

COUNTY AND STATE EXEMPTIONS

Art. 81, Secs. 9(23); 9(24); 15

Locality	Comm. Inv. %	Mfg. Inv. %	Mfg. Mach. %	REMARKS
Allegany	40	40	None	Chap. 449 Acts 1951—Ten yr. exemption on real & personal property on new industry. Chap. 461 Acts 1955—Ten yr. exemption on real & personal property (except raw mat.) on expansion or addition (More than \$10,000) of existing industry.
Anne Arundel	40	100	100	Laundry equipment classified as mfg. mach.
Annapolis	40	100	None	
Baltimore City	40	See Note*	See Note*	
Baltimore Co.	40	40	100	
Calvert	40	40	None	Chap. 618 Acts 1955—Ten yr. exemption on plant & equipment of mfg. business or industry established after 6/1/55.
Caroline	40	100	None	Chap. 763 Acts 1953—Ten yr. exemption from certain taxes on new industry valued over \$50,000 and additions to established industry valued over \$25,000. Poultry processing classed as mfg. inventory. Poultry processing classed as mfg. inventory.
Feddersburg	None	100	None	Raw materials only.
Ridgely	None	100	None	
Carroll	40	40	None	
Cecil	40	50	50	Through 1961—Certificate required. 100% exemption granted to new mfg. business with capital investment of at least \$75,000 and old business owning or leasing land and buildings costing \$75,000. Certificate req.
Northeast	40	40	None	
Charles	40	40	None	
Dorchester	40	100	None	Ten yrs. from 1959—mfg. inventory. Chap. 227 Acts 1955—Ten yr. exemption from county taxes only on land, buildings, machinery or new factories, industries & hotels.
Cambridge	None	100	None	
Frederick	40	40	40	
Frederick	40	40	40	
Thurmont	None	None	40	
Garrett	40	40	None	Chap. 489 Acts 1955—Ten yr. exemption from completion date on plant, land, equipment and raw materials of new industry and additions or expansion of established industry if valued greater than \$10,000 and employing an additional 20 or more persons.