



Seventy-Fifth

Annual Report

FY 2019



**DEPARTMENT OF
ASSESSMENTS AND TAXATION**

Larry Hogan, Governor · Boyd K. Rutherford, Lt. Governor · Michael L. Higgs, Jr., Director

May 11, 2020

**The Honorable Larry Hogan
State House
100 State Circle
Annapolis, Maryland 21401**

**The Honorable William C. Ferguson IV
President
Senate of Maryland
State House, H-107
Annapolis, MD 21401**

**The Honorable Adrienne A. Jones
Speaker
Maryland House of Delegates
State House, H-101
Annapolis, MD 21401**

Re: Report required by State Government Article § 2-1257 (MSAR #923)

Lady and Gentlemen:

The State Department of Assessments and Taxation (SDAT) is required to submit an annual report in accordance with State Government Article § 2-1257 of the Annotated Code of Maryland.

In accordance with this requirement, SDAT is pleased to submit the 2019 Annual Report. This report is a collection of data on programs administered by the Department.

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, I welcome and appreciate the opportunity to share more information on our policies and procedures with you to enhance the level of service provided to our customers. Sincerely,

A handwritten signature in black ink, appearing to read "M. L. Higgs", is centered on the page.

Michael Higgs
Director

Office of the Director

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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 2019, approximately 769,668 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. The Department currently maintains a registry of 92,419 ground rent owners.

Table VIII provides a summary of the number and type of documents processed by the Department for fiscal years 2017, 2018, and 2019. 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.

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.

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 2018 and 2019.

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 2018 and 2019 Renters' Tax Credit application years 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, educational organizations own the largest amount of exempt property. Religious organizations comprise the second largest group and charitable

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

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.

In 2019, the Department provided its customers with the option to file a Homeowners’ Property Tax Credit Application or Renter’s Tax Credit Application online for the first time ever. 5,134 online applications were received. The Department expects this number to increase each year.

In 2019, the Maryland Business Express site, originally launched by the Hogan Administration, made it easier than ever for aspiring entrepreneurs and existing business owners to use the many resources offered by the State of Maryland to plan, start, manage, and grow their business. Maryland Business Express upgraded many of its features to make it more navigable, easier, and more convenient to use. The Department received eight awards in 2019 for its Maryland Business Express website.

The following online services are offered through the Department's website:

- 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 MDLANDREC.NET,
 - Homestead Application Status, and
 - Homeowners' Tax Credit Application Status
- Filing of requests for real property assessment hearing appeals;
- Filing of Homeowners' Tax Credit Application;
- Filing of Renters' Tax Credit Application;
- Maryland Business Express
 - Searchable database of Business Entity information,
 - Business Charter Filings including:
 - Formation Documents,
 - Trade Names
 - Resolutions, and
 - Cancellations.
 - File Current and Prior Year Annual Reports,
 - File Current and Prior Year Business Personal Property Tax Returns,
 - Order certificates of good standing,
 - Order certified copies of business documents, and
 - Download PDF copies of Business Charter Filings.
- Online Extension Request System for Annual Business Filings;
- Potential Domestic Forfeiture list; and
- Uniform Commercial Code (UCC) filings.

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.

TABLE I

**The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2018
Base Estimate Date: November 30, 2018**

(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	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net 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	3,556,001	750	15,359	3,572,110	4,646	4%	3,567,464	17,839	7,898	129,649	196,000	351,386	3,923,496
Anne Arundel	87,321,516	200,000	761	87,522,277	8,781,522	2%	78,740,755	1,809	54,764	1,058,727	1,480,000	2,595,300	90,117,577
Baltimore City	39,813,028	181,100	205,592	40,199,720	1,266,133	4%	38,933,587	38,305	161,823	972,709	1,260,000	2,432,837	42,632,557
Baltimore	83,728,900	308,852	17,234	84,054,987	1,098,618	4%	82,956,369	11,339	123,008	1,492,887	1,625,000	3,252,234	87,307,221
Calvert	11,924,659	23,900		11,948,559	888	10%	11,947,670		11,773	155,919	135,000	302,692	12,251,251
Caroline	2,526,047	2,250		2,528,297	9,047	5%	2,519,249		5,636	63,466	58,000	127,102	2,655,399
Carroll	19,411,203	35,000	6,767	19,452,970	36,397	5%	19,416,573	7,355	12,831	294,473	280,000	594,659	20,047,629
Cecil	9,810,367	16,000	6,828	9,833,195	21,643	4%	9,811,552	5,610	17,789	190,994	370,000	584,393	10,417,588
Charles	17,456,543	74,572	1,107	17,532,222	15,086	7%	17,517,136	3,124	33,894	275,396	211,250	523,664	18,055,886
Dorchester	2,744,809	1,750		2,746,559	6,542	5%	2,740,017		2,109	130,171		132,280	2,878,839
Frederick	30,395,230	87,500	11,061	30,493,791	71,035	5%	30,422,756		29,849	383,386		413,235	30,907,026
Garrett	4,342,352	3,900	925	4,347,177	11,031	5%	4,336,146		36,654	72,835	110,520	220,009	4,567,186
Harford	27,602,217	50,000	2,258	27,654,475	14,972	5%	27,639,503	2,761	52,339	631,823	710,000	1,396,923	29,051,398
Howard	51,276,076	278,046	18,208	51,572,330	210,216	5%	51,362,114	8,340	40,766	628,698	810,000	1,487,804	53,060,134
Kent	2,920,306	3,050		2,923,356	24,353	5%	2,899,003		2,072	45,655		47,727	2,971,083
Montgomery	190,272,236	397,896	10,419	190,680,551	75,506	10%	190,605,045	7,330	118,530	1,678,782	1,875,000	3,679,642	194,360,193
Prince George's	92,125,028	344,668	7,343	92,477,039	6,608,110	2%	85,868,929	10,282	67,561	1,491,961	1,500,000	3,069,804	95,546,843
Queen Anne's	8,158,512	12,500		8,171,012	43,941	5%	8,127,071		4,892	80,586		85,478	8,256,490
St. Mary's	12,318,352	26,000		12,344,352	40,182	5%	12,304,169		6,642	129,746	155,000	291,388	12,635,740
Somerset	1,344,928	1,250	3,686	1,349,864	224	10%	1,349,640	52	1,700	41,458	96,000	139,210	1,489,074
Talbot	8,359,370	8,500		8,367,870	1,076,612	0%	7,291,258		3,087	65,957		69,044	8,436,914
Washington	12,381,875	22,500	35,686	12,440,061	12,724	5%	12,427,337	17,382	12,940	154,065	361,000	545,387	12,985,448
Wicomico	6,061,917	7,500	5,631	6,075,048	22,152	5%	6,052,896	68	16,306	157,526	190,000	363,900	6,438,948
Worcester	15,479,354	22,500	411	15,502,265	155,584	3%	15,346,681	122	5,917	152,579	192,000	350,618	15,852,883
TOTAL	741,330,825	2,109,986	349,276	743,790,088	19,607,165		724,182,922	131,718	830,780	10,479,448	11,614,770	23,056,716	766,846,804

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 busines personal property columns include the value of Rock Springs Non-Utility Generator and Wildcat Point 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 2018 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

Worcester County \$158,843.

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

State Department of Assessments and Taxation

TABLE II
The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2019

Base Estimate Date: November 30, 2018

(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	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net 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	3,593,773	750	15,436	3,609,959	4,213	4%	3,605,746	17,928	7,977	130,945	197,000	353,850	3,963,809
Anne Arundel	90,200,000	200,000	765	90,400,765	8,688,389	2%	81,712,376	1,818	55,312	1,069,314	1,550,000	2,676,444	93,077,209
Baltimore City	40,884,237	75,000	206,620	41,165,857	1,062,159	4%	40,103,698	38,497	163,441	982,436	1,330,000	2,514,374	43,680,231
Baltimore	86,419,772	172,500	17,320	86,609,592	850,004	4%	85,759,588	11,396	124,238	1,507,816	1,800,000	3,443,450	90,053,042
Calvert	12,164,172	23,900		12,188,072	666	10%	12,187,406		11,891	157,478	155,000	324,369	12,512,441
Caroline	2,588,242	2,250		2,590,492	12,603	5%	2,577,889		5,692	64,101		69,793	2,660,285
Carroll	19,888,653	35,000	6,801	19,930,454	29,169	5%	19,901,284	7,392	12,959	297,418	310,000	627,769	20,558,223
Cecil	10,064,710	50,000	6,862	10,121,572	22,825	4%	10,098,747	5,638	17,967	192,904	366,500	583,009	10,704,581
Charles	18,153,000	81,500	1,113	18,235,613	10,286	7%	18,225,327	3,140	34,233	278,150	230,000	545,523	18,781,136
Dorchester	2,768,000	1,250		2,769,250	6,655	5%	2,762,595		2,130	131,473		133,603	2,902,853
Frederick	31,337,979	87,500	11,116	31,436,595	53,801	5%	31,382,794		30,147	387,220		417,367	31,853,962
Garrett	4,381,488	3,400	930	4,385,818	7,738	5%	4,378,080		37,021	73,563	110,000	220,584	4,606,402
Harford	27,900,000	50,000	2,269	27,952,269	13,191	5%	27,939,078	2,775	52,862	638,141	750,000	1,443,778	29,396,047
Howard	52,562,815	228,750	18,299	52,809,864	121,390	5%	52,688,475	8,382	41,174	634,985	865,000	1,549,541	54,359,405
Kent	2,943,232	3,500		2,946,732	16,909	5%	2,929,823		2,093	46,112		48,205	2,994,937
Montgomery	196,699,236	350,000	10,471	197,059,707	46,548	10%	197,013,159	7,367	119,715	1,695,570	1,950,000	3,772,652	200,832,359
Prince George's	96,861,221	342,500	7,380	97,211,101	7,103,574	3%	90,107,528	10,333	68,237	1,506,881	1,600,000	3,185,451	100,396,552
Queen Anne's	8,253,207	12,500		8,265,707	24,224	5%	8,241,483		4,941	81,392		86,333	8,352,040
St. Mary's	12,370,352	28,000		12,398,352	25,859	5%	12,372,493		6,708	131,043	160,000	297,751	12,696,103
Somerset	1,350,069	1,500	3,704	1,355,273	145	10%	1,355,128	52	1,717	41,873	60,000	103,642	1,458,915
Talbot	8,439,346	8,500		8,447,846	1,091,411	0%	7,356,435		3,118	66,617		69,735	8,517,581
Washington	12,605,425	20,000	35,864	12,661,289	12,501	5%	12,648,788	17,469	13,069	155,606	400,000	586,144	13,247,433
Wicomico	6,277,000	8,500	5,659	6,291,159	14,514	5%	6,276,645	68	16,469	159,101	200,000	375,638	6,666,797
Worcester	15,929,296	10,000	413	15,939,709	136,869	3%	15,802,840	123	5,976	154,105	220,000	380,204	16,319,913
TOTAL	764,635,224	1,796,800	351,022	766,783,046	19,355,642		747,427,404	132,378	839,087	10,584,244	12,253,500	23,809,209	790,592,255

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 business personal property columns include the value of Rock Springs Non-Utility Generator and Wildcat Point 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.

State Department of Assessments and Taxation

TABLE III
The Estimated Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2018
Base Estimate Date: November 30, 2018
(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
Allegany	3,585,248	750	15,359	3,601,357	1,003	10%	3,600,354	7,898
Anne Arundel	87,566,818	200,000	761	87,767,579	90,319	10%	87,677,261	54,764
Baltimore City	40,468,291	120,733	205,592	40,794,616	172,806	10%	40,621,810	161,823
Baltimore	83,914,951	204,235	17,234	84,136,420	58,650	10%	84,077,770	123,008
Calvert	11,922,919	23,900		11,946,819	888	10%	11,945,931	11,773
Caroline	2,526,111	2,250		2,528,361	939	10%	2,527,422	5,636
Carroll	19,411,203	35,000	6,767	19,452,970	2,140	10%	19,450,830	12,831
Cecil	9,834,508	16,000	6,828	9,857,336	1,457	10%	9,855,879	17,789
Charles	17,459,570	46,715	1,107	17,507,392	4,932	10%	17,502,460	33,894
Dorchester	2,744,809	1,750		2,746,559	1,002	10%	2,745,556	2,109
Frederick	30,401,016	87,500	11,061	30,499,577	8,611	10%	30,490,966	29,849
Garrett	4,342,568	3,900	925	4,347,393	1,298	10%	4,346,094	36,654
Harford	27,665,161	50,000	2,258	27,717,419	2,210	10%	27,715,210	52,339
Howard	51,347,160	192,864	18,208	51,558,232	10,547	10%	51,547,685	40,766
Kent	2,920,333	3,050		2,923,383	676	10%	2,922,707	2,072
Montgomery	190,272,236	290,264	10,419	190,572,919	76,397	10%	190,496,523	118,530
Prince George's	92,226,581	229,779	7,343	92,463,703	601,016	10%	91,862,687	67,561
Queen Anne's	8,160,738	12,500		8,173,238	2,932	10%	8,170,306	4,892
St. Mary's	12,329,103	26,000		12,355,103	1,294	10%	12,353,809	6,642
Somerset	1,344,708	1,250	3,686	1,349,644	222	10%	1,349,422	1,700
Talbot	8,359,370	8,500		8,367,870	1,135	10%	8,366,735	3,087
Washington	12,406,807	22,500	35,686	12,464,993	2,205	10%	12,462,788	12,940
Wicomico	6,070,829	7,500	5,631	6,083,960	4,220	10%	6,079,740	16,306
Worcester	15,479,079	22,500	411	15,501,990	5,846	10%	15,496,144	5,917
TOTAL	742,760,116	1,609,441	349,276	744,718,833	1,052,743		743,666,090	830,780

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 IV

The Estimated Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2019

Base Estimate Date: November 30, 2018

(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
Allegany	3,623,600	750	15,436	3,639,786	694	10%	3,639,092	7,977
Anne Arundel	90,400,000	200,000	765	90,600,765	39,440	10%	90,561,325	55,312
Baltimore City	41,595,215	50,000	206,620	41,851,835	127,926	10%	41,723,909	163,441
Baltimore	86,609,930	115,000	17,320	86,742,250	35,367	10%	86,706,883	124,238
Calvert	12,162,397	23,900		12,186,297	666	10%	12,185,632	11,891
Caroline	2,588,306	2,250		2,590,556	1,138	10%	2,589,417	5,692
Carroll	19,888,653	35,000	6,801	19,930,454	1,902	10%	19,928,552	12,959
Cecil	10,088,835	50,000	6,862	10,145,697	1,592	10%	10,144,105	17,967
Charles	18,262,000	53,500	1,113	18,316,613	1,741	10%	18,314,872	34,233
Dorchester	2,768,000	1,250		2,769,250	780	10%	2,768,470	2,130
Frederick	31,343,767	87,500	11,116	31,442,383	6,519	10%	31,435,864	30,147
Garrett	4,381,704	3,400	930	4,386,034	694	10%	4,385,340	37,021
Harford	28,000,000	50,000	2,269	28,052,269	1,784	10%	28,050,485	52,862
Howard	52,632,669	160,000	18,299	52,810,968	6,931	10%	52,804,037	41,174
Kent	2,943,259	3,500		2,946,759	266	10%	2,946,493	2,093
Montgomery	196,699,236	250,000	10,471	196,959,707	47,253	10%	196,912,454	119,715
Prince George's	96,962,810	230,000	7,380	97,200,190	379,921	10%	96,820,269	68,237
Queen Anne's	8,255,535	12,500		8,268,035	1,222	10%	8,266,812	4,941
St. Mary's	12,381,103	28,000		12,409,103	897	10%	12,408,206	6,708
Somerset	1,349,855	1,500	3,704	1,355,059	145	10%	1,354,914	1,717
Talbot	8,439,346	8,500		8,447,846	1,150	10%	8,446,696	3,118
Washington	12,634,224	20,000	35,864	12,690,088	1,598	10%	12,688,490	13,069
Wicomico	6,286,000	8,500	5,659	6,300,159	2,063	10%	6,298,096	16,469
Worcester	15,929,572	10,000	413	15,939,985	3,000	10%	15,936,984	5,976
TOTAL	766,226,014	1,405,050	351,022	767,982,086	664,690		767,317,396	839,087

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 2019 Real Property Tax Base/Ratio by Jurisdiction

This table shows the taxable assessable base and ratios of real property used for different purposes. Ratios shown are median ratios of arms-length sales of properties in Group 1 that were sold between July 1, 2018 and June 30, 2019, compared with the Department's January 1, 2019 assessed value. In jurisdictions with fewer than 10 commercial sales, the statewide ratio is used (see Table V). A ratio of 100% is used for property not assessed on market value.

	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	38,381	2,528,122,896	95.1%	983,411,141	96.0%	131,619,989	95.1%	4,309,400	100.0%	3,647,463,426	95.4%
Anne Arundel	214,370	69,216,545,173	95.8%	21,336,377,969	100.9%	557,322,191	95.8%	23,130,734	100.0%	91,133,376,067	96.9%
Baltimore City	221,000	25,646,167,315	94.5%	19,910,869,418	97.3%	0	94.5%	0	100.0%	45,557,036,733	95.7%
Baltimore	284,388	61,805,993,280	91.3%	24,978,591,308	94.8%	1,093,488,860	91.3%	67,573,900	100.0%	87,945,647,348	92.3%
Calvert	42,048	10,539,631,156	96.0%	1,361,803,590	96.0%	283,222,264	96.0%	1,600	100.0%	12,184,658,610	96.0%
Caroline	15,976	1,829,513,947	94.2%	408,078,102	96.0%	386,926,170	94.2%	499,833	100.0%	2,625,018,052	94.5%
Carroll	66,275	16,519,019,065	96.2%	2,636,162,950	89.8%	940,063,402	96.2%	4,246,200	100.0%	20,099,491,617	95.3%
Cecil	46,101	7,351,648,376	95.3%	2,275,859,595	98.2%	551,574,289	95.3%	2,132,800	100.0%	10,181,215,060	95.9%
Charles	66,119	14,509,392,725	92.9%	3,387,114,025	96.0%	454,608,763	92.9%	18,786,500	100.0%	18,369,902,013	93.5%
Dorchester	22,112	2,072,985,596	94.4%	525,149,231	96.0%	276,351,145	94.4%	3,219,967	100.0%	2,877,705,939	94.7%
Frederick	99,593	24,225,836,633	94.6%	6,366,822,557	97.5%	1,372,125,345	94.6%	14,001,999	100.0%	31,978,786,534	95.2%
Garrett	28,789	3,696,097,968	95.2%	477,260,496	96.0%	239,921,181	95.2%	0	100.0%	4,413,279,645	95.3%
Harford	97,880	21,939,259,507	92.3%	5,855,085,796	98.5%	774,538,256	92.3%	14,964,067	100.0%	28,583,847,626	93.6%
Howard	105,483	40,453,733,507	95.3%	12,397,250,972	95.2%	428,696,133	95.3%	34,207,265	100.0%	53,313,887,877	95.3%
Kent	12,966	2,153,242,819	95.6%	414,795,733	96.0%	399,605,961	95.6%	2,838,300	100.0%	2,970,482,813	95.7%
Montgomery	332,896	148,400,697,835	95.7%	46,217,229,938	97.9%	620,800,640	95.7%	106,772,934	100.0%	195,345,501,347	96.2%
Prince George's	285,026	68,591,389,490	95.3%	28,728,368,112	92.4%	313,024,896	95.3%	21,676,600	100.0%	97,654,459,098	94.4%
Queen Anne's	25,419	6,537,524,004	96.6%	1,055,072,365	97.3%	797,039,275	96.6%	8,129,800	100.0%	8,397,765,444	96.7%
St. Mary's	48,436	10,131,817,492	92.4%	1,811,217,943	96.0%	644,434,574	92.4%	6,888,567	100.0%	12,594,358,576	92.9%
Somerset	15,921	953,125,482	91.8%	273,368,437	96.0%	149,315,059	91.8%	859,800	100.0%	1,376,668,778	92.6%
Talbot	20,810	6,491,013,268	94.8%	1,094,068,494	94.2%	900,731,997	94.8%	7,297,100	100.0%	8,493,110,859	94.7%
Washington	56,493	8,300,299,168	92.8%	3,984,619,028	92.3%	587,708,065	92.8%	8,368,933	100.0%	12,880,995,194	92.7%
Wicomico	45,051	4,361,038,768	92.8%	1,642,878,307	92.5%	299,636,929	92.8%	3,224,800	100.0%	6,306,778,804	92.7%
Worcester	64,324	12,878,442,308	94.0%	2,702,769,121	98.8%	294,522,817	94.0%	17,630,500	100.0%	15,893,364,746	94.8%
Statewide	2,255,857	571,132,537,778	94.6%	190,824,224,628	96.0%	12,497,278,201	94.6%	370,761,599	100.0%	774,824,802,206	94.9%

TABLE VI
Assessment Levels

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Allegany	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%	96.4%	95.4%
Anne Arundel	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%	96.3%	96.9%
Baltimore City	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%	94.7%	95.7%
Baltimore	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%	92.3%	92.3%
Calvert	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%	94.2%	96.0%
Caroline	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%	92.4%	94.5%
Carroll	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%	94.9%	94.8%
Cecil	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%	96.0%	95.9%
Charles	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%	94.3%	93.5%
Dorchester	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%	96.1%	94.7%
Frederick	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%	94.1%	95.2%
Garrett	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%	94.9%	95.3%
Harford	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%	93.1%	93.6%
Howard	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%	94.0%	95.3%
Kent	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%	96.1%	95.7%
Montgomery	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%	93.9%	96.2%
Prince George's	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%	93.2%	94.4%
Queen Anne's	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%	96.7%	96.7%
St. Mary's	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%	93.4%	92.9%
Somerset	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%	96.7%	92.6%
Talbot	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%	98.0%	94.7%
Washington	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%	92.7%	92.7%
Wicomico	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%	92.5%	92.7%
Worcester	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%	92.4%	94.8%
Statewide	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%	94.3%	94.9%

TABLE VII
2018-2019 County Tax Rates

Jurisdiction	Real Property	Personal Property	Utility
Allegany County	0.975	2.4375	2.4375
Anne Arundel County	0.902	2.255	2.255
Baltimore City	2.248	5.62	5.62
Baltimore County	1.10	2.75	2.75
Calvert County	0.937	2.23	2.23
Caroline County	0.98	2.45	2.45
Carroll County	1.018	2.515	2.515
Cecil County	1.0414	2.6035	2.6035
Charles County	1.205	3.0125	3.0125
Dorchester County	1.00	2.44	2.44
Frederick County	1.06	0	2.65
Garrett County	0.9899	2.475	2.475
Harford County	1.042	2.6049	2.6049
Howard County	1.014	2.535	2.535
Kent County	1.022	0	0
Montgomery County	0.7414	1.8535	1.8535
Prince George's County	1.00	2.50	2.50
Queen Anne's County	0.8471	0	2.118
St. Mary's County	0.8478	2.1195	2.1195
Somerset County	1.00	2.50	2.50
Talbot County	0.6061	0	1.5153
Washington County	0.948	2.37	2.37
Wicomico County	0.9398	2.1715	2.1715
Worcester County	0.835	2.088	2.088
State	0.112	0	0.28

Note: Information on tax rate differentials and other local tax rates within the counties are available upon request. The rates are also available on our website: <https://dat.maryland.gov/Pages/Tax-Rates.aspx>

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

DOCUMENTS	FY 2016	FY 2017	FY 2018	FY 2019
Certificates of Status (Good Standing)	60,107	61,027	64,969	61,603
Name Reservation	996	1,004	936	912
Agency Record	23,067	24,421	26,468	17,763
Foreign Limited Liability Companies	4,655	4,707	5,116	6,486
Foreign Qualifications	3,461	3,099	3,049	3,145
Certificate of Withdrawal or Supplemental Certificate	729	842	845	1,082
Foreign Penalty	0	0	0	0
Corporate Charters	9,684	9,259	9,567	9,067
Amendment or Related Document	4,234	4,408	4,680	2,203
Merger or Consolidation	297	304	277	442
Transfers	243	211	238	104
Dissolutions	2,164	2,293	2,269	2,127*
Revivals	2,200	2,255	2,244	5,580
Change of Principal Office or Resident Agent	13,082	13,221	15,128	19,319
Certificate of LTD Partnership	211	199	195	67
Financing Statements	44,617	57,702	58,368	56,084
Limited Liability Companies	43,442	46,309	52,656	57,753
TOTALS	213,189	231,261	247,005	251,264

*Number updated subsequent to initial publication of report

**TABLE IX
STATEMENT OF REVENUES**

	FISCAL YEAR ENDING		
	June 30, 2017	June 30, 2018	June 30, 2019
Corporate Filing Fees	\$90,578,036	\$100,937,408	\$97,591,620
Gross Receipts Franchise Tax	\$138,237,292	\$145,404,573	\$146,008,315
Recordation Tax	\$1,680,770	\$11,626,310	\$4,396,065
Transfer Tax	\$4,121,112	\$18,659,178	\$8,776,762
Recording Fee	\$14,067,652	\$13,933,682	\$14,371,864
Organization & Capitalization Fees	\$287,462	\$724,293	\$212,044
Expedited Service Fees	\$6,772,540	\$7,673,757	\$8,286,174
Charges for Services	\$33,961	\$24,640	\$6,663
Ground Rent Registration	\$1,323	\$1,666	\$555
Local Subdivision Participation	\$21,853,536	\$23,295,251	\$22,963,574
Other	\$44,825	\$52,250	\$43,238
TOTAL REVENUES	\$277,678,509	\$322,333,008	\$302,656,874

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Personal Property Assessment Exemptions for the 2019/20 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2019
(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 (1)	100%	100%	100%
Denton	100%	100%	100%
Federalsburg	100%	100%	***
Goldsboro	***	***	***
Greensboro	100%	100%	100%
Henderson	***	***	***
Hillsboro	***	***	***
Marydel	***	***	***
Preston	***	***	***
Ridgely	100%	100%	***
Templeville	***	***	***

(1) all other personal property is 100% exempt

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	***	***	***
Charlestown	***	***	***
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%	88.75%
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 81.25% 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%

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 (County only)

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 7/1/2019

TABLE XI
HOMEOWNERS' TAX CREDIT
COMPARISON OF FY 2018 AND FY 2019

JURISDICTION	FY18 NUMBER OF APPLICATIONS RECEIVED	FY18 NUMBER OF CREDITS ISSUED	FY18 TOTAL CREDITS ISSUED	FY18 AVERAGE CREDIT	FY19 NUMBER OF APPLICATIONS RECEIVED	FY19 NUMBER OF CREDITS ISSUED	FY19 TOTAL CREDITS ISSUED	FY19 AVERAGE CREDIT
Allegany	1,275	869	\$612,797.43	\$705.18	1,132	824	\$587,236.29	\$712.67
Anne Arundel	4,866	3,041	\$3,243,893.57	\$1,066.72	4,553	2,906	\$3,180,195.84	\$1,094.36
Baltimore City	12,586	9,568	\$15,359,621.56	\$1,605.31	11,922	9,426	\$15,170,364.34	\$1,609.42
Baltimore County	11,490	7,577	\$8,606,388.02	\$1,135.86	11,023	7,556	\$8,712,344.45	\$1,153.04
Calvert	1,151	762	\$970,857.16	\$1,274.09	1,078	738	\$903,965.57	\$1,224.89
Caroline	668	473	\$480,445.60	\$1,015.74	645	456	\$469,744.20	\$1,030.14
Carroll	2,474	1,854	\$2,414,448.64	\$1,302.29	2,260	1,739	\$2,322,774.20	\$1,335.70
Cecil	1,191	875	\$1,032,733.56	\$1,180.27	1,135	856	\$1,009,750.20	\$1,179.61
Charles	1,813	1,177	\$1,552,058.55	\$1,318.66	1,750	1,187	\$1,607,876.46	\$1,354.57
Dorchester	674	464	\$450,471.96	\$970.84	619	453	\$445,423.30	\$983.27
Federick	3,671	2,480	\$3,497,494.57	\$1,410.28	3,803	2,492	\$3,498,517.80	\$1,403.90
Garrett	655	434	\$309,272.51	\$712.61	588	417	\$298,274.69	\$715.28
Harford	3,280	2,388	\$3,012,492.23	\$1,261.51	3,152	2,312	\$2,945,078.21	\$1,273.82
Howard	2,516	1,890	\$3,479,233.29	\$1,840.86	2,367	1,855	\$3,502,333.69	\$1,888.05
Kent	436	302	\$338,052.53	\$1,119.38	404	303	\$347,419.88	\$1,146.60
Montgomery	6,788	3,856	\$5,238,047.19	\$1,358.41	6,417	3,768	\$5,065,925.26	\$1,344.46
Prince Georges	6,861	4,406	\$7,093,217.88	\$1,609.90	6,697	4,529	\$7,621,098.85	\$1,682.73
Queen Anne's	594	411	\$481,471.96	\$1,171.46	554	386	\$458,367.01	\$1,187.48
St. Mary's	1,082	731	\$916,633.66	\$1,253.94	1,109	732	\$894,983.64	\$1,222.66
Somerset	364	269	\$198,683.99	\$738.60	343	268	\$190,957.53	\$712.53
Talbot	216	113	\$89,219.14	\$789.55	233	120	\$104,030.84	\$866.92
Washington	2,231	1,570	\$1,544,304.55	\$983.63	2,079	1,485	\$1,506,964.76	\$1,014.79
Wicomico	1,000	676	\$580,509.55	\$858.74	957	692	\$612,503.70	\$885.12
Worcester	734	505	\$539,210.49	\$1,067.74	729	500	\$535,602.01	\$1,071.20
STATEWIDE	68,616	46,691	\$62,041,559.59	\$1,328.77	65,549	46,000	\$61,991,732.72	\$1,347.65

TABLE XII
RENTERS' TAX CREDIT
COMPARISON OF FY 2018 AND FY 2019

JURISDICTION	FY18 NUMBER OF APPLICATIONS RECEIVED	FY18 NUMBER OF CREDITS ISSUED	FY18 TOTAL CREDITS ISSUED	FY18 AVERAGE CREDIT	FY19 NUMBER OF APPLICATIONS RECEIVED	FY19 NUMBER OF CREDITS ISSUED	FY19 TOTAL CREDITS ISSUED	FY19 AVERAGE CREDIT
Allegany	147	120	\$28,540.35	\$237.84	167	130	\$33,237.62	\$255.67
Anne Arundel	413	275	\$140,430.05	\$510.65	383	270	\$142,323.87	\$527.13
Baltimore City	4,772	3,653	\$1,245,675.61	\$341.00	4,563	3,519	\$1,222,446.04	\$347.38
Baltimore County	2,260	1,670	\$748,460.52	\$448.18	2,289	1,709	\$787,337.59	\$460.70
Calvert	37	26	\$16,178.60	\$622.23	40	25	\$14,834.47	\$593.38
Caroline	68	44	\$10,397.95	\$236.32	51	34	\$9,296.16	\$273.42
Carroll	212	156	\$65,640.78	\$420.77	183	133	\$56,679.64	\$426.16
Cecil	143	97	\$39,568.89	\$407.93	157	97	\$43,121.24	\$444.55
Charles	242	189	\$89,858.20	\$475.44	201	157	\$76,937.78	\$490.05
Dorchester	230	174	\$76,849.23	\$441.66	266	199	\$90,202.65	\$453.28
Federick	150	103	\$56,272.70	\$546.34	215	130	\$71,643.18	\$551.10
Garrett	18	12	\$2,380.07	\$198.34	17	11	\$1,687.26	\$153.39
Harford	241	159	\$62,614.21	\$393.80	215	154	\$63,551.84	\$412.67
Howard	421	338	\$172,480.63	\$510.30	469	368	\$178,956.94	\$486.30
Kent	42	33	\$13,824.18	\$418.91	46	30	\$12,934.96	\$431.17
Montgomery	803	548	\$225,885.32	\$412.20	849	521	\$222,896.76	\$427.82
Prince Georges	946	698	\$339,486.15	\$486.37	1,003	688	\$334,745.73	\$486.55
Queen Anne's	34	21	\$7,024.39	\$334.49	25	12	\$3,719.87	\$309.99
St. Mary's	85	61	\$26,020.72	\$426.57	75	57	\$24,955.27	\$437.81
Somerset	79	51	\$26,978.72	\$528.99	65	43	\$23,158.69	\$538.57
Talbot	56	34	\$15,457.65	\$454.64	57	37	\$17,301.71	\$467.61
Washington	238	166	\$69,918.91	\$421.20	257	167	\$79,379.08	\$475.32
Wicomico	287	207	\$87,559.94	\$422.99	290	213	\$90,782.76	\$426.21
Worcester	90	68	\$25,079.15	\$368.81	100	69	\$25,728.40	\$372.88
STATEWIDE	12,014	8,903	\$3,592,582.92	\$403.52	11,983	8,773	\$3,627,859.51	\$ 413.53

**TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2019**

Jurisdiction	Federal	State	County and Municipal	Educational	Religious	Charitable and Fraternal	Individual
Allegany	86,317,733	269,309,951	160,398,170	472,270,670	105,885,351	296,766,102	24,359,809
Anne Arundel	1,454,356,979	1,294,608,445	1,084,797,584	1,914,540,044	694,513,446	716,274,588	642,776,734
Baltimore City	567,732,125	2,506,071,394	3,096,674,378	5,146,590,757	1,750,840,896	3,526,942,844	96,805,400
Baltimore	506,107,867	1,087,334,725	1,316,031,436	3,429,933,805	1,422,181,252	785,158,754	263,369,139
Calvert	76,537,333	110,047,200	248,404,172	406,530,834	145,733,206	106,925,568	99,341,259
Caroline	8,599,100	57,860,604	56,128,089	101,213,901	46,210,719	36,891,518	14,341,207
Carroll	11,925,975	208,463,436	499,109,693	793,597,200	309,694,599	244,206,824	90,426,291
Cecil	120,230,980	156,801,534	161,342,523	316,978,835	129,560,526	118,418,513	73,163,855
Charles	935,526,034	149,697,767	231,338,284	553,067,173	182,952,694	91,936,593	351,170,685
Dorchester	36,865,300	179,430,933	90,992,734	56,200,100	61,682,629	52,368,850	16,795,511
Frederick	330,120,508	96,020,866	791,713,568	1,190,688,839	475,850,534	437,678,699	181,206,401
Garrett	5,080,033	178,032,933	138,968,298	121,531,833	75,062,395	23,276,133	15,412,540
Harford	889,178,334	98,859,898	348,920,031	826,797,532	270,704,939	299,994,036	247,621,032
Howard	31,909,033	600,498,354	872,215,421	1,252,001,035	496,041,625	233,771,109	196,395,489
Kent	10,730,600	24,242,800	71,368,536	118,884,400	37,161,630	53,578,563	8,544,888
Montgomery	3,006,462,298	1,221,280,767	7,565,106,673	5,794,853,827	2,879,249,088	1,663,707,611	736,218,128
Prince George's	2,675,508,568	829,642,901	1,912,504,954	2,693,253,546	1,450,009,809	559,479,177	1,155,742,276
Queen Anne's	3,539,867	151,036,865	264,757,833	259,565,601	86,039,763	64,630,903	47,632,540
St. Mary's	1,101,517,967	179,492,000	272,341,953	425,481,998	117,514,602	40,437,973	111,038,234
Somerset	2,950,033	153,122,031	49,786,869	134,325,600	34,120,314	51,452,967	11,429,331
Talbot	17,358,933	27,530,033	167,103,234	109,510,834	83,731,037	145,610,399	29,231,973
Washington	70,484,612	268,569,933	406,738,025	647,285,534	372,617,700	514,856,377	59,711,934
Wicomico	5,087,667	137,711,735	261,746,256	706,828,331	141,949,671	275,817,584	45,405,299
Worcester	91,976,967	94,125,895	385,158,994	183,357,466	96,077,543	78,445,795	33,231,343
TOTALS	\$12,046,104,846	\$10,079,793,000	\$20,453,647,708	\$27,655,289,695	\$11,465,385,968	\$10,418,627,480	\$4,551,371,298

TABLE XIV
FY 2019 Enterprise Zone Tax Credit

Enterprise Zone	Capital Investment FY 2019	# Of Business in FY 2019	State's One-Half Portion For FY 2019
Allegany County	\$ 37,099,426	23	\$ 158,101
Baltimore City	\$ 2,387,753,971	256	\$ 15,377,055
Baltimore City PP	\$ -	20	\$ 3,855,652
Baltimore County	\$ 254,441,854	26	\$ 820,859
Calvert County	\$ 888,368	2	\$ 1,336
Cecil County	\$ 112,875,034	7	\$ 387,366
Dorchester County	\$ 4,282,268	9	\$ 3,627
Garrett County	\$ 14,438,841	10	\$ 53,298
Harford County	\$ 373,436,484	61	\$ 1,382,142
Montgomery County	\$ 224,619,901	43	\$ 783,178
Prince George's County	\$ 323,071,759	61	\$ 1,508,113
Prince Georges's County PP	\$ -	13	\$ 26,364
Queen Anne's County	\$ 8,215,966	11	\$ 27,839
St. Mary's County	\$ 13,650,501	7	\$ 34,976
Somerset County	\$ 2,563,050	6	\$ 8,494
Washington County	\$ 81,407,779	32	\$ 276,640
Wicomico County	\$ 28,947,405	36	\$ 167,953
TOTAL	\$ 3,867,692,607	623	\$ 24,872,994

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2017 - FY 2019

	FISCAL YEAR 2017			FISCAL YEAR 2018			FISCAL YEAR 2019		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
Allegany	13,726	253	1.84%	12,856	219	1.70%	11,912	128	1.07%
Anne Arundel	82,677	2,643	3.20%	62,875	2,583	4.11%	61,401	1,465	2.39%
Baltimore City	81,781	5,288	6.47%	69,538	4,572	6.57%	69,021	4,144	6.00%
Baltimore	91,876	3,542	3.86%	100,758	2,126	2.11%	87,811	2,083	2.37%
Calvert	12,129	173	1.43%	16,829	252	1.50%	11,894	167	1.40%
Caroline	5,838	132	2.26%	4,482	95	2.12%	5,646	117	2.07%
Carroll	21,184	416	1.96%	20,301	708	3.49%	23,657	365	1.54%
Cecil	13,326	250	1.88%	15,313	428	2.80%	16,763	359	2.14%
Charles	18,201	288	1.58%	22,534	429	1.90%	22,616	386	1.71%
Dorchester	8,911	384	4.31%	5,443	70	1.29%	7,727	116	1.50%
Frederick	36,875	564	1.53%	24,217	347	1.43%	35,632	522	1.46%
Garrett	10,981	162	1.48%	9,814	118	1.20%	7,553	58	0.77%
Harford	32,776	606	1.85%	37,872	651	1.72%	25,283	371	1.47%
Howard	33,123	866	2.61%	35,797	519	1.45%	32,313	969	3.00%
Kent	5,021	159	3.17%	3,856	97	2.52%	4,020	101	2.51%
Montgomery	94,319	3,038	3.22%	120,865	2,444	2.02%	106,975	3,186	2.98%
Prince George's	114,194	2,968	2.60%	86,766	2,166	2.50%	78,751	2,680	3.40%
Queen Anne's	6,639	102	1.54%	10,272	315	3.07%	8,434	337	4.00%
St. Mary's	17,386	310	1.78%	16,636	365	2.19%	13,283	187	1.41%
Somerset	5,225	164	3.14%	6,549	214	3.27%	4,192	62	1.48%
Talbot	5,674	105	1.85%	5,634	70	1.24%	9,327	156	1.67%
Washington	19,513	513	2.63%	15,680	279	1.78%	21,106	684	3.24%
Wicomico	14,637	203	1.39%	15,679	152	0.97%	14,435	280	1.94%
Worcester	14,827	362	2.44%	31,111	566	1.82%	17,795	495	2.78%
TOTAL	760,839	23,491	3.09%	751,677	19,785	2.63%	697,547	19,418	2.78%

**Notices are not sent for exempt properties.*

TABLE XVI
Median Sales Price
Owner Occupied

County	FY 2017		FY 2018		FY 2019	
	Count	Median	Count	Median	Count	Median
Allegany	350	\$116,750	329	\$114,100	341	\$120,000
Anne Arundel	8,381	\$342,400	8,716	\$350,000	8,688	\$360,000
Baltimore City	3,844	\$215,000	4,988	\$190,000	4,548	\$186,000
Baltimore	8,354	\$250,000	8,470	\$262,000	8,874	\$264,500
Calvert	1,015	\$320,000	1,270	\$350,000	1,165	\$341,000
Caroline	238	\$192,000	296	\$200,640	276	\$212,500
Carroll	2,189	\$320,000	2,105	\$330,000	2,095	\$335,000
Cecil	897	\$229,900	1,015	\$237,500	1,137	\$240,000
Charles	2,283	\$313,475	2,526	\$324,900	2,529	\$329,502
Dorchester	243	\$169,000	271	\$169,000	280	\$175,000
Frederick	4,107	\$319,900	4,418	\$339,900	4,698	\$350,000
Garrett	148	\$149,450	159	\$157,000	139	\$152,777
Harford	3,419	\$280,000	3,675	\$282,500	3,680	\$280,000
Howard	4,559	\$435,000	4,316	\$447,750	4,205	\$445,990
Kent	133	\$216,500	158	\$230,000	148	\$227,000
Montgomery	11,121	\$449,080	11,115	\$450,000	10,667	\$456,649
Prince George's	7,904	\$302,313	8,766	\$319,393	9,200	\$330,000
Queen Anne's	660	\$330,000	697	\$349,995	686	\$349,950
St. Mary's	1,172	\$299,900	1,340	\$291,995	1,486	\$289,900
Somerset	90	\$130,000	101	\$127,500	127	\$135,000
Talbot	436	\$300,000	460	\$302,750	434	\$329,500
Washington	1,254	\$215,000	1,511	\$207,000	1,540	\$225,000
Wicomico	913	\$169,200	864	\$172,000	829	\$181,000
Worcester	600	\$235,000	607	\$248,000	521	\$240,000
Statewide	64,310	\$315,000	68,173	\$320,000	68,293	\$325,000