

**MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION**  
**Personal Property Assessment Exemptions for the 2018/19 Tax Year**  
**By State, County & Municipality**  
**(Expressed as the Percentage Exempt from Assessment)**  
**Publication Date: 07/01/2018**  
**(boldface indicates a change from the previous yr)**

COUNTY TOWN	COUNTY CERT	TOWN #	COMMERCIAL INVENTORY	MANUFACTURING INVENTORY	MANUFACTURING MACHINERY
<b>Allegany</b>					
Allegany	01000000		100%	100%	100%
Barton	01001100	01	***	***	***
Cumberland	01001200	02	100%	100%	100%
Frostburg	01001300	03	100%	100%	***
Lonaconing	01001400	04	***	***	***
Luke	01001500	05	100%	100%	100%
Midland	01001600	06	***	***	***
Westernport	01001700	07	100%	100%	***
LaVale	01001800		100%	100%	100%
<b>Anne Arundel</b>					
Anne Arundel (L)	02000000		100%	100%	100%
Annapolis	02190000	01	100%	100%	100%
Highland Beach	02000000	02	***	***	***
(L) manufacturing exemption includes laundries (County only)					
<b>Baltimore City</b>					
Baltimore City (L,D)	03000000		100%	100%	100%
(L,D) manufacturing exemption includes laundries and dairies					
<b>Baltimore</b>					
Baltimore	04000000		100%	100%	100%
<b>Calvert</b>					
Calvert	05000000		100%	100%	100%
Chesapeake Beach (1)	05010000	01	100%	100%	100%
North Beach (2)	05020000	02	100%	100%	100%
(1) all other personal property is 100% exempt					
(2) Town exemptions to be same as the county					

<b>Caroline</b>					
<b>Caroline (1)</b>	06000000		100%	100%	100%
Denton		01	100%	100%	100%
Federalsburg		02	100%	100%	***
Goldsboro		08	***	***	***
Greensboro		03	100%	100%	100%
Henderson		09	***	***	***
Hillsboro		04	***	***	***
Marydel		05	***	***	***
Preston		06	***	***	***
Ridgely		07	100%	100%	***
Templeville		10	***	***	***

**(1) all other personal property is 100% exempt**

<b>Carroll</b>					
Carroll	07000000		100%	100%	100%
Hampstead		01	100%	100%	100%
Manchester		02	100%	100%	100%
Mount Airy		03	100%	100%	100%
New Windsor		04	100%	100%	100%
Sykesville		05	100%	100%	***
Taneytown		06	100%	100%	100%
Union Bridge		07	100%	100%	100%
Westminster		08	100%	100%	100%

<b>Cecil</b>					
Cecil	08000000		100%	100%	100%
Cecilton		01	***	***	***
Charleston		08	***	***	***
Chesapeake City		02	***	***	***
Elkton		03	100%	100%	***
North East		04	40%	40%	***
Perryville		05	50%	50%	***
Port Deposit (1)		06	100%	100%	100%
Rising Sun		07	100%	100%	***

**(1) all other personal property is 100% exempt**

<b>Charles</b>					
Charles	09000000		100%	100%	100%
Indian Head		01	100%	100%	***
La Plata		02	100%	100%	***
Port Tobacco		03	***	***	***

**Dorchester**

Dorchester (1)	10000000		100%	100%	100%
Brookview		09	***	***	***
Cambridge		01	100%	100%	***
Church Creek		07	100%	***	***
East New Market		02	100%	***	***
Eldorado		06	***	***	***
Galestown		08	***	***	***
Hurlock		03	***	***	***
Secretary		04	40%	***	***
Vienna		05	***	***	***

(1) all other personal property is 100% exempt

**Frederick**

Frederick (1)	11000000		100%	100%	100%
Brunswick (1)		01	100%	100%	100%
Burkittsville		11	***	***	***
Emmitsburg		02	***	***	***
<b>Frederick City (2)</b>		03	100%	100%	<b>86.50%</b>
Middletown		05	40%	40%	***
Mount Airy		04	100%	100%	100%
Myersville		06	***	***	***
New Market		07	***	***	***
Rosemont		12	***	***	***
Thurmont		08	100%	100%	40%
Walkersville		09	***	40%	***
Woodsboro		10	***	***	***

(1) all other personal property is 100% exempt

**(2) all other personal property 77.50% exempt (phasing out at 3.75% per year)**

**Garrett**

Garrett (1)	12000000		100%	100%	100%
Accident	12010000	01	100%	100%	***
Deer Park	12020000	02	***	***	***
Friendsville	12030000	03	100%	100%	***
Grantsville	12040000	04	100%	100%	***
Kitzmilller	12050000	05	***	***	***
Loch Lynn Heights	12060000	06	***	***	***
Mountain Lake Park	12070000	07	***	***	***
Oakland	12080000	08	100%	100%	***

(1) all other personal property is 100% exempt

<b>Harford</b>					
Harford	13000000		100%	100%	100%
Aberdeen	13020000	01	100%	100%	100%
Bel Air	13030000	02	100%	100%	***
Havre de Grace	13060000	03	100%	100%	100%
<b>Howard</b>					
Howard	1411-1412		100%	100%	100%
<b>Kent</b>					
Kent (1)	15000000		100%	100%	100%
Betterton		01	***	***	***
Chestertown (1)		02	100%	100%	100%
Galena (1)		03	100%	100%	100%
Millington (1)		04	100%	100%	100%
Rock Hall		05	***	***	***
(1) all other personal property is 100% exempt					
<b>Montgomery</b>					
Montgomery			100%	100%	100%
Barnesville	16004500	01	***	***	***
Battery Park	16003500		***	***	***
Brookeville	16006800	21	***	***	***
Chevy Chase, Sec. 3	16002000	14	***	***	***
Chevy Chase, Sec. 5	16002200	15	***	***	***
Chevy Chase, Town of	16002100	13	***	***	***
Chevy Chase View	16002800		***	***	***
Chevy Chase Village	16001900	12	***	***	***
Drummond	16001500		***	***	***
Friendship Heights	16001400		***	***	***
Gaithersburg	16004900	02	100%	100%	100%
Garrett Park	16002600	03	***	***	***
Glen Echo	16002900	04	***	***	***
Kensington	16002700	05	***	***	***
Laytonsville	16005800	06	***	***	***
Martin's Addition	16002300	16	***	***	***
North Chevy Chase	16002400	19	***	***	***
Oakmont	16001700		***	***	***
Poolesville	16005700	07	***	***	***
Rockville	16005000	08	82%	82%	100%
Somerset	16000900	09	***	***	***
Takoma Park	16007400	10	***	***	***
Washington Grove	16004400	11	***	***	***

**Prince George's**

Prince George's (L)	17000000		100%	100%	100%
Berwyn Heights	17007500	02	***	***	***
Bladensburg	17007600	03	***	***	***
Bowie	17007700	04	***	***	***
Brentwood	17007800	05	***	***	***
Capitol Heights	17007900	06	***	***	***
Cheverly	17008000	07	***	***	***
College Park	17008100	26	***	***	***
Colmar Manor	17008200	08	***	***	***
Cottage City	17008300	09	***	***	***
District Heights	17008400	10	***	***	***
Eagle Harbor	17007300	25	***	***	***
Edmondston	17008500	11	***	***	***
Fairmont Heights	17008600	12	***	***	***
Forest Heights	17009900	29	***	***	***
Glenarden	17008700	13	***	***	***
Greenbelt	17007400	14	***	***	***
Hyattsville	17008800	15	***	***	***
Landover Hills	17008900	27	***	***	***
Laurel	17009000	16	100%	100%	100%
Morningside	17009800	28	***	***	***
Mt. Ranier	17009100	17	***	***	***
New Carrollton	17007200	24	***	***	***
North Brentwood	17009200	18	***	***	***
Riverdale Park	17009300	19	***	***	***
Seat Pleasant	17009400	20	***	***	***
University Park	17009600	22	***	***	***
Upper Marlboro	17009700	23	***	***	***

(L) manufacturing exemption includes laundries (County only)

**Queen Anne's**

Queen Anne's (1)	18000000		100%	100%	100%
Barclay		06	***	***	***
Centreville (1)		01	100%	100%	100%
Church Hill		02	***	***	***
Millington (1)		05	100%	100%	100%
Queen Anne		08	***	***	***
Queenstown		03	***	***	***
Sudlersville		04	***	***	***
Templeville		07	***	***	***

(1) all other personal property is 100% exempt

<b>St. Mary's</b>					
St. Mary's	1901 - 1908		100%	100%	100%
Leonardtown (1)		01	100%	100%	100%
(1) all other personal property is 100% exempt					
<b>Somerset</b>					
Somerset	20000000		100%	100%	***
Crisfield		01	100%	100%	***
Princess Anne		02	100%	100%	***
<b>Talbot</b>					
Talbot (1)	21000000		100%	100%	100%
Easton		01	100%	100%	100%
Oxford (1)		02	100%	100%	100%
Queen Anne		05	***	***	***
St. Michael's		03	***	***	***
Trappe		04	***	***	***
(1) all other personal property is 100% exempt					
<b>Washington</b>					
Washington	22000000		100%	100%	100%
Boonsboro		01	***	***	***
Clear Spring		02	100%	100%	100%
Funkstown		03	100%	100%	100%
Hagerstown		04	100%	100%	100%
Hancock		05	100%	100%	***
Keedysville		06	***	***	***
Sharpsburg		07	***	***	***
Smithburg		08	***	***	***
Williamsport		09	100%	100%	***
<b>Wicomico</b>					
<b>Wicomico</b>	23000000		100%	100%	100%
Delmar		01	100%	100%	100%
Fruitland		08	35%	100%	100%
Hebron		02	***	***	***
Mardella Springs		03	***	***	***
Pittsville (2)		07	25%	100%	100%
Salisbury		04	55%	100%	***
Sharptown		05	***	***	***
Willards		06	***	***	***
(1) all other property 25% exempt					

**Worcester**

Worcester	24000000		100%	100%	***
Berlin		01	100%	100%	***
Ocean City		02	***	***	***
Pocomoke ##		03	##	100%	***
Snow Hill		04	100%	100%	***

## - first 100,000 of assessed value is exempt

**STATE OF MARYLAND**

Maryland (1)			100%	100%	100%
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(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:

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**(410) 767-1170**  
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