

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION



SIXTY-SIXTH REPORT

**MADE TO THE GOVERNOR
AND GENERAL ASSEMBLY
JANUARY 2010**

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-Sixth 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 2009, Assessment Notices were mailed to 673,221 property owners throughout Maryland and reflected the largest decrease in real estate values for residential properties in the history of the Maryland Department of Assessments and Taxation. On average, statewide residential values decreased by 20%.

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 on 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 a third of all real property is reviewed every year.

Assessment notices were mailed December 2009 to 673,221 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 2006. Over the past three years, residential property values in this group have experienced a decline in value with 93% of them decreasing. On average, the residential values in this group being reassessed decreased by 20%, while commercial property values increased by just 5% over the three year period.

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 2010, 36,449 Supervisor's Level Hearings were conducted from the previous year's reassessment. Approximately 5.4% 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 early 2011.

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:

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 (U.C.C.) financing statements. The U.C.C. Section recently has completed a major "reduction" effort removing from these filings displayed in the Internet the Social Security numbers of borrowers that had been required by certain lenders recording these commercial financings statements.

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 residencies when the ground rent holder can no longer be contacted. The Department has just ended a new "ground rent registration" system where ground rent lease holders had three years to register their ground rents before the September 29, 2010 deadline.

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 three fiscal years. 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. Fees associated with the filing of personal property reports in fiscal year 2009 generated \$75,542,600 in general fund revenue.

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, 2009 there were 284,678 personal property reports filed generating \$433 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 351 returns in fiscal year 2009 and collected approximately \$125 million in revenue for the State General Fund. 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 352 business entities in fiscal year 2009. 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 \$230.9 million in property taxes in fiscal year 2009 from these utility and railroad property assessments made by the Department.

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 each subdivision in fiscal years 2010 and 2009.

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. There is an average of 1.2 million properties which receive the Homestead Credit each year.

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 has included the Homestead application form in the new Assessment Notices mailed to one-third of the property owners each year. The application forms can be submitted electronically via the Department's encrypted website or via a postage paid return envelope included with the application form in the Assessment Notice.

Renters' Tax Credit Program:

The Maryland General Assembly created the Renters' Tax Credit Program based on the consideration 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 2009 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:

Several 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 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 Computer Assisted Mass Appraisal (CAMA), Maryland Business Entity System (MBES), client based Budgeting, Personnel, Web and Imaging as well as office automation.

2009 OIT Accomplishments:

The following IT related accomplishments were realized during calendar year 2009:

- Continued with the Real Property Administrative and Valuation COTS Software System;
- Refined and updated the Cisco ASA firewall along with a MARS reporting device, giving the department the latest in preventing intruders access to its network;
- Secured an on-site contract with Xerox (Duration of 2 years with two 1 year options) for the printing of time sensitive material such as Notices, Tax Credit letters and UCC notification;
- Added an eTrust management server to add up to date virus protection to all PCs and servers from a central location;
- Updated our SurfControl web and Email filters to Websense which better protects our network from email and web threats;
- Homestead Application Internet and in-house application completed. Contracted for the implementation of a disaster recovery "cold site" at the Department's Headquarters' Operation Center for all web services and web applications;
- Installed a Windows WSUS server to allow automatic windows updates from an HQ location; and
- Completed installation of the AAVS infrastructure at HQ to house the database and access point.

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:

- *Filing of Homestead Tax Credit eligibility applications;*
- *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; and*
- *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 425,260 hits daily (over 12,757,788 monthly), a 37,816 per day and 1,134,446 per month increase respectively over last year's figures.

The Department's Office of Information Technology (OIT) Division is still taking the lead in moving services to the Internet. Of the 30 Internet capable services that the Department has inventoried, DAT has Web enabled 28 or 93% of these services.

EGov UCC/Charter Document Imaging:

The Department continues to provide web access to the document images of UCC Form 1 filings (792,989 annually) and Corporate Charter filings (3,924,062 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 3,490,496 local unincorporated personal property returns, as well as Rate Stabilization and Ground Rent Registration filings. The total number of pages imaged during CY2009 was approximately 602,292.

Certificate of Status:

The Department currently receives approximately 24,895 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 CY2009 over 24,000 of the total number of certificates issued were processed using the Internet generating over \$503,240 in revenue. 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 CY 2009, approximately 144,188 extensions were filed using the Internet or 99.9 % of the total extensions filed (144,324) 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 CY2009, the Department collected approximately \$24,450 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 CY 2009 was 7,847.

Homestead Tax Credit Applications:

There were 160,563 Homestead Tax Credit Applications were filed in Calendar Year 2009. Of that amount, 93,186 applications were filed over the Internet which equates to approximately 58% of the applications being filed online.

TABLE I
The Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2009
Base Estimate Date: November 1, 2009 (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	3,471,243	3,500	9,709	3,484,452	8,385	12,677	90,046	221,000	332,108	3,816,560
Anne Arundel	83,974,714	125,000	512	84,100,226	588	51,563	797,246	1,900,000	2,749,397	86,849,623
Baltimore City	35,951,536	57,918	142,936	36,152,390	18,078	179,876	795,033	1,045,000	2,037,987	38,190,377
Baltimore	85,696,379	180,675	11,616	85,888,670	6,595	140,742	1,093,963	1,860,000	3,101,300	88,989,970
Calvert	13,439,525	20,000		13,459,525		36,042	323,235	132,500	491,777	13,951,302
Caroline	3,092,753	3,000		3,095,753		10,734	41,736	51,100	103,570	3,199,323
Carroll	21,507,295	30,000	2,681	21,539,976	3,522	17,378	249,618	283,500	554,018	22,093,994
Cecil	10,789,631	6,500	4,311	10,800,442	3,425	34,463	100,182	246,000	384,070	11,184,512
Charles	18,872,429	65,398	810	18,938,637	1,289	22,962	174,895	745,000	944,146	19,882,783
Dorchester	3,387,176	4,500		3,391,676		13,211	76,823	46,000	136,034	3,527,710
Frederick	31,572,526	100,000	6,459	31,678,985		30,319	260,048	0	290,367	31,969,352
Garrett	4,561,470	11,075	623	4,573,168	3,942	28,177	83,147	1,360	116,626	4,689,794
Harford	27,388,809	75,000	1,494	27,465,303	1,209	79,582	466,042	441,000	987,833	28,453,136
Howard	48,354,507	163,874	10,403	48,528,784	3,163	26,497	532,242	959,000	1,520,902	50,049,686
Kent	3,174,046	6,890		3,180,936		9,129	29,008	0	38,137	3,219,073
Montgomery	182,804,172	751,323	7,026	183,562,521	3,025	180,266	1,418,755	2,500,000	4,102,046	187,664,567
Prince George's	95,548,749	274,659	4,909	95,828,317	4,487	87,114	1,189,800	1,758,000	3,039,401	98,867,718
Queen Anne's	8,978,272	9,187		8,987,459		14,706	48,784	0	63,490	9,050,949
St. Mary's	12,570,483	31,250		12,601,733		9,320	106,209	158,000	273,529	12,875,262
Somerset	1,679,652	2,059	4,211	1,685,922	4,192	6,678	25,671	35,100	71,641	1,757,563
Talbot	10,076,354	9,287		10,085,641		10,033	46,827	0	56,860	10,142,501
Washington	14,244,522	30,000	22,496	14,297,018	10,478	24,260	143,461	402,000	580,199	14,877,217
Wicomico	7,243,538	10,000	5,277	7,258,815	4,007	26,835	104,687	380,500	516,029	7,774,844
Worcester	18,948,074	20,000	561	18,968,635	229	20,718	85,944	217,100	323,991	19,292,626
TOTAL	747,327,855	1,991,095	236,034	749,554,984	76,614	1,073,282	8,283,402	13,382,160	22,815,458	772,370,442

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, & April 1). Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator. 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 2009 must be adjusted before being used for state aid purposes by substituting the following figures (\$000): Allegany County \$126,785. Wicomico County \$314,626 and Worcester County \$202,662.

TABLE II
The Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2009
Base Estimate Date: November 1, 2009 (figures expressed in thousands)

JURISDICTION	REAL PROPERTY FULL YEAR	REAL PROPERTY ONE-HALF 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	3,471,299	3,500	9,709	3,484,508	12,677
Anne Arundel	84,091,002	125,000	512	84,216,514	51,563
Baltimore City	36,575,187	36,946	142,936	36,755,069	179,876
Baltimore	86,121,723	130,000	11,616	86,263,339	140,742
Calvert	13,438,618	20,000		13,458,618	36,042
Caroline	3,094,025	3,000		3,097,025	10,734
Carroll	21,507,295	30,000	2,681	21,539,976	17,378
Cecil	10,805,701	6,500	4,311	10,816,512	34,463
Charles	18,872,429	45,265	810	18,918,504	22,962
Dorchester	3,387,200	4,500		3,391,700	13,211
Frederick	31,579,165	100,000	6,459	31,685,624	30,319
Garrett	4,561,470	11,075	623	4,573,168	28,177
Harford	27,420,100	75,000	1,494	27,496,594	79,582
Howard	48,330,287	115,916	10,403	48,456,606	26,497
Kent	3,174,068	6,890		3,180,958	9,129
Montgomery	182,804,172	559,021	7,026	183,370,219	180,266
Prince George's	95,549,808	183,107	4,909	95,737,824	87,114
Queen Anne's	8,979,494	9,187		8,988,681	14,706
St. Mary's	12,581,307	31,250		12,612,557	9,320
Somerset	1,679,357	2,059	4,211	1,685,627	6,678
Talbot	10,076,283	9,288		10,085,571	10,033
Washington	14,244,522	30,000	22,496	14,297,018	24,260
Wicomico	7,238,664	10,000	5,277	7,253,941	26,835
Worcester	18,948,074	20,000	561	18,968,635	20,718
TOTAL	748,531,250	1,567,502	236,034	750,334,786	1,073,282

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, 2010
Base Estimate Date: November 1, 2009
(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	3,619,681	3,500	9,806	3,632,987	8,469	12,743	90,344	216,580	328,136	3,961,123
Anne Arundel	81,206,174	150,000	517	81,356,691	594	51,877	800,020	1,838,000	2,690,491	84,047,182
Baltimore City	36,558,130	65,000	144,365	36,767,495	18,259	180,265	798,267	1,024,100	2,020,891	38,788,386
Baltimore	86,210,989	187,500	11,732	86,410,221	6,661	141,577	1,100,643	1,822,800	3,071,681	89,481,902
Calvert	13,324,060	20,000		13,344,060		36,171	605,788	129,850	771,809	14,115,869
Caroline	3,047,258	1,500		3,048,758		10,787	41,982	50,078	102,847	3,151,605
Carroll	20,349,439	30,000	2,708	20,382,147	3,557	17,523	251,199	277,830	550,109	20,932,256
Cecil	10,714,923	7,500	4,354	10,726,777	3,459	34,667	100,847	240,500	379,473	11,106,250
Charles	17,850,000	57,500	818	17,908,318	1,302	23,112	175,642	665,100	865,156	18,773,474
Dorchester	3,420,433	2,500		3,422,933		13,256	77,112	43,980	134,348	3,557,281
Frederick	29,466,023	100,000	6,524	29,572,547		30,444	261,459	0	291,903	29,864,450
Garrett	4,809,008	8,100	629	4,817,737	3,981	28,297	83,577	1,333	117,188	4,934,925
Harford	27,584,004	75,000	1,509	27,660,513	1,221	79,974	467,977	441,000	990,172	28,650,685
Howard	44,424,000	75,000	10,507	44,509,507	3,195	26,642	534,220	939,820	1,503,877	46,013,384
Kent	3,070,821	5,000		3,075,821		9,173	29,141	0	38,314	3,114,135
Montgomery	175,074,260	766,349	7,096	175,847,705	3,055	180,954	1,428,707	2,450,000	4,062,716	179,910,421
Prince George's	96,258,744	270,000	4,958	96,533,702	4,532	87,467	1,201,460	1,722,840	3,016,299	99,550,001
Queen Anne's	8,783,429	12,815		8,796,244		14,763	48,977	0	63,740	8,859,984
St. Mary's	12,746,868	30,500		12,777,368		9,367	107,016	154,840	271,223	13,048,591
Somerset	1,709,104	1,000	4,253	1,714,357	4,234	6,701	25,741	34,398	71,074	1,785,431
Talbot	10,094,371	8,358		10,102,729		10,104	46,977	0	57,081	10,159,810
Washington	13,500,000	30,000	22,721	13,552,721	10,583	24,342	144,867	393,960	573,752	14,126,473
Wicomico	7,100,000	10,000	5,330	7,115,330	4,047	26,921	105,657	372,890	509,515	7,624,845
Worcester	17,250,000	22,500	567	17,273,067	231	20,794	86,201	212,758	319,984	17,593,051
TOTAL	728,171,719	1,939,622	238,394	730,349,735	77,380	1,077,921	8,613,821	13,032,657	22,801,779	753,151,514

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 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, 2010
Base Estimate Date: November 1, 2009 (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	3,619,737	3,500	9,806	3,633,043	12,743
Anne Arundel	81,271,191	150,000	517	81,421,708	51,877
Baltimore City	37,166,200	42,500	144,365	37,353,065	180,265
Baltimore	86,369,579	75,000	11,732	86,456,311	141,577
Calvert	13,323,154	20,000		13,343,154	36,171
Caroline	3,048,302	1,500		3,049,802	10,787
Carroll	20,349,439	30,000	2,708	20,382,147	17,523
Cecil	10,731,338	7,500	4,354	10,743,192	34,667
Charles	17,850,000	40,000	818	17,890,818	23,112
Dorchester	3,420,433	2,500		3,422,933	13,256
Frederick	29,472,578	100,000	6,524	29,579,102	30,444
Garrett	4,809,008	8,100	629	4,817,737	28,297
Harford	27,615,998	75,000	1,509	27,692,507	79,974
Howard	44,400,000	25,000	10,507	44,435,507	26,642
Kent	3,070,844	5,000		3,075,844	9,173
Montgomery	175,074,260	570,201	7,096	175,651,557	180,954
Prince George's	96,259,795	180,000	4,958	96,444,753	87,467
Queen Anne's	8,783,647	12,815		8,796,462	14,763
St. Mary's	12,758,204	30,500		12,788,704	9,367
Somerset	1,708,810	1,000	4,253	1,714,063	6,701
Talbot	10,094,371	8,359		10,102,730	10,104
Washington	13,500,000	30,000	22,721	13,552,721	24,342
Wicomico	7,095,000	10,000	5,330	7,110,330	26,921
Worcester	17,250,000	22,500	567	17,273,067	20,794
TOTAL	729,041,888	1,450,975	238,394	730,731,257	1,077,921

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 2010 Real Property Tax Base/Ratio by Subdivision

Jurisdiction	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	38,707	2,571,644,561	89.7%	782,621,598	89.2%	112,967,994	89.7%	0	100.0%	3,467,234,153	89.6%
Anne Arundel	199,479	69,195,270,827	95.0%	14,292,655,437	95.6%	555,502,909	95.0%	32,004,829	100.0%	84,075,434,002	95.1%
Baltimore City	219,257	25,684,753,956	91.4%	10,203,280,565	92.1%	0	91.4%	0	100.0%	35,888,034,521	91.6%
Baltimore	278,471	67,005,489,179	94.4%	17,744,477,309	96.6%	1,189,854,770	94.4%	37,138,564	100.0%	85,976,959,822	94.8%
Calvert	41,215	11,913,615,582	96.2%	1,215,313,959	94.4%	339,910,388	96.2%	1,710	100.0%	13,468,841,639	96.0%
Caroline	15,943	2,306,213,500	92.5%	348,385,240	94.4%	432,037,852	92.5%	4,557,895	100.0%	3,091,194,487	92.8%
Carroll	63,978	18,127,308,601	93.4%	2,267,915,146	99.3%	1,104,301,498	93.4%	11,431,033	100.0%	21,510,956,278	94.0%
Cecil	45,415	8,378,308,042	95.1%	1,808,137,513	94.4%	601,504,059	95.1%	9,890	100.0%	10,787,959,504	94.9%
Charles	60,202	15,638,467,877	93.2%	2,705,505,454	94.4%	487,204,945	93.2%	17,090,640	100.0%	18,848,268,916	93.4%
Dorchester	22,285	2,597,761,741	89.6%	442,109,936	94.4%	343,925,141	89.6%	17,045,477	100.0%	3,400,842,295	90.2%
Frederick	89,369	25,208,195,329	95.9%	4,830,635,678	94.4%	1,510,502,204	95.9%	31,737,599	100.0%	31,581,070,810	95.6%
Garrett	28,150	3,915,026,655	90.7%	445,059,764	94.4%	203,643,447	90.7%	0	100.0%	4,563,729,866	91.0%
Harford	93,670	22,494,330,418	92.5%	4,013,535,206	94.4%	897,273,865	92.5%	0	100.0%	27,405,139,489	92.8%
Howard	96,458	39,641,360,667	93.2%	8,304,469,893	92.8%	484,832,111	93.2%	0	100.0%	48,430,662,671	93.1%
Kent	12,878	2,383,822,581	90.6%	388,481,731	94.4%	401,247,673	90.6%	494,293	100.0%	3,174,046,278	91.0%
Montgomery	312,759	148,411,344,813	94.6%	33,575,080,372	99.1%	793,667,138	94.6%	104,080,425	100.0%	182,884,172,748	95.4%
Prince George's	271,004	74,738,181,502	96.0%	20,995,203,221	97.9%	28,007,585	96.0%	23,803,740	100.0%	95,785,196,048	96.4%
Queen Anne's	24,881	7,339,385,997	90.8%	778,821,454	94.4%	858,374,944	90.8%	1,690,555	100.0%	8,978,272,950	91.1%
St. Mary's	45,818	10,478,913,436	96.8%	1,403,220,560	94.4%	674,254,110	96.8%	13,512,792	100.0%	12,569,900,898	96.6%
Somerset	16,127	1,250,573,260	88.4%	255,976,143	94.4%	171,969,417	88.4%	1,133,424	100.0%	1,679,652,244	89.3%
Talbot	20,346	7,946,089,090	93.8%	1,000,031,527	94.4%	1,125,805,138	93.8%	4,428,570	100.0%	10,076,354,325	93.9%
Washington	55,850	10,354,994,409	91.0%	3,286,892,647	94.4%	680,582,315	91.0%	13,523,500	100.0%	14,335,992,871	91.8%
Wicomico	44,681	5,470,630,643	88.7%	1,416,524,010	89.5%	352,471,950	88.7%	4,576,425	100.0%	7,244,203,028	88.9%
Worcester	64,959	15,692,219,010	93.8%	2,975,120,626	94.4%	338,207,382	93.8%	130,660	100.0%	19,005,677,678	93.9%
Statewide	2,161,902	598,743,901,676	94.0%	135,479,454,989	94.4%	13,688,048,835	94.0%	318,392,021	100.0%	748,229,797,521	94.0%

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 3 that were sold between July 1, 2008 and June 30, 2009, compared with the Department's January 1, 2009, 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	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Allegany	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	93.0	89.6%
Anne Arundel	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	95.2	95.1%
Baltimore City	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	94.7	91.6%
Baltimore	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	94.6	94.8%
Calvert	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	95.4	96.0%
Caroline	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	95.3	92.8%
Carroll	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	97.1	94.0%
Cecil	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	94.9	94.9%
Charles	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	96.4	93.4%
Dorchester	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	96.9	90.2%
Frederick	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	98.2	95.6%
Garrett	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	92.7	91.0%
Harford	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	96.1	92.8%
Howard	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	96.5	93.1%
Kent	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	95.2	91.0%
Montgomery	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	96.4	95.4%
Prince George's	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	98.2	96.4%
Queen Anne's	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	96.4	91.1%
St. Mary's	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	97.9	96.6%
Somerset	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	92.5	89.3%
Talbot	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	98.0	93.9%
Washington	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	97.2	91.8%
Wicomico	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	90.3	88.9%
Worcester	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	93.9	93.9%
Statewide	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	95.7	94.0%

TABLE VII
2009/2010 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	0.9829	2.4573
Anne Arundel County ¹	0.876	2.19
Baltimore City ¹	2.268	5.67
Baltimore County	1.1	2.75
Calvert County ¹	0.892	2.23
Caroline County	0.87	2.18
Carroll County	1.048	2.620
Cecil County ¹	0.94	2.35
Charles County ¹	1.026	2.565
Dorchester County	0.896	2.24
Frederick County ¹	0.936	0.000
Garrett County ¹	0.99	0
Harford County ¹	1.064	2.66
Howard County	1.014	2.535
Kent County	0.972	0.000
Montgomery County ¹	0.683	1.707
Prince George's County ¹	0.96	2.4
Queen Anne's County ¹	0.77	0
St. Mary's County ¹	0.857	2.143
Somerset County	0.9	2.25
Talbot County	0.432	0
Washington County ¹	0.948	2.37
Wicomico County ¹	0.759	1.898
Worcester County	0.7	1.75
State	0.112	
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.

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

DOCUMENTS	FY 2007	FY 2008	FY 2009
Certificates of Status (Good Standing)	53,358	48,286	42,705
Name Reservation	1,464	779	1,739
Agency Record	23,824	24,599	20,910
Foreign Registration	0	13	0
Foreign Qualification	4,014	4,177	3,724
Certificate of Withdrawal or Supplemental Certificate	1,170	1,294	1,191
Foreign Penalty	1,656	1,696	1,650
Corporate Charters	13,968	13,508	10,370
Amendment or Related Document	2,437	2,373	1,941
Merger or Consolidation	494	464	360
Transfers	338	355	182
Dissolutions	1,619	2,132	1,836
Revivals	2,251	2,213	2,156
Change of Principal Office or Resident Agent	8,224	9,769	10,376
Certificate of LTD Partnership	829	658	576
Financing Statements	61,089	54,635	46,112
Limited Liability Companies	29,671	29,678	26,212
TOTALS	206,416	196,629	172,040

TABLE IX
STATEMENT OF REVENUES

	FISCAL YEAR ENDING		
	June 30, 2007	June 30, 2008	June 30, 2009
Corporate Filing Fees	\$ 73,289,578	\$ 74,440,161	\$ 76,435,157
Gross Reciepts Tax	132,789,283	133,512,816	124,914,472
Financial Franchise Tax	489,141	14,758	28,049
Recordation Tax	182,683	224,837	31,187
Transfer Tax	1,039,721	1,072,470	2,086,632
Recording Fees	11,733,365	11,529,443	10,059,784
Organization & Capitalization Fees	335,898	362,625	455,394
Expedited Service Fees	5,208,402	5,119,254	4,552,727
Charges for Services	298,986	340,577	107,209
Ground Rent Registration	-	11,631	36,630
Local Subdivison Participation	54,000	409,218	823,009
Other	185,336	247,773	90,512
Total Revenues	\$ 225,606,393	\$ 227,285,563	\$ 219,620,762

TABLE X

PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2009/2010 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 - 2009/2010 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
DORCHESTER¹	100%	100%	100%	¹ All other personal property 40% exempt; being phased out @10% per year.
Brookview	---	---	---	
Cambridge	100%	100%	---	
Church Creek	100%	---	---	
East New Market	100%	---	---	
Eldorado	---	---	---	
Galestown	---	---	---	
Hurlock	---	---	---	
Secretary	40%	---	---	
Vienna	---	---	---	
FREDERICK¹	100%	100%	100%	¹ All other personal property 100% exempt. ² All other personal property is 62.5% exempt.
Brunswick¹	100%	100%	100%	
Burkittsville	---	---	---	
Emmitsburg	---	---	---	
Frederick ²	100%	100%	77.5%	
Middletown	40%	40%	---	
Mount Airy	100%	100%	100%	
Myersville	---	---	---	
New Market	---	---	---	
Rosemont	---	---	---	
Thurmont	100%	100%	40%	
Walkersville	---	40%	---	
Woodsboro	---	---	---	
GARRETT¹	100%	100%	100%	¹ All other personal property 100% exempt.
Accident	100%	100%	---	
Deer Park	---	---	---	
Friendsville	100%	100%	---	
Grantsville	100%	100%	---	
Kitzmillier	---	---	---	
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%	
KENT¹	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 - 2009/2010 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%	---	
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	---	---	---	
ST. MARY'S	100%	100%	100%	
Leonardtown ¹	100%	100%	100%	¹ All other personal property is 100% exempt.

TABLE X

PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2009/2010 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 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	100%	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 2010 AND FY 2009
HOMEOWNERS' TAX CREDITS

Jurisdiction	FY '10 Number of Applications Received	FY '09 Number of Applications Received	FY '10 Number of Credits Issued	FY '09 Number of Credits Issued	FY '10 Total Credit Amount	FY '09 Total Credit Amount	FY '10 Average Credit	FY '09 Average Credit
Allegany	1,489	1,478	1,147	1,126	\$798,082.69	\$ 683,465.51	695.80	\$ 606.99
Anne Arundel	5,157	5,310	3,437	3,574	2,900,603.13	2,826,794.98	843.93	790.93
Baltimore City	13,593	13,741	10,526	10,892	12,389,114.83	11,339,260.90	1,177.00	1,041.06
Baltimore	12,082	10,707	8,076	7,792	7,569,992.78	6,624,902.06	937.34	850.22
Calvert	1,048	840	687	563	829,148.22	596,806.94	1,206.91	1,060.05
Caroline	610	450	402	329	338,384.00	235,003.87	841.75	714.30
Carroll	2,934	2,756	2,186	1,984	2,839,425.56	2,309,640.67	1,298.91	1,164.13
Cecil	1,312	1,042	971	821	1,075,648.40	804,015.69	1,107.77	979.31
Charles	1,383	1,219	925	814	1,141,471.86	864,412.35	1,234.02	1,061.93
Dorchester	614	631	479	452	396,550.42	336,794.50	827.87	745.12
Frederick	2,923	2,724	2,283	2,158	3,211,837.24	2,697,124.43	1,406.85	1,249.83
Garrett	689	617	477	458	299,057.62	249,190.67	626.96	544.08
Harford	3,523	3,236	2,613	2,347	3,501,809.58	2,735,755.59	1,340.15	1,165.64
Howard	2,714	2,775	1,846	1,677	2,856,645.63	2,341,367.93	1,547.48	1,396.16
Kent	401	309	273	224	252,053.72	182,783.71	923.27	816.00
Montgomery	7,747	7,266	3,614	3,381	4,079,056.14	3,538,690.77	1,128.68	1,046.64
Prince George's	6,545	5,485	4,251	3,835	6,018,551.79	5,042,106.57	1,415.80	1,314.76
Queen Anne's	566	498	401	388	380,601.33	322,113.36	949.13	830.19
St. Mary's	901	876	655	652	657,712.28	589,500.30	1,004.14	904.14
Somerset	419	346	322	280	235,448.98	177,796.18	731.21	634.99
Talbot	185	184	126	136	80,896.90	80,453.16	642.04	591.57
Washington	2,482	2,239	1,942	1,808	2,030,811.28	1,689,797.44	1,045.73	934.62
Wicomico	979	933	749	714	577,167.09	527,713.10	770.58	739.09
Worcester	670	623	436	404	354,694.18	283,268.22	813.52	701.16
TOTAL	70,966	66,285	48,824	46,809	\$54,814,766.55	\$47,078,758.90	\$1,122.70	\$1,005.76

TABLE XII
2009 RENTERS' TAX CREDIT STATISTICS

JURISDICTION	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF CREDITS ISSUED	TOTAL CREDIT AMOUNT	AVERAGE CREDIT
Allegany	173	110	\$ 20,995.78	\$190.51
Anne Arundel	477	269	97,718.66	363.27
Baltimore City	5,233	3,572	921,883.78	258.09
Baltimore	2,587	1,673	490,978.27	293.47
Calvert	16	7	2,997.29	428.18
Caroline	63	44	7,630.41	173.42
Carroll	295	148	41,187.68	278.30
Cecil	120	61	17,522.68	287.26
Charles	230	150	46,427.39	309.52
Dorchester	157	104	22,859.66	219.80
Frederick	156	95	35,339.61	372.00
Garrett	22	13	2,853.14	219.47
Harford	347	180	43,064.96	239.25
Howard	440	285	87,865.18	308.30
Kent	65	36	7,502.56	208.40
Montgomery	685	502	105,629.34	210.42
Prince George's	1,058	627	207,087.71	330.28
Queen Anne's	46	26	6,288.10	241.85
St. Mary's	74	44	15,103.55	343.26
Somerset	57	38	9,816.93	258.34
Talbot	52	37	13,392.41	361.96
Washington	305	180	37,295.41	207.20
Wicomico	304	182	62,623.48	344.09
Worcester	87	45	16,126.10	358.36
TOTAL	13,049	8,428	\$2,320,150.08	\$275.29

TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2009

Jurisdiction	Federal	State	County and Municipal	Educational (Including Church Owned)	Religious	Charitable and Fraternal	Individual (Blind, Veterans and Others)
Allegany	82,659,613	448,922,904	343,097,113	12,606,728	158,394,779	82,378,544	15,225,827
Anne Arundel	1,201,199,853	1,187,142,803	2,116,235,487	347,496,417	552,897,149	480,269,302	180,991,817
Baltimore City	680,010,819	3,363,379,030	4,079,581,037	957,104,118	1,217,185,290	2,064,609,954	36,816,696
Baltimore	463,438,986	1,533,911,309	2,290,224,613	352,869,930	1,007,276,008	667,759,919	136,113,588
Calvert	69,242,533	111,527,382	457,024,779	11,073,160	115,692,379	75,114,224	25,641,101
Caroline	3,234,009	45,033,810	117,476,348	15,924,364	42,404,215	32,532,891	6,603,893
Carroll	11,377,898	177,763,435	871,987,290	126,769,621	265,785,257	165,961,877	25,491,557
Cecil	110,803,869	138,943,697	342,944,456	39,073,456	127,151,271	115,424,596	24,584,202
Charles	883,696,230	112,661,112	629,434,249	11,603,566	153,659,361	60,812,237	54,530,566
Dorchester	24,683,150	63,535,921	123,516,648	2,292,600	52,973,512	44,634,896	105,964,299
Frederick	347,518,343	129,750,327	1,140,510,122	196,936,326	379,652,483	215,557,405	55,661,414
Garrett	4,562,698	155,907,215	192,654,591	3,447,438	55,028,213	12,643,215	8,801,935
Harford	866,572,296	82,943,641	758,534,592	41,187,966	215,052,541	189,123,726	71,724,796
Howard	78,929,364	611,945,825	1,413,421,324	56,161,152	277,011,526	322,363,782	64,870,381
Kent	10,007,332	32,073,816	92,906,943	75,203,192	37,492,707	43,432,951	4,937,553
Montgomery	2,649,542,117	1,094,911,477	8,098,042,583	555,936,211	2,118,625,092	805,552,620	516,079,007
Prince George's	2,269,452,025	923,485,505	2,604,897,759	133,011,341	1,117,448,899	1,130,527,032	309,984,000
Queen Anne's	2,474,178	121,249,131	289,601,345	4,550,898	67,519,885	43,385,125	19,315,612
St. Mary's	1,640,686,898	179,642,690	395,319,569	87,771,726	80,985,978	50,205,814	25,291,192
Somerset	3,129,430	238,484,706	109,409,596	4,014,332	30,357,598	42,467,369	6,234,807
Talbot	17,973,829	20,769,096	172,483,132	20,747,642	58,962,941	98,065,586	16,516,596
Washington	74,196,750	263,792,113	641,617,130	55,359,436	323,083,720	200,003,818	31,489,198
Wicomico	5,030,166	221,656,116	428,358,578	14,742,365	130,387,136	208,351,952	19,442,673
Worcester	83,038,879	57,999,518	554,021,688	12,286,188	97,214,337	71,175,740	14,384,409
TOTALS	11,583,461,265	11,317,432,579	28,263,300,972	3,138,170,173	8,682,638,277	7,222,354,575	1,776,697,119

TABLE XIV

REIMBURSEMENT OF PROPERTY TAX CREDITS

FOR URBAN ENTERPRISE ZONES IN FY 2010

Enterprise Zones	Capital Investments	Number of Businesses in FY 2010	State's One-Half Reimbursement for 2010
Allegany County	\$ 43,280,775	27	\$ 324,069
Baltimore City	788,230,308	235	7,150,825
Baltimore County	107,676,817	36	474,096
Calvert County	12,553,543	16	44,791
Cecil County	146,318,141	22	860,784
Dorchester County	13,354,446	15	81,514
Garrett County	17,914,080	24	90,116
Harford County	272,771,225	143	1,622,078
Montgomery County	283,512,125	66	1,165,802
Prince George's County	118,433,370	35	610,702
St. Mary's County	14,345,061	23	49,206
Somerset County	1,132,078	2	8,132
Washington County	102,207,737	44	529,924
Wicomico County	17,940,075	57	117,185
Worcester County	2,025,857	7	11,726
TOTAL	\$1,941,695,638	752	\$13,140,950

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2007 - 2009

	FISCAL YEAR 2007			FISCAL YEAR 2008			FISCAL YEAR 2009		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
Allegany	11,840	522	4.4%	13,675	735	5.4%	13,065	550	4.2%
Anne Arundel	58,920	3,156	5.4%	73,264	2,895	4.0%	61,477	4,126	6.7%
Baltimore City	67,473	5,054	7.5%	82,351	6,833	8.3%	68,932	6,889	10.0%
Baltimore	85,609	3,834	4.5%	90,200	8,877	9.8%	98,410	5,409	5.5%
Calvert	11,274	820	7.3%	11,381	680	6.0%	17,106	1,000	5.8%
Caroline	5,415	292	5.4%	5,783	467	8.1%	4,475	261	5.8%
Carroll	22,442	1,039	4.6%	20,849	1,464	7.0%	19,740	1,458	7.4%
Cecil	16,440	734	4.5%	13,016	599	4.6%	14,800	954	6.4%
Charles	19,995	407	2.0%	16,818	696	4.1%	20,331	858	4.2%
Dorchester	7,296	224	3.1%	8,372	858	10.2%	5,471	338	6.2%
Frederick	29,721	1,218	4.1%	34,884	1,617	4.6%	23,101	998	4.3%
Garrett	7,362	342	4.6%	10,887	569	5.2%	9,471	303	3.2%
Harford	24,084	1,126	4.7%	31,311	2,149	6.9%	35,706	1,578	4.4%
Howard	29,454	1,806	6.1%	29,566	2,068	7.0%	32,854	1,488	4.5%
Kent	3,977	286	7.2%	4,960	316	6.4%	3,785	272	7.2%
Montgomery	99,867	4,956	5.0%	90,064	6,134	6.8%	118,459	3,510	3.0%
Prince George's	71,907	2,389	3.3%	110,191	6,530	5.9%	84,063	4,133	4.9%
Queen Anne's	8,070	523	6.5%	6,424	437	6.8%	9,932	729	7.3%
St. Mary's	12,691	539	4.2%	15,165	1,291	8.5%	15,837	986	6.2%
Somerset	4,183	221	5.3%	5,254	517	9.8%	6,612	329	5.0%
Talbot	8,745	375	4.3%	5,573	383	6.9%	5,511	331	6.0%
Washington	20,088	1,221	6.1%	19,400	1,530	7.9%	15,323	592	3.9%
Wicomico	13,661	561	4.1%	14,494	999	6.9%	15,310	557	3.6%
Worcester	17,071	853	5.0%	14,565	709	4.9%	31,840	1,517	4.8%
TOTAL	657,585	32,498	4.9%	728,447	49,353	6.8%	731,611	39,166	5.4%

*Notices are not sent for exempt property.

TABLE XVI
MEDIAN SALE PRICE
OWNER OCCUPIED PROPERTY

Jurisdiction	FISCAL YEAR 2007		FISCAL YEAR 2008		FISCAL YEAR 2009	
	Properties Sold	Median Price	Properties Sold	Median Price	Properties Sold	Median Price
Allegany	570	\$109,875	215	\$100,000	155	\$95,000
Anne Arundel	7,571	\$339,900	2,776	\$317,000	1,316	\$385,000
Baltimore City	7,100	\$159,625	2,957	\$132,000	1,410	\$210,000
Baltimore	11,234	\$262,850	2,968	\$318,000	2,449	\$218,000
Calvert	855	\$324,900	329	\$343,000	215	\$260,000
Caroline	423	\$275,000	134	\$275,000	31	\$172,800
Carroll	2,118	\$340,000	499	\$325,000	394	\$258,500
Cecil	1,166	\$260,000	236	\$265,000	322	\$264,450
Charles	2,766	\$348,475	444	\$391,200	272	\$350,000
Dorchester	369	\$214,000	219	\$212,300	26	\$233,500
Frederick	3,549	\$329,900	1,149	\$273,000	294	\$315,000
Garrett	130	\$145,500	199	\$290,000	81	\$260,000
Harford	3,961	\$269,900	1,080	\$309,000	1,024	\$235,250
Howard	4,404	\$392,000	970	\$454,990	1,095	\$340,000
Kent	187	\$264,000	113	\$322,980	39	\$265,000
Montgomery	13,757	\$437,750	2,569	\$450,000	2,670	\$370,000
Prince George's	9,457	\$325,000	2,823	\$360,000	830	\$250,000
Queen Anne's	617	\$378,911	116	\$280,000	106	\$377,779
St. Mary's	1,251	\$315,000	340	\$370,000	418	\$279,355
Somerset	149	\$159,900	50	\$134,300	47	\$160,000
Talbot	485	\$360,000	136	\$425,000	53	\$405,000
Washington	1,498	\$239,450	559	\$199,990	110	\$233,750
Wicomico	1,115	\$200,000	300	\$200,000	201	\$210,000
Worcester	239	\$265,000	286	\$255,000	614	\$319,950
TOTAL	74,971	\$315,000	21,467	\$312,500	14,172	\$280,000

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
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 Smith	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)	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)	Jerry L. Elmore	301-791-3050
Wicomico (Salisbury)	Steven M. Carey	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