

**The Estimated Taxable Assessable Base at the County Level  
For the tax year beginning July 1, 2021**

Base Estimate Date: November 30, 2021  
(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	3,666,119	1,750	19,256	<b>3,687,125</b>	8,485	4%	<b>3,678,640</b>	19,154	8,322	187,472	170,000	<b>384,948</b>	<b>4,072,073</b>
Anne Arundel	96,620,741	250,000	962	<b>96,871,703</b>	8,781,859	2%	<b>88,089,844</b>	1,717	63,877	1,238,538	1,600,000	<b>2,904,132</b>	<b>99,775,835</b>
Baltimore City	42,258,125	204,921	253,609	<b>42,716,654</b>	984,015	4%	<b>41,732,640</b>	38,882	208,748	1,122,697	1,250,000	<b>2,620,327</b>	<b>45,336,981</b>
Baltimore	91,585,502	285,615	21,795	<b>91,892,912</b>	1,059,206	4%	<b>90,833,706</b>	11,488	158,709	1,715,880	1,950,000	<b>3,836,077</b>	<b>95,728,989</b>
Calvert	12,841,766	25,000	0	<b>12,866,766</b>	2,367	10%	<b>12,864,399</b>	0	12,461	173,601	125,000	<b>311,062</b>	<b>13,177,828</b>
Caroline	2,781,543	2,750	0	<b>2,784,293</b>	29,088	5%	<b>2,755,205</b>	0	6,749	74,839	0	<b>81,588</b>	<b>2,865,881</b>
Carroll	21,191,040	40,000	10,589	<b>21,241,629</b>	68,804	5%	<b>21,172,825</b>	5,462	15,323	340,563	330,000	<b>691,348</b>	<b>21,932,977</b>
Cecil	10,949,807	42,500	8,211	<b>11,000,518</b>	52,315	4%	<b>10,948,203</b>	5,862	19,235	235,233	250,000	<b>510,330</b>	<b>11,510,848</b>
Charles	19,585,526	114,074	1,399	<b>19,700,999</b>	21,819	7%	<b>19,679,180</b>	3,359	40,870	346,435	240,000	<b>630,664</b>	<b>20,331,663</b>
Dorchester	2,934,018	7,500	0	<b>2,941,518</b>	10,929	5%	<b>2,930,589</b>	0	2,302	158,489	6,500	<b>167,291</b>	<b>3,108,809</b>
Frederick	35,453,924	150,000	16,027	<b>35,619,951</b>	112,840	5%	<b>35,507,111</b>	0	31,712	407,469	6,000	<b>445,181</b>	<b>36,065,132</b>
Garrett	4,594,952	9,000	1,169	<b>4,605,121</b>	8,209	5%	<b>4,596,913</b>	0	36,701	84,562	123,000	<b>244,263</b>	<b>4,849,384</b>
Harford	29,809,913	90,000	2,834	<b>29,902,747</b>	34,639	5%	<b>29,868,108</b>	2,958	60,341	711,512	720,000	<b>1,494,811</b>	<b>31,397,558</b>
Howard	56,661,050	212,510	31,528	<b>56,905,088</b>	238,865	5%	<b>56,666,223</b>	8,241	41,291	747,162	1,010,000	<b>1,806,694</b>	<b>58,711,782</b>
Kent	3,020,448	2,500	0	<b>3,022,948</b>	13,485	5%	<b>3,009,462</b>	0	2,205	54,103	0	<b>56,308</b>	<b>3,079,256</b>
Montgomery	202,855,161	535,744	13,165	<b>203,404,070</b>	76,817	10%	<b>203,327,253</b>	7,882	128,281	1,914,139	2,250,000	<b>4,300,302</b>	<b>207,704,372</b>
Prince George's	107,626,652	299,456	9,172	<b>107,935,280</b>	9,207,310	1%	<b>98,727,970</b>	10,897	78,170	1,629,331	1,750,000	<b>3,468,398</b>	<b>111,403,678</b>
Queen Anne's	8,847,105	20,000	0	<b>8,867,105</b>	35,339	5%	<b>8,831,766</b>	0	7,127	97,858	19,500	<b>124,485</b>	<b>8,991,590</b>
St. Mary's	13,292,427	45,000	0	<b>13,337,427</b>	57,154	3%	<b>13,280,273</b>	0	7,240	130,855	183,000	<b>321,095</b>	<b>13,658,522</b>
Somerset	1,385,260	4,400	4,814	<b>1,394,474</b>	409	10%	<b>1,394,065</b>	694	1,794	50,281	120,000	<b>172,769</b>	<b>1,567,243</b>
Talbot	8,751,297	14,000	0	<b>8,765,297</b>	1,042,841	0%	<b>7,722,457</b>	0	3,883	75,069	0	<b>78,952</b>	<b>8,844,249</b>
Washington	13,444,871	20,000	43,207	<b>13,508,078</b>	37,930	5%	<b>13,470,148</b>	17,090	13,320	178,012	430,000	<b>638,422</b>	<b>14,146,500</b>
Wicomico	6,728,190	12,000	6,097	<b>6,746,287</b>	22,560	5%	<b>6,723,727</b>	913	18,568	185,428	200,000	<b>404,909</b>	<b>7,151,196</b>
Worcester	16,608,899	18,500	303	<b>16,627,702</b>	138,808	3%	<b>16,488,894</b>	395	7,584	197,653	240,000	<b>445,632</b>	<b>17,073,334</b>
<b>TOTAL</b>	<b>813,494,335</b>	<b>2,407,219</b>	<b>444,137</b>	<b>816,345,691</b>	<b>22,046,091</b>		<b>794,299,600</b>	<b>134,994</b>	<b>974,813</b>	<b>12,057,181</b>	<b>12,973,000</b>	<b>26,139,988</b>	<b>842,485,679</b>

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 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 2021 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000): Worcester County \$221,140.

State Department of Assessments and Taxation

**The Estimated Taxable Assessable Base at the County Level  
For the tax year beginning July 1, 2022**

Base Estimate Date: November 30, 2021  
(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	3,783,999	500	19,352	<b>3,803,851</b>	16,838	4%	<b>3,787,013</b>	19,250	8,364	188,409	160,000	<b>376,023</b>	<b>4,179,874</b>
Anne Arundel	98,875,000	250,000	967	<b>99,125,967</b>	9,002,336	2%	<b>90,123,631</b>	1,726	64,196	1,244,731	1,550,000	<b>2,860,653</b>	<b>101,986,620</b>
Baltimore City	43,000,000	73,750	254,877	<b>43,328,627</b>	983,047	4%	<b>42,345,580</b>	39,076	209,792	1,128,310	1,150,000	<b>2,527,178</b>	<b>45,855,805</b>
Baltimore	94,382,851	127,500	21,904	<b>94,532,255</b>	1,129,422	4%	<b>93,402,833</b>	11,545	159,503	1,724,459	1,850,000	<b>3,745,507</b>	<b>98,277,762</b>
Calvert	13,245,891	25,000	0	<b>13,270,891</b>	3,206	10%	<b>13,267,684</b>	0	12,523	174,469	120,000	<b>306,992</b>	<b>13,577,883</b>
Caroline	2,884,455	2,250	0	<b>2,886,705</b>	42,335	5%	<b>2,844,371</b>	0	6,783	75,213	0	<b>81,996</b>	<b>2,968,701</b>
Carroll	21,896,938	40,000	10,642	<b>21,947,580</b>	98,862	5%	<b>21,848,718</b>	5,489	15,400	342,266	320,000	<b>683,155</b>	<b>22,630,735</b>
Cecil	11,054,807	15,000	8,252	<b>11,078,059</b>	56,543	4%	<b>11,021,517</b>	5,891	19,331	236,409	240,000	<b>501,631</b>	<b>11,579,690</b>
Charles	20,700,000	102,000	1,406	<b>20,803,406</b>	63,731	7%	<b>20,739,675</b>	3,376	41,074	348,167	230,000	<b>622,617</b>	<b>21,426,023</b>
Dorchester	3,052,000	5,000	0	<b>3,057,000</b>	13,341	5%	<b>3,043,659</b>	0	2,314	159,281	6,200	<b>167,795</b>	<b>3,224,795</b>
Frederick	37,205,080	150,000	16,107	<b>37,371,187</b>	251,861	5%	<b>37,119,326</b>	0	31,871	409,506	6,000	<b>447,377</b>	<b>37,818,564</b>
Garrett	4,734,199	8,250	1,175	<b>4,743,624</b>	9,039	5%	<b>4,734,585</b>	0	36,885	84,985	120,000	<b>241,870</b>	<b>4,985,494</b>
Harford	30,120,000	90,000	2,848	<b>30,212,848</b>	41,484	5%	<b>30,171,364</b>	2,973	60,643	715,070	710,000	<b>1,488,686</b>	<b>31,701,534</b>
Howard	58,585,402	212,500	31,686	<b>58,829,588</b>	304,521	5%	<b>58,525,067</b>	8,282	41,497	750,898	1,000,000	<b>1,800,677</b>	<b>60,630,265</b>
Kent	3,064,154	2,500	0	<b>3,066,654</b>	12,991	5%	<b>3,053,663</b>	0	2,216	54,374	0	<b>56,590</b>	<b>3,123,244</b>
Montgomery	207,574,368	500,000	13,231	<b>208,087,599</b>	96,031	10%	<b>207,991,568</b>	7,921	128,922	1,923,710	2,200,000	<b>4,260,553</b>	<b>212,348,152</b>
Prince George's	112,935,742	300,000	9,218	<b>113,244,960</b>	9,265,154	5%	<b>103,979,806</b>	10,951	78,561	1,637,478	1,700,000	<b>3,426,990</b>	<b>116,671,950</b>
Queen Anne's	9,078,970	20,000	0	<b>9,098,970</b>	42,943	5%	<b>9,056,027</b>	0	7,163	98,347	19,450	<b>124,960</b>	<b>9,223,930</b>
St. Mary's	13,708,127	42,500	0	<b>13,750,627</b>	93,814	3%	<b>13,656,813</b>	0	7,276	131,509	182,000	<b>320,785</b>	<b>14,071,412</b>
Somerset	1,425,544	2,500	4,838	<b>1,432,882</b>	779	10%	<b>1,432,103</b>	697	1,803	50,532	110,000	<b>163,032</b>	<b>1,595,914</b>
Talbot	8,915,648	16,500	0	<b>8,932,148</b>	1,090,769	0%	<b>7,841,380</b>	0	3,902	75,444	0	<b>79,346</b>	<b>9,011,494</b>
Washington	13,888,465	16,000	43,423	<b>13,947,888</b>	90,683	5%	<b>13,857,205</b>	17,175	13,387	178,902	420,000	<b>629,464</b>	<b>14,577,352</b>
Wicomico	7,061,000	14,000	6,127	<b>7,081,127</b>	40,637	5%	<b>7,040,490</b>	918	18,661	186,355	200,000	<b>405,934</b>	<b>7,487,061</b>
Worcester	17,100,285	17,500	305	<b>17,118,090</b>	203,291	3%	<b>16,914,798</b>	397	7,622	198,641	240,000	<b>446,660</b>	<b>17,564,750</b>
<b>TOTAL</b>	<b>838,272,926</b>	<b>2,033,250</b>	<b>446,358</b>	<b>840,752,534</b>	<b>22,953,658</b>		<b>817,798,876</b>	<b>135,667</b>	<b>979,689</b>	<b>12,117,465</b>	<b>12,533,650</b>	<b>25,766,471</b>	<b>866,519,005</b>

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

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(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	3,697,103	1,750	19,256	<b>3,718,109</b>	1,383	10%	<b>3,716,726</b>	8,322
Anne Arundel	96,877,708	250,000	962	<b>97,128,670</b>	45,418	10%	<b>97,083,251</b>	63,877
Baltimore City	43,054,191	133,280	253,609	<b>43,441,080</b>	159,887	10%	<b>43,281,193</b>	208,748
Baltimore	91,791,449	195,410	21,795	<b>92,008,654</b>	64,100	10%	<b>91,944,555</b>	158,709
Calvert	12,839,727	25,000	0	<b>12,864,727</b>	2,367	10%	<b>12,862,360</b>	12,461
Caroline	2,781,784	2,750	0	<b>2,784,534</b>	3,199	10%	<b>2,781,335</b>	6,749
Carroll	21,191,040	40,000	10,589	<b>21,241,629</b>	6,853	10%	<b>21,234,776</b>	15,323
Cecil	10,974,332	42,500	8,211	<b>11,025,043</b>	3,646	10%	<b>11,021,397</b>	19,235
Charles	19,601,202	78,549	1,399	<b>19,681,150</b>	4,682	10%	<b>19,676,468</b>	40,870
Dorchester	2,934,018	7,500	0	<b>2,941,518</b>	1,433	10%	<b>2,940,085</b>	2,302
Frederick	35,464,555	150,000	16,027	<b>35,630,582</b>	15,918	10%	<b>35,614,664</b>	31,712
Garrett	4,595,079	9,000	1,169	<b>4,605,248</b>	1,098	10%	<b>4,604,150</b>	36,701
Harford	29,873,944	90,000	2,834	<b>29,966,778</b>	4,568	10%	<b>29,962,210</b>	60,341
Howard	56,678,891	145,007	31,528	<b>56,855,425</b>	30,232	10%	<b>56,825,194</b>	41,291
Kent	3,020,475	2,500	0	<b>3,022,975</b>	503	10%	<b>3,022,472</b>	2,205
Montgomery	202,922,220	323,829	13,165	<b>203,259,214</b>	76,817	10%	<b>203,182,397</b>	128,281
Prince George's	107,731,963	191,304	9,172	<b>107,932,439</b>	285,534	10%	<b>107,646,905</b>	78,170
Queen Anne's	8,849,437	20,000	0	<b>8,869,437</b>	2,388	10%	<b>8,867,049</b>	7,127
St. Mary's	13,295,581	45,000	0	<b>13,340,581</b>	1,456	10%	<b>13,339,125</b>	7,240
Somerset	1,385,014	4,400	4,814	<b>1,394,228</b>	409	10%	<b>1,393,818</b>	1,794
Talbot	8,751,297	14,000	0	<b>8,765,297</b>	2,353	10%	<b>8,762,945</b>	3,883
Washington	13,468,220	20,000	43,207	<b>13,531,427</b>	6,916	10%	<b>13,524,511</b>	13,320
Wicomico	6,736,786	12,000	6,097	<b>6,754,883</b>	3,972	10%	<b>6,750,912</b>	18,568
Worcester	16,608,614	18,500	303	<b>16,627,417</b>	3,967	10%	<b>16,623,451</b>	7,584
<b>TOTAL</b>	<b>815,124,629</b>	<b>1,822,280</b>	<b>444,137</b>	<b>817,391,045</b>	<b>729,099</b>		<b>816,661,947</b>	<b>974,813</b>

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	3,752,627	500	19,352	3,772,479	2,023	10%	3,770,456	8,364
Anne Arundel	99,128,000	250,000	967	99,378,967	45,285	10%	99,333,682	64,196
Baltimore City	43,500,000	50,000	254,877	43,804,877	174,739	10%	43,630,138	209,792
Baltimore	94,599,848	85,000	21,904	94,706,752	62,963	10%	94,643,789	159,503
Calvert	13,244,069	25,000	0	13,269,069	3,206	10%	13,265,862	12,523
Caroline	2,884,703	2,250	0	2,886,953	6,123	10%	2,880,830	6,783
Carroll	21,896,938	40,000	10,642	21,947,580	9,355	10%	21,938,225	15,400
Cecil	11,079,332	15,000	8,252	11,102,584	5,264	10%	11,097,319	19,331
Charles	20,700,000	70,500	1,406	20,771,906	14,421	10%	20,757,485	41,074
Dorchester	3,052,000	5,000	0	3,057,000	1,795	10%	3,055,205	2,314
Frederick	37,215,902	150,000	16,107	37,382,009	25,276	10%	37,356,733	31,871
Garrett	4,734,281	8,250	1,175	4,743,706	1,523	10%	4,742,183	36,885
Harford	30,112,500	90,000	2,848	30,205,348	4,653	10%	30,200,695	60,643
Howard	58,602,313	145,000	31,686	58,778,999	30,501	10%	58,748,498	41,497
Kent	3,064,181	2,500	0	3,066,681	812	10%	3,065,869	2,216
Montgomery	207,642,767	300,000	13,231	207,955,998	96,031	10%	207,859,967	128,922
Prince George's	113,043,299	200,000	9,218	113,252,517	223,566	10%	113,028,950	78,561
Queen Anne's	9,081,431	20,000	0	9,101,431	3,673	10%	9,097,758	7,163
St. Mary's	13,711,342	42,500	0	13,753,842	2,297	10%	13,751,545	7,276
Somerset	1,425,296	2,500	4,838	1,432,634	779	10%	1,431,855	1,803
Talbot	8,915,648	16,500	0	8,932,148	2,180	10%	8,929,968	3,902
Washington	13,908,303	16,000	43,423	13,967,726	19,733	10%	13,947,993	13,387
Wicomico	7,069,000	14,000	6,127	7,089,127	9,788	10%	7,079,339	18,661
Worcester	17,100,000	17,500	305	17,117,805	18,829	10%	17,098,976	7,622
<b>TOTAL</b>	<b>839,463,780</b>	<b>1,568,000</b>	<b>446,358</b>	<b>841,478,138</b>	<b>764,817</b>		<b>840,713,321</b>	<b>979,689</b>

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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