



DEPARTMENT OF
ASSESSMENTS & TAXATION

Seventy-Third
Annual Report
FY 2017

LARRY HOGAN
GOVERNOR

BOYD RUTHERFORD
LT. GOVERNOR



MICHAEL HIGGS
DIRECTOR

DENISE HERNDON
DEPUTY DIRECTOR

The Honorable Larry Hogan
and
The General Assembly of Maryland

As required by Section 2-1246 of the State Government Article of the Annotated Code of Maryland, I am pleased to submit the Department of Assessments and Taxation's 2017 Annual Report. The collected data on programs administered by the Department on behalf of the citizens of the State of Maryland is provided here.

Our entire team is committed to provide the customers we serve with the highest level of courteous, prompt and efficient service. I hope the information contained in this Report is of value to you and your constituents. As always, we welcome and appreciate your feedback and comments as to how the Department can enhance the level of service provided to our customers.

Sincerely,

Michael Higgs
Director

Office of the Director
300 W. Preston St. Room 605 Baltimore, MD 21201
www.dat.maryland.gov
410.767.4881 (phone) 1.800.735.2258 (MD relay)
410.333.7216 (fax) 1.888.246.5941 (toll free)

GENERAL DUTIES AND POWERS OF THE MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

The Maryland 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) assessing all real property in the State, (2) supervising the real and personal property tax structure of the State, (3) creating and maintaining State records that establish corporations and other business entities, (4) administering programs for State property tax exemptions and credits, and (5) publishing statistics and reports.

Office of the Director

The Office of the Director manages the entire agency, including the Director's staff and the offices of Finance/Accounting, Equal Employment Opportunity, Human Resources, and the Attorney General. The Director's staff compiles statistics and reports, monitors assessment levels, ensures compliance with applicable laws and regulations, establishes Department priorities, manages the budget, interfaces with the Legislature and Executive Branch agencies, and assists the Director in Department management.

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

The Office of Equal Employment Opportunity monitors personnel actions, investigates Equal Employment Opportunity complaints, provides employee assistance services, and ensures Americans with Disabilities Act compliance.

The Office of the Attorney General provides advice to program managers on legal matters and represents the Department in litigation.

Real Property Division

The Real Property Division functions under the relevant 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 assessment of property is conducted by assessors working in 23 counties and Baltimore City. Real property assessments are based on a three-year cycle in which one-third of all real property is reviewed each year.

Assessment notices are mailed annually on January 1. For 2017, approximately 758,749 Maryland property owners received their reassessment notices.. 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 Real Property

Assessment Administration and Valuation System (AAVS) 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 other commercially produced references are also used in the property valuation process. Real property assessment values are furnished to each county and municipality for tax billing purposes.

Any property owner that disagrees with an assessment has a right of appeal. Maryland law provides for a three-level administrative appeal process: the Supervisor's Level Hearing, the Property Tax Assessment Appeals Board (PTAAB), and the Maryland Tax Court.

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

Taxpayer Services Division

Charter Services

The Department's Charter Unit in Baltimore is the centralized filing location for forming a new business entity or registering a "foreign" (out-of-state) entity that is doing regular business in the State. The Charter Unit is also responsible for registering trade names, processing and posting Uniform Commercial Code (UCC) financing statements, and registering ground rents. In 2017, the Charter Unit processed 202,123 charter and trade name registrations; 93,972 UCC filings; and maintained a registry of 91,396 ground rent owners.

Table VIII provides a summary of the number and type of documents processed by the Department for fiscal years 2015, 2016, and 2017. Table IX details the revenues the agency collected and deposited into the State General Fund.

Business Personal Property Valuation

The Business Personal Property Valuation Unit is responsible for assessing the value of taxable personal property owned by business entities throughout the State. The Unit's assessors apply generally accepted accounting principles to determine an entity's assessed value. Notices reflecting personal property values are mailed to Maryland businesses, and those values are certified to the respective county and/or municipal government to calculate and issue tax bills. Local governments then apply their own tax rate to this business personal property assessment.

During calendar year 2017, the Unit's assessors completed work on 2016 filings (FY ending June 30, 2017) and began work on 2017 filings (FY ending June 30, 2018). For filing year 2016 (i.e. FY2017), there were 342,697 Annual Report and Personal Property Tax Returns filed,

which generated \$12.99 billion in personal property assessments for local jurisdiction. For filing year 2017 (i.e. FY2018), there have, thus far, been 329,086 Annual Report and Personal Property Tax Returns filed generating \$12.01 billion in personal property assessments for local jurisdictions.

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. The second levy is a property tax assessment for the operating real and personal property of public utilities, including electric companies, local gas distribution companies, interstate natural gas and oil pipelines, railroads, telecommunication companies, and water companies. In fiscal year 2017, the franchise tax program processed 273 returns and the public utility valuation program assessed 304 public utilities and railroads.

Homeowners' Tax Credit Program

The Homeowners' Tax Credit Program assists homeowners whose property tax bills are disproportionately higher than a fixed percentage of their gross household income. The program uses a graduated formula 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. Table XI compares the number of Homeowners' Tax Credits granted within each subdivision in fiscal years 2016 and 2017.

Homestead Tax Credit

The Homestead Tax Credit caps the amount of residential real property assessment on which a homeowner pays property taxes and this credit (or cap) can increase substantially through the years of home ownership as property values increase. To qualify for the Homestead Tax Credit, an applicant must be using the subject residence as his or her principal residence.

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 their gross household income. The majority of recipients of this credit are retirees age 60 or older, but the program is also available to the 100% disabled and renters under age 60 with at least one dependent child. There is an itemization in Table XII for the 2017 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 the

cumulative effect of exemptions can erode the local government tax base. These statutes require a stricter showing of “actually” serving the enumerated exempt purposes and not merely the showing of “nonprofit” status that is 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 organizations or individuals specifically named 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. 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 property owner. Local governments are the largest governmental owner of exempt property in the state and the federal government owns the second largest amount. The State of Maryland owns the smallest amount of government-owned property.

In terms of privately held exempt property, religious organizations own the largest amount of exempt property. Charitable organizations comprise the second largest group and educational organizations are third. 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

The Department’s role in the administration of Enterprise Zone tax incentives is to process the 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 30% to 70% 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, and the real property credit granted in a focus area remains at the 80% level for all 10 years of the credit’s duration.

The central administration of the Department and local Supervisors of Assessments in the counties work closely with the local economic development officials in explaining the provisions and calculations of these credits to businesses, which are 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 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 lists 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 Tax 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 data, information and technology support services for the Department.

Office of Information Technology Accomplishments

The Department accomplished the following Information Technology related items during 2017:

- Migrated databases and images from old imaging system to new imaging system. Made these images available to SDAT Website and Maryland Archives.
- Implemented an imaging check in procedure to allow units an easier way to determine if/when they dropped off paperwork to be imaged.
- Partnered with the Department of Information Technology to implement hard drive encryption,
- Partnered with the Department of Information Technology to upgrade firewall. Conducted firewall rule review.
- Partnered with the Department of Information Technology to start migrating to e-fax services,
- Partnered with the Department of Information Technology to migrate FTP from SDAT's data center to DoIT Platform as a Service Environment. Conducted SDAT FTP User review and password change.
- Updated all of SDAT's IT policies.
- Received Federal Tax Information Safeguard review from the Internal Revenue Service,
- Partnered with the Department of Health to automate their manual process of checking Medicaid's New Enrollment Provider Status with Department of Assessments & Taxation's data,
- Installed webcams throughout the agency,
- Testing encryption on copiers,
- Replaced 17 copiers within the agency,
- Cataloged SDAT's microfilm to begin a partnership with Maryland Archives to convert images on microfilm to our digital imaging system in 2018,
- Migrating from waterfall project/application development to AGILE.
- Strategic Enterprise Application Network (SEAN) RFP has been awarded and declared a Major Information Technology Project. This project scheduled to start in January 2018 will start the migration from the mainframe to the cloud.
- Partnered with NIC to implement more online services for Business Charter and Personal Personal Property units.

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,
 - Ground rent registration and redemption information,
 - Electronic images of Ground rent registration documents, and
 - Links to Ground rent deed records via the MD Archives
- ▶ 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, and
 - Electronic images of Rate Stabilization filings
- ▶ Purchasing of Certificates of Status;
- ▶ Filing of Personal Property return extension requests; and
- ▶ Potential Domestic Forfeitures searchable list.

The Department also offers a variety of forms, publications, and other valuable information. These services and information are of great value to property owners, banks, lenders, appraisers, real estate professionals, businesses, and attorneys. The Department's website averages 2,127,608 hits daily (more than 63,828,240 monthly).

Internet Web Hosting

At the end of 2016, the Department re-negotiated its Internet web applications hosting agreement with Towson University's Innovation and Applied Research Division. This agreement provides for the 24 hour, 7 days per week web application hosting support of the SDAT website.

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 online service helps to free up SDAT staff who were previously assigned to assist "walk in" customers and company personnel. Customers 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 other documents to display on our website, such as Ground Rent Registration filings for. 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 that were determined to have “no assessment,” substantially increasing 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.

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, property owners could only file an appeal of their assessment by mailing a form to the respective county assessment office.

TABLE I
The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2016
Base Estimate Date: November 30, 2016

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total		Loss Due to Homestead Tax Credit Percentage	County Homestead Tax Credit Percentage	Net		Railroad Operating Personal Property	Utility Real Property	Utility Personal 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
				Assessable Base Subject to the Real Property County Tax Rate	Real Property County Tax Rate			Assessable Base Subject to the Real Property County Tax Rate	Real Property County Tax Rate							
Allegheny	3,535,189	1,750	14,563	3,551,502	3,737	7%	3,547,765	20,494	7,308	126,584	177,043	331,429	3,882,931			
Anne Arundel	80,955,501	150,000	742	81,106,243	8,644,948	2%	72,461,295	1,435	42,914	945,908	1,544,655	2,534,912	83,641,155			
Baltimore City	37,672,494	263,892	196,649	38,133,035	1,588,697	4%	36,544,338	34,714	135,392	874,160	1,258,000	2,302,266	40,435,301			
Baltimore	78,498,749	240,481	13,723	78,752,954	1,085,818	4%	77,667,136	11,505	109,001	1,285,143	1,718,998	3,124,647	81,877,601			
Calvert	11,486,169	13,750		11,499,919	790	10%	11,499,129	110,151	785,288	152,755		1,048,194	12,548,113			
Caroline	2,480,890	3,281		2,484,170	9,161	5%	2,475,010	5,159	57,655	50,234		113,048	2,597,219			
Carroll	18,455,208	28,000	6,203	18,489,411	22,133	5%	18,467,278	7,164	12,623	261,747	286,877	568,411	19,057,823			
Cecil	9,340,543	4,375	5,852	9,350,770	3,948	4%	9,346,822	5,361	15,113	165,052	238,334	423,860	9,774,630			
Charles	16,287,266	82,352	1,173	16,370,791	7,539	7%	16,363,253	3,151	33,470	275,980	487,413	800,014	17,170,805			
Dorchester	2,758,455	2,125		2,760,580	12,602	5%	2,747,978	2,344	3,344	117,126		119,470	2,880,050			
Fredrick	27,789,447	62,500	10,474	27,862,421	60,879	5%	27,801,541	29,973	343,805			373,778	28,226,199			
Garrett	4,295,919	5,325	902	4,302,146	19,108	5%	4,283,038	9,636	38,885	75,433	115,138	239,092	4,541,238			
Harford	26,428,402	50,000	2,154	26,480,556	9,004	5%	26,471,551	2,766	33,072	546,110	627,854	1,209,802	27,690,358			
Howard	47,525,818	193,897	14,870	47,734,585	393,498	5%	47,341,087	7,891	33,934	545,115	999,911	1,586,851	49,321,435			
Kent	2,896,285	2,850		2,899,135	44,109	5%	2,855,027	2,094	41,564			43,658	2,942,793			
Montgomery	178,612,369	518,030	10,168	179,140,567	85,475	10%	179,055,092	7,394	110,735	1,559,130	2,167,593	3,844,852	182,985,419			
Prince Georges	80,985,662	945,473	6,970	81,938,105	3,871,868	0%	78,066,236	10,307	64,298	1,409,786	1,403,313	2,887,704	84,825,809			
Queen Anne's	7,743,144	15,000		7,758,144	47,798	5%	7,710,346	4,636	73,038			77,674	7,835,818			
St. Mary's	12,010,855	23,500		12,034,355	85,041	5%	11,949,313	5,559	111,909		160,435	277,903	12,312,258			
Somerset	1,354,869	2,500	5,868	1,363,237	547	10%	1,362,690	4,736	1,136	38,327	26,909	71,108	1,434,346			
Talbot	8,349,070	12,500		8,361,570	1,205,258	0%	7,156,312	3,003	61,736			64,739	8,426,309			
Washington	12,020,742	15,000	30,548	12,066,290	11,820	5%	12,054,470	16,871	13,920	138,310	409,948	579,049	12,645,339			
Wicomico	5,764,482	6,500	6,719	5,777,701	9,951	5%	5,767,750	4,521	12,787	143,405	201,725	362,438	6,140,140			
Worcester	14,804,421	6,688	468	14,811,576	145,973	3%	14,665,603	250	5,846	135,899	212,925	354,920	15,166,496			
TOTAL	692,051,950	2,649,769	328,046	695,029,765	17,369,703		677,660,062	148,196	833,353	10,118,210	12,240,061	23,339,820	718,369,585			

Full year column includes new construction added for the full year (July 1). The New Construction column is property added for partial year levy (Oct 1, Jan 1, and Apr 1).
 Cecil County business personal property columns include the value of 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 non-utility generators 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 2016 must be adjusted before being used for state aid
 Worcester County: \$200,925.

Effective July 1, 2013 manufacturing equipment became exempt in Wicomico County. Effective July 1 2015 manufacturing equipment became exempt in Allegany County.

State Department of Assessments and Taxation

TABLE II

The Estimated Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2016

Base Estimate Date: November 30, 2016

(figures expressed in thousands)

County	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	Loss Due to Homestead Tax Credit	State Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject to the Utility Property State Tax Rate
	Year	Construction	Property	State Tax Rate	Percentage	State Tax Rate	State Tax Rate	
Allegheny	3,573,116	1,750	14,563	3,589,429	1,127	10%	3,588,301	7,308
Anne Arundel	81,098,601	150,000	742	81,249,343	77,852	10%	81,171,491	42,914
Baltimore City	38,402,573	188,428	196,649	38,787,650	226,832	10%	38,560,818	135,392
Baltimore	78,671,161	160,321	13,723	78,845,205	39,352	10%	78,805,853	109,001
Calvert	11,484,679	13,750		11,498,429	790	10%	11,497,639	110,151
Caroline	2,480,954	3,281		2,484,235	569	10%	2,483,666	5,159
Carroll	18,455,208	28,000	6,203	18,489,411	1,382	10%	18,488,029	12,623
Cecil	9,360,021	4,375	5,852	9,370,248	568	10%	9,369,680	15,113
Charles	16,290,927	54,902	1,173	16,347,002	2,052	10%	16,344,950	33,470
Dorchester	2,758,455	2,125		2,760,580	1,182	10%	2,759,398	2,344
Frederick	27,795,442	62,500	10,474	27,868,416	5,646	10%	27,862,770	29,973
Garret	4,296,179	5,325	902	4,302,406	2,041	10%	4,300,365	38,885
Harford	26,477,046	50,000	2,154	26,529,200	1,333	10%	26,527,867	33,072
Howard	47,539,399	136,765	14,870	47,691,034	14,541	10%	47,676,493	33,934
Kent	2,896,307	2,850		2,899,157	2,836	10%	2,896,320	2,094
Montgomery	178,612,369	353,686	10,168	178,976,224	86,030	10%	178,890,194	110,735
Prince George's	80,986,717	828,649	6,970	81,822,336	299,449	10%	81,522,887	64,298
Queen Anne's	7,745,199	15,000		7,760,199	2,844	10%	7,757,354	4,636
St. Mary's	12,030,868	23,500		12,054,368	2,722	10%	12,051,646	5,559
Somerset	1,354,649	2,500	5,868	1,363,017	537	10%	1,362,480	1,136
Talbot	8,349,070	12,500		8,361,570	459	10%	8,361,111	3,003
Washington	12,046,765	15,000	30,548	12,092,313	1,723	10%	12,090,590	13,920
Wicomico	5,769,793	6,500	6,719	5,783,012	1,776	10%	5,781,235	12,787
Worcester	14,804,286	6,688	468	14,811,441	4,738	10%	14,806,703	5,846
TOTAL	693,279,783	2,128,394	328,046	695,736,223	778,382		694,957,841	833,353

Full year column includes new construction added for the full year (July 1).

TABLE III
The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2017
Base Estimate Date: November 30, 2017
 (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 Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property 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	Total Taxable County Assessable Base
	Year	Year	Year	County Tax Rate	County Tax Credit	County Tax Credit	County Tax Rate	Property	Property	Property	Property	County Tax Rates	Assessable Base
Allegheny	3,542,151	750	15,730	3,558,631	4,099	4%	3,554,532	20,583	7,915	128,572	182,348	339,418	3,898,049
Anne Arundel	83,978,319	175,000	780	84,154,099	8,745,272	2%	75,408,827	1,515	45,927	976,066	1,594,685	2,618,193	86,772,292
Baltimore City	38,310,200	205,153	209,204	38,724,557	1,439,454	4%	37,285,104	39,918	147,630	934,285	1,363,449	2,485,282	41,209,840
Baltimore	81,030,141	238,175	15,007	81,283,323	1,111,479	4%	80,171,843	12,322	109,025	1,396,432	1,881,971	3,399,750	84,683,073
Calvert	11,684,684	23,625		11,708,309	379	10%	11,707,930		111,572	794,618	158,865	1,065,055	12,773,365
Caroline	2,485,524	3,350		2,488,874	7,335	5%	2,481,539		5,257	58,586	55,961	119,804	2,608,678
Carroll	18,873,849	30,000	5,361	18,909,210	30,017	5%	18,879,193	6,884	13,430	277,855	306,837	605,006	19,514,216
Cecil	9,477,691	76,500	6,727	9,560,918	11,633	4%	9,549,284	6,727	15,018	174,203	235,409	431,357	9,992,274
Charles	16,853,015	118,911	1,135	16,973,060	11,719	7%	16,961,341	3,328	35,134	289,498	231,004	558,964	17,532,024
Dorchester	2,759,382	1,625		2,761,007	9,928	5%	2,751,080		2,217	116,548		118,765	2,879,772
Frederick	28,943,587	75,000	10,582	29,029,169	76,751	5%	28,952,417		30,770	360,336		391,106	29,420,275
Garrett	4,311,232	5,200	948	4,317,380	13,893	5%	4,303,487	10,176	38,690	73,871	145,173	267,910	4,585,290
Hartford	27,043,344	50,000	2,299	27,095,643	12,168	5%	27,083,475	2,996	39,536	580,215	696,102	1,318,789	28,414,432
Howard	49,461,819	257,060	18,665	49,737,544	306,431	5%	49,431,114	8,334	35,927	582,776	1,038,694	1,665,731	51,403,275
Kent	2,898,700	5,000		2,903,700	32,426	5%	2,871,274		2,121	44,696		46,817	2,950,517
Montgomery	184,821,800	530,533	10,680	185,363,013	86,963	10%	185,276,051	7,809	117,415	1,624,249	2,417,503	4,166,976	189,529,990
Prince George's	86,905,831	463,443	7,466	87,376,740	5,382,376	1%	81,994,364	10,936	67,655	1,468,447	1,704,318	3,251,356	90,628,096
Queen Anne's	7,921,420	12,500		7,933,920	43,512	5%	7,890,408		4,760	72,055		76,815	8,010,735
St. Mary's	12,195,037	28,000		12,223,037	56,381	5%	12,166,656		6,731	117,774	169,942	294,447	12,517,484
Somerset	1,346,982	3,250	2,887	1,353,119	347	10%	1,352,771	40	1,227	38,229	38,704	78,200	1,431,319
Talbot	8,341,640	5,000		8,346,640	1,132,143	0%	7,214,497		3,001	61,378		64,379	8,411,019
Washington	12,170,719	12,500	58,116	12,241,335	11,743	5%	12,229,591	26,993	13,243	151,006	416,848	608,090	12,849,425
Wicomico	5,895,045	7,000	4,564	5,906,609	17,384	5%	5,889,224	53	16,210	144,367	217,028	377,658	6,284,266
Worcester	15,167,165	10,500	394	15,178,059	151,780	3%	15,026,279	222	5,734	137,454	224,177	367,587	15,545,646
TOTAL	716,419,276	2,338,075	370,545	719,127,895	18,695,614		700,432,281	158,776	876,145	10,603,516	13,079,019	24,717,456	743,845,351

Full year column includes new construction added for the full year (July 1). The New Construction column is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).
Cecil County business personal property columns include the value of Rock Springs Non-Utility Generator.

Garret County is not levying a tax against business personal property. The figures in that column are for personal property of non-utility generators 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 2016 must be adjusted before being used for sta
Worcester County: \$216,917.

Effective July 1, 2013 manufacturing equipment became exempt in Wicomico County. Effective July 1 2015 manufacturing equipment became exempt in Allegany County.

State Department of Assessments and Taxation

TABLE IV

The Estimated Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2017

Base Estimate Date: November 30, 2017

(figures expressed in thousands)

County	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	Loss Due to Homestead Tax Credit Percentage	State Homestead Tax Credit	Net Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject to the Utility Property State Tax Rate
	Year	Construction	Property	State Tax Rate	Percentage	Percentage	State Tax Rate	State Tax Rate
Allegheny	3,570,559	750	15,730	3,587,039	1,003	10%	3,586,036	7,915
Anne Arundel	84,144,579	175,000	780	84,320,359	91,806	10%	84,228,552	45,927
Baltimore City	38,893,259	136,769	209,204	39,239,232	196,544	10%	39,042,688	147,630
Baltimore	81,204,147	158,783	15,007	81,377,937	58,358	10%	81,319,580	109,025
Calvert	11,683,119	23,625		11,706,744	379	10%	11,706,365	111,572
Caroline	2,485,588	3,350		2,488,938	349	10%	2,488,590	5,257
Carroll	18,873,849	30,000	5,361	18,909,210	1,836	10%	18,907,374	13,430
Cecil	9,485,366	76,500	6,727	9,568,593	898	10%	9,567,694	15,018
Charles	16,856,035	78,441	1,135	16,935,611	3,564	10%	16,932,047	35,134
Dorchester	2,759,382	1,625		2,761,007	1,189	10%	2,759,818	2,217
Frederick	28,949,712	75,000	10,582	29,035,294	7,878	10%	29,027,416	30,770
Garrett	4,311,448	5,200	948	4,317,596	1,558	10%	4,316,038	38,690
Harford	27,104,708	50,000	2,299	27,157,007	1,717	10%	27,155,290	39,536
Howard	49,519,944	186,373	18,665	49,724,982	13,894	10%	49,711,088	35,927
Kent	2,898,727	5,000		2,903,727	1,455	10%	2,902,272	2,121
Montgomery	184,821,800	378,689	10,680	185,211,169	87,555	10%	185,123,614	117,415
Prince George's	86,906,544	300,628	7,466	87,214,638	493,610	10%	86,721,029	67,655
Queen Anne's	7,923,559	12,500		7,936,059	2,804	10%	7,933,255	4,760
St. Mary's	12,204,580	28,000		12,232,580	1,521	10%	12,231,059	6,731
Somerset	2,694,093	3,250	2,887	2,700,230	342	10%	2,699,888	1,227
Talbot	8,341,640	5,000		8,346,640	597	10%	8,346,043	3,001
Washington	12,195,302	12,500	58,116	12,265,918	1,826	10%	12,264,092	13,243
Wicomico	5,903,932	7,000	4,564	5,915,496	3,048	10%	5,912,448	16,210
Worcester	15,167,030	10,500	394	15,177,924	5,623	10%	15,172,301	5,734
TOTAL	718,898,903	1,764,483	370,545	721,033,931	979,354		720,054,578	876,145

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.

State Department of Assessments and Taxation

TABLE V

Fiscal Year 2017 Real Property Tax Base/Ratio by Jurisdiction

	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	41,303	2,507,035,676	95.8%	961,931,096	95.0%	133,943,992	95.8%	3,031,800	100.0%	3,605,942,564	95.6%
Anne Arundel	217,229	64,447,097,245	93.9%	19,754,885,609	95.8%	519,391,568	93.9%	20,912,600	100.0%	84,742,287,022	94.3%
Baltimore City	237,689	25,030,158,088	92.0%	18,287,752,720	91.2%	0	92.0%	0	100.0%	43,317,890,808	91.7%
Baltimore	300,657	58,062,839,675	92.9%	23,364,237,587	98.9%	1,049,907,571	92.9%	66,101,999	100.0%	82,545,086,832	94.6%
Calvert	43,023	10,115,553,399	93.0%	1,322,919,540	95.0%	274,426,999	93.0%	1,600	100.0%	11,712,901,538	93.3%
Caroline	16,696	1,731,599,876	95.3%	415,623,105	95.0%	363,869,336	95.3%	489,300	100.0%	2,511,581,617	95.2%
Carroll	67,562	15,599,138,270	93.5%	2,476,149,667	95.0%	938,226,981	93.5%	4,381,300	100.0%	19,017,896,218	93.7%
Cecil	47,304	7,050,819,541	94.2%	2,003,712,763	94.0%	513,076,960	94.2%	9,800	100.0%	9,567,619,064	94.2%
Charles	66,528	13,455,267,792	93.8%	3,207,477,197	95.0%	434,903,289	93.8%	16,977,000	100.0%	17,114,625,278	94.1%
Dorchester	23,170	2,050,680,198	95.6%	504,567,861	95.0%	284,557,665	95.6%	3,127,000	100.0%	2,842,932,724	95.5%
Frederick	98,692	21,942,803,776	92.9%	5,822,305,387	94.2%	1,320,383,824	92.9%	26,270,069	100.0%	29,111,763,056	93.2%
Garret	29,651	3,620,043,515	96.3%	473,636,678	95.0%	234,238,331	96.3%	0	100.0%	4,327,918,524	96.1%
Hartford	99,805	20,930,640,410	94.4%	5,605,530,703	96.9%	757,215,061	94.4%	16,637,067	100.0%	27,310,023,241	94.9%
Howard	107,563	38,196,116,495	93.8%	11,034,144,961	96.5%	424,789,070	93.8%	4,302,433	100.0%	49,659,352,959	94.4%
Kent	13,463	2,120,911,648	97.4%	395,261,035	95.0%	399,775,735	97.4%	2,834,700	100.0%	2,918,783,118	97.1%
Montgomery	341,858	141,768,884,987	92.4%	43,068,796,770	95.5%	654,148,032	92.4%	106,028,067	100.0%	185,597,857,856	93.1%
Prince George's	296,079	60,119,638,096	93.4%	26,788,111,163	90.6%	284,298,410	93.4%	27,424,434	100.0%	87,219,472,103	92.5%
Queen Anne's	26,068	6,158,319,323	96.0%	1,018,486,811	95.0%	76,681,873	96.0%	68,633	100.0%	7,943,688,640	95.8%
St. Mary's	49,805	9,880,522,108	94.0%	1,707,667,229	95.0%	62,252,187	94.0%	8,953,867	100.0%	12,223,395,391	94.1%
Somerset	17,046	951,994,069	94.9%	266,112,066	95.0%	150,970,661	94.9%	859,700	100.0%	1,369,936,496	94.9%
Talbot	21,316	6,368,697,088	96.9%	1,051,649,823	95.0%	936,476,033	96.9%	8,840,567	100.0%	8,365,663,511	96.6%
Washington	59,197	7,983,950,890	92.1%	3,761,191,694	92.7%	574,107,498	92.1%	8,350,900	100.0%	12,327,600,982	92.3%
Wicomico	46,768	4,162,892,713	93.3%	1,474,578,847	93.6%	286,530,098	93.3%	3,387,667	100.0%	5,927,389,325	93.3%
Worcester	66,537	12,483,862,600	94.1%	2,391,575,912	97.3%	283,333,396	94.1%	20,345,600	100.0%	15,179,117,598	94.6%
Statewide	2,335,009	536,739,467,568	93.5%	177,158,286,224	95.0%	12,211,636,570	93.5%	351,336,103	100.0%	726,460,726,465	93.9%

TABLE VI
Assessment Levels

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Allegany	98.5	93.4	99.9	95.2	95.0	93.0	89.6	90.1	90.0	91.8	94.5%	94.2%	95.2%	94.0%	95.6%
Anne Arundel	87.4	84.4	84.5	85.6	96.0	95.2	95.1	90.3	89.7	90.2	91.2%	90.7%	93.8%	95.2%	94.3%
Baltimore City	94.9	95.0	74.3	85.2	92.0	94.7	91.6	91.4	91.3	95.8	94.8%	93.1%	91.0%	92.2%	91.7%
Baltimore	92.7	86.5	88.5	83.5	94.0	94.6	94.8	91.5	93.6	93.0	87.6%	92.3%	96.8%	94.8%	94.6%
Calvert	87.3	82.1	82.3	85.6	95.0	95.4	96.0	94.0	91.7	90.6	90.5%	91.1%	91.3%	91.5%	93.3%
Caroline	88.3	87.3	81.7	88.9	95.0	95.3	92.8	95.7	97.2	98.1	94.4%	95.6%	95.4%	94.8%	95.2%
Carroll	89.5	86.6	85.9	89.7	96.0	97.1	94.0	89.5	93.2	90.5	91.5%	92.9%	91.3%	92.6%	93.7%
Cecil	91.8	88.9	86.0	91.0	94.0	94.9	94.9	91.6	87.2	91.2	94.8%	92.4%	93.2%	92.6%	94.2%
Charles	88.6	88.9	87.1	88.0	94.0	96.4	93.4	92.1	92.2	92.2	91.9%	92.3%	94.5%	93.1%	94.1%
Dorchester	89.3	85.4	67.0	79.3	91.0	96.9	90.2	95.3	91.2	90.8	98.1%	91.8%	93.1%	93.7%	95.5%
Frederick	87.4	88.9	83.7	90.9	96.0	98.2	95.6	89.2	93.0	89.2	90.4%	92.1%	90.9%	92.3%	93.2%
Garrett	83.8	91.6	88.6	91.8	95.0	92.7	91.0	89.9	98.1	90.6	90.2%	94.9%	94.7%	93.3%	96.1%
Hartford	88.2	85.0	85.5	85.0	93.0	96.1	92.8	91.6	91.2	94.2	92.8%	92.0%	91.7%	91.2%	94.9%
Howard	90.1	88.2	89.8	92.5	97.0	96.5	93.1	88.2	89.6	91.3	89.8%	92.6%	91.3%	94.2%	94.4%
Kent	92.6	87.3	86.0	83.9	94.0	95.2	91.0	90.8	94.8	98.5	96.9%	96.4%	91.4%	91.7%	97.1%
Montgomery	91.0	93.3	93.2	95.5	98.0	96.4	95.4	88.4	92.9	92.9	91.6%	92.4%	96.6%	93.6%	93.1%
Prince George's	90.5	83.8	83.0	85.1	91.0	98.2	96.4	95.3	92.8	92.9	90.7%	91.8%	93.7%	94.3%	92.5%
Queen Anne's	90.5	86.8	88.7	87.9	96.0	96.4	91.1	90.6	93.6	92.2	95.2%	93.8%	96.4%	98.4%	95.8%
St. Mary's	89.5	83.8	80.4	88.2	95.0	97.9	96.6	93.3	94.5	94.5	95.3%	94.1%	92.7%	93.2%	94.1%
Somerset	94.5	85.2	85.5	86.2	86.0	92.5	89.3	85.0	91.5	87.9	96.1%	93.7%	93.3%	94.2%	94.9%
Talbot	87.4	89.6	83.3	88.7	96.0	98.0	93.9	93.8	97.7	96.8	93.8%	94.5%	92.8%	96.6%	96.6%
Washington	89.1	91.1	87.4	90.0	97.0	97.2	91.8	92.9	95.4	90.7	90.8%	93.7%	93.1%	93.3%	92.3%
Wicomico	89.8	90.6	84.0	82.9	89.0	90.3	88.9	89.1	90.6	89.4	91.0%	90.4%	87.8%	91.5%	93.3%
Worcester	76.8	86.8	83.2	89.2	97.0	93.9	93.9	92.2	89.5	91.4	89.7%	91.5%	90.5%	92.5%	94.6%
Statewide	90.0	88.2	86.0	89.7	96.0	95.7	94.0	91.0	92.0	91.7	91.3%	92.3%	93.9%	93.2%	93.9%

TABLE VII

2016/2017 County Tax Rates

JURISDICTION	Real Property	Personal Property*	Utility**
Allegany County ¹	0.977	2.4425	2.4425
Anne Arundel County ¹	0.907	2.267	2.267
Baltimore City ¹	2.248	5.62	5.62
Baltimore County	1.1	2.75	2.75
Calvert County ¹	0.952	2.23	2.23
Caroline County	0.98	2.45	2.45
Carroll County	1.018	2.515	2.515
Cecil County ¹	1.0414	2.6035	2.6035
Charles County ¹	1.205	3.0125	3.0125
Dorchester County	0.976	2.44	2.44
Frederick County ¹	1.06	0	2.65
Garrett County ¹	0.99	0	2.475
Harford County ¹	1.042	2.6049	2.6049
Howard County	1.014	2.535	2.535
Kent County	1.022	0	0
Montgomery County ¹	0.7484	1.871	1.87
Prince George's County ¹	1.00	2.50	2.50
Queen Anne's County ¹	0.8471		2.1178
St. Mary's County ¹	0.8478	2.1195	2.1195
Somerset County	1.00	2.50	2.50
Talbot County	0.5708	1.427	1.427
Washington County ¹	0.948	2.37	2.37
Wicomico County ¹	0.9398	2.1715	2.1715
Worcester County	0.835	2.0875	2.0875
State	0.112	0	0.28

¹Contains 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 website at:
dat.maryland.gov/Pages/Statistics-Reports.aspx.

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

DOCUMENTS	FY 2015	FY 2016	FY 2017
Certificates of Status (Good Standing)	57,861	60,107	61,027
Name Reservation	1,308	996	1,004
Agency Record	23,335	23,067	24,421
Foreign Limited Liability Companies	4,182	4,655	4,707
Foreign Qualifications	3,027	3,461	3,099
Certificate of Withdrawal or Supplemental Certificate	750	729	842
Foreign Penalty	1,759	0	0
Corporate Charters	9,404	9,684	9,259
Amendment or Related Document	3,842	4,234	4,408
Merger or Consolidation	336	297	304
Transfers	225	243	211
Dissolutions	2,153	2,164	2,293
Revivals	1,997	2,200	2,255
Change of Principal Office or Resident Agent	11,916	13,082	13,221
Certificate of LTD Partnership	167	211	199
Financing Statements	48,248	44,617	57,702
Limited Liability Companies	38,703	43,442	46,309
TOTALS	209,213	213,189	231,261

TABLE IX
STATEMENT OF REVENUES

	FISCAL YEAR ENDING		
	June 30, 2015	June 30, 2016	June 30, 2017
Corporate Filing Fees	\$89,676,418	\$84,430,259.65	\$90,578,036.00
Gross Receipts Tax	\$135,951,041	\$137,492,147.85	\$138,237,292.00
Recordation Tax	\$2,998,645	\$2,920,550.67	\$1,680,770.00
Transfer Tax	\$6,203,211	\$8,965,531.12	\$4,121,112.00
Recording Fee	\$13,126,768	\$13,898,843.56	\$14,067,652.00
Organization & Capitalization Fees	\$254,281	\$226,175.00	\$287,462.00
Expedited Service Fees	\$6,538,767	\$6,422,131.00	\$6,772,540.00
Charges for Services	\$85,852	\$100,107.97	\$33,961.00
Ground Rent Registration	\$2,773	\$1,045.00	\$1,323.00
Local Subdivision Participation	\$22,770,664	\$21,588,821.86	\$21,853,536.00
Other	\$176,229	\$78,723.28	\$44,825.00
TOTAL REVENUES	\$277,784,648.79	\$276,124,336.96	\$277,678,509.00

TABLE X

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Personal Property Assessment Exemptions for the 2017/18 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2017
(boldface indicates a change from the previous yr)

COUNTY TOWN	COMMERCIAL INVENTORY	MANUFACTURING INVENTORY	MANUFACTURING MACHINERY
Allegany			
Allegany	100%	100%	100%
Barton	***	***	***
Cumberland	100%	100%	100%
Frostburg	100%	100%	***
Lonaconing	***	***	***
Luke	100%	100%	100%
Midland	***	***	***
Westernport	100%	100%	***
LaVale	100%	100%	100%
Anne Arundel			
Anne Arundel (L)	100%	100%	100%
Annapolis	100%	100%	100%
Highland Beach	***	***	***
(L) manufacturing exemption includes laundries (County only)			
Baltimore City			
Baltimore City (L,D)	100%	100%	100%
(L,D) manufacturing exemption includes laundries and dairies			
Baltimore			
Baltimore	100%	100%	100%
Calvert			
Calvert	100%	100%	100%
Chesapeake Beach (1)	100%	100%	100%
North Beach (2)	100%	100%	100%
(1) all other personal property is 100% exempt			
(2) Town exemptions to be same as the county			

Caroline

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

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%	100%
Westminster	100%	100%	100%

Cecil

Cecil	100%	100%	100%
Cecilton	***	***	***
Charleston	***	***	***
Chesapeake City	***	***	***
Elkton	100%	100%	***
North East	40%	40%	***
Perryville	50%	50%	***
Port Deposit (1)	100%	100%	100%
Rising Sun	100%	100%	***

(1) all other personal property is 100% exempt

Charles

Charles	100%	100%	100%
Indian Head	100%	100%	***
La Plata	100%	100%	***
Port Tobacco	***	***	***

Dorchester			
Dorchester (1)	100%	100%	100%
Brookview	***	***	***
Cambridge	100%	100%	***
Church Creek	100%	***	***
East New Market	100%	***	***
Eldorado	***	***	***
Galestown	***	***	***
Hurlock	***	***	***
Secretary	40%	***	***
Vienna	***	***	***

(1) all other personal property is 100% exempt

Frederick			
Frederick (1)	100%	100%	100%
Brunswick (1)	100%	100%	100%
Burkittsville	***	***	***
Emmitsburg	***	***	***
Frederick City (2)	100%	100%	84.25%
Middletown	40%	40%	***
Mount Airy	100%	100%	100%
Myersville	***	***	***
New Market	***	***	***
Rosemont	***	***	***
Thurmont	100%	100%	40%
Walkersville	***	40%	***
Woodsboro	***	***	***

(1) all other personal property is 100% exempt

(2) all other personal property 73.75% exempt (phasing out at 3.75% per year)

Garrett			
Garrett (1)	100%	100%	100%
Accident	100%	100%	***
Deer Park	***	***	***
Friendsville	100%	100%	***
Grantsville	100%	100%	***
Kitzmilller	***	***	***
Loch Lynn Heights	***	***	***
Mountain Lake Park	***	***	***
Oakland	100%	100%	***

(1) all other personal property is 100% exempt

Harford

Harford	100%	100%	100%
Aberdeen	100%	100%	100%
Bel Air	100%	100%	***
Havre de Grace	100%	100%	100%

Howard

Howard	100%	100%	100%
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Kent

Kent (1)	100%	100%	100%
Betterton	***	***	***
Chestertown (1)	100%	100%	100%
Galena (1)	100%	100%	100%
Millington (1)	100%	100%	100%
Rock Hall	***	***	***

(1) all other personal property is 100% exempt

Montgomery

Montgomery	100%	100%	100%
Barnesville	***	***	***
Battery Park	***	***	***
Brookeville	***	***	***
Chevy Chase, Sec. 3	***	***	***
Chevy Chase, Sec. 5	***	***	***
Chevy Chase, Town of	***	***	***
Chevy Chase View	***	***	***
Chevy Chase Village	***	***	***
Drummond	***	***	***
Friendship Heights	***	***	***
Gaithersburg	100%	100%	100%
Garrett Park	***	***	***
Glen Echo	***	***	***
Kensington	***	***	***
Laytonsville	***	***	***
Martin's Addition	***	***	***
North Chevy Chase	***	***	***
Oakmont	***	***	***
Poolesville	***	***	***
Rockville	82%	82%	100%
Somerset	***	***	***
Takoma Park	***	***	***
Washington Grove	***	***	***

Prince George's			
Prince George's (L)	100%	100%	100%
Berwyn Heights	***	***	***
Bladensburg	***	***	***
Bowie	***	***	***
Brentwood	***	***	***
Capitol Heights	***	***	***
Cheverly	***	***	***
College Park	***	***	***
Colmar Manor	***	***	***
Cottage City	***	***	***
District Heights	***	***	***
Eagle Harbor	***	***	***
Edmondston	***	***	***
Fairmont Heights	***	***	***
Forest Heights	***	***	***
Glenarden	***	***	***
Greenbelt	***	***	***
Hyattsville	***	***	***
Landover Hills	***	***	***
Laurel	100%	100%	100%
Morningside	***	***	***
Mt. Ranier	***	***	***
New Carrollton	***	***	***
North Brentwood	***	***	***
Riverdale Park	***	***	***
Seat Pleasant	***	***	***
University Park	***	***	***
Upper Marlboro	***	***	***

(L) manufacturing exemption includes laundries

Queen Anne's			
Queen Anne's (1)	100%	100%	100%
Barclay	***	***	***
Centreville (1)	100%	100%	100%
Church Hill	***	***	***
Millington (1)	100%	100%	100%
Queen Anne	***	***	***
Queenstown	***	***	***
Sudlersville	***	***	***
Templeville	***	***	***

(1) all other personal property is 100% exempt

St. Mary's

St. Mary's	100%	100%	100%
Leonardtown (1)	100%	100%	100%

(1) all other personal property is 100% exempt

Somerset

Somerset	100%	100%	***
Crisfield	100%	100%	***
Princess Anne	100%	100%	***

Talbot

Talbot (1)	100%	100%	100%
Easton	100%	100%	100%
Oxford (1)	100%	100%	100%
Queen Anne	***	***	***
St. Michael's	***	***	***
Trappe	***	***	***

(1) all other personal property is 100% exempt

Washington

Washington	100%	100%	100%
Boonsboro	***	***	***
Clear Spring	100%	100%	100%
Funkstown	100%	100%	100%
Hagerstown	100%	100%	100%
Hancock	100%	100%	***
Keedysville	***	***	***
Sharpsburg	***	***	***
Smithburg	***	***	***
Williamsport	100%	100%	***

Wicomico

Wicomico	100%	100%	100%
Delmar	100%	100%	100%
Fruitland	35%	100%	100%
Hebron	***	***	***
Mardella Springs	***	***	***
Pittsville (2)	25%	100%	100%
Salisbury	55%	100%	***
Sharptown	***	***	***
Willards	***	***	***

(1) all other property 25% exempt

Worcester			
Worcester	100%	100%	***
Berlin	100%	100%	***
Ocean City	***	***	***
Pocomoke ##	##	100%	***
Snow Hill	100%	100%	***

- first 100,000 of assessed value is exempt

STATE OF MARYLAND			
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. Any questions should be directed to:

Department of Assessments and Taxation
Personal Property Division
301 W. Preston Street
Baltimore, Maryland 21201-2305
(410) 767-1170
MD Toll Free 1-888-246-5941
Website: <http://www.dat.maryland.gov>
Email: sdat.persprop@maryland.gov

updated 7/1/2017

**TABLE XI
HOMEOWNERS' TAX CREDITS**

COMPARISON OF FY 2016 AND FY 2017

Jurisdiction	FY16 Number of Applications Received	FY17 Number of Applications Received	FY16 Number of Credits Issued	FY17 Number of Credits Issued	FY16 Total Credit Issued	FY17 Total Credit Issued	FY16 Average Credit	FY17 Average Credit
Allegheny	984	1,264	734	848	\$490,525.84	\$594,603.64	\$668.29	\$701.18
Anne Arundel	3,900	4,784	2,468	2,808	\$2,483,927.96	\$2,958,871.10	\$1,006.45	\$1,053.00
Baltimore City	10,154	12,212	7,516	8,380	\$11,449,989.82	\$13,376,028.71	\$1,523.42	\$1,596.18
Baltimore	9,752	11,308	6,093	6,996	\$6,651,244.77	\$7,895,394.62	\$1,091.62	\$1,128.56
Calvert	983	1,121	547	644	\$697,004.62	\$818,319.44	\$1,274.23	\$1,270.68
Caroline	563	653	399	461	\$401,145.29	\$468,294.51	\$1,005.38	\$1,015.82
Carroll	2,163	2,443	1,586	1,712	\$2,081,786.42	\$2,242,934.59	\$1,312.60	\$1,310.13
Cecil	975	1,153	721	842	\$801,689.09	\$990,960.36	\$1,111.91	\$1,176.91
Charles	1,538	1,786	966	1,132	\$1,248,717.56	\$1,499,664.49	\$1,292.67	\$1,324.79
Dorchester	521	660	345	419	\$333,362.25	\$399,196.56	\$966.27	\$952.74
Frederick	2,892	3,599	2,033	2,415	\$2,778,004.70	\$3,408,112.26	\$1,366.46	\$1,411.23
Garret	573	646	409	428	\$290,057.25	\$307,719.87	\$709.19	\$718.97
Harford	2,844	3,211	2,066	2,144	\$2,559,043.41	\$2,674,441.07	\$1,238.65	\$1,247.41
Howard	2,024	2,482	1,418	1,680	\$2,630,862.95	\$3,106,797.81	\$1,855.33	\$1,849.28
Kent	349	424	244	260	\$286,904.03	\$296,834.01	\$1,175.84	\$1,141.67
Montgomery	5,790	6,696	3,296	3,629	\$4,558,575.82	\$4,943,280.19	\$1,383.06	\$1,362.16
Prince George's	4,971	6,617	3,057	3,465	\$4,778,217.40	\$5,674,992.19	\$1,563.04	\$1,637.80
Queen Anne's	488	580	326	370	\$375,523.62	\$429,916.36	\$1,151.91	\$1,161.94
St. Mary's	698	1,052	503	660	\$643,050.56	\$838,778.71	\$1,278.43	\$1,270.88
Somerset	297	356	218	248	\$171,384.92	\$184,021.80	\$786.17	\$742.02
Talbot	146	209	87	108	\$68,014.43	\$87,114.49	\$781.78	\$806.62
Washington	1,803	2,186	1,303	1,458	\$1,239,113.88	\$1,440,435.44	\$950.97	\$987.95
Wicomico	744	976	492	615	\$409,587.59	\$522,506.52	\$832.50	\$849.60
Worcester	504	711	370	437	\$374,366.23	\$465,143.98	\$1,011.80	\$1,064.40
STATEWIDE	55,656	67,129	37,197	42,159	\$47,802,100.41	\$55,624,362.72	\$1,285.11	\$1,319.39

**TABLE XII
FY 2017 RENTERS' TAX CREDIT STATISTICS**

JURISDICTION	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF CREDITS ISSUED	TOTAL CREDIT AMOUNT	AVERAGE CREDIT
Allegany	147	117	\$ 26,341.83	\$ 225.14
Anne Arundel	412	262	\$ 134,619.37	\$ 513.81
Baltimore City	4,761	3,508	\$ 1,172,705.84	\$ 334.29
Baltimore	2,251	1,578	\$ 707,189.81	\$ 448.16
Calvert	37	25	\$ 15,525.34	\$ 621.01
Caroline	68	40	\$ 8,629.92	\$ 215.75
Carroll	212	152	\$ 62,852.80	\$ 413.51
Cecil	142	91	\$ 34,753.64	\$ 381.91
Charles	239	183	\$ 87,335.09	\$ 477.24
Dorchester	229	165	\$ 73,170.73	\$ 443.46
Frederick	149	91	\$ 47,952.78	\$ 526.95
Garrett	18	12	\$ 2,380.07	\$ 198.34
Hartford	240	148	\$ 57,766.17	\$ 390.31
Howard	421	305	\$ 152,917.06	\$ 501.37
Kent	42	31	\$ 12,651.82	\$ 408.12
Montgomery	794	472	\$ 187,362.53	\$ 396.95
Prince George's	943	624	\$ 296,102.52	\$ 474.52
Queen Anne's	34	19	\$ 6,008.90	\$ 316.26
St. Mary's	85	54	\$ 20,709.72	\$ 383.51
Somerset	79	51	\$ 26,978.72	\$ 528.99
Talbot	56	34	\$ 15,457.65	\$ 454.64
Washington	234	158	\$ 65,049.98	\$ 411.71
Wicomico	288	201	\$ 84,269.00	\$ 419.25
Worcester	90	67	\$ 24,311.22	\$ 362.85
TOTAL	11,971	8,388	\$ 3,323,042.51	\$ 396.17

**TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2017**

Jurisdiction	Federal	State	County and Municipal	Educational (Including Church Owned)	Religious	Charitable and Fraternal	Individual (Blind, Veterans and Others)
Allegheny	\$85,535,400	\$259,454,744	\$169,968,576	\$433,469,599	\$107,451,669	\$287,389,713	\$23,792,069
Anne Arundel	\$1,447,996,534	\$1,234,345,051	\$1,046,932,733	\$1,836,573,881	\$666,934,205	\$660,563,093	\$383,673,329
Baltimore City	\$531,512,099	\$2,402,675,689	\$3,060,138,797	\$5,677,213,614	\$1,556,630,740	\$3,460,304,083	\$71,787,641
Baltimore	\$493,316,167	\$1,053,169,761	\$1,286,758,736	\$3,132,888,485	\$1,362,205,586	\$735,427,373	\$217,851,456
Calvert	\$75,242,867	\$107,503,067	\$238,297,702	\$405,777,133	\$139,654,955	\$90,232,333	\$51,362,555
Caroline	\$8,485,963	\$58,416,434	\$56,334,366	\$102,491,567	\$46,934,840	\$32,910,884	\$10,104,691
Carroll	\$11,350,434	\$201,437,400	\$496,723,242	\$791,861,500	\$301,915,623	\$236,185,564	\$60,815,372
Cecil	\$111,400,601	\$154,062,933	\$151,251,223	\$299,674,000	\$128,060,931	\$117,496,030	\$50,288,679
Charles	\$920,418,166	\$142,818,975	\$236,134,831	\$562,778,874	\$178,607,989	\$89,344,827	\$190,424,484
Dorchester	\$29,980,067	\$163,635,732	\$88,787,369	\$55,360,868	\$60,275,072	\$51,669,882	\$13,583,009
Federick	\$317,520,064	\$95,069,833	\$771,940,921	\$1,113,656,329	\$463,433,377	\$406,675,945	\$108,680,470
Garrett	\$4,675,700	\$171,942,032	\$136,962,166	\$117,726,599	\$74,215,354	\$21,413,949	\$13,091,252
Hartford	\$888,561,500	\$95,247,999	\$325,735,097	\$789,433,433	\$258,278,707	\$289,268,355	\$165,829,538
Howard	\$31,864,200	\$622,672,733	\$957,699,285	\$1,033,421,966	\$419,911,786	\$203,575,839	\$130,597,707
Kent	\$10,739,300	\$32,686,958	\$62,430,534	\$115,333,100	\$38,084,965	\$47,819,450	\$6,764,910
Montgomery	\$3,053,165,634	\$1,291,269,997	\$6,858,444,881	\$5,375,275,495	\$2,764,348,816	\$1,296,233,541	\$619,257,697
Prince George's	\$2,622,682,265	\$815,583,565	\$1,922,368,765	\$2,610,358,506	\$1,375,160,691	\$483,172,738	\$744,686,256
Queen Anne's	\$3,391,500	\$164,246,395	\$215,134,503	\$242,632,100	\$86,057,565	\$61,860,834	\$39,918,648
St. Mary's	\$1,101,347,833	\$176,752,833	\$263,189,800	\$423,880,634	\$115,215,200	\$44,539,678	\$65,547,450
Somerset	\$2,948,800	\$150,169,666	\$45,772,334	\$126,168,732	\$32,715,441	\$49,907,834	\$10,377,130
Talbot	\$17,665,283	\$24,282,902	\$165,658,098	\$106,206,201	\$83,166,747	\$144,302,035	\$25,196,299
Washington	\$69,668,537	\$264,479,912	\$403,554,887	\$624,049,533	\$372,363,373	\$479,657,218	\$47,981,673
Wicomico	\$4,929,066	\$130,550,333	\$255,502,474	\$681,425,145	\$143,833,089	\$277,835,549	\$37,552,698
Worcester	\$86,701,200	\$92,379,433	\$377,580,756	\$179,663,833	\$93,985,535	\$74,211,502	\$24,637,039
TOTALS	\$11,931,099,180	\$9,904,854,377	\$19,593,302,076	\$26,837,321,127	\$10,869,442,256	\$9,641,998,249	\$3,113,802,052

TABLE XIV
FY 2017 Enterprise Zone Tax Credit

Enterprise Zone	Capital Investment FY 2017	# Of Business in FY 2017	State's One-Half Portion For FY 2017
Allegany County	\$ 37,789,552	23	\$ 181,723
Baltimore City	\$ 280,536,708	343	\$ 12,203,434
Baltimore City PP	\$ -	24	\$ 3,504,867
Baltimore County	\$ 184,196,289	38	\$ 638,661
Calvert County	\$ 3,613,068	9	\$ 3,801
Cecil County	\$ 112,964,022	17	\$ 300,713
Dorchester County	\$ 1,055,702	9	\$ 14,956
Garrett County	\$ 16,246,174	12	\$ 47,380
Harford County	\$ 347,570,064	85	\$ 1,319,065
Montgomery County	\$ 205,622,444	54	\$ 581,879
Prince George's County	\$ 301,359,646	54	\$ 1,285,061
Prince George's County PP	\$ -	30	\$ 34,687
Prince George's County PP	\$ -	30	\$ 50,520
St. Mary's County	\$ 14,435,233	11	\$ 43,392
Somerset County	\$ 3,259,600	5	\$ 8,489
Washington County	\$ 13,363,134	31	\$ 242,570
Wicomico County	\$ 31,040,222	38	\$ 173,715
TOTALS	\$ 1,553,051,858	813	\$ 20,634,911

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2015- FY 2017

	FISCAL YEAR 2015			FISCAL YEAR 2016			FISCAL YEAR 2017		
	Notices Sent**	Department Appeals	Percentage	Notices Sent**	Department Appeals	Percentage	Notices Sent**	Department Appeals	Percentage
Allegany	13,742	311	2.26%	11,917	209	1.75%	13,726	253	1.84%
Anne Arundel	78,769	2184	2.77%	60,660	1,796	2.96%	82,677	2,643	3.20%
Baltimore City	81,499	6,811	8.36%	69,103	5,405	7.82%	81,781	5,288	6.47%
Baltimore	91,469	3,003	3.28%	87,561	2,567	2.93%	91,876	3,542	3.86%
Calvert	12,077	180	1.49%	11,838	192	1.62%	12,129	173	1.43%
Caroline	5,842	147	2.52%	5,657	125	2.21%	5,838	132	2.26%
Carroll	21,042	305	1.45%	23,295	334	1.43%	21,184	416	1.96%
Cecil	13,146	136	1.03%	16,741	394	2.35%	13,326	250	1.88%
Charles	17,824	312	1.75%	22,200	393	1.77%	18,201	288	1.58%
Dorchester	8,920	492	5.52%	7,690	129	1.68%	8,911	384	4.31%
Frederick	36,175	711	1.97%	32,907	584	1.77%	36,875	564	1.53%
Garrett	10,949	205	1.87%	7,508	53	0.71%	10,981	162	1.48%
Harford	32,130	527	1.64%	25,180	389	1.54%	32,776	606	1.85%
Howard	31,847	858	2.69%	31,621	766	2.42%	33,123	866	2.61%
Kent	5,007	247	4.93%	4,018	166	4.13%	5,021	159	3.17%
Montgomery	93,462	2,933	3.14%	105,229	2,818	2.68%	94,319	3,038	3.22%
Prince George's	113,634	3,347	2.95%	78,165	2,639	3.38%	114,194	2,968	2.60%
Queen Anne's	6,635	126	1.90%	8,329	366	4.39%	6,639	102	1.54%
St. Mary's	16,950	480	2.83%	13,319	117	0.88%	17,386	310	1.78%
Somerset	5,257	214	4.07%	4,191	115	2.74%	5,225	164	3.14%
Talbot	5,661	84	1.48%	9,298	283	3.04%	5,674	105	1.85%
Washington	19,446	717	3.69%	20,841	644	3.09%	19,513	513	2.63%
Wicomico	14,628	192	1.31%	14,414	556	3.86%	14,637	203	1.39%
Worcester	14,856	333	2.24%	17,781	720	4.05%	14,827	362	2.44%
TOTAL	750,967	24,855	3.31%	689,463	21,760	3.16%	760,839	23,491	3.09%

TABLE XVI
Median Sales Price
Owner Occupied

County	FY 2015		FY 2016		FY 2017	
	Count	Median	Count	Median	Count	Median
Allegany	276	\$106,000	337	\$114,900	350	\$116,750
Anne Arundel	6223	\$336,600	7056	\$337,950	8381	\$342,400
Baltimore City	3313	\$180,000	3619	\$195,000	3844	\$215,000
Baltimore	7138	\$240,000	7704	\$240,000	8354	\$250,000
Calvert	718	\$340,000	823	\$333,683	1015	\$320,000
Caroline	185	\$178,500	204	\$189,000	238	\$192,000
Carroll	1730	\$302,000	1996	\$318,000	2189	\$320,000
Cecil	662	\$229,000	763	\$230,000	897	\$229,900
Charles	1670	\$301,525	2085	\$313,000	2283	\$313,475
Dorchester	107	\$162,500	162	\$162,500	243	\$169,000
Frederick	2645	\$307,000	3408	\$310,000	4107	\$319,900
Garrett	50	\$136,250	120	\$147,900	148	\$149,450
Harford	2223	\$275,000	2828	\$275,000	3419	\$280,000
Howard	3252	\$435,090	3945	\$437,900	4559	\$435,000
Kent	76	\$207,500	98	\$238,750	133	\$216,500
Montgomery	7846	\$425,000	10294	\$433,000	11121	\$449,080
Prince George's	5192	\$279,189	6851	\$288,000	7904	\$302,313
Queen Anne's	530	\$325,000	622	\$328,000	660	\$330,000
St. Mary's	1003	\$279,900	1127	\$293,300	1172	\$299,900
Somerset	73	\$132,900	79	\$129,900	90	\$130,000
Talbot	335	\$285,000	374	\$295,900	436	\$300,000
Washington	986	\$189,000	1152	\$200,500	1254	\$215,000
Wicomico	653	\$165,000	745	\$165,000	913	\$169,200
Worcester	409	\$225,000	460	\$215,000	600	\$235,000
Statewide	47,295	\$300,000	56,852	\$309,123	64,310	\$315,000



CHANGING
Maryland
for the Better

Department of Assessments
and Taxation
300 West Preston St.
Room 605
Baltimore, MD 21201