

Maryland  
State Department of Assessments and Taxation

**Explanation of the 2012 Residential Worksheet\***

Owner and Property Description

Owner and individual property information is provided. (i.e. current property owner, mailing address and individual account identifiers)

Dwelling Data

The major sections of the dwelling are identified which are used to determine the replacement cost value. (i.e. story type, quality of construction, square footage by section and heated area)

Dwelling Characteristics

These are additional descriptive characteristics for the primary dwelling.

Depreciation and Adjustments

Type and amount of depreciation is identified. If no description is listed, the depreciation is physical in nature. Index adjustments to the primary improvement are listed for neighborhood (Market Value Index, MVI), county, quality of construction (i.e. low, economy, below average, average, above average, good, very good, excellent, superior) and individual structure (i.e. frame, brick, stone, etc ).

Land Data

The categories of land that apply to the property (i.e. primary, secondary, tertiary) and valuation units of measure (i.e. front feet, depth, square feet, and acreage) are listed. Land influences and adjustments can be identified for land. Land value is shown and an over-ride value can be identified. The over-ride value can be used to show the Property Tax Assessment Appeal Board or Maryland Tax Court value changes.

Parcel Notes

This area is used to record pertinent information about the property.

Property Characteristics

This area is used to identify items such as public or private sewer system.

### Center Page Sketch Area

This area of the worksheet is dedicated to show a detailed sketch of the primary structure for an account. All worksheets do not currently have a sketch. The agency is working toward adding a sketch for all residential properties.

### Outbuilding Data

Structures other than the main dwelling are listed and identified by description, year built, length and width, number of units, quality of construction, price condition, value and an over-ride value if required.

### Dwelling Value And Value Per Square Feet Of Heated Area

The main dwelling value and dollar value per square foot is shown.

### Value Summary Full Cash Value

The land, improvements, total value, preferential land value, curtilage value\*\* is listed for the prior and current valuation.

### Sales Data

Sales date and price are recorded.

\* This is a new worksheet for 2012 (Group 3) residential property. Property valued in 2013 (Group 1) and 2014 (Group 2) will be converted to the new worksheet. All residential worksheets will be converted by January 2014.

\*\* For assessment and tax credit purposes, "curtilage" will be defined to include the homesite that has been established according to departmental standards and the residence thereon. Other improvements reasonably expected to be used in support of the dwelling house by its occupants are also included within the curtilage.