

The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2014

Base Estimate Date: March 31, 2015

(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	3,532,225	1,447	15,356	3,549,028	7,504	7%	3,541,524	18,687	7,238	125,887	199,593	351,405	3,900,433
Anne Arundel	75,168,272	258,500	795	75,427,567	8,566,386	2%	66,861,181	1,321	39,188	869,292	1,242,501	2,152,302	77,579,869
Baltimore City	33,618,826	52,899	207,599	33,879,324	1,968,101	4%	31,911,223	32,193	133,533	844,180	1,009,884	2,019,790	35,899,114
Baltimore	74,911,664	163,169	14,360	75,089,193	1,607,335	4%	73,481,858	11,232	108,783	1,164,003	1,655,399	2,939,417	78,028,610
Calvert	11,254,400	25,777	0	11,280,177	2,092	10%	11,278,085	0	99,241	787,137	112,207	998,585	12,278,762
Caroline	2,497,663	6,332	0	2,503,995	18,088	5%	2,485,907	0	5,054	53,818	58,150	117,022	2,621,016
Carroll	17,931,843	32,232	5,632	17,969,707	21,240	5%	17,948,467	7,093	12,670	246,428	299,237	565,428	18,535,135
Cecil	9,236,670	21,023	6,280	9,263,973	2,304	8%	9,261,669	5,324	15,853	150,128	189,852	361,157	9,625,130
Charles	15,382,374	99,009	1,257	15,482,640	7,217	7%	15,475,423	2,901	34,074	263,455	535,536	835,966	16,318,605
Dorchester	2,780,377	3,033	0	2,783,410	28,580	5%	2,754,830	0	2,231	106,594	13,395	122,220	2,905,629
Frederick	25,795,994	109,509	10,760	25,916,263	43,086	5%	25,873,177	0	23,752	280,244	0	303,996	26,220,259
Garrett	4,254,961	7,231	967	4,263,159	35,691	5%	4,227,468	8,871	35,158	69,325	81,681	195,035	4,458,194
Harford	25,643,117	99,920	2,309	25,745,346	9,376	5%	25,735,970	2,571	31,608	493,306	555,493	1,082,978	26,828,324
Howard	43,707,687	250,684	15,936	43,974,307	626,658	5%	43,347,649	7,264	25,615	541,590	1,051,660	1,626,129	45,600,436
Kent	2,905,797	3,851	0	2,909,648	78,943	5%	2,830,705	0	2,205	38,629	0	40,834	2,950,482
Montgomery	164,438,271	693,604	10,897	165,142,772	117,252	10%	165,025,520	6,807	103,831	1,434,149	2,237,489	3,782,276	168,925,048
Prince George's	73,669,813	282,130	7,489	73,959,432	2,035,382	2%	71,924,050	9,574	55,441	1,339,082	1,471,213	2,875,310	76,834,742
Queen Anne's	7,565,285	20,515	0	7,585,800	103,061	5%	7,482,739	0	4,203	66,853	0	71,056	7,656,856
St. Mary's	11,771,792	40,771	0	11,812,563	199,688	5%	11,612,875	0	5,168	110,505	168,180	283,853	12,096,415
Somerset	1,351,022	2,389	6,309	1,359,720	1,218	10%	1,358,502	5,068	1,026	35,242	33,164	74,500	1,434,219
Talbot	8,465,636	13,998	0	8,479,634	1,421,092	0%	7,058,542	0	3,264	58,942	0	62,206	8,541,840
Washington	11,749,524	16,613	32,722	11,798,859	19,146	5%	11,779,713	16,599	14,832	131,105	390,610	553,146	12,352,005
Wicomico	5,671,220	15,739	7,212	5,694,171	2,989	5%	5,691,182	4,844	11,845	134,550	234,121	385,360	6,079,531
Worcester	14,518,743	19,872	636	14,539,251	173,725	3%	14,365,526	239	4,759	117,836	214,374	337,208	14,876,459
TOTAL	647,823,176	2,240,242	346,516	650,409,934	17,096,154		633,313,780	140,588	780,572	9,462,280	11,753,737	22,137,177	672,547,111

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

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

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 2014 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

Allegany County \$187,705 and Worcester County \$199,516.

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

Washington County real property base for July 1, 2014 revised on 1-7-15.

State Department of Assessments and Taxation

The Estimated Taxable Assessable Base at the County Level For the tax year beginning July 1, 2015

Base Estimate Date: March 31, 2015
(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	3,515,515	500	15,510	3,531,525	5,205	7%	3,526,320	18,874	7,166	123,369	201,589	350,998	3,882,523
Anne Arundel	78,226,906	150,000	803	78,377,709	8,617,330	2%	69,760,379	1,334	38,796	851,906	1,254,926	2,146,962	80,524,671
Baltimore City	35,665,284	46,250	209,675	35,921,209	1,782,186	4%	34,139,023	32,515	132,198	827,296	1,035,131	2,027,140	37,948,349
Baltimore	76,339,164	140,000	14,504	76,493,668	1,200,384	4%	75,293,284	11,344	107,695	1,140,723	1,671,953	2,931,715	79,425,383
Calvert	11,330,448	20,000	0	11,350,448	918	10%	11,349,530	0	98,249	771,394	111,085	980,728	12,331,176
Caroline	2,484,901	2,000	0	2,486,901	11,895	5%	2,475,006	0	5,003	52,742	59,313	117,058	2,603,959
Carroll	18,104,092	30,000	5,688	18,139,780	18,250	5%	18,121,530	7,164	12,543	241,499	302,229	563,435	18,703,215
Cecil	9,333,720	10,000	6,343	9,350,063	1,492	8%	9,348,571	5,377	15,694	147,125	193,649	361,845	9,711,908
Charles	15,645,347	72,500	1,270	15,719,117	5,540	7%	15,713,577	2,930	33,733	258,186	524,825	819,674	16,538,791
Dorchester	2,777,179	1,500	0	2,778,679	18,788	5%	2,759,891	0	2,209	104,462	0	106,671	2,885,350
Frederick	26,634,677	50,000	10,868	26,695,545	49,296	5%	26,646,249	0	23,514	274,639	0	298,153	26,993,698
Garrett	4,248,448	2,975	977	4,252,400	25,702	5%	4,226,698	8,960	34,806	67,939	79,639	191,344	4,443,744
Harford	26,011,880	50,000	2,332	26,064,212	8,017	5%	26,056,195	2,597	31,292	483,440	566,603	1,083,932	27,148,144
Howard	45,361,516	125,000	16,095	45,502,611	475,530	5%	45,027,081	7,337	25,359	530,758	1,077,952	1,641,406	47,144,017
Kent	2,902,067	3,000	0	2,905,067	63,769	5%	2,841,298	0	2,183	37,856	0	40,039	2,945,106
Montgomery	172,062,567	500,000	11,006	172,573,573	74,691	10%	172,498,882	6,875	102,793	1,405,466	2,215,114	3,730,248	176,303,821
Prince George's	76,967,871	225,000	7,564	77,200,435	2,427,353	2%	74,773,082	9,670	54,887	1,312,300	1,441,789	2,818,646	80,019,081
Queen Anne's	7,567,832	15,000	0	7,582,832	57,823	5%	7,525,009	0	4,161	65,516	0	69,677	7,652,509
St. Mary's	11,919,173	29,000	0	11,948,173	129,184	5%	11,818,989	0	5,116	108,295	171,544	284,955	12,233,128
Somerset	1,363,349	875	6,372	1,370,596	857	10%	1,369,739	5,119	1,016	34,537	32,832	73,504	1,444,100
Talbot	8,324,827	5,125	0	8,329,952	1,293,902	0%	7,036,050	0	3,231	57,763	0	60,994	8,390,946
Washington	11,877,764	12,500	33,049	11,923,313	13,158	5%	11,910,155	16,765	14,684	128,483	394,516	554,448	12,477,761
Wicomico	5,715,355	5,500	7,284	5,728,139	4,852	5%	5,723,287	4,892	5,602	131,859	234,121	376,474	6,104,613
Worcester	14,490,800	2,500	642	14,493,942	149,534	3%	14,344,408	241	4,711	115,479	218,662	339,093	14,833,035
TOTAL	668,870,682	1,499,225	349,982	670,719,889	16,435,656		654,284,233	141,994	766,641	9,273,032	11,787,470	21,969,137	692,689,026

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2016

Base Estimate Date: March 31, 2015

(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	Estimated 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	3,494,798	500	15,665	3,510,963	3,610	7%	3,507,353	19,063	7,094	120,902	203,605	350,664	3,861,627
Anne Arundel	79,949,556	150,000	811	80,100,367	8,668,577	2%	71,431,790	1,348	38,408	834,868	1,267,476	2,142,100	82,242,467
Baltimore City	33,300,000	46,250	211,772	33,558,022	1,613,833	4%	31,944,189	32,840	130,876	810,750	1,061,009	2,035,475	35,593,497
Baltimore	77,825,000	140,000	14,649	77,979,649	896,466	4%	77,083,183	11,458	106,618	1,117,908	1,688,673	2,924,657	80,904,306
Calvert	11,345,229	20,000	0	11,365,229	403	10%	11,364,826	0	97,266	755,966	109,974	963,206	12,328,435
Caroline	2,420,172	2,000	0	2,422,172	7,822	5%	2,414,350	0	4,953	51,687	60,499	117,139	2,539,311
Carroll	18,691,000	30,000	5,745	18,726,745	15,681	5%	18,711,064	7,236	12,418	236,669	305,252	561,575	19,288,320
Cecil	9,370,870	10,000	6,406	9,387,276	966	8%	9,386,310	5,431	15,538	144,183	197,522	362,674	9,749,950
Charles	16,000,000	72,500	1,282	16,073,782	4,253	7%	16,069,529	2,959	33,396	253,022	514,328	803,705	16,877,487
Dorchester	2,750,000	1,750	0	2,751,750	12,351	5%	2,739,399	0	2,187	102,373	0	104,560	2,856,310
Frederick	26,592,470	50,000	10,976	26,653,446	56,401	5%	26,597,045	0	23,279	269,146	0	292,425	26,945,871
Garrett	4,245,816	2,875	986	4,249,677	18,509	5%	4,231,168	9,049	34,458	66,580	77,648	187,735	4,437,412
Harford	25,800,000	50,000	2,355	25,852,355	6,855	5%	25,845,500	2,623	30,979	473,771	577,935	1,085,308	26,937,663
Howard	45,805,000	125,000	16,256	45,946,256	360,849	5%	45,585,407	7,410	25,105	520,143	1,104,901	1,657,559	47,603,815
Kent	2,935,635	3,000	0	2,938,635	51,512	5%	2,887,123	0	2,161	37,099	0	39,260	2,977,895
Montgomery	178,180,914	650,000	11,116	178,842,030	47,579	10%	178,794,451	6,944	101,765	1,377,357	2,192,963	3,679,029	182,521,059
Prince George's	75,303,591	225,000	7,640	75,536,231	2,894,809	2%	72,641,422	9,766	54,338	1,286,054	1,412,953	2,763,111	78,299,342
Queen Anne's	7,558,999	15,000	0	7,573,999	32,442	5%	7,541,557	0	4,119	64,206	0	68,325	7,642,324
St. Mary's	11,800,000	29,000	0	11,829,000	83,573	5%	11,745,427	0	5,065	106,129	174,974	286,168	12,115,168
Somerset	1,375,503	1,000	6,436	1,382,939	603	10%	1,382,336	5,170	1,006	33,846	32,504	72,526	1,455,465
Talbot	8,297,349	5,125	0	8,302,474	1,178,096	0%	7,124,378	0	3,199	56,608	0	59,807	8,362,281
Washington	11,884,668	14,000	33,380	11,932,048	9,043	5%	11,923,005	16,933	14,537	125,913	398,461	555,844	12,487,892
Wicomico	5,868,600	6,000	7,357	5,881,957	7,876	5%	5,874,081	4,941	5,546	129,222	234,121	373,830	6,255,787
Worcester	14,731,800	2,500	649	14,734,949	128,712	3%	14,606,237	244	4,664	113,170	223,035	341,113	15,076,062
TOTAL	675,526,970	1,651,500	353,481	677,531,951	16,100,820		661,431,131	143,415	758,975	9,087,572	11,837,831	21,827,793	699,359,744

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).

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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	3,556,799	1,447	15,356	3,573,602	2,916	10%	3,570,686	7,238
Anne Arundel	75,305,270	258,500	795	75,564,565	35,760	10%	75,528,805	39,188
Baltimore City	34,340,267	36,734	207,599	34,584,600	270,220	10%	34,314,380	133,533
Baltimore	75,064,055	112,743	14,360	75,191,158	17,209	10%	75,173,949	108,783
Calvert	11,253,108	25,777	0	11,278,885	2,345	10%	11,276,540	99,241
Caroline	2,498,665	6,332	0	2,504,997	1,927	10%	2,503,070	5,054
Carroll	17,931,843	32,232	5,632	17,969,707	1,505	10%	17,968,202	12,670
Cecil	9,251,585	21,023	6,280	9,278,888	1,035	10%	9,277,853	15,853
Charles	15,385,802	73,555	1,257	15,460,614	1,176	10%	15,459,438	34,074
Dorchester	2,780,377	3,033	0	2,783,410	2,579	10%	2,780,831	2,231
Frederick	25,801,770	109,509	10,760	25,922,039	4,299	10%	25,917,740	23,752
Garrett	4,254,961	7,231	967	4,263,159	3,246	10%	4,259,913	35,158
Harford	25,690,180	99,920	2,309	25,792,409	1,851	10%	25,790,558	31,608
Howard	43,683,668	204,191	15,936	43,903,795	6,786	10%	43,897,009	25,615
Kent	2,905,824	3,851	0	2,909,675	7,422	10%	2,902,253	2,205
Montgomery	164,438,271	476,871	10,897	164,926,039	121,796	10%	164,804,243	103,831
Prince George's	73,670,684	201,080	7,489	73,879,253	12,055	10%	73,867,198	55,441
Queen Anne's	7,565,293	20,515	0	7,585,808	4,248	10%	7,581,560	4,203
St. Mary's	11,792,504	40,771	0	11,833,275	17,046	10%	11,816,229	5,168
Somerset	1,350,783	2,389	6,309	1,359,481	1,202	10%	1,358,279	1,026
Talbot	8,465,636	13,998	0	8,479,634	4,272	10%	8,475,362	3,264
Washington	11,772,737	16,613	32,722	11,822,072	1,446	10%	11,820,626	14,832
Wicomico	5,676,640	15,739	7,212	5,699,591	1,418	10%	5,698,173	11,845
Worcester	14,518,743	19,872	636	14,539,251	4,587	10%	14,534,664	4,759
TOTAL	648,955,465	1,803,920	346,516	651,105,901	528,346		650,577,555	780,572

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.

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Allegany	3,540,716	500	15,510	3,556,726	2,033	10%	3,554,693	7,166
Anne Arundel	78,367,890	150,000	803	78,518,693	54,425	10%	78,464,268	38,796
Baltimore City	36,430,223	30,000	209,675	36,669,898	238,727	10%	36,431,171	132,198
Baltimore	76,511,783	92,500	14,504	76,618,787	24,344	10%	76,594,443	107,695
Calvert	11,329,057	20,000	0	11,349,057	915	10%	11,348,142	98,249
Caroline	2,485,903	2,000	0	2,487,903	937	10%	2,486,966	5,003
Carroll	18,104,092	30,000	5,688	18,139,780	1,368	10%	18,138,412	12,543
Cecil	9,348,386	10,000	6,343	9,364,729	519	10%	9,364,210	15,694
Charles	15,649,009	50,000	1,270	15,700,279	961	10%	15,699,318	33,733
Dorchester	2,777,179	1,500	0	2,778,679	1,651	10%	2,777,028	2,209
Frederick	26,640,685	50,000	10,868	26,701,553	4,651	10%	26,696,902	23,514
Garrett	4,248,448	2,975	977	4,252,400	2,576	10%	4,249,824	34,806
Harford	26,058,092	50,000	2,332	26,110,424	1,884	10%	26,108,540	31,292
Howard	45,356,103	87,500	16,095	45,459,698	10,922	10%	45,448,776	25,359
Kent	2,902,094	3,000	0	2,905,094	6,088	10%	2,899,006	2,183
Montgomery	172,062,567	350,000	11,006	172,423,573	75,239	10%	172,348,334	102,793
Prince George's	76,968,757	150,000	7,564	77,126,321	72,664	10%	77,053,657	54,887
Queen Anne's	7,570,917	15,000	0	7,585,917	2,752	10%	7,583,165	4,161
St. Mary's	11,940,368	29,000	0	11,969,368	4,593	10%	11,964,775	5,116
Somerset	1,363,110	875	6,372	1,370,357	840	10%	1,369,517	1,016
Talbot	8,324,827	5,125	0	8,329,952	857	10%	8,329,095	3,231
Washington	11,902,335	12,500	33,049	11,947,884	1,002	10%	11,946,882	14,684
Wicomico	5,720,991	5,500	7,284	5,733,775	982	10%	5,732,793	5,602
Worcester	14,490,800	2,500	642	14,493,942	3,854	10%	14,490,088	4,711
TOTAL	670,094,332	1,150,475	349,982	671,594,789	514,784		671,080,005	766,641

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.

The Estimated Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2016

Base Estimate Date: March 31, 2015

(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	Assumed 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	3,520,000	500	15,665	3,536,165	1,417	10%	3,534,748	7,094
Anne Arundel	80,100,000	150,000	811	80,250,811	82,832	10%	80,167,979	38,408
Baltimore City	34,000,000	30,000	211,772	34,241,772	210,904	10%	34,030,868	130,876
Baltimore	77,977,000	92,500	14,649	78,084,149	34,437	10%	78,049,712	106,618
Calvert	11,343,925	20,000	0	11,363,925	357	10%	11,363,568	97,266
Caroline	2,421,174	2,000	0	2,423,174	456	10%	2,422,718	4,953
Carroll	18,691,000	30,000	5,745	18,726,745	1,243	10%	18,725,502	12,418
Cecil	9,385,536	10,000	6,406	9,401,942	260	10%	9,401,682	15,538
Charles	16,004,000	50,000	1,282	16,055,282	785	10%	16,054,497	33,396
Dorchester	2,750,000	1,750	0	2,751,750	1,057	10%	2,750,693	2,187
Frederick	26,609,509	50,000	10,976	26,670,485	5,032	10%	26,665,453	23,279
Garrett	4,245,816	2,875	986	4,249,677	2,044	10%	4,247,633	34,458
Harford	25,850,000	50,000	2,355	25,902,355	1,918	10%	25,900,437	30,979
Howard	45,800,000	87,500	16,256	45,903,756	17,579	10%	45,886,177	25,105
Kent	2,935,662	3,000	0	2,938,662	4,994	10%	2,933,668	2,161
Montgomery	178,180,914	450,000	11,116	178,642,030	46,479	10%	178,595,551	101,765
Prince George's	75,304,479	150,000	7,640	75,462,119	437,997	10%	75,024,122	54,338
Queen Anne's	7,562,088	15,000	0	7,577,088	1,783	10%	7,575,305	4,119
St. Mary's	11,815,000	29,000	0	11,844,000	1,238	10%	11,842,762	5,065
Somerset	1,375,219	1,000	6,436	1,382,655	587	10%	1,382,068	1,006
Talbot	8,297,349	5,125	0	8,302,474	172	10%	8,302,302	3,199
Washington	11,907,668	14,000	33,380	11,955,048	694	10%	11,954,354	14,537
Wicomico	5,874,200	6,000	7,357	5,887,557	680	10%	5,886,877	5,546
Worcester	14,731,800	2,500	649	14,734,949	3,238	10%	14,731,711	4,664
TOTAL	676,682,339	1,252,750	353,481	678,288,570	858,184		677,430,386	758,975

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.