MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION SIXTY-NINTH REPORT

MADE TO THE GOVERNOR AND GENERAL ASSEMBLY FISCAL YEAR 2013

State of Maryland

DEPARTMENT OF ASSESSMENTS AND TAXATION

Office of the Director

MARTIN O'MALLEY
Governor

ROBERT E. YOUNG
Director

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

The agency herewith respectfully submits the Sixty-Ninth Annual Report of the Department of Assessments and Taxation. The report contains data for the 2013 Fiscal Year on the numerous laws and programs it administers on behalf of the citizens of the State of Maryland.

This report provides significant amounts of statistical data in tabular form as well as written descriptions to provide the public we serve a greater understanding of the work performed by the Department. The access to the extensive information the Department provides in person and via the Internet on real and personal property assessments and business document filings has produced greater public awareness and confidence in the work product produced.

For a January 1, 2013 assessment date of finality, the agency mailed 678,763 Assessment Notices to one-third of the property owners in the 24 subdivisions of the State. For residential property owners statewide, property values decreased from the three prior years by 7%, which compares favorably to a 17% average assessment decrease in the group of properties reassessed last year.

The Supervisors of Assessments, the Program Managers and I are committed to providing Maryland property owners and businesses prompt, courteous, and efficient service every day of the week. We appreciate receiving any comments or suggestions you may have to enhance that level of service.

Sincerely,

Robert E. Young

Robert E. Young
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 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 specific provisions of 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 for the January 1, 2013 assessment date of finality in December 2012 to 678,763 property owners throughout Maryland which reflected a change in real estate values across the State for the past three years. This group of properties was last valued in 2010. Over the past three years, residential property values in this group have experienced a decline in value with 77% of them decreasing. On average, the residential values in this group being reassessed decreased by 7%, while commercial property values showed a decrease in 13 of 24 subdivisions but an overall average increase of 11% statewide.

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, now called the Assessment and Administration Valuation System (AAVS), 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 2013, there were 18,654 Supervisor's Level Hearings. In comparison, in FY 2012, there were 21,472 Supervisor's Level Hearings.

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 an extremely high degree of satisfaction for courtesy and professionalism.

The Department continually strives to make the format of the reassessment notice more understandable to the property owner. 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 AAVS data system continues to make further refinements and enhancements each year. This system combines our existing administrative and valuation processes into one relational database system. The new system provides enhanced functionality to the valuation, administrative, and analysis applications.

It is important to the Department that property owners are informed on all assessments 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:

The Department's Charter Unit in Baltimore is the centralized filing location for forming a new business entity or to register a "foreign" (out-of-state) entity doing regular business in the State. The unit reviews all formation filings for legal sufficiency and maintains those records for the State's central registry system.

This unit also is charged with the responsibility for providing numerous other business services and collecting significant filing fees. The services provided 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.

Another section within this unit has the responsibility for processing and displaying on the agency's website all Uniform Commercial Code (UCC) financing statements. The Unit receives approximately 60,000 of these filings each year.

The collection of statutory fees mandated by the General Assembly results in substantial revenue to the State. These fees include a $300 Annual Report fee from all for-profit business entities; the organization and capitalization fees paid by all corporations being formed; and the fees for filing formation documents for corporations, limited liability companies, limited liability partnerships, and business trusts.

This unit also processes "ground rent" redemptions where homeowners can redeem the ground rents on their residences when the ground rent holder can no longer be contacted. It also maintains an active "registry" of approximately 86,000 ground rent owners.

The Department dedicates a substantial portion of its website for providing other information to these businesses, service companies and the general public online. There are fill-in the blank forms for creating each type of business entity along with written instructions. "Certificates of Status" for all business entities on file with the Department are available 24 hours a day, 7 days a week on the website.

One of the more widely used features of the Department's website is the 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.

Table VIII provides a summary of the number and type of documents processed by the Department for fiscal years 2011, 2012, and 2013. Table IX lists the substantial revenues the agency collects and deposits into the State General Fund.

Business Personal Property Valuation:

This unit is responsible for the valuation of taxable personal property owned by business entities throughout the state. A Maryland personal property report (Form 1) must be filed by all businesses that are incorporated, qualified or registered to do business in the State of Maryland as of January 1. This includes corporations, limited liability partnerships, limited liability companies, limited partnerships, business trusts, and real estate investment trusts. The filing fee for the privilege of maintaining a legal entity's existence in Maryland is $300 for most businesses. Additionally, general partnerships and sole proprietors that own taxable personal property are also required to file reports.

The unit must review and determine if personal property owned by certain organizations, including religious groups, government, non-profit educational institutions, non-profit charitable organizations, non-profit hospitals, and certain other organizations or groups meet certain "strict use" criteria allowing its property to be fully exempt throughout Maryland from any assessment or taxation. Table X lists specific exemptions also allowed by local government for commercial inventory, manufacturing inventory and manufacturing/research and development equipment. For fiscal year ending June 30, 2013, there were 286,218 personal property reports filed which generated $352 million in local government tax revenues. In comparison, for fiscal year ending June 30, 2012, there were 277,500 personal property reports filed generating $365 million in local government tax revenue.

The unit's assessors apply generally accepted accounting principles to determine an entity's assessed value. Notices reflecting personal property values are mailed to the businesses and those values are certified to the respective county and/or municipal government to calculate and issue tax bills. Generally businesses may file amended returns to correct reporting errors or claim missed exemptions within three years of the date that the return was originally due.

All personal property assessments, information and figures reported on the personal property report, accompanying schedules and related documents are subject to audit. The unit contains an audit section that is responsible for conducting internal and external audits.

The personal property pages on the Department's website are heavily utilized by tax practitioners, legal entities and sole proprietorships providing important tax report filing instructions, forms and contact information. This unit maintains an easy to use and highly accurate personal property report extension system that is extensively used by accountants, tax representatives, and members of the general public to request a filing extension until June 15 of each year. A unique feature of this system is to identify inactive entities requesting extensions (forfeited, merged or dissolved) to ensure filers know the status of the business prior to filing its report. The website also provides a list of entities that have failed to file an earlier year's tax report and is potentially subject to the loss of its authority to conduct business in the State.

Businesses which sell goods or merchandise within Maryland must obtain a trader's license from the Clerk of the Circuit Court in the county where the business is located. The twenty-four Clerks' Offices rely on this unit to provide data necessary to complete the business license process. The fee for the license is based on the value of the inventory reported on the personal property report filed by the business.

Franchise Taxes and Public Utility Valuation:

Utility companies are subject to two separate types of taxes administered by the Department. The first levy is a "franchise tax" applicable to gas, electric, and telephone companies that is calculated like a gross receipts tax. The second type of levy is a property tax assessment for the operating real and personal property of electric companies, interstate natural gas and oil pipelines, railroads, telecommunication companies, and water companies.

The franchise tax section processed 299 returns in fiscal year 2013 and collected approximately $123 million in revenue for the State General Fund. In comparison, there were 296 returns processed in fiscal year 2012, which generated $127 million State General Fund revenue. This section 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 330 business entities in fiscal year 2013. There were 352 entities in fiscal year 2012. The utility section must allocate or apportion the Maryland base of the operating unit since many of these companies operate on an interstate basis. There is a further allocation according to specific property locations between the individual subdivisions and municipalities within the State. Local governments received approximately $252 million in property taxes in fiscal year 2013 from these utility and railroad property assessments made by the Department. The revenue generated for fiscal year 2012 was $242.95 million.

Homeowners' Tax Credit Program:

The Homeowners' Tax Credit Program provides a "safety net" for assisting homeowners whose property tax bills are disproportionately higher than a fixed percentage of the gross household income. The program uses a graduated formula written into the law that establishes a "tax limit" for each income amount. A credit is granted whenever the amount of eligible taxes paid exceeds the tax limit for that income level.

The maximum amount of assessment eligible for credit consideration is the first $300,000 of assessment. The homeowner's gross household income cannot exceed $60,000. Any amount of the separate Homestead Tax Credit is deducted from the calculation of taxes eligible for the Homeowners' Credit.

Each year, the Department mails a new Homeowners' Tax Credit application to every homeowner who applied in the previous year. Everyone who submits a properly completed application by May 1, of the year is guaranteed to receive any Homeowners' Tax Credit due as a direct deduction from the July 1, property tax bill. Applicants who file after that date will later receive a revised tax bill or a refund check from the county government where the property is located.

The State of Maryland reimburses Baltimore City and the twenty-three county governments for each dollar of Homeowners' Tax Credit deducted from the property owner's tax bill on the residential dwelling. Local governments receive the Homeowners' Tax Credit reimbursement on a monthly basis from the State taxes collected.

When applying for the credit, a homeowner submits a copy of his or her federal income tax return and a copy of the Social Security SSA-1099 Benefit Statement if those benefits are received by the homeowner. Eighty percent of the eligible recipients of this credit are age 60 or older. Table XI compares the number of Homeowners' Tax Credits granted within each subdivision in fiscal years 2013 and 2012, respectively.

Homestead Tax Credit:

The General Assembly enacted legislation in the 2007 Session requiring homeowners currently receiving the Homestead Tax Credit or new homeowners purchasing their homes to submit a one-time application to verify that the property owner is actually using the dwelling as his or her one principal residence. The Homestead Tax Credit limits the amount of assessment increase on which a homeowner actually pays property taxes, and this credit can grow substantially through the years of home ownership. The county governments had supported the change in the law because of their concern that some property owners were improperly receiving the credit on properties being rented or on second homes.

The Department verifies eligibility for the Homestead Tax Credit by checking the federal income tax database, the Motor Vehicle Administration database, and the voter registration records for a match on the property receiving the Homestead Tax Credit. The Department had included the Homestead application form for new filers in the new Assessment Notices mailed to one-third of the property owners each year up until the original filing deadline of December 31, 2012. The application forms can be submitted electronically via the Department's encrypted website.

The original deadline for submitting a Homestead application is December 31, 2012. In calendar year 2012, the Department received 257,223 Homestead applications.

Renters' Tax Credit Program:

The Maryland General Assembly created the Renters' Tax Credit Program based on the proposition that renters indirectly pay property taxes in their monthly rent, and therefore, should receive a tax credit if they qualify based on the gross household income. There is a provision in the Renters' Credit law stating that 15% of the yearly rent equals the assumed amount of property taxes for that year. Like the Homeowners' Tax Credit Program, this program uses a graduated formula comparing the amount of "assumed property taxes" to a "tax limit" for the specific amount of income.

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 majority of recipients of this credit are retirees age 60 or older. It is significant to note that 20% of the total number of Renters' Tax Credits are 100 disabled persons.

The eligible renter applies on a standard application form provided by the Department, where the agency verifies the amount of income and rent reported. The Department then authorizes the Comptroller's Office to issue a direct check payment to the eligible renter. The Renters' Tax Credit checks are issued on a monthly basis.

There is an itemization in Table XII for the 2012 Renters' Tax Credit application year as to the number of applications received, the number of credits issued, the total disbursement of funds for the credit, and the average amount of credit received by each eligible applicant.

Exempt Property:

The Maryland General Assembly has enacted a strict standard for granting real property tax exemptions because these properties place a demand on local governments for services and because the cumulative effect of exemptions constitutes a serious erosion of the local government tax base. These statutes require a stricter showing of "actually" serving the enumerated exempt purposes and not merely a showing of "nonprofit" status required to receive a federal 501(c) (3) designation.

The Department reviews all applications for a real or personal property tax exemption. Exemptions are granted to eligible charitable, educational, religious, or other specifically named organizations or individuals in the statute. In considering the application for exemption, the Department reviews the financial records, the entity formation documents, and the specific use of the particular property by the applicant organization or person. The Department also processes the property tax exemption applications for 100% permanently disabled veterans and their surviving spouses.

Table XIII provides a summary of the total amount of assessable base in each subdivision exempted from State, County, and Municipal property taxes. This table lists the information by type of owner of the property. As one would expect, the local governments own the largest total amount of exempt property. The next largest governmental owner in the State of Maryland is the federal government. The State of Maryland owns the smallest amount of government owned property.

In terms of privately held exempt property, the religious organizations own the largest amount of exempt property. Charitable organizations comprise the next largest group of privately owned exempt property. Educational organizations are third in the order of ownership of exempt property. Finally, the category on Table XIII called "individually owned" property includes disabled veterans/surviving spouses, blind persons, and foreign embassies.

Enterprise Zone and Other Business Property Tax Credits:

Recent studies and surveys over the past few years involving business owners indicate that the Enterprise Zone Tax Credit is the most valued tax incentive for a business to locate or expand in the State.

The Department's role in the administration of the Enterprise Zone tax incentives is to process the significant property tax credit granted to an eligible business. This credit equals 80% of the property taxes on the increased assessment on the new construction for the first five tax years and from 70% to 30% of the increased assessment over the next five years. A business located in a "focus area" within an Enterprise Zone can receive a tax credit on newly acquired personal property by the business.

The central administration of the Department and the local Supervisors of Assessments in the counties work closely with the local economic development officials in explaining the provisions and the calculations of these credits to businesses bringing jobs and capital investment to Maryland. For each year's tax billing, the local Supervisor of Assessments certifies to the County Government Finance Officer or Treasurer the amount of assessment eligible for that year's amount of Enterprise Zone Credit. These certifications are made each year for the ten year life of the credit. Finally, the central administration of the Department directs its accounting section to issue payment to the local governments for the State's one-half share reimbursement of the taxes forgiven to the eligible business in the form of the Enterprise Zone Credit. Table XIV provides a listing of the State's one-half reimbursements to local governments of the property tax credits for the Enterprise Zones.

The Department also performs assessment related functions for State agencies and local governments in the administration of other business related property tax credits such as the Business that Creates New Jobs Tax Credit, the Brownfields Credit, the Arts and Entertainment Tax Credit, and the BRAC Zone Tax Credit Payment.

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 700 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 Assessment Administration and Valuation System (AAVS), Maryland Business Entity System (MBES), client based Budgeting, Personnel, Web and Imaging as well as office automation.

OIT Accomplishments:

The following IT related accomplishments were realized during calendar years 2012 and 2013:

- SDAT created a Face book account which has approximately 200 views a month.
- ISP connection was increased from 5 Mbps to 15 Mbps.
- SWGI circuit speed increased from 5 Mbps to 100 Mbps.
- Completed the conversion of Verizon FRASI Circuits to Network Maryland's Ethernet.
- Replaced approximately 450 computer monitors.
- Implemented phase one of the Governor's initiative for Internet based "one stop" business formation and licensing in the State of Maryland in partnership with vendor, NIC.
- Continued with development of Homestead application entry processes (scanned applications), verification and audits.
- Replaced and consolidated all AAVS hardware.
- Updated AAVS software to the latest version.

Internet Services:

The Department offers Internet access to information and services 24 hours a day, seven days a week. With our online services we have been reaching a larger field of users throughout the United States and the world.

The following online services are offered through the web site:

- Searchable Real Property data including:
  - Current property assessments
  - Ownership information
  - Recent sales/transfer data
  - Tax maps
- Filing of Homestead Tax Credit eligibility applications;
- Filing of requests for real property assessment hearing appeals;
- Searchable database of Business Entity information including:
  - Corporate Charter filings
  - Business personal property assessments
  - Uniform Commercial Code (UCC) filings
  - Electronic images of UCC and Corporate Charter documents and filings
  - Electronic images of Rate Stabilization filings
- Purchasing of Certificates of Status;
- Filing of Personal Property return extension requests; and
- Potential Domestic Forfeitures searchable list.

We also offer a variety of forms, publications**,** and other valuable information. These services and information available are of great value to property owners, banks, lenders, appraisers, real estate professionals, businesses, and attorneys. The Department's web site averages 473,265 hits daily (over 14,430,000 monthly).

Internet Web Hosting and Web Advertising Initiative:

At the end of 2012, the Department had re-negotiated its Internet web hosting and advertising agreement with the Office of IT Services (OITS) of Towson University. This agreement provides for the 24 hour, 7 days per week web hosting and application support of the DAT web site by OITS. It also provides for the ability of businesses active in Maryland to advertise on the DAT web site based on an established fee structure. While providing this valuable service to advertisers, the agreement with OITS 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. The gross advertising sales from this program for CY 2013 were $22,200. In comparison for calendar year 2012, gross advertising sales were $35,050.

EGov UCC/Charter Document Imaging:

The Department continues to provide web access to the document images of UCC Form 1 filings and Corporate Charter filings. 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 continue to appreciate the ability to view the documents in a matter of seconds from the convenience of their home or office.

In addition to the digital imaging of UCC and Corporate Charter filings, the Department also scans various other documents including Ground Rent Registration filings for display on our website. Unincorporated personal property returns are also scanned for retrieval by our Personal Property staff; SDAT maintains images of these documents dating back to 2001. The Department has begun an initiative to scan the Personal Property Form 1 filings which were determined to have "no assessment". This initiative substantially increased the number of images created for the period over the previous fiscal year. Digital images of Homestead Tax Credit applications are also created and maintained on a secure server and are available to SDAT Homestead staff. Both of these initiatives help free up valuable storage space.

The total number of pages imaged during FY 2013 was approximately 1,494,300 compared to approximately 765,000 in FY 2012.

Certificate of Status:

The Certificates of Status certifies that an 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 CY2012 over 32,908 certificates issued were processed using the Internet generating over $658,160 in revenue. During CY 2013 the number of Internet filings increased to 35,286 which generated $705,720. 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. Each year, approximately 147,000 extensions are filed using the internet or 99.8% of the total extensions filed.

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 online appeal submissions filed over the Internet during CY 2012 was 4,218 compared to approximately 4,009 for CY 2013.

Homestead Tax Credit Applications:

Homestead Tax Credit applications filed over the Internet for CY 2012 was 107,692 compared to 187,449 in CY 2013.

TABLE I
The Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2012
Base Estimate Date: November 30, 2012 (figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property/Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,609,559	2,000	13,107	**3,624,666**	15,331	6,392	127,573	188,500	**337,796**	**3,962,462**
Anne Arundel	73,555,260	150,000	679	**73,705,939**	1,074	36,024	846,923	1,703,900	**2,587,921**	**76,293,860**
Baltimore City	32,898,802	52,901	181,415	**33,133,118**	27,320	137,326	816,621	1,009,000	**1,990,267**	**35,123,385**
Baltimore	77,525,342	187,009	12,496	**77,724,847**	8,680	104,858	1,111,748	1,803,300	**3,028,586**	**80,753,433**
Calvert	11,663,345	15,000	0	**11,678,345**	0	57,314	699,535	118,500	**875,349**	**12,553,694**
Caroline	2,701,356	4,000	0	**2,705,356**	0	5,076	50,164	49,720	**104,960**	**2,810,316**
Carroll	18,243,694	20,000	5,439	**18,269,133**	6,421	13,467	243,937	329,000	**592,825**	**18,861,958**
Cecil	9,571,692	10,000	5,221	**9,586,913**	4,393	18,502	117,162	240,500	**380,557**	**9,967,470**
Charles	15,747,235	60,915	1,073	**15,809,223**	2,357	17,092	240,703	624,200	**884,352**	**16,693,575**
Dorchester	3,000,278	1,500	0	**3,001,778**	0	2,573	91,323	24,000	**117,896**	**3,119,674**
Frederick	25,536,786	50,000	9,428	**25,596,214**	0	24,651	272,181	0	**296,832**	**25,893,046**
Garrett	4,631,126	4,888	826	**4,636,840**	7,208	34,387	67,358	89,000	**197,953**	**4,834,793**
Harford	25,774,418	45,000	1,959	**25,821,377**	2,093	19,700	438,382	537,500	**997,675**	**26,819,052**
Howard	42,330,757	115,251	13,602	**42,459,610**	5,783	26,808	556,380	951,500	**1,540,471**	**44,000,081**
Kent	3,017,123	3,950	0	**3,021,073**	0	2,038	35,168	0	**37,206**	**3,058,279**
Montgomery	158,918,492	542,197	9,301	**159,469,990**	5,531	106,986	1,324,361	2,370,000	**3,806,878**	**163,276,868**
Prince George's	76,093,706	208,793	6,370	**76,308,869**	7,794	56,178	1,217,209	1,667,000	**2,948,181**	**79,257,050**
Queen Anne's	7,955,275	12,500	0	**7,967,775**	0	3,829	59,751	0	**63,580**	**8,031,355**
St. Mary's	11,900,600	36,500	0	**11,937,100**	0	4,527	98,981	150,400	**253,908**	**12,191,008**
Somerset	1,403,280	1,850	5,012	**1,410,142**	4,240	1,156	31,635	35,900	**72,931**	**1,483,073**
Talbot	9,257,270	4,675	0	**9,261,945**	0	2,687	57,720	0	**60,407**	**9,322,352**
Washington	12,263,684	6,250	27,209	**12,297,143**	13,782	17,349	129,827	364,900	**525,858**	**12,823,001**
Wicomico	6,162,331	3,000	5,972	**6,171,303**	4,052	11,653	121,144	360,000	**496,849**	**6,668,152**
Worcester	15,450,021	3,750	621	**15,454,392**	192	4,060	109,914	204,500	**318,666**	**15,773,058**
TOTAL	**649,211,432**	**1,541,927**	**299,730**	**651,053,089**	**116,251**	**714,633**	**8,865,700**	**12,821,320**	**22,517,904**	**673,570,993**

- **Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (October 1, January 1, and April 1).**
- **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. 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 2012 must be adjusted before being used for state aid purposes by substituting the following figures in ($000): Allegany County $185,760, Wicomico County $304,683 and Worcester County $192,263.**

TABLE II

The Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2012

Base Estimate Date: November 30, 2012 (figures expressed in thousands)

JURISDICTION	REAL PROPERTY FULL YEAR	REAL PROPERTY HALF YEAR NEW CONSTRUCTION	RAILROAD OPERATING REAL PROPERTY	TOTAL ASSESSABLE BASE SUBJECT TO THE REAL PROPERTY STATE TAX RATE	UTILITY OPERATING REAL PROPERTY SUBJECT TO UTILITY PROPERTY STATE TAX RATE
Allegany	3,609,615	2,000	13,107	**3,624,722**	6,392
Anne Arundel	73,991,169	150,000	679	**74,141,848**	36,024
Baltimore City	33,535,801	36,101	181,415	**33,753,317**	137,326
Baltimore	77,677,776	118,839	12,496	**77,809,111**	104,858
Calvert	11,662,216	15,000	0	**11,677,216**	57,314
Caroline	2,702,390	4,000	0	**2,706,390**	5,076
Carroll	18,243,694	20,000	5,439	**18,269,133**	13,467
Cecil	9,586,790	10,000	5,221	**9,602,011**	18,502
Charles	15,747,235	40,610	1,073	**15,788,918**	17,092
Dorchester	3,000,278	1,500	0	**3,001,778**	2,573
Frederick	25,536,786	50,000	9,428	**25,596,214**	24,651
Garrett	4,631,126	4,888	826	**4,636,840**	34,387
Harford	25,822,174	45,000	1,959	**25,869,133**	19,700
Howard	42,297,688	76,834	13,602	**42,388,124**	26,808
Kent	3,017,150	3,950	0	**3,021,100**	2,038
Montgomery	158,918,492	386,465	9,301	**159,314,258**	106,986
Prince George's	76,094,579	139,195	6,370	**76,240,144**	56,178
Queen Anne's	7,956,505	12,500	0	**7,969,005**	3,829
St. Mary's	11,908,962	36,500	0	**11,945,462**	4,527
Somerset	1,403,553	1,850	5,012	**1,410,415**	1,156
Talbot	9,257,270	4,675	0	**9,261,945**	2,687
Washington	12,268,707	6,250	27,209	**12,302,166**	17,349
Wicomico	6,162,331	3,000	5,972	**6,171,303**	11,653
Worcester	15,450,271	3,750	621	**15,454,642**	4,060
TOTAL	**650,482,558**	**1,172,906**	**299,730**	**651,955,194**	**714,633**

- **Full year column includes new construction added for the full year (July 1).**
- **New construction is property added for partial year levy (January 1).**
- **Utility operating real property is taxed at a different rate than other real property.**

TABLE III

The Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2013

Base Estimate Date: November 30, 2012 (figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property/Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,571,801	1,500	13,238	**3,586,539**	15,484	6,408	125,022	188,500	**335,414**	**3,921,953**
Anne Arundel	73,100,000	150,000	686	**73,250,686**	1,085	36,114	829,985	1,703,900	**2,571,084**	**75,821,770**
Baltimore City	33,400,000	36,250	183,229	**33,619,479**	27,593	137,669	800,289	1,009,000	**1,974,551**	**35,594,030**
Baltimore	75,000,000	147,500	12,621	**75,160,121**	8,767	105,120	1,089,513	1,803,300	**3,006,700**	**78,166,821**
Calvert	11,231,521	15,000	0	**11,246,521**	0	57,457	685,544	118,500	**861,501**	**12,108,022**
Caroline	2,539,163	1,000	0	**2,540,163**	0	5,089	49,161	49,720	**103,970**	**2,644,133**
Carroll	17,941,975	20,000	5,493	**17,967,468**	6,485	13,501	239,058	329,000	**588,044**	**18,555,512**
Cecil	9,262,489	10,000	5,273	**9,277,762**	4,437	18,548	114,819	237,500	**375,304**	**9,653,066**
Charles	15,276,000	56,250	1,084	**15,333,334**	2,381	17,135	235,889	624,200	**879,605**	**16,212,939**
Dorchester	2,876,773	2,500	0	**2,879,273**	0	2,579	89,497	19,200	**111,276**	**2,990,549**
Frederick	25,096,949	50,000	9,522	**25,156,471**	0	24,713	266,737	0	**291,450**	**25,447,921**
Garrett	4,615,278	2,368	834	**4,618,480**	7,280	34,473	66,684	89,000	**197,437**	**4,815,917**
Harford	24,500,000	45,000	1,979	**24,546,979**	2,114	19,749	429,614	537,500	**988,977**	**25,535,956**
Howard	42,397,591	93,750	13,738	**42,505,079**	5,841	26,875	545,252	951,500	**1,529,468**	**44,034,547**
Kent	2,813,272	3,250	0	**2,816,522**	0	2,043	34,465	0	**36,508**	**2,853,030**
Montgomery	160,800,000	275,000	9,394	**161,084,394**	5,586	107,253	1,297,874	2,370,000	**3,780,713**	**164,865,107**
Prince George's	72,538,796	206,250	6,434	**72,751,480**	7,872	56,318	1,192,865	1,667,000	**2,924,055**	**75,675,535**
Queen Anne's	7,633,000	12,500	0	**7,645,500**	0	3,839	58,556	0	**62,395**	**7,707,895**
St. Mary's	11,677,493	35,000	0	**11,712,493**	0	4,538	97,001	150,400	**251,939**	**11,964,432**
Somerset	1,357,919	2,500	5,062	**1,365,481**	4,282	1,159	31,002	35,900	**72,343**	**1,437,824**
Talbot	8,802,472	5,675	0	**8,808,147**	0	2,694	56,566	0	**59,260**	**8,867,407**
Washington	11,822,010	7,500	27,481	**11,856,991**	13,920	17,392	127,230	364,900	**523,442**	**12,380,433**
Wicomico	5,800,000	5,000	6,032	**5,811,032**	4,093	11,682	118,721	360,000	**494,496**	**6,305,528**
Worcester	14,800,000	4,000	627	**14,804,627**	194	4,070	107,716	204,500	**316,480**	**15,121,107**
TOTAL	**638,854,502**	**1,187,793**	**302,727**	**640,345,022**	**117,414**	**716,418**	**8,689,060**	**12,813,520**	**22,336,412**	**662,681,434**

- **Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (October 1, January 1, and April. 1).**
- **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

The Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2013

Base Estimate Date: November 30, 2012 (figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property Half Year New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject To Utility Property State Tax Rate
Allegany	3,571,745	1,500	13,238	**3,586,483**	6,408
Anne Arundel	73,250,000	150,000	686	**73,400,686**	36,114
Baltimore City	34,050,000	25,000	183,229	**34,258,229**	137,669
Baltimore	75,152,400	92,500	12,621	**75,257,521**	105,120
Calvert	11,230,395	15,000	0	**11,245,395**	57,457
Caroline	2,540,165	1,000	0	**2,541,165**	5,089
Carroll	17,941,975	20,000	5,493	**17,967,468**	13,501
Cecil	9,277,554	10,000	5,273	**9,292,827**	18,548
Charles	15,276,000	37,500	1,084	**15,314,584**	17,135
Dorchester	2,876,773	2,500	0	**2,879,273**	2,579
Frederick	25,096,949	50,000	9,522	**25,156,471**	24,713
Garrett	4,615,278	2,368	834	**4,618,480**	34,473
Harford	24,500,000	45,000	1,979	**24,546,979**	19,749
Howard	42,364,611	62,500	13,738	**42,440,849**	26,875
Kent	2,813,296	3,250	0	**2,816,546**	2,043
Montgomery	160,800,000	200,000	9,394	**161,009,394**	107,253
Prince George's	72,539,663	137,500	6,434	**72,683,597**	56,318
Queen Anne's	7,634,000	12,500	0	**7,646,500**	3,839
St. Mary's	11,685,908	35,000	0	**11,720,908**	4,538
Somerset	1,358,192	2,500	5,062	**1,365,754**	1,159
Talbot	8,802,472	5,675	0	**8,808,147**	2,694
Washington	11,827,033	7,500	27,481	**11,862,014**	17,392
Wicomico	5,800,000	5,000	6,032	**5,811,032**	11,682
Worcester	14,800,000	4,000	627	**14,804,627**	4,070
TOTAL	**639,804,409**	**927,793**	**302,727**	**641,034,929**	**716,418**

- **Full year column includes new construction added for the full year (July 1).**
- **New construction is property added for partial year levy (January 1).**
- **Utility operating real property is taxed at a different rate than other real property.**

TABLE V

Fiscal Year 2013 Real Property Tax Base/Ratio by Subdivision

Jurisdiction	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total	Weighted
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio
Allegany	38,671	2,640,804,230	91.8%	842,134,357	91.9%	127,331,723	91.8%	1,828,100	100.0%	3,612,098,410	91.8%
Anne Arundel	202,319	58,177,594,644	91.7%	14,971,155,138	84.9%	473,873,691	91.7%	17,862,034	100.0%	73,640,485,507	90.2%
Baltimore City	218,600	24,778,596,412	94.8%	12,785,292,025	97.6%	0	94.8%	0	100.0%	37,563,888,437	95.8%
Baltimore	280,208	57,754,344,871	90.8%	20,220,145,058	100.0%	1,044,878,039	90.8%	34,592,433	100.0%	79,053,960,401	93.0%
Calvert	41,493	10,116,425,227	90.5%	1,305,029,942	91.9%	292,750,184	90.5%	1,855,867	100.0%	11,716,061,220	90.6%
Caroline	16,009	1,934,326,569	99.2%	390,409,495	91.9%	383,723,937	99.2%	516,100	100.0%	2,708,976,101	98.1%
Carroll	64,395	15,013,214,760	89.9%	2,232,724,301	95.1%	991,619,563	89.9%	10,608,367	100.0%	18,248,166,991	90.5%
Cecil	45,762	7,183,574,528	91.1%	1,904,424,331	91.9%	528,946,520	91.1%	9,800	100.0%	9,616,955,179	91.2%
Charles	61,607	12,433,992,129	92.2%	2,885,576,164	91.9%	425,534,360	92.2%	17,120,200	100.0%	15,762,222,853	92.2%
Dorchester	22,153	2,236,884,993	90.6%	559,619,769	91.9%	314,550,797	90.6%	494,800	100.0%	3,111,550,359	90.8%
Frederick	90,578	19,405,715,975	87.7%	4,938,376,081	95.9%	1,238,046,534	87.7%	26,291,767	100.0%	25,608,430,357	89.2%
Garrett	28,293	3,953,814,257	90.4%	453,935,224	91.9%	225,362,223	90.4%	0	100.0%	4,633,111,704	90.6%
Harford	95,774	20,561,293,622	94.0%	4,486,394,881	95.1%	816,170,170	94.0%	0	100.0%	25,863,858,673	94.2%
Howard	98,879	33,349,863,511	92.0%	8,694,881,603	88.5%	409,881,990	92.0%	0	100.0%	42,454,627,104	91.3%
Kent	12,923	2,229,469,461	99.5%	403,648,599	91.9%	396,520,586	99.5%	477,700	100.0%	3,030,116,346	98.5%
Montgomery	315,972	125,871,205,399	91.3%	33,089,019,968	99.7%	652,156,927	91.3%	106,156,100	100.0%	159,718,538,394	92.9%
Prince George's	273,728	53,707,786,283	91.1%	22,551,343,001	97.3%	33,322,963	91.1%	30,267,544	100.0%	76,322,719,791	92.9%
Queen Anne's	25,010	6,248,508,707	91.8%	936,943,592	95.1%	792,262,966	91.8%	834,300	100.0%	7,978,549,565	92.2%
St. Mary's	46,646	9,712,789,229	94.9%	1,557,908,802	91.9%	632,048,122	94.9%	10,650,270	100.0%	11,913,396,423	94.5%
Somerset	16,105	1,047,911,616	87.1%	252,668,302	91.9%	149,951,200	87.1%	1,302,960	100.0%	1,451,834,078	87.9%
Talbot	20,544	7,186,754,613	97.4%	1,048,397,602	91.9%	1,041,139,166	97.4%	6,457,200	100.0%	9,282,748,581	96.8%
Washington	56,138	8,344,373,859	90.2%	3,339,301,962	91.9%	589,025,757	90.2%	11,840,300	100.0%	12,284,541,878	90.7%
Wicomico	44,807	4,474,197,624	88.7%	1,400,000,446	91.9%	294,750,842	88.7%	3,215,400	100.0%	6,172,164,312	89.4%
Worcester	65,005	12,672,835,085	91.2%	2,510,745,775	91.9%	304,244,959	91.2%	110,000	100.0%	15,487,935,819	91.4%
Statewide	**2,181,619**	**501,036,277,604**	**91.7%**	**143,760,076,418**	**91.9%**	**12,158,093,219**	**91.7%**	**282,491,242**	**100.0%**	**657,236,938,483**	**91.7%**

This table shows the taxable assessable base and ratios of real property used for different purposes. Ratios shown are median ratios of arms-length sales of properties in Group 3 that were sold between July 1, 2011 and June 30, 2012, compared with the Department's January 1, 2012, 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

Jurisdiction	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Allegany	96.8	92.6	95.6	96.4	98.5	93.4	99.9	95.2	95.0	93.0	89.6	90.1	90.0	91.8	94.5%
Anne Arundel	93.0	90.9	90.6	89.8	87.4	84.4	84.5	85.6	96.0	95.2	95.1	90.3	89.7	90.2	91.2%
Baltimore City	92.8	90.5	94.7	94.3	94.9	95.0	74.3	85.2	92.0	94.7	91.6	91.4	91.3	95.8	94.8%
Baltimore	92.9	94.1	93.0	91.3	92.7	86.5	88.5	83.5	94.0	94.6	94.8	91.5	93.6	93.0	87.6%
Calvert	94.2	93.6	92.4	90.4	87.3	82.1	82.3	85.6	95.0	95.4	96.0	94.0	91.7	90.6	90.5%
Caroline	96.2	94.3	92.7	92.2	88.3	87.3	81.7	88.9	95.0	95.3	92.8	95.7	97.2	98.1	94.4%
Carroll	95.3	94.0	92.1	92.0	89.5	86.6	85.9	89.7	96.0	97.1	94.0	89.5	93.2	90.5	91.5%
Cecil	88.4	94.0	93.1	92.0	91.8	88.9	86.0	91.0	94.0	94.9	94.9	91.6	87.2	91.2	94.8%
Charles	95.1	94.3	92.6	92.0	88.6	88.9	87.1	88.0	94.0	96.4	93.4	92.1	92.2	92.2	91.9%
Dorchester	93.4	94.3	92.9	89.1	89.3	85.4	67.0	79.3	91.0	96.9	90.2	95.3	91.2	90.8	98.1%
Frederick	95.0	92.8	89.0	90.2	87.4	88.9	83.7	90.9	96.0	98.2	95.6	89.2	93.0	89.2	90.4%
Garrett	96.2	93.4	94.6	93.7	83.8	91.6	88.6	91.8	95.0	92.7	91.0	89.9	98.1	90.6	90.2%
Harford	93.1	92.2	92.6	89.1	88.2	85.0	85.5	85.0	93.0	96.1	92.8	91.6	91.2	94.2	92.8%
Howard	93.9	95.1	92.0	92.2	90.1	88.2	89.8	92.5	97.0	96.5	93.1	88.2	89.6	91.3	89.8%
Kent	95.8	91.4	91.0	92.0	92.6	87.3	86.0	83.9	94.0	95.2	91.0	90.8	94.8	98.5	96.9%
Montgomery	95.7	93.8	92.1	88.2	91.0	93.3	93.2	95.5	98.0	96.4	95.4	88.4	92.9	92.9	91.6%
Prince George's	96.2	94.7	94.0	91.0	90.5	83.8	83.0	85.1	91.0	98.2	96.4	95.3	92.8	92.9	90.7%
Queen Anne's	98.2	91.5	92.6	93.8	90.5	86.8	88.7	87.9	96.0	96.4	91.1	90.6	93.6	92.2	95.2%
St. Mary's	96.1	95.3	93.7	93.1	89.5	83.8	80.4	88.2	95.0	97.9	96.6	93.3	94.5	94.5	95.3%
Somerset	97.2	94.0	93.6	94.5	94.5	85.2	85.5	86.2	86.0	92.5	89.3	85.0	91.5	87.9	96.1%
Talbot	92.2	93.1	89.7	84.4	87.4	89.6	83.3	88.7	96.0	98.0	93.9	93.8	97.7	96.8	93.8%
Washington	95.8	90.9	93.7	92.6	89.1	91.1	87.4	90.0	97.0	97.2	91.8	92.9	95.4	90.7	90.8%
Wicomico	94.3	93.4	91.8	91.8	89.8	90.6	84.0	82.9	89.0	90.3	88.9	89.1	90.6	89.4	91.0%
Worcester	90.7	89.5	84.5	89.4	76.8	86.8	83.2	89.2	97.0	93.9	93.9	92.2	89.5	91.4	89.7%
Statewide	**94.4**	**93.3**	**92.1**	**90.5**	**90.0**	**88.2**	**86.0**	**89.7**	**96.0**	**95.7**	**94.0**	**91.0**	**92.0**	**91.7**	**91.3%**

TABLE VII

2012/2013 STATE AND COUNTY TAX RATES

JURISDICTION	Real Property *	Business Personal Property, Public Utility Operating Real and Personal Property, and Railroad Operating Personal Property
Allegany County [1]	0.981	2.4525
Anne Arundel County [1]	0.941	2.352
Baltimore City [1]	2.268	5.67
Baltimore County	1.1	2.75
Calvert County [1]	0.892	2.23
Caroline County	0.89	2.23
Carroll County	1.018	2.545
Cecil County [1]	9.9907	2.4768
Charles County [1]	1.121	2.8025
Dorchester County	0.976	2.44
Frederick County [1]	0.936	2.34
Garrett County [1]	0.99	2.475
Harford County [1]	1.042	2.605
Howard County	1.014	2.535
Kent County	1.022	n/a
Montgomery County [1]	0.724	1.81
Prince George's County[1]	0.96	2.4
Queen Anne's County [1]	0.847	2.118
St. Mary's County [1]	0.857	2.143
Somerset County	0.8837	2.20925
Talbot County	0.491	1.2275
Washington County [1]	0.948	2.37
Wicomico County [1]	0.8404	2.101
Worcester County	0.77	1.925
State	0.112	0.28**

[1] **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.

*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 collector of taxes.

**Property owned by a public utility.

TABLE VIII

CHARTER DOCUMENTS, LIMITED PARTNERSHIP DOCUMENTS AND FINANCING STATEMENTS APPROVED FOR RECORD

DOCUMENTS	FY 2011	FY 2012	FY 2013
Certificates of Status (Good Standing)	47,617	46,856	51,796
Name Reservation	514	1,361	1,441
Agency Record	22,939	22,600	23,546
Foreign Limited Liability Companies	3,026	3,269	3,400
Foreign Qualifications	3,684	3,670	3,723
Certificate of Withdrawal or Supplemental Certificate	1,215	1,092	1,148
Foreign Penalty	1,498	1,593	1,621
Corporate Charters	10,225	10,230	9,442
Amendment or Related Document	1,925	1,818	1,792
Merger or Consolidation	383	328	474
Transfers	177	206	184
Dissolutions	1,895	1,856	1,895
Revivals	2,197	2009	2,200
Change of Principal Office or Resident Agent	11,288	11,130	12,392
Certificate of LTD Partnership	578	692	571
Financing Statements	53,229	48,900	48,009
Limited Liability Companies	28,512	29,967	32,264
TOTALS	**190,902**	**187,577**	**195,898**

TABLE IX
STATEMENT OF REVENUES

	FISCAL YEAR ENDING		
	June 30, 2011	June 30, 2012	June 30, 2013
Corporate Filing Fees	$ 78,619,843	$ 80,088,807	$ 78,095,983
Gross Receipts Tax	131,565,917	127,020,964	123,387,137
Financial Franchise Tax	(14,758)	-	34,393
Recordation Tax	2,851,239	1,841,255	2,226,649
Transfer Tax	5,845,947	5,966,212	5,304,110
Recording Fees	10,825,015	10,964,504	11,639,198
Organization & Capitalization Fees	258,011	246,787	229,035
Expedited Service Fees	4,808,022	5,022,843	5,402,563
Charges for Services	101,554	111,589	104,451
Ground Rent Registration	148,733	9,619	3,438
Local Subdivision Participation	852,915	34,610,387	35,270,992
Other	51,789	234,933	211,882
TOTAL REVENUES	**$235,914,227**	**$ 266,117,899**	**$261,909,831**

TABLE X

PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2012/2013 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%	100%	
Frostburg	100%	100%	---	
Lonaconing	---	---	---	
Luke	100%	100%	100%	
Midland	---	---	---	
Westernport	100%	100%	---	
ANNE ARUNDEL	100%	100%	100%*	***Includes laundries per local ordinance.**
Annapolis	100%	100%	100%	
Highland Beach	---	---	---	
BALTIMORE CITY	100%	100%	100%*	*** Includes laundries & dairies per local ordinance.**
BALTIMORE	100%	100%	100%	
CALVERT	100%	100%	100%	
Chesapeake Beach[1]	100%	100%	100%	**[1] All other personal property 100% exempt.**
North Beach[2]	100%	100%	100%	**[2] 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%	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%	---	
Port Deposit[1]	100%	100%	100%	**[1]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 - 2012/2013 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
DORCHESTER[1]	100%	100%	100%	[1] **All other personal property 70% exempt; being phased out @10% per year.**
Brookview	---	---	---	
Cambridge	100%	100%	---	
Church Creek	100%	---	---	
East New Market	100%	---	---	
Eldorado	---	---	---	
Galestown	---	---	---	
Hurlock	---	---	---	
Secretary	40%	---	---	
Vienna	---	---	---	
FREDERICK[1]	100%	100%	100%	[1] **All other personal property 100% exempt.**
Brunswick[1]	100%	100%	100%	
Burkittsville	---	---	---	
Emmitsburg	---	---	---	
Frederick[2]	100%	100%	77.5%	[2] **All other personal property is 62.5% exempt.**
Middletown	40%	40%	---	
Mount Airy	100%	100%	100%	
Myersville	---	---	---	
New Market	---	---	---	
Rosemont	---	---	---	
Thurmont	100%	100%	40%	
Walkersville	---	40%	---	
Woodsboro	---	---	---	
GARRETT[1]	100%	100%	100%	[1] **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%	---	
HARFORD	100%	100%	100%	
Aberdeen	100%	100%	100%	
Bel Air	100%	100%	---	
Havre de Grace	100%	100%	100%	
HOWARD	100%	100%	100%	
KENT[1]	100%	100%	100%	[1] **All other personal property 100% exempt.**
Betterton	---	---	---	
Chestertown[1]	100%	100%	100%	
Galena[1]	100%	100%	100%	
Millington[1]	100%	100%	100%	
Rock Hall	---	---	---	
MONTGOMERY	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 - 2012/2013 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
MONTGOMERY conti ..				
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	---	---	---	
PRINCE GEORGE'S	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%	100%	
Morningside	---	---	---	
Mt. Rainier	---	---	---	
New Carrollton	---	---	---	
North Brentwood	---	---	---	
Riverdale Park	---	---	---	
Seat Pleasant	---	---	---	
University Park	---	---	---	
Upper Marlboro	---	---	---	
QUEEN ANNE'S[1]	100%	100%	100%	**[1] All other personal property is 100% exempt.**
Barclay	---	---	---	
Centreville[1]	100%	100%	100%	
Church Hill	---	---	---	
Millington[1]	100%	100%	100%	
Queen Anne	---	---	---	
Queenstown	---	---	---	
Sudlersville	---	---	---	
Templeville	---	---	---	

TABLE X

PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2012/2013 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
ST. MARY'S	100%	100%	100%	
Leonardtown[1]	100%	100%	100%	[1] All other personal property is 100% exempt.
SOMERSET	100%	100%	---	
Crisfield	100%	100%	---	
Princess Anne	100%	100%	---	
TALBOT[1]	100%	100%	100%	[1] All other personal property is 100% exempt.
Easton	100%	100%	---	
Oxford[1]	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[1]	25%	100%	100%	[1] 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[1]	100%	100%	100%	[1] 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.

TABLE XI

COMPARISON OF FY 2013 AND FY 2012
HOMEOWNERS' TAX CREDITS

Jurisdiction	FY '13 Number of Applications Received	FY '12 Number of Applications Received	FY '13 Number of Credits Issued	FY '12 Number of Credits Issued	FY '13 Total Credit Amount	FY '12 Total Credit Amount	FY '13 Average Credit	FY '12 Average Credit
Allegany	1,500	1,569	1,159	1,245	$ 842,225.37	$ 932,601.60	$726.68	$ 749.08
Anne Arundel	5,486	5,058	3,631	3,539	3,549,663.26	3,314,020.29	977.60	936.43
Baltimore City	15,573	13,565	11,525	10,834	15,630,184.28	14,366,562.17	1,356.20	1,326.06
Baltimore	13,073	11,645	8,815	8,524	9,049,035.04	8,666,579.23	1,026.55	1,016.73
Calvert	1,203	1,153	786	762	955,849.38	964,063.79	1,216.09	1,265.18
Caroline	665	611	463	447	435,421.96	414,470.22	940.44	927.23
Carroll	2,998	2,909	2,273	2,248	2,988,348.63	3,117,987.08	1,314.72	1,387.00
Cecil	1,338	1,291	1,015	1,021	1,177,247.38	1,189,779.84	1,159.85	1,165.31
Charles	1,562	1,489	1,095	1,054	1,441,646.74	1,365,796.88	1,316.57	1,295.82
Dorchester	721	653	558	497	566,131.47	469,516.90	1,014.57	944.70
Frederick	3,508	3,045	2,553	2,474	3,508,413.38	3,611,882.35	1,374.23	1,459.94
Garrett	664	656	489	467	349,624.92	320,276.98	714.98	685.82
Harford	3,937	3,646	2,978	2,863	3,914,942.39	3,823,028.26	1,314.62	1,335.32
Howard	2,697	2,663	2,038	1,993	3,413,862.60	3,200,436.23	1,675.10	1,605.84
Kent	442	399	320	321	360,016.40	344,622.71	1,125.05	1,073.59
Montgomery	7,547	7,476	4,224	4,030	5,438,060.83	5,074,285.88	1,287.42	1,259.13
Prince George's	7,090	7,101	4,707	4,838	6,874,602.99	7,239,566.03	1,460.51	1,496.40
Queen Anne's	667	585	502	465	580,834.48	519,916.28	1,157.04	1,118.10
St. Mary's	940	865	713	687	829,063.62	786,260.13	1,162.79	1,144.48
Somerset	381	389	291	295	202,213.08	224,738.54	694.89	761.83
Talbot	200	170	135	123	100,885.88	83,169.79	747.30	676.18
Washington	2,552	2,537	2,018	1,992	2,055,790.85	2,009,075.31	1,018.73	1,008.57
Wicomico	1,063	1,003	781	744	645,565.04	597,330.26	826.59	771.74
Worcester	726	634	514	433	519,643.49	370,744.75	1,010.98	856.22
TOTAL	**76,533**	**71,112**	**53,583**	**51,896**	**$65,429,273.46**	**$63,006,711.50**	**$1,221.08**	**$1,213.39**

TABLE XII
2012 RENTERS' TAX CREDIT STATISTICS

JURISDICTION	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF CREDITS ISSUED	TOTAL CREDIT AMOUNT	AVERAGE CREDIT
Allegany	150	93	$ 19,324.65	$207.79
Anne Arundel	418	262	99,477.09	379.68
Baltimore City	4,919	3,453	956,926.77	277.13
Baltimore	2,270	1,610	545,322.97	338.71
Calvert	13	9	5,293.58	558.18
Caroline	61	41	8,461.04	206.37
Carroll	224	139	47,007.58	338.18
Cecil	108	68	22,978.94	337.93
Charles	240	154	52,653.34	341.90
Dorchester	219	141	39,343.93	279.03
Frederick	129	78	28,954.58	371.21
Garrett	17	12	2,196.70	183.06
Harford	251	151	45,072.21	298.49
Howard	386	255	94,356.75	370.03
Kent	59	37	8,846.50	239.09
Montgomery	693	527	133,196.90	252.75
Prince George's	958	667	248,004.26	371.82
Queen Anne's	34	23	5,190.29	225.66
St. Mary's	65	42	16,482.23	392.43
Somerset	59	30	9,164.42	305.48
Talbot	46	30	11,301.93	376.73
Washington	338	196	60,491.98	308.63
Wicomico	258	182	67,970.11	373.46
Worcester	73	49	20,506.14	418.49
TOTAL	**11,988**	**8,249**	**$2,548,524.89**	**$308.95**

TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2013

Jurisdiction	Federal	State	County and Municipal	Educational (Including Church Owned)	Religious	Charitable and Fraternal	Individual (Blind, Veterans and Others)
Allegany	85,884,568	496,014,676	321,896,343	13,468,600	112,364,928	299,501,691	19,183,492
Anne Arundel	1,340,012,120	1,252,044,858	2,025,874,682	356,037,246	606,246,570	539,414,258	207,982,906
Baltimore City	765,144,953	4,245,623,636	4,466,944,266	1,384,270,941	1,370,032,337	3,177,121,717	52,192,905
Baltimore	526,311,000	1,814,778,458	2,551,067,689	435,144,033	1,205,985,344	698,378,306	154,361,372
Calvert	73,549,967	119,893,933	489,412,166	14,009,800	133,991,373	80,902,567	29,514,949
Caroline	4,695,767	66,737,567	120,775,934	22,554,200	56,008,641	30,391,981	8,552,450
Carroll	13,756,400	201,500,987	1,044,279,066	153,885,600	320,794,801	209,873,799	35,921,140
Cecil	102,573,100	145,755,967	308,187,167	42,124,000	135,957,407	120,119,720	28,569,331
Charles	904,222,100	143,074,961	684,211,234	11,732,633	177,296,624	83,082,700	70,003,225
Dorchester	27,827,634	85,666,450	92,827,100	2,415,200	59,206,468	51,437,135	112,944,100
Frederick	356,190,450	137,860,434	996,096,954	287,047,887	409,295,700	357,243,866	54,525,402
Garrett	4,642,700	166,393,101	204,764,766	3,648,300	67,795,134	18,274,932	10,303,591
Harford	889,656,300	99,681,800	868,118,254	50,861,600	256,935,771	259,740,632	96,397,295
Howard	91,076,400	601,635,400	1,555,542,830	64,256,333	350,369,927	166,710,233	78,541,259
Kent	10,302600	32,342,529	82,663,720	77,372,500	40,003,816	46,554,437	6,475,583
Montgomery	2,918,052,251	1,011,853,080	8,372,487,046	774,706,233	3,051,694,387	893,334,792	426,601,105
Prince George's	2,457,968,420	1,990,665,525	2,654,682,234	159,317,589	1,271,319,392	398,989,363	336,269,709
Queen Anne's	3,191,300	209,394,504	335,023,586	5,456,600	84,859,114	53,531,899	26,495,100
St. Mary's	1,100,544,801	221,594,934	471,721,366	107,585,433	105,338,134	44,071,867	32,463,300
Somerset	3,715,000	239,379,074	79,385,717	6,053,200	32,330,715	39,268,038	7,860,326
Talbot	17,648,500	23,390,100	161,044,553	24,504,400	85,246,713	137,609,614	20,289,850
Washington	68,406,008	277,642,266	604,634,288	53,581,366	357,006,011	408,397,032	35,808,200
Wicomico	4,657,500	383,914,699	427,197,667	16,521,100	145,537,776	236,534,895	19,769,800
Worcester	91,878,983	75,896,325	305,573,400	16,491,600	101,780,648	75,400,111	19,818,450
TOTALS	**11,861,908,822**	**14,042,735,264**	**29,224,412,028**	**4,083,046,394**	**10,537,397,731**	**8,425,885,585**	**1,890,844,840**

TABLE XIII(A)
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2012

Jurisdiction	Federal	State	County and Municipal	Educational (Including Church Owned)	Religious	Charitable and Fraternal	Individual (Blind, Veterans and Others)
Allegany	85,944,500	494,846,621	327,518,807	13,726,867	117,580,503	306,554,367	18,397,417
Anne Arundel	1,349,563,901	1,284,931,974	2,077,262,216	360,952,234	617,962,071	551,561,405	207,962,903
Baltimore City	759,824,901	4,049,672,302	4,564,647,352	1,323,629,732	1,383,484,913	2,519,771,261	49,475,065
Baltimore	513,858,679	1,755,506,214	2,503,795,314	432,227,152	1,187,004,767	713,279,636	159,335,825
Calvert	74,521,967	124,143,490	487,401,723	13,651,026	133,173,524	81,699,823	27,960,444
Caroline	5,009,386	65,567,329	119,786,506	22,257,167	52,459,304	30,167,195	8,578,570
Carroll	14,555,233	202,378,867	1,120,141,385	174,578,160	352,306,152	216,193,437	36,760,551
Cecil	113,368,167	154,962,801	316,358,991	43,487,334	140,216,509	121,906,703	28,313,409
Charles	904,250,600	140,470,119	698,110,065	11,842,600	174,175,443	69,280,317	71,894,283
Dorchester	27,939,100	87,740,042	97,006,163	2,538,400	62,038,500	52,145,390	113,458,110
Frederick	370,500,907	143,323,366	930,893,730	289,371,470	419,395,536	358,055,465	53,486,615
Garrett	4,650,733	166,984,030	199,320,200	3,623,533	67,915,247	18,332,101	10,477,526
Harford	889,531,166	100,399,633	829,727,996	49,576,000	256,664,319	231,193,907	94,217,536
Howard	88,135,634	633,053,511	1,540,777,959	65,070,100	350,018,746	165,612,233	81,912,998
Kent	10,380,700	34,607,925	86,882,840	79,696,200	41,999,680	48,201,404	6,240,112
Montgomery	2,807,683,840	1,103,936,143	8,453,084,129	750,752,187	2,727,087,455	929,700,207	421,787,785
Prince George's	2,518,453,991	1,996,784,967	2,742,066,683	167,501,010	1,296,359,077	417,206,758	355,147,587
Queen Anne's	2,772,300	193,127,176	334,902,322	5,181,600	83,496,023	52,288,787	24,869,301
St. Mary's	1,116,835,567	245,188,234	485,124,166	107,203,533	103,049,669	43,063,660	30,568,762
Somerset	3,820,000	253,418,479	79,135,363	5,773,433	34,349,425	41,046,296	8,187,946
Talbot	18,451,701	23,147,266	147,180,507	23,604,400	83,444,549	129,984,320	20,390,219
Washington	74,932,300	277,284,769	589,238,499	58,097,800	351,855,328	426,058,834	35,130,380
Wicomico	4,596,000	363,686,513	428,888,134	16,563,700	146,030,324	233,848,592	20,525,999
Worcester	92,581,767	72,734,814	311,987,830	15,538,953	106,159,283	76,160,336	18,396,517
TOTALS	**11,852,163,040**	**13,967,896,585**	**29,471,238,880**	**4,036,444,591**	**10,288,226,347**	**7,833,312,434**	**1,903,475,860**

TABLE XIV

REIMBURSEMENT OF PROPERTY TAX CREDITS FOR URBAN ENTERPRISE ZONES IN FY 2013

Enterprise Zones	Capital Investments	Number of Businesses in FY 2013	State's One-Half Reimbursement for FY 2013
Allegany County	$ 36,904,646	27	$ 252,440
Baltimore City	1,365,790,091	325	11,822,494
Baltimore County	188,153,900	44	707,727
Calvert County	11,238,930	13	49,737
Cecil County	196,253,652	23	953,766
Dorchester County	8,101,937	15	68,819
Garrett County	21,173,891	41	167,413
Harford County	320,557,624	115	1,709,226
Montgomery County	416,177,863	101	866,650
Prince George's County	276,722,809	47	1,327,481
St. Mary's County	15,557,896	28	53,332
Somerset County	1,424,839	3	10,100
Washington County	94,399,965	46	485,772
Wicomico County	26,088,915	45	165,654
Worcester County	1,030,557	5	3,607
TOTAL	**$2,979,577,515**	**878**	**$18,644,218**

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2011- FY 2013

	FISCAL YEAR 2011			FISCAL YEAR 2012			FISCAL YEAR 2013		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
Allegany	13,749	309	2.2%	13,027	201	1.5%	11,954	221	1.8%
Anne Arundel	74,910	2,132	2.8%	61,953	2,292	3.7%	59,769	1,093	1.8%
Baltimore City	81,668	5,902	7.2%	69,230	8,045	11.6%	67,503	4,696	7.0%
Baltimore	90,876	4,400	4.8%	98,931	5,153	5.2%	86,745	2,069	2.4%
Calvert	11,798	435	3.7%	17,180	414	2.4%	11,670	250	2.1%
Caroline	5,840	318	5.4%	4,481	105	2.3%	5,672	93	1.6%
Carroll	20,945	465	2.2%	19,861	561	2.8%	22,875	317	1.4%
Cecil	13,145	176	1.3%	15,044	455	3.0%	16,770	310	1.8%
Charles	17,249	356	2.1%	20,683	521	2.5%	21,457	520	2.4%
Dorchester	9,068	478	5.3%	5,431	140	2.6%	7,704	230	3.0%
Frederick	35,509	892	2.5%	23,181	321	1.4%	31,477	558	1.8%
Garrett	10,992	451	4.1%	9,534	117	1.2%	7,525	72	.96%
Harford	31,659	501	1.6%	36,950	969	2.6%	25,050	417	1.7%
Howard	30,652	1,112	3.6%	33,929	732	2.2%	30,723	887	2.9%
Kent	4,975	256	5.1%	3,813	100	2.6%	4,022	143	3.6%
Montgomery	91,923	3,477	3.8%	118,485	4,982	4.2%	102,446	2,239	2.2%
Prince George's	112,287	7,000	6.2%	84,612	2,854	3.4%	77,616	2,049	2.6%
Queen Anne's	6,633	237	3.6%	10,031	423	4.2%	8,220	265	3.2%
St. Mary's	16,328	516	3.2%	16,018	383	2.4%	13,259	270	2.0%
Somerset	5,291	343	6.5%	6,666	174	2.6%	4,209	101	2.4%
Talbot	5,646	173	3.1%	5,578	177	3.2%	9,215	220	2.4%
Washington	19,431	940	4.8%	15,548	461	3.0%	20,761	959	4.6%
Wicomico	14,718	394	2.7%	15,367	154	1.0%	14,314	301	2.1%
Worcester	14,836	673	4.5%	31,854	468	1.5%	17,710	374	2.1%
TOTAL	**740,128**	**31,936**	**4.3%**	**737,387**	**30,202**	**4.1%**	**678,666**	**18,654**	**2.7%**

Notices are not sent for exempt properties.

TABLE XVI
MEDIAN SALE PRICE
OWNER OCCUPIED PROPERTY

	FISCAL YEAR 2011		FISCAL YEAR 2012		FISCAL YEAR 2013	
Jurisdiction	Properties Sold	Median Price	Properties Sold	Median Price	Properties Sold	Median Price
Allegany	272	$101,410	281	$100,000	253	$112,000
Anne Arundel	4,081	$315,990	3,888	$315,000	4,949	$325,000
Baltimore City	2,164	$151,000	2,311	$135,000	2,789	$177,500
Baltimore	4,869	$230,000	5,642	$224,950	5,992	$235,000
Calvert	411	$345,000	485	$349,900	503	$344,000
Caroline	87	$170,000	77	$159,950	137	$172,000
Carroll	838	$289,000	1,103	$285,000	1,225	$289,000
Cecil	495	$250,000	500	$234,950	556	$235,000
Charles	1,192	$295,000	1,280	$276,647	1,381	$286,490
Dorchester	74	$164,500	69	$150,000	85	$152,200
Frederick	1,483	$290,500	1,802	$291,000	2,159	$300,000
Garrett	31	$134,900	53	$130,000	36	$145,000
Harford	1,757	$272,000	1,902	$260,000	1,897	$269,000
Howard	2,813	$405,000	2,929	$402,620	3,110	$415,000
Kent	52	$226,750	55	$235,000	63	$230,000
Montgomery	7,384	$407,500	6,844	$397,000	8,099	$410,000
Prince George's	3,214	$225,450	3,822	$210,000	4,435	$224,000
Queen Anne's	288	$315,000	368	$308,776	387	$308,000
St. Mary's	719	$273,000	758	$275,000	838	$283,910
Somerset	54	$131,000	44	$136,000	37	$137,000
Talbot	216	$282,500	188	$275,245	280	$275,000
Washington	479	$191,200	615	$185,000	675	$185,500
Wicomico	399	$170,500	422	$157,000	477	$159,900
Worcester	205	$225,000	203	$218,000	286	$220,750
TOTAL	**33,577**	**$286,000**	**35,569**	**$275,000**	**40,649**	**$286,000**

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

STAFF DIRECTORY

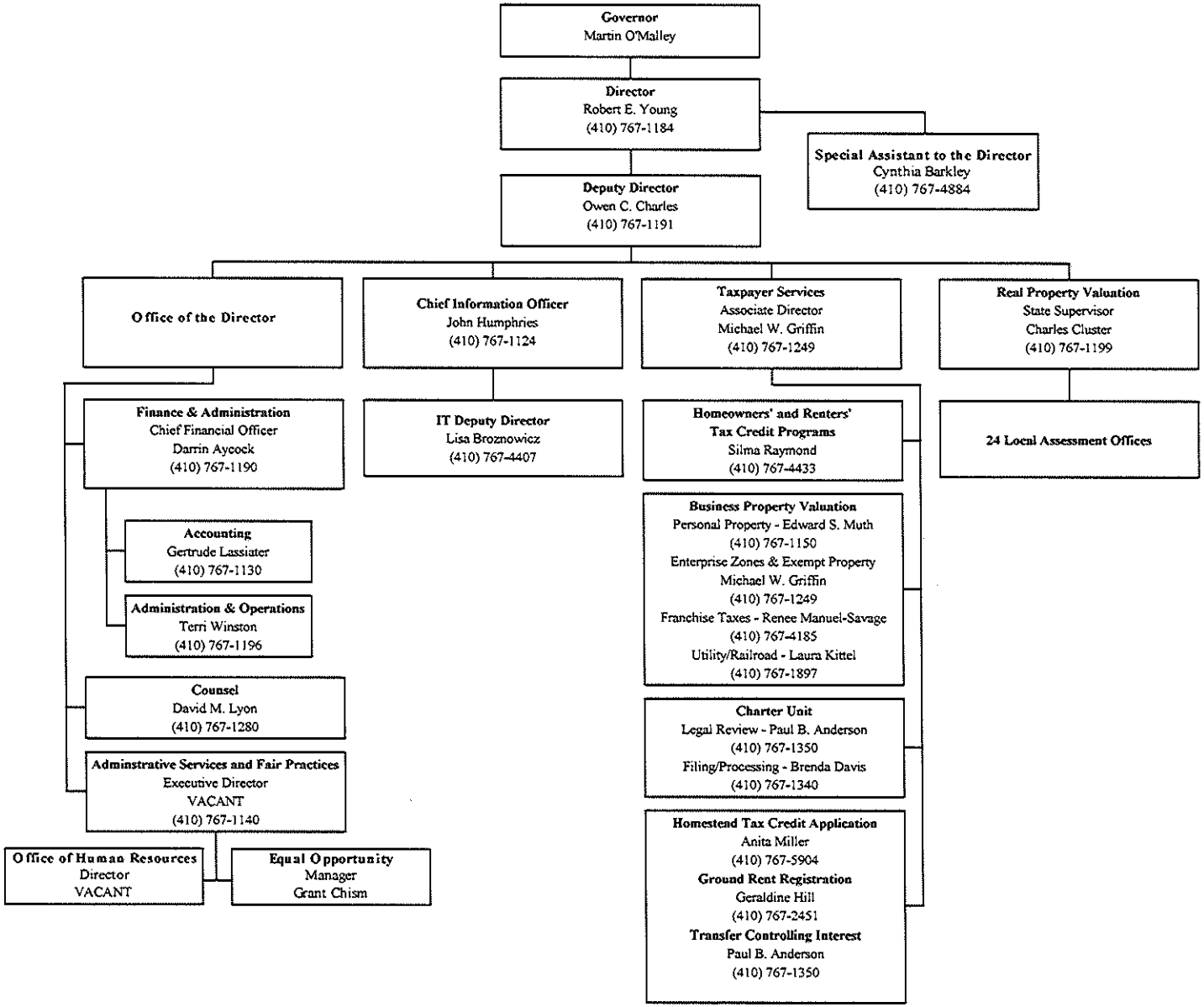
Director	Robert E. Young	410-767-1184
Deputy Director	Owen Charles	410-767-1184
Associate Director	Michael Griffin	410-767-1191
Chief Financial Officer	Darrin Aycock	410-767-1194
State Supervisor, Real Property Division	Charles Cluster	410-767-1199
Chief Information Officer	John Humphries	410-767-8983
Department Counsel/Assistant Attorney General	David M. Lyon	410-767-1280
Executive Director, Admin. Serv. & Fair Practices	Vacant	410-767-1140
Director, Human Resources	Vanessa Garrett-Ingram	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	Cynthia Barkley	410-767-4884

LOCAL SUPERVISORS OF ASSESSMENTS

Jurisdiction		
Allegany (Cumberland)	Elizabeth A. Murphy	301-777-2108
Anne Arundel (Annapolis)	Joseph V. Glorioso	410-974-5709
Baltimore (Towson)	Charlotte Rogers	410-512-4900
Baltimore City	Marie Smith	410-767-8250
Calvert (Prince Frederick)	Susan J. Kopanke	443-550-6840
Caroline (Denton)	Dana M. Jarrell	410-819-4450
Carroll (Westminster)	Joseph Wagner	410-857-0600
Cecil (Elkton)	Gary Duffy	410-996-2760
Charles (La Plata)	Nicole Ramstedt	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)	Nancy Schmidbauer	410-836-4800
Howard (Ellicott City)	Renee Mierczak	410-480-7940
Kent (Chestertown)	Amy Smith	410-778-1410
Montgomery (Rockville)	B. Marie Green	240-314-4500
Prince George's (Upper Marlboro)	Joseph Hensley	301-952-2500
Queen Anne's (Centreville)	Margaret Ness	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)	Melissa Adelsberger	301-791-3050
Wicomico (Salisbury)	Daniel Phillips	410-713-3560
Worcester (Snow Hill)	Robert L. Smith	410-632-1196

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

STATE OF MARYLAND
DEPARTMENT OF ASSESSMENTS AND TAXATION



SDAT
January 2014