Creek	100%	--	--	
East New Market	100%	--	--	
Eldorado	--	--	--	
Galestown	--	--	--	
Hurlock	--	--	--	
Secretary	40%	--	--	
Vienna	--	--	--	
<b>FREDERICK<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> all other personal property 100% exempt
Brunswick	100%	100%	100%	
Burkittsville	--	--	--	
Emmitsburg	--	--	--	
Frederick <sup>2</sup>	100%	100%	77.5%	<sup>2</sup> all other personal property is 62.5% exempt
Middletown	40%	40%	--	
Mt. Airy	100%	100%	100%	
Myersville	--	--	--	
New Market	--	--	--	
Rosemont	--	--	--	
Thurmont	100%	100%	40%	
Walkersville	--	40%	--	
Woodsboro	--	--	--	
<b>GARRETT<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> all other personal property 100% exempt
Accident	100%	100%	--	
Deer Park	--	--	--	
Friendsville	100%	100%	--	
Grantsville	100%	100%	--	

Kitzmilller	--	--	--	
Loch Lynn Heights	--	--	--	
Mt. Lake Park	--	--	--	
Oakland	100%	100%	--	
<b>HARFORD</b>	100%	100%	100%	
Aberdeen	100%	100%	100%	
Bel Air	100%	100%	--	
Havre de Grace	100%	100%	100%	
<b>HOWARD</b>	100%	100%	100%	
<b>KENT<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> all other personal property 100% exempt
Betterton	--	--	--	
Chestertown <sup>1</sup>	100%	100%	100%	
Galena <sup>1</sup>	100%	100%	100%	
Millington <sup>1</sup>	100%	100%	100%	
Rock Hall	--	--	--	
<b>MONTGOMERY</b>	100%	100%	100%	
Barnesville	--	--	--	
Brookeville	--	--	--	
Chevy Chase Sec. 3	--	--	--	
Chevy Chase Sec. 5	--	--	--	
Chevy Chase View	--	--	--	
Chevy Chase Village	--	--	--	
Gaithersburg	100%	100%	100%	
Garrett Park	--	--	--	
Glen Echo	--	--	--	
Kensington	--	--	--	
Laytonsville	--	--	--	
Martin's Additions	--	--	--	
North Chevy Chase	--	--	--	
Poolesville	--	--	--	
Rockville	82%	82%	100%	
Somerset	--	--	--	
Takoma Park	--	--	--	
Town of Chevy Chase	--	--	--	
Washington Grove	--	--	--	
<b>PRINCE GEORGE'S</b>	100%	100%	100%*	*includes pasteurizing & laundries per local ordinance
Berwyn Heights	--	--	--	
Bladensburg	--	--	--	
Bowie	--	--	--	
Brentwood	--	--	--	
Capitol Heights	--	--	--	
Cheverly	--	--	--	
College Park	--	--	--	
Colmar Manor	--	--	--	
Cottage City	--	--	--	
District Heights	--	--	--	
Eagle Harbor	--	--	--	
Edmonston	--	--	--	
Fairmount Heights	--	--	--	

Forest Heights	--	--	--	
Glenarden	--	--	--	
Greenbelt	--	--	--	
Hyattsville	--	--	--	
Landover Hills	--	--	--	
Laurel	100%	100%	--	
Morningside	--	--	--	
Mt. Ranier	--	--	--	
New Carrollton	--	--	--	
North Brentwood	--	--	--	
Riverdale Park	--	--	--	
Seat Pleasant	--	--	--	
University Park	--	--	--	
Upper Marlboro	--	--	--	
<b>QUEEN ANNE'S<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> all other personal property is 100% exempt
Barclay	--	--	--	
Centreville <sup>1</sup>	100%	100%	100%	
Church Hill	--	--	--	
Millington <sup>1</sup>	100%	100%	100%	
Queen Anne	--	--	--	
Queenstown	--	--	--	
Suddlersville	--	--	--	
Templeville	--	--	--	
<b>ST. MARY'S</b>	100%	100%	100%	
Leonardtown <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal property is 100% exempt
<b>SOMERSET</b>	100%	100%	--	
Crisfield	100%	100%	--	
Princess Anne	100%	100%	--	
<b>TALBOT<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> all other personal property is 100% exempt
Easton	100%	100%	--	
Oxford <sup>1</sup>	100%	100%	100%	
Queen Anne	--	--	--	
St. Michaels	--	--	--	
Trappe	--	--	--	
<b>WASHINGTON</b>	100%	100%	100%	
Boonsboro	--	--	--	
Clearspring	100%	100%	100%	
Funkstown	100%	100%	100%	
Hagerstown	100%	100%	100%	
Hancock	100%	100%	--	
Keedysville	--	--	--	
Sharpsburg	--	--	--	
Smithsburg	--	--	--	
Williamsport	100%	100%	--	
<b>WICOMICO</b>	65%	100%	--	
Delmar	100%	100%	100%	
Fruitland	35%	100%	100%	
Hebron	--	--	--	

Mardella Springs	--	--	--	
Pittsville <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal property 25% exempt
Salisbury	55%	100%	--	
Sharptown	--	--	--	
Willards	--	--	--	
<b>WORCESTER</b>	100%	100%	--	
Berlin	100%	100%	--	
Ocean City	--	--	--	
Pocomoke City	*	100%	--	*the first \$100,000 of assessed value is exempt
Snow Hill	100%	100%	--	
<b>STATE OF MARYLAND<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> all personal property is 100% exempt

### Special Notes

A) Farm implements owned or leased by a farmer are 100% exempt in all counties.

B) Livestock of farmers is 100% exempt in all counties.

This chart was prepared by the Department of Assessments and Taxation. The exemption information contained herein is used by the Department in making personal property assessments of all legal entities and unincorporated businesses. Every effort was made to ensure the accuracy of the information at the time of publication. However, it should be noted that the exemptions granted by counties and municipalities may change from year to year. Any questions should be directed to:

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