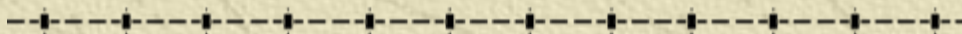
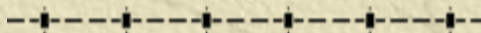


**Maryland Department  
of  
Assessments and Taxation  
SIXTY-FOURTH  
REPORT**



**Made to the Governor  
And  
General Assembly of Maryland  
January 2008**



The Honorable Martin O'Malley  
and  
The General Assembly of Maryland

It is both an honor and a pleasure for me to submit this, the Sixty-Fourth Annual Report of the Department of Assessments and Taxation. This report presents an examination of this agency's functions, a review of significant developments during the past year, and important statistical data presented in tabular form.

Through the dedication and hard work of our employees this agency has been able to provide the public with a high level of access to services and data both in person and via the Internet. The extensive range of public data available provides the basis of our real and personal property assessments and our business document filings. As a result, Maryland taxpayers, businesses and citizens alike have greater confidence in our work.

In December of 2007, Assessment Notices were mailed to 728,185 property owners throughout Maryland and reflected a slowing in the growth in real estate values across the State over the past three years. These growth trends created an average increase of 33.2% in assessment values for reassessed properties statewide; this is an annual increase of 11.1% for each of the next three years. The reassessment increase was 26.9% lower than the 2006 increase for residential properties.

I assure you that I am dedicated to providing all Maryland property owners and businesses the highest caliber of professional, prompt and courteous service. I welcome any comments or suggestions regarding this report or ideas which would enhance the level of our services.

Sincerely,

C. John Sullivan, Jr.  
Director

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## **GENERAL DUTIES AND POWERS OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION**

The State Department of Assessments and Taxation was established in 1959 and was assigned the administrative functions formerly given to the State Tax Commission. The Department has broad responsibilities including (1) supervision of the real and personal property tax structure of the State; (2) creation and maintenance of State records that establish corporations and other business entities; (3) administration of property exemptions and State property tax credit programs, and (4) publication of statistics and reports.

### **OFFICE OF THE DIRECTOR**

The Office of the Director performs functions necessary for the management of the entire agency including the Director's staff, Finance/Accounting, Equal Employment Opportunity, Human Resources, and the Office of Attorney General. The Director's Special Assistant coordinates legislation, compiles statistics and reports, monitors assessment levels, and assists the Director in agency management.

The Human Resources Section is responsible for recruitment, position classification, salary administration, employer-employee relations, health benefits, retirement, workers' compensation, unemployment insurance, collective bargaining, teleworking, tuition reimbursement, training, and timekeeping.

The Equal Employment Opportunity Officer monitors personnel actions, investigates EEO complaints and provides employee assistance services and insures ADA compliance. The Office of Attorney General provides advice to program managers on legal matters and represents the Department in litigation.

### **REAL PROPERTY VALUATION DIVISION**

The Real Property Valuation Division functions under the Tax-Property Article of the Maryland Annotated Code and is responsible for performing real property assessments of residential, commercial, industrial, and agricultural properties throughout the State. The valuation of property is professionally conducted by assessors working in 23 counties and Baltimore City. Real property assessing is based on a three-year cycle in which one-third of all real property is reviewed every year.

Assessment notices were mailed December 2007 to 728,185 property owners throughout Maryland which reflected the continued growth in real estate values across the State for the past three years. These growth trends created an average 33.2% increase in assessment values for reassessed properties statewide; this is an annual increase of 11.1% for each of the next three years. The reassessment increase this year is 26.9% lower than the 2006 increase for residential properties.

Assessments are based upon estimates of the market value of real property, including vacant and improved land. In addition to monitoring and analyzing all real estate sales in Maryland, assessors use the Maryland Assessment Manual to estimate the replacement cost values of various types of real property improvements. Commercial and Industrial Assessors also utilize the capitalization of net income in the valuation of income producing properties. The Real Property Assessment Procedures Manual, the Code of Maryland Regulations, and commercially produced references are also used in the property valuation process. The Department's Computer Assisted Mass Appraisal System (CAMA) is used to improve data research, retrieval, and valuation computations. Assessment values are furnished to each county and municipality for tax billing purposes.

Maryland law provides for a three-level administrative appeal process: the Supervisor's Level Hearing, the Property Tax Assessment Appeals Board, and the Maryland Tax Court. During FY 2008, 50,066 Supervisor's Level Hearings were conducted from the previous year's reassessment. Approximately 6.9% of the property owners subject to reassessment appealed their assessments.

The foundation of fair property taxation is uniform and accurate assessments. The Department has adopted national standards for measuring property assessment quality as outlined by the International Association of Assessing Officers. Maryland has excellent assessment uniformity. To ensure the accuracy of assessments, the Department makes an annual assessment ratio survey by comparing actual sales with assessment levels in the various subdivisions. This survey also determines how well our local assessment offices are keeping pace with current property values.

The Department is committed to providing the citizens of Maryland with outstanding service. In order to obtain input from the public, an ongoing survey titled "PLEASE RATE OUR PERFORMANCE" is used. The survey brochures are prominently displayed in each office and are personally provided to first-level appellants. The survey results indicate a high degree of satisfaction for courtesy and professionalism.

The Department continually strives to make the format of the reassessment notice more property owner understandable. The "impact" statement and explanation of the Homestead Credit was color enhanced. This will allow property owners to more easily understand the assessment amount that will be the basis of their property tax bill. Additionally, property owners who receive a reassessment notice can now be mailed their property worksheet and sales analysis via an internet request without appealing.

The development of the new data system continues to advance on schedule. This will combine our existing administrative and valuation processes into one relational database system. This new system will provide enhanced functionality to the valuation, administrative, and analysis applications. Implementation is projected for mid 2009.

It is important to the Department that property owners are informed on all assessment programs, credits, and processes. To insure accomplishing this objective, informational brochures are continuously maintained. The brochures are available on the internet website or from any local assessment office.

## **TAXPAYER SERVICES DIVISION**

### **Charter Services:**

This unit of the Department is the starting point for anyone wanting to legally form a new business entity or to register a “foreign” (out-of-state) entity doing regular business in the State. The work unit reviews all formation filings for legal sufficiency and maintains those records for the State’s central registry system.

There are numerous other business services and filing fees collected by the unit. These functions include: the maintenance of resident agent reporting for service of process; the service of process itself for certain special entities; website “good standing” certificates widely used in financings, settlements, and licensing; and the issuance of certified copies of all documents on file with the Department.

There are two separate sections within this unit that have the responsibility for all Uniform Commercial Code (U.C.C.) financing statements and the collection of statutory fees mandated by the General Assembly. These fees that result in substantial revenue to the State include an Annual Report fee from all for-profit business entities; the organization and capitalization fees paid by all business entities being formed; and the fees for filing formation documents for corporations, limited liability companies, limited liability partnerships, and business trusts.

This section of the Department also processes “ground rent” redemptions where homeowners can redeem the ground rents on their residencies where the ground rent holder can no longer be contacted. It also has begun the implementation of a new “ground rent registration system” where lease holders must register their ground rents with this central State filing office.

The Department dedicates a substantial portion of its website for providing information to these businesses on-line. Easily understood fill-in the blank forms for creating each type of business entity along with written instructions are available on the website. “Certificates of Status” for all business entities on file with the Department are available 24 hours a day, 7 days a weeks on the website.

A major website service which the business community finds particularly valuable is our Charter and UCC document imaging system. Within 48 hours after a business entity formation document or a UCC financing statement is processed by the Department, an image of the actual document filed is accessible for anyone to see via the agency’s website.

Another valuable website service the Department provides the business community is a “Charter Help” e-mail service to assist individual filers with technical and other questions,

Tables VIII provides a summary of the number and type of documents processed by the Department for three fiscal years. Table IX lists the substantial revenues the agency collects and deposits into the State General Fund. Annual corporate filing fees amounted to \$73,289,578 for the fiscal year ending June 30, 2007.

### **Business Personal Property Valuation:**

This unit of the Department performs the assessment function on all taxable personal property owned by businesses in the State. The revenue generated from these assessments exclusively go to county and municipal governments that have personal property taxes. In fiscal year 2007, the agency received 260,000 returns, and there were 111,000 returns reporting taxable property. These resulted in local government tax revenue of approximately \$315 million.

The personal property returns are reviewed by the unit's assessors using generally accepted accounting practices and depreciation schedules. One of the major duties of the unit is to process a "manufacturing exemption" that the General Assembly created to encourage the retention and development of jobs for employees in manufacturing. The General Assembly also has created personal property tax exemptions for charitable, educational or religious organizations, which requires the unit to process these types of applications. Table X lists specific exemptions also allowed by local governments to for profit companies for commercial inventory, manufacturing and research and development.

There are two graphs on Page 24 following Table X that shows the 10-year growth in the amount of assessable personal property certified to local governments.

Another service the Personal Property Unit provides for local governments is to certify the amount of business inventory for each applicable business entity and its physical location so that the local jurisdictions and the Clerk of the Court can charge these businesses the amount due for a "trader's license" fee.

For its part of the Department's effort to increase website delivery of services to the public, this unit maintains an easy to use and highly accurate personal property return filing deadline system that is heavily used by accountants, tax representatives, members of the general public to request an extension until June 15 of each year. This system also has a feature for listing entities that are "forfeited" or about to be forfeited for failure to file an earlier year's tax return.

#### **Franchise Taxes and Public Utility Valuation:**

The General Assembly has enacted two separate types of taxes specifically applicable to utility companies that are administered by the Department. The first tax is a "franchise tax" charged to gas, electric, and telephone companies, which basically operates as a gross receipts tax. The second tax is based on the property tax assessment of the operating real and personal property of electric companies, interstate natural gas and oil pipelines, railroads, telecommunication companies, and water companies.

This work unit of the Department has two sections with three employees each to collect these substantial revenue generating taxes for the State and local governments. The franchise tax section processed 380 returns in fiscal year 2007. The total net tax receipts for the franchise tax increased to \$132.8 million in fiscal year 2007, which represents a \$7.6 million or a 6.1% increase over fiscal year 2006. Net gas and electric franchise tax revenues increased by almost \$4.3 million while telephone net tax revenues increased by approximately \$3.8 million. The franchise tax section of this unit also administers the Maryland Mined Coal Tax Act.

The Utility and railroad valuation section of the Department assessed the operating properties of utilities and railroads for 340 entities in fiscal year 2007. Since many of the companies operate on an interstate basis, the

Maryland portion of the operating unit must be apportioned to the State and then further allocated according to specific property locations within the individual subdivisions and local municipalities. Between fiscal year 2006 and fiscal year 2007, there has been a stable increase in the assessable base of utility property that went from \$10.5 billion to \$10.8 billion.

**Homeowners' Tax Credit Program:**

For thirty years now, the State of Maryland has had the Homeowners' Tax Credit Program which grants a tax credit to primarily low and moderate income homeowners who qualify based upon a formula in the law comparing a "tax limit" for the specific income level and the actual property taxes paid on the dwelling house.

This credit is granted after the gross tax bill may have already been reduced by a "homestead credit", which is a separate credit, limiting the amount of increase in the assessment that every homeowner pays taxes regardless of their income level.

Each January, the Department sends a new Homeowners' Tax Credit application to every person who qualified or even applied for the credit in the previous tax year. The Department guarantees that any homeowner who submits a properly completed application by May 1, of each year will receive any credit due as a direct deduction from that homeowner's July 1, tax bill. Persons filing after that date will receive a revised tax bill showing the credit or a refund check if the application is processed after the homeowner has paid his or her property tax bill. The State of Maryland reimburses local governments for the total amount of these credits deducted from the homeowners' tax bills.

A homeowner applies for this credit on a standard application form and supplies a copy of any federal income tax return filed and a copy of their SSA-1099 Benefit Statement if receiving those benefits. Eighty percent of the homeowners receiving this credit are age 60 or older. The Department uses automated reporting systems to initially verify this information before the credits are issued on the tax bills.

The Department reimburses on a monthly basis the County governments for the amounts of the Homeowners' Credit deducted from the eligible property owners' tax bill for the dwelling house. Table XI provides a comparison of the Homeowners' Tax Credits granted within individual counties in fiscal year 2008 and fiscal year 2007. There has been a slight decrease of 1,768 recipients between the two years but the average credit received statewide has increased from \$976.28 to \$1,006.56.

**Renters' Tax Credit Program:**

In 1979, the Maryland General Assembly enacted a property tax credit for renters based on the assumption tenants indirectly pay property taxes in the monthly rent they pay each month to their landlord. The law assumes that 15 percent of the rent paid in the year goes toward the payment of property taxes. This program is available to renters age 60 or older, the 100% disabled and under age 60 renters with at least one dependent child.

The Renters' Tax Credit is like the Homeowners' Tax Credit in that a graduated formula is used to set a "tax limit" for each income level and a credit is granted by the amount that the property taxes exceed the tax limit amount.



The Department processes the application forms, verifies the amount of income and rent reported by the applicant, and authorizes the Comptroller's Office to issue on a monthly basis a direct check payment to eligible renters.

Table XII provides for the 2007 application year an itemization by local subdivision the number of applications received, the number of credits issued, the total amount of funds expended for the credits, and the average credit received by each eligible renter. For the 2007 application year, there were 9,335 renters statewide who received an average credit \$277.83 for a total expenditure of \$2,593,584.88.

**Exempt Property:**

The Department reviews all applications for a real property tax exemption by charitable, educational, religious or other organizations as specifically provided under Maryland law. The granting of an exemption requires a much stricter entitlement than the mere showing of a 501(c) (3) designation by the federal Internal Revenue Service. A tax exemption is only granted in Maryland when a property is "actually used exclusively" for the statutorily enumerated purposes because the General Assembly has determined that these exemptions collectively constitute a serious erosion of the tax base of local governments.

The Department conducts a major review of the financial records and specific use of the subject property by the applicant organization, entity or person. It also processes property tax exemption applications for the dwelling houses of 100% disabled veterans or their surviving spouse.

Table XIII summarizes for each type of exempt ownership the total amount of assessable base exempted from real property taxes in fiscal year 2007. The total amount of exempt assessable base statewide has grown to approximately \$58.5 billion. The largest amount of exempt property is obviously owned by local governments, and this total amount of exempt base equaled \$22.72 billion. The federal government owns the second largest amount with \$10.67 billion in exempt property base. For the government entities, the State of Maryland comes in third at \$8.6 billion of assessable base.

Looking to the privately held exempt property, the religious organizations own the largest amount of exempt property with a total assessable base of \$6.9 billion. Next comes charitable organizations by owning \$5.8 billion of exempt real property. Educational organizations own real property with an assessable base of \$2.5 billion. The last category on Table XIII called "individually owned" property includes disabled veterans and their spouses, blind persons and foreign embassies. This category of individual owners held property with an assessable base of \$1.3 billion.

**Enterprise Zone Business Property Tax Credits:**

The property tax credit portion of the Enterprise Zone Credits is one of the major economic development tools in the State to encourage existing businesses to expand or new businesses to relocate here. The credit can be substantial depending on the amount of capital investment the business makes since it is equal to 80% of the property taxes on the increased assessment on the new construction for the first five years and from 70 to 30% of the increased assessment on the next five years.

The central administration of the Department and the local Supervisors of Assessment perform several functions regarding this credit throughout the year. They routinely have discussions with individual businesses wanting to know the specific effect of the credit upon the net taxable assessment for new real property capital investment. Local economic development officials also inquire about the effect of this credit on other business incentives such as the Brownfields Credit. The Department explains the timing of receipt of the credit based upon the part of the taxable year when the improvements are being assessed as “substantially complete”.

The local Supervisor of Assessments certify to local governments the specific amount of assessment eligible for the credit on a particular property for the upcoming tax year in time for tax billing. These certifications are made each year for the 10 year duration of this credit.

Finally, the central administration of the agency authorizes the payments to the local governments representing the State’s reimbursement of one-half of the lost property taxes due to the granting of the credit.

Table XIV summarizes by each Enterprise Zone the number of businesses receiving the credit, the total amount of capital investment made within the zone, and the specific amount of the State’s one-half reimbursement to the local jurisdictions for the reductions in property tax revenues due to the granting of the credits.

Another statewide credit partially administered by the Department that has been adopted by some jurisdictions is the “Businesses that Create New Jobs” Tax Credit for properties not located within an Enterprise Zone. This particular credit is granted to businesses that hire a certain number of new jobs or add a certain amount of square footage to their business location. The Department calculates for local governments the amount of increased assessment eligible for these local county property tax credits. The Department also calculates the State funded income tax credit for an eligible business to deduct from its Maryland income tax return that is based on the amount of eligible property tax assessment and a defined percentage of that assessment specified in the law.

Another credit that has been enacted by the General Assembly is an “Arts and Entertainment District” Tax Credit, which grants a credit primarily on renovated commercial buildings used for qualified “endeavors in the arts”. The Department certifies to local governments the amount of eligible assessment but there is no State involvement in the funding of these local property tax credits.

## **OFFICE OF INFORMATION TECHNOLOGY**

The Office of Information Technology (OIT) provides the data, information and technology support services for the Department, and assists county/local government IT departments and finance offices. OIT supports the Department's Wide Area Network that connects over 800 personal computers, 50 network servers linking all of the 24 local assessment offices to the Baltimore Preston Street Office Complex Headquarters (HQ) and the State's Annapolis Data Center via Network Maryland. OIT also provides technical support for the following SDAT automated applications: Real Property Data System (ADS), Homeowners' and Renters' Tax Credits, Residential and Commercial Computer Assisted Mass Appraisal (CAMA), Maryland Business Entity System (MBES), client based Budgeting, Personnel, Web and Imaging as well as office automation.

### **2007 OIT Accomplishments:**

#### **The following IT related accomplishments were realized during Calendar Year 2007:**

- Secured DBM OIT Project approval and funding, and issued a Request For Proposal for a Real Property Administrative and Valuation COTS Software System;
- Finalized all DAT communication circuits to Network Maryland – additional communication efficiencies will be realized with the upgrading of the State multi-service centers expected to be completed during FY2008/9;
- A new more secure Cisco ASA firewall was installed and implemented in production, this gives the department the latest in preventing intruders access to its network;
- Completed the conversion from SNA to a complete TCPIP connectivity to the Annapolis Data Center which included 3270 emulation as well as printing capabilities;
- Eliminated and converted communication lines to local jurisdictions. DAT now accesses their data centers via Network Maryland SWGi interface;
- Completed PC security awareness CBT training for all DAT employees;
- Prepared and released specifications via e-Maryland marketplace for a project to redact social security number information from Uniform Commercial Code filings which are accessible via the Department's website;
- Created and Implemented the Ground Rent Registration filing system;
- Homestead Application Internet and In-house application development for January 1, 2008 implementation; and
- Contracted for the implementation of a disaster recovery "cold site" at the Department's Headquarters' Operation Center for all web services and web applications.

### **Internet Services:**

The Department offers real-time Internet access to information and services 24 hours a day, seven days a week. This includes a searchable database for real and personal property assessments, tax maps, sales data, Corporate Charter and Uniform Commercial Code (UCC) information.

The following web enabled services are also offered on the Department's web site:

- **Good Standing Certificates**
- **Filing of Personal Property Return Extension requests**
- **Electronic images of UCC and Corporate Charter documents and filings**
- **Electronic images of Rate Stabilization filings**
- **Filing of requests for real property assessment hearing appeals**

We also offer a variety of forms, publications, and other valuable information. The services and information available are of great value to homeowners, lenders, appraisers, real estate agents, businesses, and attorneys. The Department's web site currently averages 342,563 "views" daily (over 10,419,633 monthly), a 43,563 per day and 1,469,633 per month increase respectively over last year's figures.

The Department's Office of Information Technology (OIT) Division has taken the lead in moving services from "waiting in line" to "being on line". Of the 29 Internet capable services that the Department has inventoried, DAT has Web enabled 26 or 90% of these services.

### **EGov UCC/Charter Document Imaging:**

The Department continues to provide web access to the document images of UCC Form 1 filings (697,945 annually) and Corporate Charter filings (3,282,199 annually). This on line service helps to free up DAT staff who were previously assigned to assist "walk in" customers and service company personnel who came in to the office for this information. Customers now view the documents in a matter of seconds from the convenience of their home or office.

As part of its imaging service, the Department also provides for the digital imaging of approximately 3,085,832 local unincorporated personal property returns, as well as Rate Stabilization and Ground Rent Registration filings. The total number of pages imaged during Calendar Year 2007 was approximately 604,774.

### **Certificate of Status:**

The Department currently receives approximately 30,383 requests for Certificates of Status (COS) on an annual basis. These certificates certify that the entity is in "good standing" with the Department and that all documents and fees required by law to be submitted have been properly received and that the entity is not delinquent in any tax payments. During Calendar Year 2007, over 31,000 (over 60%) of the total number of certificates issued were processed using the Internet and over \$620,000 in revenue was generated. The number of Internet requested COS documents and the amount of revenue from the associated fees is expected to continue to increase over the next several years.

**Personal Property Returns – Filing Extensions:**

The Department provides the capability for customers to file for personal property tax return extensions using the Internet. During the first year of this service (FY 2002), the Department received over 17,000 extension requests via the Internet. In Calendar Year 2007, approximately 136,711 extensions were filed using the Internet or 99.5 % of the total extensions filed (125,272) with the Department.

**Internet Web Hosting and Web Advertising Initiative:**

In May 2005, the Department re-negotiated its Internet web hosting and advertising agreement with RESI of Towson University. This agreement provides for the 24x7x365 web hosting and application support of the DAT web site by RESI. It also provides for the ability of customers to advertise on the DAT web site based on

an established fee structure. While providing this valuable service to advertisers, the agreement with RESI also provides for part of the proceeds generated from the sale of advertising space to be used to maintain and support the DAT web site. Another benefit is that RESI uses student interns and graphic artists from the Marketing Department of Towson University to promote and design the banner ads. This provides students with an opportunity to gain hands-on experience in developing and implementing marketing plans and to work

as an intermediary between potential advertising clients and providers. For Calendar Year 2007, the Department collected approximately \$26,466.70 in gross advertising revenue.

**EGov Real Property Assessment Appeals:**

This service provides real property owners the ability to request assessment appeal hearings via the web. Prior to this service becoming available, property owners could only file an appeal of their assessment by mailing a form to the respective county assessment office. The total number of on line appeal submissions filed over the Internet during Calendar Year 2007 was 11,355.

**TABLE I**  
**County Assessable Base**  
**For the Tax Year Beginning July 1, 2006**  
(in thousands)

County	Subject to the Real Property Tax Rate			Subject to the Personal Property Tax Rate				TOTAL
	Real Property		Railroad Operating		Utility Operating		Business Personal Property <sup>3</sup>	
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Real Property	Personal Property	Real Property	Personal Property	Property <sup>3</sup>	
Allegany	\$2,568,877	\$11,888	\$8,745	\$8,407	\$12,723	\$102,003	\$223,717	\$2,936,360
Anne Arundel	58,619,409	209,521	437	563	221,676	1,125,832	1,233,950	61,411,388
Baltimore City	22,954,777	192,043	122,464	16,235	180,308	871,635	941,580	25,279,042
Baltimore	59,063,339	348,378	9,189	6,208	164,701	1,176,178	1,705,410	62,473,403
Calvert	8,590,074	34,105	0	0	246,039	760,543	112,680	9,743,441
Caroline	1,983,513	15,429	0	0	8,625	42,163	44,970	2,094,700
Carroll	14,842,814	51,180	1,708	2,807	17,165	256,837	271,620	15,444,131
Cecil	7,497,107	34,354	3,454	2,966	33,278	106,147	258,050	7,935,356
Charles	12,281,738	157,741	692	1,234	20,232	178,853	677,800	13,318,290
Dorchester	2,244,374	22,855	0	0	12,977	75,286	50,115	2,405,607
Frederick	21,801,942	151,174	5,213	0	34,747	305,497	0	22,298,573
Garrett	3,252,998	23,962	532	3,773	38,915	56,181	1,198	3,377,559
Harford	18,867,966	119,827	1,258	1,137	80,812	484,065	377,890	19,932,955
Howard	34,506,076	226,462	10,297	3,027	27,329	474,431	943,700	36,191,322
Kent	2,138,116	15,392	0	0	9,075	28,922	0	2,191,505
Montgomery	141,181,915	729,694	6,324	2,895	179,371	1,400,836	2,398,500	145,899,535
Prince George's	59,459,429	507,641	4,150	4,226	85,700	1,076,159	1,656,970	62,794,275
Queen Anne's	6,076,344	40,861	0	0	14,405	48,762	0	6,180,372
St. Mary's	7,914,744	59,517	0	0	10,195	114,319	138,710	8,237,485
Somerset	1,104,244	8,528	3,060	3,440	6,506	25,768	29,170	1,180,716
Talbot	6,664,763	36,934	0	0	10,058	43,420	0	6,755,175
Washington	9,476,844	75,019	18,119	8,909	14,830	160,724	387,085	10,141,530
Wicomico	5,104,404	39,375	4,166	3,288	26,323	110,391	366,110	5,654,057
Worcester	14,111,949	89,453	584	211	20,229	85,619	191,340	14,499,385
<b>TOTAL</b>	<b>\$522,307,756</b>	<b>\$3,201,331</b>	<b>\$200,392</b>	<b>\$69,326</b>	<b>\$1,476,219</b>	<b>\$9,110,571</b>	<b>\$12,010,565</b>	<b>\$548,376,160</b>

<sup>1</sup>Full year column includes new construction added for the full year (July 1).

<sup>2</sup>New Construction is property added for partial year levy (October 1, January 1, and April 1)

<sup>3</sup>These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2006 must be adjusted before being used for state aid purposes by substituting the following figures (in \$000): Allegany County \$115,932, Wicomico County \$287,956, and Worcester County \$182,487.

**NOTES:**

Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

**TABLE II**  
**State Assessable Base**  
**For Tax Year Beginning July 1, 2006**  
(in thousands)

County	Real Property				Utility Operating Real Property <sup>3</sup>
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Railroad Operating Real	Total	
Allegany	2,568,877	11,888	8,745	2,589,510	12,723
Anne Arundel	58,717,077	209,521	437	58,927,035	221,676
Baltimore City	23,366,779	120,678	122,464	23,609,921	180,308
Baltimore	59,138,707	246,948	9,189	59,394,844	164,701
Calvert	8,589,556	34,105	0	8,623,661	246,039
Caroline	1,984,462	15,429	0	1,999,891	8,625
Carroll	14,842,814	51,180	1,708	14,895,702	17,165
Cecil	7,508,607	34,354	3,454	7,546,415	33,278
Charles	12,281,738	112,542	692	12,394,972	20,232
Dorchester	2,244,397	22,855	0	2,267,252	12,977
Frederick	21,806,868	151,174	5,213	21,963,255	34,747
Garrett	3,252,998	23,962	532	3,277,492	38,915
Harford	18,899,152	119,827	1,258	19,020,237	80,812
Howard	34,506,026	160,442	10,297	34,676,765	27,329
Kent	2,138,142	15,392	0	2,153,534	9,075
Montgomery	141,181,915	484,271	6,324	141,672,510	179,371
Prince George's	59,460,252	391,654	4,150	59,856,056	85,700
Queen Anne's	6,077,136	40,861	0	6,117,997	14,405
St. Mary's	7,926,744	59,517	0	7,986,261	10,195
Somerset	1,104,072	8,528	3,060	1,115,660	6,506
Talbot	6,664,692	36,934	0	6,701,626	10,058
Washington	9,476,844	75,019	18,119	9,569,982	14,830
Wicomico	5,100,129	39,375	4,166	5,143,670	26,323
Worcester	14,111,949	89,453	584	14,201,986	20,229
<b>TOTAL</b>	<b>522,949,933</b>	<b>2,555,908</b>	<b>200,392</b>	<b>525,706,233</b>	<b>1,476,219</b>

<sup>1</sup> Full year column includes new construction added for the full year (July 1).

<sup>2</sup> New construction is property added for partial year levy (January 1).

<sup>3</sup> Utility operating real property is taxed at a different rate than other real property.



**TABLE III**  
**County Assessable Base**  
**For the Tax Year Beginning July 1, 2007**  
**(in thousands)**

County	Subject to the Real Property Tax Rate				Subject to the Personal Property Tax Rate			Total
	Real Property		Railroad Operating		Utility Operating		Business <sup>3</sup>	
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Real Property	Personal Property	Real Property	Personal Property	Personal Property	
Allegany	\$2,828,968	\$8,613	\$8,911	\$8,567	\$12,371	\$101,362	\$228,214	\$3,197,006
Anne Arundel	68,983,929	300,000	446	573	63,792	733,310	1,705,440	71,787,490
Baltimore City	26,661,705	239,829	124,754	16,533	190,321	852,603	946,560	29,032,305
Baltimore	68,799,495	300,000	10,198	5,991	140,176	1,115,409	1,758,211	72,129,480
Calvert	10,600,094	27,500	0	0	22,764	293,647	722,998	11,667,003
Caroline	2,359,361	11,500	0	0	8,240	40,970	46,329	2,466,400
Carroll	17,293,158	85,000	1,716	2,838	18,549	254,187	279,830	17,935,278
Cecil	8,753,482	56,332	3,520	3,022	32,202	102,298	255,231	9,206,087
Charles	14,986,453	134,273	705	1,257	23,922	172,100	698,287	16,016,997
Dorchester	2,663,355	31,800	0	0	12,223	73,042	47,410	2,827,830
Frederick	26,099,175	150,000	5,302	0	33,841	289,635	0	26,577,953
Garrett	3,743,955	20,140	542	3,845	40,574	55,197	1,450	3,865,703
Harford	21,863,721	125,000	1,282	1,159	77,662	465,943	439,540	22,974,307
Howard	40,349,744	202,734	10,493	3,085	27,197	490,747	972,223	42,056,223
Kent	2,493,547	6,000	0	0	8,545	27,902	0	2,535,994
Montgomery	179,739,399	545,536	6,445	2,950	173,953	1,347,552	2,436,480	184,252,315
Prince George's	71,015,583	548,624	4,307	4,307	82,169	1,070,857	1,707,052	74,432,899
Queen Anne's	7,258,790	40,861	0	0	13,552	46,528	0	7,359,731
St. Mary's	9,478,568	51,900	0	0	9,923	112,140	144,310	9,796,841
Somerset	1,326,300	3,750	3,506	3,506	6,125	24,984	30,052	1,398,223
Talbot	7,849,496	25,780	0	0	9,400	44,575	0	7,929,251
Washington	11,277,628	52,138	18,463	9,078	26,794	158,317	398,785	11,941,203
Wicomico	5,835,151	34,218	4,245	3,350	25,038	106,075	377,176	6,385,253
Worcester	16,948,195	89,453	586	212	19,389	83,890	197,123	17,338,848
<b>TOTAL</b>	<b>\$629,209,252</b>	<b>\$3,090,980</b>	<b>\$205,421</b>	<b>\$70,273</b>	<b>\$1,078,722</b>	<b>\$8,063,270</b>	<b>\$13,392,701</b>	<b>\$655,110,619</b>

<sup>1</sup>Full year column includes new construction added for the full year (July 1).

<sup>2</sup>New Construction is property added for partial year levy (October 1, January 1, and April 1)

<sup>3</sup>These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2006 must be adjusted before being used for state aid purposes by substituting the following figures (in \$000): Allegany County \$115,932, Wicomico County \$287,956, and Worcester County \$182,487.

**NOTES:**

Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

**TABLE IV**  
**State Assessable Base**  
**For the Tax Year Beginning July 1, 2007**

County	Real Property				Utility Operating Real Property <sup>3</sup>
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Railroad Operating Real	Total	
Allegany	\$2,828,968	\$8,613	\$8,911	\$2,846,492	\$12,371
Anne Arundel	69,085,368	300,000	446	69,385,814	63,792
Baltimore City	27,068,581	157,386	124,754	27,350,721	190,321
Baltimore County	68,726,433	200,000	10,198	68,936,631	140,176
Calvert	10,599,502	27,500	0	10,627,002	22,764
Caroline	2,360,406	11,500	0	2,371,906	8,240
Carroll	17,293,158	85,000	1,716	17,379,874	18,549
Cecil	8,764,982	56,332	3,520	8,824,834	32,202
Charles	14,986,453	91,182	705	15,078,340	23,922
Dorchester	2,663,355	31,800	0	2,695,155	12,223
Frederick	26,093,949	150,000	5,302	26,249,251	33,841
Garrett	3,743,955	20,140	542	3,764,637	40,574
Harford	21,895,434	125,000	1,282	22,021,716	77,662
Howard	40,349,744	137,370	10,493	40,497,607	27,197
Kent	2,493,631	6,000	0	2,499,631	8,545
Montgomery	179,739,399	405,541	6,445	180,151,385	173,953
Prince George's	71,016,481	365,749	4,307	71,386,537	82,169
Queen Anne's	7,259,368	40,861	0	7,300,229	13,552
St. Mary's	9,490,568	51,900	0	9,542,468	9,923
Somerset	1,326,083	3,750	3,506	1,333,339	6,125
Talbot	7,849,496	25,780	0	7,875,276	9,400
Washington	11,277,628	52,138	18,463	11,348,229	26,794
Wicomico	5,830,677	34,218	4,245	5,869,140	25,038
Worcester	16,948,195	89,453	586	17,038,234	19,389
<b>TOTAL</b>	<b>\$629,691,814</b>	<b>\$2,477,212</b>	<b>\$205,421</b>	<b>\$632,374,447</b>	<b>\$1,078,722</b>

<sup>1</sup>Full year column includes new construction added for the full year (July 1).

<sup>2</sup>New construction is property added for partial year levy (January 1).

<sup>3</sup>Utility operating real property is taxed at a different rate than other real property.

**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.

**TABLE VI**  
**Assessment Levels**

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Allegany	94.2	92.2	89.5	92.1	95.3	95.0	96.8	92.6	95.6	96.4	98.5	93.4	99.9	95.2	95.0
Anne Arundel	96.5	96.5	95.0	94.2	93.9	96.1	93.0	90.9	90.6	89.8	87.4	84.4	84.5	85.6	96.0
Baltimore City	99.5	91.5	98.1	95.4	97.0	92.5	92.8	90.5	94.7	94.3	94.9	95.0	74.3	85.2	92.0
Baltimore	95.5	94.4	96.8	96.5	95.9	96.3	92.9	94.1	93.0	91.3	92.7	86.5	88.5	83.5	94.0
Calvert	95.3	95.3	96.0	92.9	94.2	94.7	94.2	93.6	92.4	90.4	87.3	82.1	82.3	85.6	95.0
Caroline	94.9	93.0	94.8	92.3	97.0	95.9	96.2	94.3	92.7	92.2	88.3	87.3	81.7	88.9	95.0
Carroll	96.3	95.2	94.0	95.8	95.9	96.7	95.3	94.0	92.1	92.0	89.5	86.6	85.9	89.7	96.0
Cecil	97.0	93.9	93.2	94.6	94.7	95.9	88.4	94.0	93.1	92.0	91.8	88.9	86.0	91.0	94.0
Charles	95.8	95.2	96.6	92.0	96.6	94.6	95.1	94.3	92.6	92.0	88.6	88.9	87.1	88.0	94.0
Dorchester	94.6	95.2	90.2	94.0	91.3	93.3	93.4	94.3	92.9	89.1	89.3	85.4	67.0	79.3	91.0
Frederick	97.2	95.2	95.6	96.8	96.2	93.6	95.0	92.8	89.0	90.2	87.4	88.9	83.7	90.9	96.0
Garrett	91.3	91.8	86.0	93.4	98.6	87.5	96.2	93.4	94.6	93.7	83.8	91.6	88.6	91.8	95.0
Harford	95.7	93.4	90.3	93.4	94.3	93.4	93.1	92.2	92.6	89.1	88.2	85.0	85.5	85.0	93.0
Howard	95.8	96.2	94.8	94.8	93.5	94.3	93.9	95.1	92.0	92.2	90.1	88.2	89.8	92.5	97.0
Kent	92.7	93.9	99.1	98.7	95.6	94.3	95.8	91.4	91.0	92.0	92.6	87.3	86.0	83.9	94.0
Montgomery	96.2	96.1	97.7	97.4	98.4	97.6	95.7	93.8	92.1	88.2	91.0	93.3	93.2	95.5	98.0
Prince George's	100.2	98.2	97.1	96.4	94.4	94.9	96.2	94.7	94.0	91.0	90.5	83.8	83.0	85.1	91.0
Queen Anne's	95.1	91.7	92.7	94.5	93.2	94.0	98.2	91.5	92.6	93.8	90.5	86.8	88.7	87.9	96.0
St. Mary's	96.8	93.0	96.0	94.6	96.8	95.0	96.1	95.3	93.7	93.1	89.5	83.8	80.4	88.2	95.0
Somerset	96.3	90.5	88.8	96.3	91.9	95.8	97.2	94.0	93.6	94.5	94.5	85.2	85.5	86.2	86.0
Talbot	93.7	95.7	96.1	93.7	93.0	96.3	92.2	93.1	89.7	84.4	87.4	89.6	83.3	88.7	96.0
Washington	96.4	93.4	95.3	96.0	96.0	95.3	95.8	90.9	93.7	92.6	89.1	91.1	87.4	90.0	97.0
Wicomico	93.2	91.1	92.2	93.4	93.9	94.3	94.3	93.4	91.8	91.8	89.8	90.6	84.0	82.9	89.0
Worcester	96.4	96.5	93.7	93.2	94.8	90.4	90.7	89.5	84.5	89.4	76.8	86.8	83.2	89.2	97.0
Statewide	96.6	95.7	96.1	95.9	96.0	95.5	94.4	93.3	92.1	90.5	90.0	88.2	86.0	89.7	96.0

**TABLE VII  
2007/2008 STATE AND COUNTY TAX RATES**

	<b>Real Property *</b>	<b>Business Personal Property, Public Utility Operating Real &amp; Personal Property, and Railroad Operating Personal Property</b>
<b>Allegany County</b> <sup>1</sup>	<b>0.9829</b>	<b>2.4573</b>
<b>Anne Arundel County</b> <sup>1</sup>	<b>0.891</b>	<b>2.227</b>
<b>Baltimore City</b> <sup>1</sup>	<b>2.268</b>	<b>5.670</b>
<b>Baltimore County</b>	<b>1.110</b>	<b>2.75</b>
<b>Calvert County</b> <sup>1</sup>	<b>0.892</b>	<b>2.230</b>
<b>Caroline County</b>	<b>0.870</b>	<b>2.180</b>
<b>Carroll County</b> <sup>1</sup>	<b>1.048</b>	<b>2.620</b>
<b>Cecil County</b> <sup>1</sup>	<b>0.960</b>	<b>2.400</b>
<b>Charles County</b> <sup>1</sup>	<b>1.026</b>	<b>2.565</b>
<b>Dorchester County</b>	<b>0.896</b>	<b>2.240</b>
<b>Frederick County</b> <sup>1</sup>	<b>0.936</b>	<b>0.000</b>
<b>Garrett County</b> <sup>1</sup>	<b>1.000</b>	<b>0.000</b>
<b>Harford County</b> <sup>1</sup>	<b>1.082</b>	<b>2.705</b>
<b>Howard County</b>	<b>1.014</b>	<b>2.535</b>
<b>Kent County</b>	<b>0.972</b>	<b>0.000</b>
<b>Montgomery County</b> <sup>1</sup>	<b>0.627</b>	<b>1.567</b>
<b>Prince George's County</b>	<b>0.960</b>	<b>2.400</b>
<b>Queen Anne's County</b> <sup>1</sup>	<b>0.770</b>	<b>0.000</b>
<b>St. Mary's County</b> <sup>1</sup>	<b>0.857</b>	<b>2.195</b>
<b>Somerset County</b>	<b>0.940</b>	<b>2.350</b>
<b>Talbot County</b>	<b>0.475</b>	<b>0.000</b>
<b>Washington County</b> <sup>1</sup>	<b>0.948</b>	<b>2.37</b>
<b>Wicomico County</b> <sup>1</sup>	<b>0.881</b>	<b>2.203</b>
<b>Worcester County</b> <sup>1</sup>	<b>0.700</b>	<b>1.750</b>
<b>State</b>	<b>0.112</b>	<b>0.28</b>
<sup>1</sup> Contains additional miscellaneous, ad valorem, fire and/or special taxing areas.		

**Note:** Information on tax rate differentials and other local tax rates within the counties available upon request. The rates are also available on our web site at: [www.dat.state.md.us/sdatweb/taxrate.html](http://www.dat.state.md.us/sdatweb/taxrate.html).

\* Some of the rates listed are considered base rates and have additional charges added to them. For a total tax rate for a particular jurisdiction you should contact the local government.

**TABLE VIII  
CHARTER DOCUMENTS, LIMITED PARTNERSHIP  
DOCUMENTS AND FINANCING STATEMENTS  
APPROVED FOR RECORD**

<b>DOCUMENTS</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>
Certificates of Status (Good Standing)	49,925	51,554	53,358
Name Reservation	1,019	1,994	1,464
Agency Record	21,020	21,591	23,824
Foreign Registration	7	1	0
Foreign Qualification	4,138	4,252	4,014
Certificate of Withdrawal or Supplemental Certificate	1,258	1,360	1,170
Foreign Penalty	1,501	1,701	1,656
Corporate Charters	16,127	15,950	13,968
Amendment or Related Document	2,184	2,335	2,437
Merger or Consolidation	437	437	494
Transfers	393	376	338
Dissolutions	1,787	2,068	1,619
Revivals	2,018	2,384	2,251
Change of Principal Office or Resident Agent	7,546	7,450	8,224
Certificate of LTD Partnership	988	873	829
Financing Statements	54,437	68,095	61,089
Limited Liability Companies	26,489	29,719	29,671
<b>TOTALS</b>	<b>191,274</b>	<b>212,140</b>	<b>206,416</b>

**TABLE IX**  
**STATEMENT OF REVENUES**

	<b>FISCAL YEAR ENDING</b>		
	<b>June 30, 2005</b>	<b>June 30, 2006</b>	<b>June 30, 2007</b>
<b>Corporate Filing Fees <sup>(1)</sup></b>	\$64,849,933	\$69,920,514	\$73,289,578
<b>Gross Receipts Tax</b>	133,310,042	125,154,440	132,789,283
<b>Financial Franchise Tax</b>	(252,604)	1,160,459	489,141
<b>Recordation Tax</b>	429,950	308,708	182,683
<b>Transfer tax</b>	1,934,127	1,328,531	1,039,721
<b>Recording Fees</b>	10,733,666	11,958,920	11,733,365
<b>Organization &amp; Capitalization Fees</b>	470,422	384,192	335,898
<b>Expedited Service Fees</b>	4,354,751	5,057,488	5,208,402
<b>Charges for Services</b>	197,947	183,108	298,986
<b>Local Subdivision Participation</b>	16,500	35,000	54,000
<b>Other</b>	29,531	93,772	185,336
<b>Total Revenues</b>	<b>\$216,074,265</b>	<b>\$215,585,132</b>	<b>\$225,606,393</b>

<sup>(1)</sup> Annual corporate filing fee was increased from \$100 to \$300 effective January 1, 2004.

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2007/2008 TAX YEAR**

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
ALLEGANY	100%	100%	100%	
Barton	---	---	---	
Cumberland	100%	100%	---	
Frostburg	100%	100%	---	
Lonaconing	---	---	---	
Luke	100%	100%	100%	
Midland	---	---	---	
<b>Westernport</b>	<b>80%*</b>	<b>80%*</b>	---	<b>*Being phased out at 10% per year</b>
ANNE ARUNDEL	100%	100%	100%*	<b>*Includes laundries per local ordinance.</b>
Annapolis	100%	100%	100%	
Highland Beach	---	---	---	
BALTIMORE CITY	100%	100%	100%*	<b>* Includes laundries &amp; dairies per local ordinance.</b>
BALTIMORE	100%	100%	100%	
CALVERT	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.
CAROLINE	100%	100%	100%	
Denton	100%	100%	100%	
Federalsburg	100%	100%	---	
Goldsboro	---	---	---	
Greensboro	100%	100%	100%	
Henderson	---	---	---	
Hillsboro	---	---	---	
Marydel	---	---	---	
Preston	---	---	---	
Ridgely	100%	100%	---	
Templeville	---	---	---	
CARROLL	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%	
CECIL	100%	100%	100%	
Cecilton	---	---	---	
Charlestown	---	---	---	
Chesapeake City	---	---	---	
Elkton	100%	100%	---	
North East	40%	40%	---	
Perryville	50%	50%	---	
<b>Port Deposit<sup>1</sup></b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<sup>1</sup> All other personal property 100% exempt.
Rising Sun	100%	100%	---	
CHARLES	100%	100%	100%	
Indian Head	100%	100%	---	
La Plata	100%	100%	---	
Port Tobacco	---	---	---	



**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2007/2008 TAX YEAR**

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/R & D INVENTORY	MANUFACTURING/R & D MACHINERY	REMARKS/NOTES
<b>DORCHESTER<sup>1</sup></b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<sup>1</sup> All other personal property 20% 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.  <sup>2</sup> All other personal property is 62.5% exempt.
Brunswick	100%	100%	100%	
Burkittsville	---	---	---	
Emmitsburg	---	---	---	
Frederick <sup>2</sup>	100%	100%	77.5%	
Middletown	40%	40%	---	
Mount 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%	---	
Kitzmiller	---	---	---	
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%	

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2007/2008 TAX YEAR**

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
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>	<b>100%</b>	<b>100%</b>	<b>100%*</b>	<b>* Includes pasteurizing &amp; laundries per local ordinance.</b>
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. Rainier	---	---	---	
New Carrollton	---	---	---	
North Brentwood	---	---	---	
Riverdale Park	---	---	---	
Seat Pleasant	---	---	---	
University Park	---	---	---	
Upper Marlboro	---	---	---	
<b>QUEEN ANNE'S<sup>1</sup></b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b><sup>1</sup> All other personal property is 100% exempt.</b>
Barclay	---	---	---	
Centreville <sup>1</sup>	100%	100%	100%	
Church Hill	---	---	---	
Millington <sup>1</sup>	100%	100%	100%	
Queen Anne	---	---	---	
Queenstown	---	---	---	
Sudlersville	---	---	---	
Templeville	---	---	---	
<b>ST. MARY'S</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b><sup>1</sup> All other personal property is 100% exempt.</b>
Leonardtown <sup>1</sup>	100%	100%	100%	

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2007/2008 TAX YEAR**

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

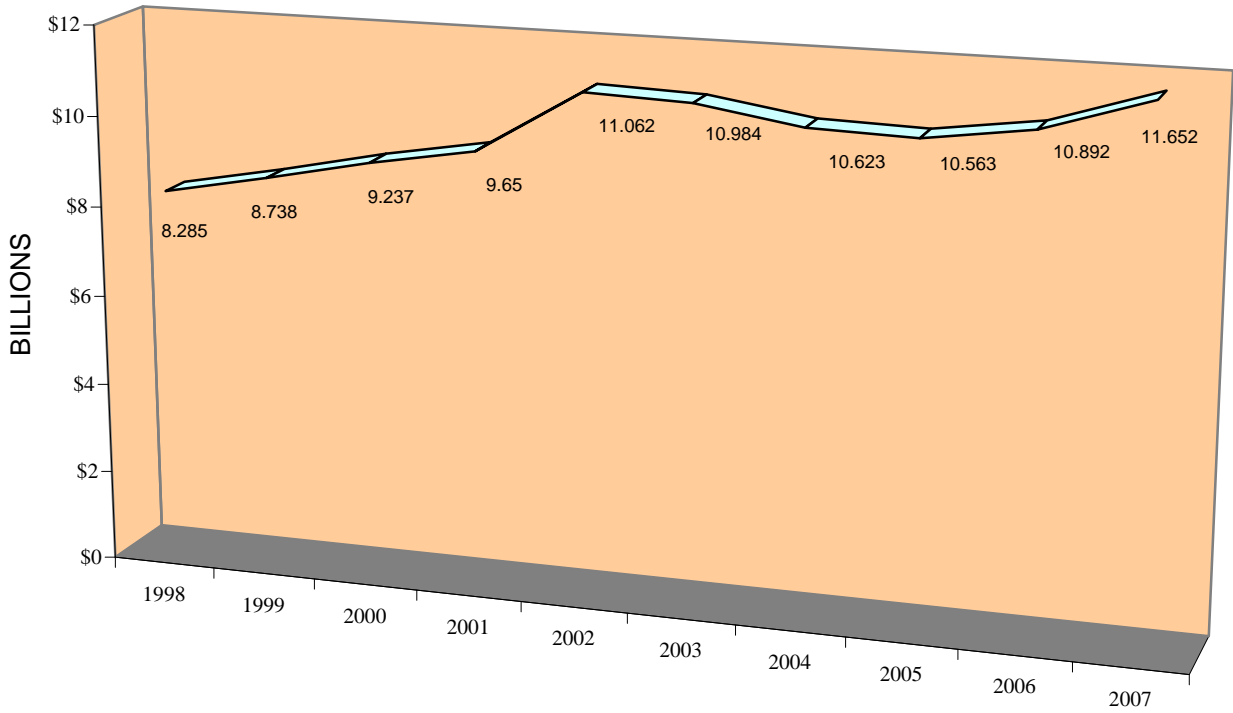
LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/R & D INVENTORY	MANUFACTURING/R & D MACHINERY	REMARKS/NOTES
SOMERSET	100%	100%	---	
Crisfield	100%	100%	---	
Princess Anne	100%	100%	---	
TALBOT <sup>1</sup>	100%	100%	100%	<sup>1</sup> All other personal property is 100% exempt.
Easton	100%	100%	---	
Oxford <sup>1</sup>	100%	100%	100%	
Queen Anne	---	---	---	
St. Michael's	---	---	---	
Trappe	---	---	---	
WASHINGTON	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%	---	
WICOMICO	65%	100%	---	
Delmar	100%	100%	100%	
Fruitland	35%	100%	100%	
Hebron	---	---	---	
Mardela Springs	---	---	---	
Pittsville <sup>1</sup>	25%	100%	100%	<sup>1</sup> All other personal property 25% exempt.
Salisbury	55%	100%	---	
Sharptown	---	---	---	
Willards	---	---	---	
---	---	---	---	
WORCESTER	100%	100%	---	
Berlin	100%	100%	---	
Ocean City	---	---	---	
Pocomoke City	*	100%	---	* The first \$100,000 of assessed value is exempt.
Snow Hill	100%	100%	---	
STATE OF MARYLAND <sup>1</sup>	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.

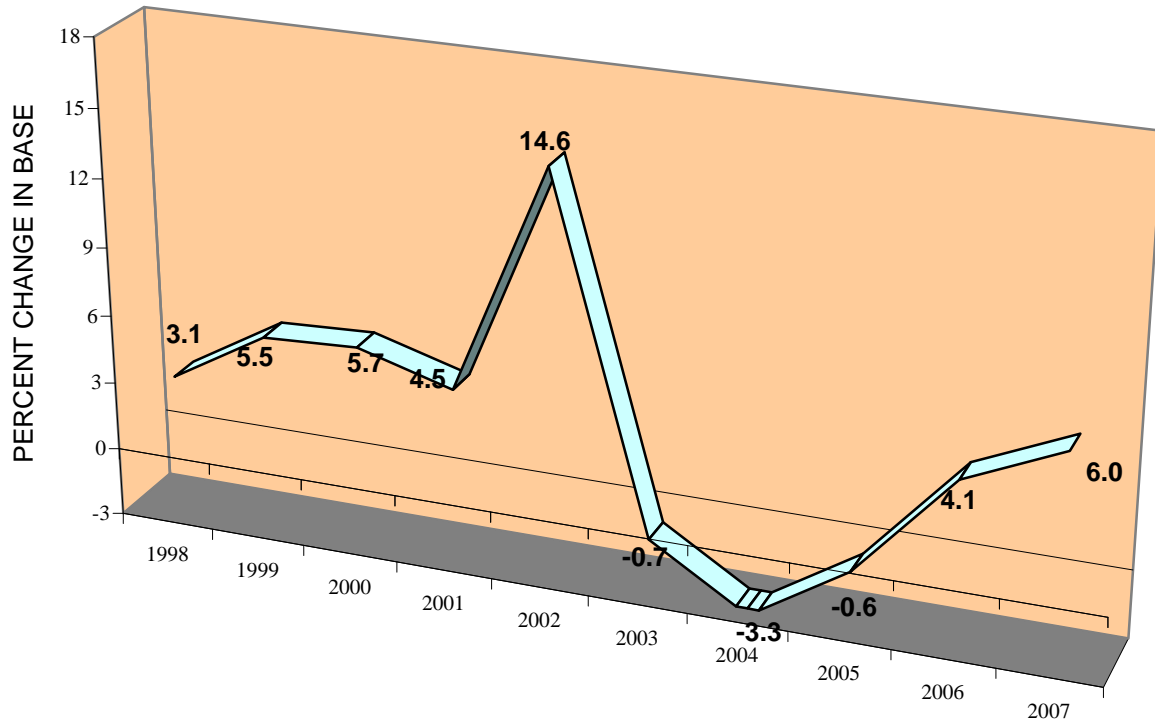
This chart was prepared by the Department of Assessments and Taxation. The exemption information contained herein is used by the Department in making personal property assessments of all legal entities and unincorporated businesses. Every effort was made to ensure the accuracy of the information at the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

# ASSESSABLE BASE FY 1998 - 2007



# ASSESSABLE BASE GROWTH

PERCENT CHANGE IN BASE FROM PRIOR YEAR



**TABLE XI  
COMPARISON OF FY 2008 AND FY 2007  
HOMEOWNERS' TAX CREDITS**

Jurisdiction	FY '08 Number of Applications Received	FY '07 Number of Applications Received	FY '08 Number of Credits Issued	FY '07 Number of Credits Issued	FY '08 Total Credit Amount	FY '07 Total Credit Amount	FY '08 Average Credit	FY '07 Average Credit
Allegany	1,471	1,600	1,119	1,210	\$ 678,919.98	\$ 692,921.52	\$ 606.72	\$ 572.66
Anne Arundel	5,277	5,568	3,546	3,931	2,814,477.86	3,170,584.88	793.70	806.56
Baltimore City	13,626	14,811	10,816	11,665	11,265,257.85	11,765,409.23	1,041.54	1,008.61
Baltimore	10,604	11,428	7,761	8,313	6,601,542.55	6,865,868.10	850.60	825.92
Calvert	829	855	557	524	592,035.45	543,120.26	1,062.90	1,036.49
Caroline	437	467	323	338	229,856.01	235,650.88	711.63	697.19
Carroll	2,742	2,792	1,978	1,946	2,306,321.44	2,132,859.24	1,165.99	1,096.02
Cecil	1,023	1,059	808	787	788,636.75	717,188.33	976.04	911.29
Charles	1,216	1,221	809	797	861,436.26	795,828.33	1,064.82	998.53
Dorchester	623	630	446	442	333,498.65	310,335.26	747.75	702.12
Frederick	2,703	2,673	2,152	2,163	2,693,888.07	2,620,050.92	1,251.81	1,211.30
Garrett	617	646	458	488	249,054.94	249,103.70	543.79	510.46
Harford	3,211	2,620	2,335	2,125	2,730,567.04	2,368,851.48	1,169.41	1,114.75
Howard	2,765	1,516	1,676	1,109	2,338,974.90	1,518,028.32	1,395.57	1,368.83
Kent	308	306	223	241	182,635.99	188,216.80	819.00	780.98
Montgomery	7,198	7,576	3,355	4,100	3,509,189.90	4,704,627.58	1,045.96	1,147.47
Prince George's	5,408	5,398	3,803	3,811	4,991,945.65	4,789,328.44	1,312.63	1,256.71
Queen Anne's	491	511	386	380	320,259.43	333,390.30	829.69	877.34
St. Mary's	869	874	648	677	583,521.40	578,045.28	900.50	853.83
Somerset	344	356	278	273	177,411.76	156,471.06	638.17	573.15
Talbot	184	211	136	144	80,453.16	81,259.62	591.57	564.30
Washington	2,224	2,087	1,798	1,688	1,689,165.53	1,531,467.12	939.47	907.27
Wicomico	929	905	710	749	527,852.88	526,141.09	743.45	702.46
Worcester	616	570	401	389	280,234.99	269,812.88	698.84	693.61
<b>TOTAL</b>	<b>65,715</b>	<b>66,680</b>	<b>46,522</b>	<b>48,290</b>	<b>\$46,827,138.24</b>	<b>\$47,144,560.92</b>	<b>\$1,006.56</b>	<b>\$976.28</b>

**TABLE XII**  
**2007 RENTERS' TAX CREDIT STATISTICS**

<b>JURISDICTION</b>	<b>NUMBER OF APPLICATIONS RECEIVED</b>	<b>NUMBER OF CREDITS ISSUED</b>	<b>TOTAL CREDIT AMOUNT</b>	<b>AVERAGE CREDIT</b>
Allegany	151	109	\$ 22,514.09	\$206.55
Anne Arundel	434	288	106,286.34	369.05
Baltimore City	5,284	3,985	1,041,492.20	261.35
Baltimore	2,604	1,948	556,594.63	285.73
Calvert	32	19	7,353.90	387.05
Caroline	74	48	9,010.76	187.72
Carroll	303	174	47,916.01	275.38
Cecil	110	73	19,279.31	264.10
Charles	216	143	46,700.61	326.58
Dorchester	168	118	23,972.82	203.16
Frederick	190	114	44,406.60	389.53
Garrett	24	16	3,413.29	213.33
Harford	314	214	61,669.18	288.17
Howard	392	286	90,497.76	316.43
Kent	60	36	7,730.14	214.73
Montgomery	641	520	125,087.73	240.55
Prince George's	1,031	680	229,355.55	337.29
Queen Anne's	40	29	5,578.80	192.37
St. Mary's	61	44	14,102.87	320.52
Somerset	54	39	9,489.02	243.31
Talbot	46	34	10,950.26	322.07
Washington	301	219	48,466.21	221.31
Wicomico	255	170	52,961.67	311.54
Worcester	40	29	8,755.13	301.90
<b>TOTAL</b>	<b>12,825</b>	<b>9,335</b>	<b>\$2,593,584.88</b>	<b>\$277.83</b>

**TABLE XIII**  
**EXEMPT PROEPRTY AMOUNT OF ASSESSABLE BASE**  
**BY SUBDIVISION FOR FY 2007**

<b>Jurisdiction</b>	<b>Federal</b>	<b>State</b>	<b>County and Municipal</b>	<b>Educational (Includes Church Owned)</b>	<b>Religious</b>	<b>Charitable and Fraternal</b>	<b>Individual (Blind, Veterans and Others)</b>
<b>Allegany</b>	\$75,053,777	\$308,605,464	\$300,968,224	\$9,560,471	\$156,656,098	\$77,895,234	\$11,192,107
<b>Anne Arundel</b>	\$1,098,071,162	\$1,025,724,285	\$1,714,651,921	\$307,758,263	\$409,017,133	\$374,851,758	\$123,408,593
<b>Baltimore City</b>	\$587,816,229	\$2,232,301,127	\$3,602,514,985	\$710,837,091	\$1,087,641,788	\$1,567,162,419	\$30,304,381
<b>Baltimore</b>	\$426,646,926	\$1,345,108,484	\$2,010,867,443	\$284,786,875	\$872,818,900	\$597,297,137	\$99,164,217
<b>Calvert</b>	\$63,595,198	\$73,169,513	\$330,131,729	\$6,201,580	\$88,133,682	\$62,833,801	\$18,235,552
<b>Caroline</b>	\$2,424,341	\$29,433,938	\$95,903,564	\$13,386,700	\$33,098,068	\$22,880,189	\$5,472,151
<b>Carroll</b>	\$9,601,765	\$125,069,113	\$691,235,548	\$105,305,905	\$211,231,150	\$141,056,567	\$18,679,597
<b>Cecil</b>	\$107,591,520	\$104,893,678	\$272,148,235	\$32,528,207	\$107,070,559	\$90,488,077	\$15,046,076
<b>Charles</b>	\$811,938,034	\$76,152,005	\$475,244,775	\$10,328,724	\$115,795,286	\$46,238,518	\$35,113,622
<b>Dorchester</b>	\$15,708,700	\$38,850,316	\$113,023,303	\$2,115,038	\$45,536,424	\$39,371,026	\$99,705,604
<b>Frederick</b>	\$360,640,978	\$108,881,913	\$933,234,761	\$151,310,277	\$321,112,096	\$164,443,457	\$39,948,045
<b>Garrett</b>	\$4,454,400	\$101,162,747	\$156,819,526	\$3,011,233	\$45,489,279	\$10,878,048	\$5,987,161
<b>Harford</b>	\$869,795,033	\$69,602,921	\$648,814,874	\$30,063,318	\$179,512,884	\$148,956,101	\$44,279,645
<b>Howard</b>	\$70,507,158	\$489,819,689	\$1,125,787,978	\$47,754,316	\$217,490,862	\$280,270,989	\$46,652,474
<b>Kent</b>	\$9,146,733	\$19,235,111	\$79,305,941	\$69,831,243	\$30,544,177	\$34,859,875	\$3,588,189
<b>Montgomery</b>	\$2,449,532,761	\$735,604,548	\$5,947,835,783	\$470,533,137	\$1,577,489,444	\$631,808,507	\$407,934,885
<b>Prince George's</b>	\$2,051,985,024	\$744,898,740	\$2,194,657,735	\$115,922,713	\$801,976,871	\$917,971,503	\$202,530,980
<b>Queen Anne's</b>	\$1,879,466	\$99,326,131	\$209,734,217	\$3,961,300	\$51,654,885	\$32,884,211	\$15,959,640
<b>St. Mary's</b>	\$1,526,660,680	\$161,711,482	\$306,336,619	\$74,182,046	\$66,490,388	\$41,197,754	\$16,504,606
<b>Somerset</b>	\$2,609,330	\$210,463,269	\$56,077,313	\$1,956,865	\$21,949,548	\$33,679,761	\$4,138,014
<b>Talbot</b>	\$10,471,599	\$15,561,804	\$145,330,264	\$18,514,240	\$43,304,463	\$87,381,191	\$10,860,910
<b>Washington</b>	\$51,292,275	\$215,889,957	\$552,749,720	\$44,858,844	\$272,418,239	\$178,914,444	\$20,676,997
<b>Wicomico</b>	\$4,133,165	\$219,935,736	\$369,946,512	\$12,394,298	\$102,164,324	\$139,829,465	\$13,510,591
<b>Worcester</b>	\$57,806,233	\$43,326,546	\$390,580,199	\$10,389,374	\$73,459,102	\$56,743,296	\$10,258,792
<b>TOTALS</b>	<b>\$10,669,362,487</b>	<b>\$8,594,728,517</b>	<b>\$22,723,901,169</b>	<b>\$2,537,492,058</b>	<b>\$6,932,055,650</b>	<b>\$5,779,893,328</b>	<b>\$1,299,152,829</b>



**TABLE XIV**  
**REIMBURSEMENT OF PROPERTY TAX CREDITS**  
**FOR URBAN ENTERPRISE ZONES**

<b>Enterprise Zones</b>	<b>Capital Investments</b>	<b>Number of Businesses in FY 2009</b>	<b>State's One-Half Reimbursement for 2009</b>
<b>Allegany County</b>	\$ 38,669,575	24	168,290
<b>Baltimore City</b>	403,035,304	241	3,656,336
<b>Baltimore County</b>	113,562,211	42	505,881
<b>Calvert County</b>	12,953,880	17	46,219
<b>Cecil County</b>	199,088,464	19	1,142,790
<b>Dorchester County</b>	15,073,820	17	94,150
<b>Garrett County</b>	21,393,945	25	107,939
<b>Harford County</b>	297,375,700	165	1,748,970
<b>Montgomery County</b>	380,296,256	98	1,367,840
<b>Prince George's County</b>	128,255,209	23	664,456
<b>St. Mary's County</b>	12,119,840	23	41,547
<b>Somerset County</b>	396,713	4	2,799
<b>Washington County</b>	89,622,175	45	445,178
<b>Wicomico County</b>	11,031,588	44	73,015
<b>Worcester County</b>	2,229,325	6	12,849
<b>TOTAL</b>	1,725,104,005	793	10,078,259

**TABLE XV**  
**DEPARTMENT LEVEL APPEALS**  
**FY 2005 - 2007**

	FISCAL YEAR 2005			FISCAL YEAR 2006			FISCAL YEAR 2007		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
<b>Allegany</b>	13,469	359	2.7%	13,002	319	2.5%	11,840	522	4.4%
<b>Anne Arundel</b>	71,413	2,392	3.3%	58,759	3,383	5.8%	58,920	3,156	5.4%
<b>Baltimore City</b>	84,258	3,522	4.2%	67,822	4,930	7.3%	67,473	5,054	7.5%
<b>Baltimore</b>	89,670	6,749	7.5%	97,287	5,329	5.5%	85,609	3,834	4.5%
<b>Calvert</b>	11,125	445	4.0%	17,038	910	5.3%	11,274	820	7.3%
<b>Caroline</b>	5,513	217	3.9%	4,328	266	6.1%	5,415	292	5.4%
<b>Cecil</b>	20,462	925	4.5%	19,146	1,031	5.4%	22,442	1,039	4.6%
<b>Charles</b>	13,061	313	2.4%	14,230	795	5.6%	16,440	734	4.5%
<b>Dorchester</b>	16,123	614	3.8%	18,875	798	4.2%	19,995	407	2.0%
<b>Frederick</b>	6,743	150	2.2%	5,383	251	4.7%	7,296	224	3.1%
<b>Garrett</b>	32,754	892	2.7%	22,697	1,107	4.9%	29,721	1,218	4.1%
<b>Harford</b>	10,594	470	4.4%	8,873	264	3.0%	7,362	342	4.6%
<b>Howard</b>	30,936	908	2.9%	34,146	782	2.3%	24,084	1,126	4.7%
<b>Kent</b>	28,884	1,304	4.5%	30,932	913	3.0%	29,454	1,806	6.1%
<b>Montgomery</b>	4,817	314	6.5%	3,681	135	3.7%	3,977	286	7.2%
<b>Prince George's</b>	87,000	6,431	7.4%	114,322	4,842	4.2%	99,867	4,956	5.0%
<b>Queen Anne's</b>	101,044	2,114	2.1%	81,600	1,318	1.6%	71,907	2,389	3.3%
<b>St. Mary's</b>	5,874	367	6.2%	9,435	681	7.2%	8,070	523	6.5%
<b>Somerset</b>	14,768	835	5.7%	14,091	857	6.1%	12,691	539	4.2%
<b>Talbot</b>	4,703	214	4.6%	6,569	333	5.1%	4,183	221	5.3%
<b>Washington</b>	5,507	207	3.8%	5,432	188	3.5%	8,745	375	4.3%
<b>Wicomico</b>	18,461	700	3.8%	15,109	1,052	7.0%	20,088	1,221	6.1%
<b>Worcester</b>	13,895	236	1.7%	15,180	344	2.3%	13,661	561	4.1%
<b>TOTAL</b>	8,720	295	3.4%	30,344	2,600	8.6%	17,071	853	5.0%
<b>*Notices are not sen</b>	<b>699,794</b>	<b>30,973</b>	<b>4.4%</b>	<b>708,281</b>	<b>33,428</b>	<b>4.7%</b>	<b>657,585</b>	<b>32,498</b>	<b>4.9%</b>

**TABLE XVI**  
**MEDIAN SALE PRICE**  
**OWNER OCCUPIED PROPERTY**

	FISCAL YEAR 2005		FISCAL YEAR 2006		FISCAL YEAR 2007	
	Properties Sold	Median Price	Properties Sold	Median Price	Properties Sold	Median Price
Allegany	624	76,750	656	87,775	570	109,875
Anne Arundel	10,648	289,900	10,002	334,900	7,571	339,900
Baltimore City	6,130	123,500	4,255	140,000	7,100	159,625
Baltimore	13,980	209,900	13,516	250,000	11,234	262,850
Calvert	1,391	288,900	1,227	328,000	855	324,900
Caroline	469	178,000	544	265,075	423	275,000
Carroll	2,797	295,000	2,654	345,000	2,118	340,000
Cecil	1,491	225,000	1,381	257,900	1,166	260,000
Charles	3,164	282,000	3,295	335,000	2,766	348,475
Dorchester	439	175,000	413	220,000	369	214,000
Frederick	5,095	282,000	4,830	330,000	3,549	329,900
Garrett	154	131,000	132	136,000	130	145,500
Harford	5,109	230,000	5,112	260,000	3,961	269,900
Howard	5,448	339,883	5,263	399,000	4,404	392,000
Kent	188	240,092	212	247,000	187	264,000
Montgomery	19,907	375,000	18,220	425,000	13,757	437,750
Prince George's	15,578	245,000	16,003	315,000	9,457	325,000
Queen Anne's	762	326,493	803	375,000	617	378,911
St. Mary's	1,628	250,000	1,536	293,250	1,251	315,000
Somerset	168	128,000	183	145,900	149	159,900
Talbot	710	298,400	593	368,205	485	360,000
Washington	2,181	205,000	1,944	242,276	1,498	239,450
Wicomico	1,307	172,000	1,231	196,000	1,115	200,000
Worcester	268	290,000	260	300,000	239	265,000
<b>TOTAL</b>	<b>99,636</b>	<b>265,500</b>	<b>94,265</b>	<b>318,000</b>	<b>74,971</b>	<b>315,000</b>

# STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

## **STAFF DIRECTORY**

Director	C. John Sullivan, Jr.	410-767-1184
Deputy Director	Wilton P. Stansbury	410-767-1184
Associate Director, Taxpayer Services Division	Robert E. Young	410-767-1191
Associate Director, Finance and Administration	James P. Wallace	410-767-1194
State Supervisor, Real Property Division	Hank J. Sikorski	410-767-1199
Acting Chief Information Officer	John Humphries	410-767-8983
Department Counsel/Assistant Attorney General	David M. Lyon	410-767-1280
Executive Director, Admin. Serv. & Fair Practices	Anne B. Cure	410-767-1140
Director, Human Resources	Barbara J. Jones	410-767-1140
Personal Property Assessments Administrator	Edward S. Muth	410-767-1150
Corporate Charter Administrator	Paul B. Anderson	410-767-1350
Special Assistant to the Director	Laura N. Kittel	410-767-1191

## **LOCAL SUPERVISORS OF ASSESSMENTS**

### **Jurisdiction**

Allegany (Cumberland)	Elizabeth A. Murphy	301-777-2108
Anne Arundel (Annapolis)	Joseph V. Glorioso	410-974-5709
Baltimore (Towson)	James Roesner	410-512-4900
Baltimore City	Owen C. Charles	410-767-8250
Calvert (Prince Frederick)	Susan J. Kopanke	443-550-6840
Caroline (Denton)	Dana M. Jarrell	410-819-4450
Carroll (Westminster)	Larry C. White	410-857-0600
Cecil (Elkton)	Dale K. DeWeese	410-996-2760
Charles (La Plata)	Robert C. Farr	301-932-2440
Dorchester (Cambridge)	Diana T.C. Willey	410-228-3380
Frederick (Frederick)	Doris J. White	301-815-5350
Garrett (Oakland)	Joseph Keating	301-334-1950
Harford (Bel Air)	Donald D. Beynon	410-836-4800
Howard (Ellicott City)	Howard Levenson	410-480-7940
Kent (Chestertown)	Amy Bush	410-778-7447
Montgomery (Rockville)	John Brennan	240-314-4510
Prince George's (Upper Marlboro)	James P. Soresi	301-952-2500
Queen Anne's (Centreville)	Joyce A. Carlson	410-819-4160
St. Mary's (Leonardtown)	Sean P. Powell	301-880-2900
Somerset (Princess Anne)	James Ward, Jr.	410-651-0868
Talbot (Easton)	David H. Ewing	410-819-5920
Washington (Hagerstown)	W. Timothy O'Rourke	301-791-3050
Wicomico (Salisbury)	Steven M. Carey	410-713-3560
Worcester (Snow Hill)	Robert L. Smith	410-632-1196

<b>TOLL FREE NUMBERS:</b> Corporate Information 1-888-246-5941 Homeowners'/Renters' Tax Credit Information 1-800-944-7403
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