



**DEPARTMENT OF  
ASSESSMENTS AND TAXATION**

**Seventy-Sixth**

**Annual Report**

**FY 2020**



**DEPARTMENT OF  
ASSESSMENTS AND TAXATION**

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

October 12, 2021

**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, Maryland 21401**

**The Honorable Adrienne A. Jones  
Speaker  
Maryland House of Delegates  
State House, H-101  
Annapolis, Maryland 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 2020 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 blue ink, appearing to read "M. Higgs", is positioned above the printed name and title.

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 2020, approximately 770,146 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 also maintained a registry of ground rent owners.

Table VIII provides a summary of the number and type of documents processed by the Department for fiscal year 2020. 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 2019 and 2020.

### **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 2019 and 2020 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, religious organizations own the largest amount of exempt property. Charitable organizations comprise the second largest group and educational organizations are third. Finally, the category on Table XIII called “individual” property includes disabled veterans/surviving spouses, blind persons, and foreign embassies.

### **Enterprise Zone and Other Business Property Tax Credits**

The Departments’ 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 2018, the [Maryland Business Express](#) site was launched by the Hogan Administration and has 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. This award-winning business centric portal offers 15 new online services in addition to those listed below, which have been particularly helpful for Maryland business owners who have needed to bring their businesses into Good Standing status to receive pandemic related assistance. Maryland Corporations, LLCs, LLPs, and LPs; and Foreign (non-Maryland) Corporations and LLCs may now revive or dissolve their businesses online.

The following online services are also offered through the web site:

- ▶ 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 the MD Archives
- ▶ Filing of Homestead Tax Credit eligibility applications;
- ▶ Filing of requests for real property assessment hearing appeals;
- ▶ [Maryland Business Express](#)
  - Searchable database of Business Entity information,
  - Register a trade name,
  - Register a business,
  - File Annual Reports,
  - File Business Personal Property Tax Returns,
  - Order certified copies of business documents, and
  - Download PDF copies of Charter documents and 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. More services are being added regularly.

### **EGov UCC/Charter Document Imaging**

The Department continues to provide web access to the document images of UCC Form 1 filings and Corporate Charter filings. This online service helps to free up SDAT staff who were previously assigned to assist “walk in” customers and company personnel. Customers appreciate the ability to view the documents in a matter of seconds from the convenience of their home or office.

In addition to the digital imaging of UCC and Corporate Charter filings, the Department also scans other documents to display on our website, such as Ground Rent Registration filings. Unincorporated personal property returns are also scanned for retrieval by our Personal Property

staff, SDAT maintains images of these documents dating back to 2001. The Department has begun an initiative to scan the Personal Property Form 1 filings that were determined to have “no assessment,” substantially increasing the number of images created for the period over the previous fiscal year. Digital images of Homestead Tax Credit applications are also created and maintained on a secure server and are available to SDAT Homestead staff. Both of these initiatives help free up valuable storage space.

### **EGov Real Property Assessment Appeals**

This service provides real property owners the ability to request assessment appeal hearings via the web. Prior to this service, property owners could only file an appeal of their assessment by mailing a form to the respective county assessment office.

(Attached tables)



# TABLE I

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

Base Estimate Date: November 30, 2019  
(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	3,584,821	1,750	18,171	<b>3,604,742</b>	5,486	4%	<b>3,599,257</b>	18,982	8,204	137,793	180,000	<b>344,979</b>	<b>3,949,721</b>
Anne Arundel	91,156,938	200,000	901	<b>91,357,839</b>	8,803,515	2%	<b>82,554,325</b>	1,936	53,665	1,104,122	1,600,000	<b>2,759,723</b>	<b>94,117,562</b>
Baltimore City	40,890,414	93,889	238,225	<b>41,222,528</b>	1,127,694	4%	<b>40,094,834</b>	40,578	168,369	1,005,108	1,270,000	<b>2,484,055</b>	<b>43,706,583</b>
Baltimore	86,483,622	188,555	19,499	<b>86,691,676</b>	1,099,878	4%	<b>85,591,798</b>	12,160	135,254	1,519,268	1,850,000	<b>3,516,682</b>	<b>90,208,358</b>
Calvert	12,170,538	26,750	0	<b>12,197,288</b>	1,507	10%	<b>12,195,782</b>	0	11,392	159,023	159,000	<b>329,415</b>	<b>12,526,703</b>
Caroline	2,598,738	2,000	0	<b>2,600,738</b>	15,439	5%	<b>2,585,299</b>	0	6,127	67,217	0	<b>73,344</b>	<b>2,674,082</b>
Carroll	19,982,296	30,000	6,793	<b>20,019,089</b>	46,834	5%	<b>19,972,255</b>	7,346	12,892	301,043	285,000	<b>606,281</b>	<b>20,625,370</b>
Cecil	10,151,623	57,500	7,623	<b>10,216,746</b>	37,744	4%	<b>10,179,002</b>	5,913	16,065	203,592	401,000	<b>626,570</b>	<b>10,843,316</b>
Charles	18,168,539	91,915	1,311	<b>18,261,765</b>	17,074	7%	<b>18,244,691</b>	3,341	35,485	285,818	230,000	<b>554,644</b>	<b>18,816,409</b>
Dorchester	2,793,052	2,250	0	<b>2,795,302</b>	7,751	5%	<b>2,787,551</b>	0	2,146	137,484	0	<b>139,630</b>	<b>2,934,932</b>
Frederick	31,861,666	100,000	12,510	<b>31,974,176</b>	76,737	5%	<b>31,897,439</b>	0	29,552	391,725	0	<b>421,277</b>	<b>32,395,453</b>
Garrett	4,403,615	5,000	1,095	<b>4,409,710</b>	9,476	5%	<b>4,400,234</b>	0	38,548	77,299	130,000	<b>245,847</b>	<b>4,655,557</b>
Harford	28,343,462	100,000	2,649	<b>28,446,111</b>	20,762	5%	<b>28,425,349</b>	2,948	47,461	634,901	680,000	<b>1,365,310</b>	<b>29,811,421</b>
Howard	52,951,780	287,775	21,557	<b>53,261,112</b>	174,991	5%	<b>53,086,120</b>	8,922	39,838	666,660	1,025,000	<b>1,740,420</b>	<b>55,001,532</b>
Kent	2,952,070	2,000	0	<b>2,954,070</b>	19,404	5%	<b>2,934,666</b>	0	2,012	47,999	0	<b>50,011</b>	<b>3,004,081</b>
Montgomery	194,518,463	573,265	12,335	<b>195,104,064</b>	62,185	10%	<b>195,041,879</b>	7,841	131,648	1,784,820	2,170,000	<b>4,094,309</b>	<b>199,198,373</b>
Prince George's	97,561,594	423,392	8,582	<b>97,993,568</b>	7,304,132	3%	<b>90,689,436</b>	10,979	71,058	1,511,071	1,600,000	<b>3,193,108</b>	<b>101,186,676</b>
Queen Anne's	8,381,321	15,000	0	<b>8,396,321</b>	40,505	5%	<b>8,355,816</b>	0	4,540	84,924	22,800	<b>112,264</b>	<b>8,508,585</b>
St. Mary's	12,577,042	35,000	0	<b>12,612,042</b>	40,949	3%	<b>12,571,093</b>	0	6,519	122,597	175,000	<b>304,116</b>	<b>12,916,158</b>
Somerset	1,356,198	2,500	4,241	<b>1,362,939</b>	200	10%	<b>1,362,739</b>	365	1,669	44,295	85,000	<b>131,329</b>	<b>1,494,268</b>
Talbot	8,470,727	11,000	0	<b>8,481,727</b>	1,057,963	0%	<b>7,423,764</b>	0	3,452	68,764	0	<b>72,216</b>	<b>8,553,943</b>
Washington	12,775,094	15,000	39,831	<b>12,829,925</b>	16,979	5%	<b>12,812,946</b>	18,319	13,470	167,551	420,000	<b>619,340</b>	<b>13,449,265</b>
Wicomico	6,290,335	8,500	5,372	<b>6,304,207</b>	23,678	5%	<b>6,280,529</b>	477	15,974	164,540	210,000	<b>390,991</b>	<b>6,695,198</b>
Worcester	15,881,781	16,500	165	<b>15,898,446</b>	147,119	3%	<b>15,751,327</b>	107	5,884	164,642	220,000	<b>390,633</b>	<b>16,289,079</b>
<b>TOTAL</b>	<b>766,305,728</b>	<b>2,289,540</b>	<b>400,860</b>	<b>768,996,129</b>	<b>20,158,001</b>		<b>748,838,128</b>	<b>140,214</b>	<b>861,224</b>	<b>10,852,256</b>	<b>12,712,800</b>	<b>24,566,494</b>	<b>793,562,623</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 2019 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) : Worcester County \$197,716.

State Department of Assessments and Taxation

## TABLE II

### The Estimated Taxable Assessable Base at the County Level For the tax year beginning July 1, 2020

Base Estimate Date: November 30, 2019  
(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	3,518,635	1,250	18,262	<b>3,538,147</b>	6,536	4%	<b>3,531,611</b>	19,077	8,245	138,482	179,000	<b>344,804</b>	<b>3,882,951</b>
Anne Arundel	92,500,000	200,000	906	<b>92,700,906</b>	9,154,294	2%	<b>83,546,612</b>	1,946	53,923	1,109,643	1,550,000	<b>2,715,512</b>	<b>95,416,418</b>
Baltimore City	41,700,000	75,000	239,416	<b>42,014,416</b>	1,100,702	4%	<b>40,913,714</b>	40,781	169,211	1,010,134	1,250,000	<b>2,470,126</b>	<b>44,484,542</b>
Baltimore	88,790,992	172,500	19,596	<b>88,983,088</b>	1,061,189	4%	<b>87,921,899</b>	12,221	135,930	1,526,864	1,800,000	<b>3,475,015</b>	<b>92,458,103</b>
Calvert	12,534,865	26,750	0	<b>12,561,615</b>	2,092	10%	<b>12,559,523</b>	0	11,449	159,818	152,000	<b>323,267</b>	<b>12,884,882</b>
Caroline	2,667,375	2,000	0	<b>2,669,375</b>	24,220	5%	<b>2,645,156</b>	0	6,158	67,553	0	<b>73,711</b>	<b>2,743,086</b>
Carroll	20,494,603	30,000	6,827	<b>20,531,430</b>	58,821	5%	<b>20,472,609</b>	7,383	12,956	302,548	270,000	<b>592,887</b>	<b>21,124,317</b>
Cecil	10,538,023	15,000	7,661	<b>10,560,684</b>	48,222	4%	<b>10,512,462</b>	5,943	16,145	204,610	388,000	<b>614,698</b>	<b>11,175,382</b>
Charles	18,830,000	82,250	1,318	<b>18,913,568</b>	21,063	7%	<b>18,892,505</b>	3,358	35,662	287,247	225,000	<b>551,267</b>	<b>19,464,835</b>
Dorchester	2,850,695	1,250	0	<b>2,851,945</b>	9,609	5%	<b>2,842,335</b>	0	2,157	138,171	0	<b>140,328</b>	<b>2,992,273</b>
Frederick	32,764,165	100,000	12,573	<b>32,876,738</b>	96,348	5%	<b>32,780,390</b>	0	29,700	393,684	0	<b>423,384</b>	<b>33,300,122</b>
Garrett	4,458,598	4,500	1,100	<b>4,464,198</b>	9,053	5%	<b>4,455,146</b>	0	38,741	77,685	120,000	<b>236,426</b>	<b>4,700,624</b>
Harford	28,500,000	100,000	2,662	<b>28,602,662</b>	27,155	5%	<b>28,575,507</b>	2,963	47,698	638,076	650,000	<b>1,338,737</b>	<b>29,941,399</b>
Howard	54,401,353	242,500	21,665	<b>54,665,518</b>	185,870	5%	<b>54,479,648</b>	8,967	40,037	669,993	1,015,000	<b>1,733,997</b>	<b>56,399,515</b>
Kent	2,985,945	2,500	0	<b>2,988,445</b>	16,196	5%	<b>2,972,250</b>	0	2,022	48,239	0	<b>50,261</b>	<b>3,038,706</b>
Montgomery	198,446,005	425,000	12,397	<b>198,883,402</b>	66,215	10%	<b>198,817,187</b>	7,880	132,306	1,793,744	2,160,000	<b>4,093,930</b>	<b>202,977,332</b>
Prince George's	101,304,163	368,750	8,625	<b>101,681,538</b>	8,186,652	2%	<b>93,494,885</b>	11,034	71,413	1,518,626	1,500,500	<b>3,101,573</b>	<b>104,783,111</b>
Queen Anne's	8,561,718	15,000	0	<b>8,576,718</b>	46,726	5%	<b>8,529,992</b>	0	4,563	85,349	21,500	<b>111,412</b>	<b>8,688,130</b>
St. Mary's	12,647,277	32,500	0	<b>12,679,777</b>	47,958	3%	<b>12,631,820</b>	0	6,552	123,210	173,000	<b>302,762</b>	<b>12,982,539</b>
Somerset	1,360,348	2,500	4,262	<b>1,367,110</b>	270	10%	<b>1,366,840</b>	367	1,677	44,516	75,000	<b>121,560</b>	<b>1,488,670</b>
Talbot	8,521,551	11,000	0	<b>8,532,551</b>	1,103,140	0%	<b>7,429,411</b>	0	3,469	69,108	0	<b>72,577</b>	<b>8,605,128</b>
Washington	12,988,887	15,000	40,030	<b>13,043,917</b>	25,253	5%	<b>13,018,664</b>	18,411	13,537	168,389	410,000	<b>610,337</b>	<b>13,654,254</b>
Wicomico	6,493,000	8,000	5,399	<b>6,506,399</b>	21,716	5%	<b>6,484,683</b>	479	16,054	165,363	195,000	<b>376,896</b>	<b>6,883,295</b>
Worcester	16,351,141	22,500	166	<b>16,373,807</b>	147,487	3%	<b>16,226,321</b>	108	5,913	165,465	210,000	<b>381,486</b>	<b>16,755,293</b>
<b>TOTAL</b>	<b>784,209,340</b>	<b>1,955,750</b>	<b>402,865</b>	<b>786,567,955</b>	<b>21,466,786</b>		<b>765,101,169</b>	<b>140,918</b>	<b>865,518</b>	<b>10,906,517</b>	<b>12,344,000</b>	<b>24,256,953</b>	<b>810,824,908</b>

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 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.

State Department of Assessments and Taxation

## TABLE III

### The Estimated Taxable Assessable Base at the State Level For the tax year beginning July 1, 2019

Base Estimate Date: November 30, 2019

(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	3,614,164	1,750	18,171	<b>3,634,085</b>	1,127	10%	<b>3,632,958</b>	8,204
Anne Arundel	91,382,952	200,000	901	<b>91,583,853</b>	65,698	10%	<b>91,518,155</b>	53,665
Baltimore City	41,553,111	62,592	238,225	<b>41,853,928</b>	163,000	10%	<b>41,690,928</b>	168,369
Baltimore	86,673,776	129,036	19,499	<b>86,822,311</b>	60,248	10%	<b>86,762,063</b>	135,254
Calvert	12,184,624	26,750	0	<b>12,211,374</b>	1,507	10%	<b>12,209,868</b>	11,392
Caroline	2,602,172	2,000	0	<b>2,604,172</b>	2,162	10%	<b>2,602,010</b>	6,127
Carroll	19,982,296	30,000	6,793	<b>20,019,089</b>	3,587	10%	<b>20,015,501</b>	12,892
Cecil	10,205,033	57,500	7,623	<b>10,270,156</b>	2,738	10%	<b>10,267,418</b>	16,065
Charles	18,345,265	59,943	1,311	<b>18,406,520</b>	4,444	10%	<b>18,402,076</b>	35,485
Dorchester	2,793,052	2,250	0	<b>2,795,302</b>	1,208	10%	<b>2,794,094</b>	2,146
Frederick	31,898,654	100,000	12,510	<b>32,011,164</b>	11,095	10%	<b>32,000,069</b>	29,552
Garrett	4,403,830	5,000	1,095	<b>4,409,925</b>	1,099	10%	<b>4,408,826</b>	38,548
Harford	28,495,506	100,000	2,649	<b>28,598,155</b>	2,694	10%	<b>28,595,460</b>	47,461
Howard	52,967,801	195,183	21,557	<b>53,184,541</b>	10,247	10%	<b>53,174,295</b>	39,838
Kent	2,952,098	2,000	0	<b>2,954,098</b>	530	10%	<b>2,953,568</b>	2,012
Montgomery	194,518,463	357,177	12,335	<b>194,887,975</b>	63,043	10%	<b>194,824,932</b>	131,648
Prince George's	97,662,993	263,928	8,582	<b>97,935,503</b>	488,507	10%	<b>97,446,996</b>	71,058
Queen Anne's	8,409,389	15,000	0	<b>8,424,389</b>	2,675	10%	<b>8,421,715</b>	4,540
St. Mary's	12,601,262	35,000	0	<b>12,636,262</b>	1,684	10%	<b>12,634,579</b>	6,519
Somerset	1,354,991	2,500	4,241	<b>1,361,732</b>	200	10%	<b>1,361,532</b>	1,669
Talbot	8,470,727	11,000	0	<b>8,481,727</b>	2,127	10%	<b>8,479,600</b>	3,452
Washington	12,799,334	15,000	39,831	<b>12,854,165</b>	2,490	10%	<b>12,851,675</b>	13,470
Wicomico	6,307,702	8,500	5,372	<b>6,321,574</b>	3,445	10%	<b>6,318,128</b>	15,974
Worcester	15,881,481	16,500	165	<b>15,898,146</b>	4,508	10%	<b>15,893,638</b>	5,884
<b>TOTAL</b>	<b>768,060,675</b>	<b>1,698,610</b>	<b>400,860</b>	<b>770,160,145</b>	<b>900,064</b>		<b>769,260,082</b>	<b>861,224</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.

*State Department of Assessments and Taxation*

## TABLE IV

### The Estimated Taxable Assessable Base at the State Level For the tax year beginning July 1, 2020

Base Estimate Date: November 30, 2019

(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	3,646,168	1,250	18,262	<b>3,665,680</b>	1,227	10%	<b>3,664,452</b>	8,245
Anne Arundel	92,500,000	200,000	906	<b>92,700,906</b>	62,014	10%	<b>92,638,892</b>	53,923
Baltimore City	42,665,761	50,000	239,416	<b>42,955,177</b>	162,900	10%	<b>42,792,277</b>	169,211
Baltimore	88,992,020	115,000	19,596	<b>89,126,616</b>	60,367	10%	<b>89,066,250</b>	135,930
Calvert	12,532,859	26,750	0	<b>12,559,609</b>	2,092	10%	<b>12,557,517</b>	11,449
Caroline	2,667,610	2,000	0	<b>2,669,610</b>	3,230	10%	<b>2,666,380</b>	6,158
Carroll	20,494,603	30,000	6,827	<b>20,531,430</b>	5,115	10%	<b>20,526,315</b>	12,956
Cecil	10,552,706	15,000	7,661	<b>10,575,367</b>	3,471	10%	<b>10,571,895</b>	16,145
Charles	18,940,000	53,500	1,318	<b>18,994,818</b>	5,760	10%	<b>18,989,058</b>	35,662
Dorchester	2,850,695	1,250	0	<b>2,851,945</b>	1,348	10%	<b>2,850,597</b>	2,157
Frederick	32,770,098	100,000	12,573	<b>32,882,671</b>	13,748	10%	<b>32,868,923</b>	29,700
Garrett	4,458,814	4,500	1,100	<b>4,464,414</b>	1,231	10%	<b>4,463,183</b>	38,741
Harford	29,000,000	100,000	2,662	<b>29,102,662</b>	3,439	10%	<b>29,099,223</b>	47,698
Howard	54,420,117	165,000	21,665	<b>54,606,782</b>	14,307	10%	<b>54,592,476</b>	40,037
Kent	2,985,473	2,500	0	<b>2,987,973</b>	437	10%	<b>2,987,536</b>	2,022
Montgomery	198,446,005	250,000	12,397	<b>198,708,402</b>	67,021	10%	<b>198,641,381</b>	132,306
Prince George's	101,409,814	237,500	8,625	<b>101,655,939</b>	414,205	10%	<b>101,241,734</b>	71,413
Queen Anne's	8,564,034	15,000	0	<b>8,579,034</b>	3,170	10%	<b>8,575,864</b>	4,563
St. Mary's	12,658,579	32,500	0	<b>12,691,079</b>	1,393	10%	<b>12,689,685</b>	6,552
Somerset	1,360,135	2,500	4,262	<b>1,366,897</b>	270	10%	<b>1,366,627</b>	1,677
Talbot	8,521,551	11,000	0	<b>8,532,551</b>	2,460	10%	<b>8,530,091</b>	3,469
Washington	13,013,490	15,000	40,030	<b>13,068,520</b>	3,619	10%	<b>13,064,901</b>	13,537
Wicomico	6,504,000	8,000	5,399	<b>6,517,399</b>	3,254	10%	<b>6,514,145</b>	16,054
Worcester	16,350,852	22,500	166	<b>16,373,518</b>	4,092	10%	<b>16,369,426</b>	5,913
<b>TOTAL</b>	<b>786,305,382</b>	<b>1,460,750</b>	<b>402,865</b>	<b>788,168,997</b>	<b>840,172</b>		<b>787,328,825</b>	<b>865,518</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.

State Department of Assessments and Taxation

**Table V**  
**Fiscal Year 2020 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 2 that were sold between July 1, 2019 and June 30, 2020, compared with the Department's January 1, 2020 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	38,362	2,546,107,983	95.2%	1,008,194,410	95.5%	134,353,904	95.2%	3,136,433	100.0%	3,691,792,730	95.2%
Anne Arundel	214,635	71,684,009,988	94.0%	22,743,065,617	90.7%	572,257,533	94.0%	20,424,000	100.0%	95,019,757,138	93.2%
Baltimore City	220,921	26,193,203,899	94.4%	20,445,559,262	95.7%	0	94.4%	0	100.0%	46,638,763,161	95.0%
Baltimore	284,753	63,457,583,366	92.4%	25,851,436,722	95.3%	1,119,836,445	92.4%	67,135,366	100.0%	90,495,991,899	93.2%
Calvert	42,024	10,798,203,790	94.9%	1,396,513,633	95.5%	286,251,496	94.9%	1,600	100.0%	12,480,970,519	95.0%
Caroline	15,972	1,906,756,683	96.2%	411,515,830	95.5%	394,121,786	96.2%	505,100	100.0%	2,712,899,399	96.1%
Carroll	66,307	17,038,768,173	94.1%	2,871,730,517	96.6%	920,588,272	94.1%	4,209,367	100.0%	20,835,296,329	94.4%
Cecil	46,253	7,595,372,623	95.8%	2,510,769,760	95.5%	570,640,944	95.8%	1,943,000	100.0%	10,678,726,327	95.8%
Charles	66,137	15,075,457,118	94.6%	3,473,082,254	95.5%	462,283,130	94.6%	18,787,400	100.0%	19,029,609,902	94.8%
Dorchester	22,098	2,128,324,999	87.5%	533,721,630	95.5%	276,078,862	87.5%	3,220,500	100.0%	2,941,345,991	88.9%
Frederick	100,664	25,381,435,234	93.2%	6,585,514,671	93.3%	1,389,280,728	93.2%	17,737,134	100.0%	33,373,967,767	93.2%
Garrett	28,791	3,742,662,171	94.8%	483,330,498	95.5%	242,700,716	94.8%	0	100.0%	4,468,693,385	94.9%
Harford	97,720	22,453,042,211	94.1%	6,092,942,039	89.6%	787,941,042	94.1%	18,485,334	100.0%	29,352,410,626	93.1%
Howard	106,111	41,645,669,450	94.5%	13,161,298,929	84.3%	419,090,968	94.5%	35,557,835	100.0%	55,261,617,182	91.9%
Kent	12,965	2,169,539,161	94.6%	418,948,366	95.5%	399,646,637	94.6%	2,792,700	100.0%	2,990,926,864	94.8%
Montgomery	333,407	151,433,868,401	95.1%	47,735,260,335	97.9%	655,075,995	95.1%	107,907,401	100.0%	199,932,112,132	95.8%
Prince George's	286,244	72,662,081,831	94.0%	29,910,071,703	96.3%	322,345,353	94.0%	18,795,633	100.0%	102,913,294,520	94.6%
Queen Anne's	25,635	6,765,847,804	94.0%	1,051,794,435	95.5%	809,851,291	94.0%	8,148,400	100.0%	8,635,641,930	94.2%
St. Mary's	48,550	10,355,328,958	94.7%	1,841,756,919	95.5%	671,166,006	94.7%	6,580,800	100.0%	12,874,832,683	94.8%
Somerset	15,868	957,746,483	94.8%	282,916,070	95.5%	150,333,942	94.8%	857,500	100.0%	1,391,853,995	94.9%
Talbot	20,841	6,623,395,723	95.1%	1,113,817,927	95.5%	901,676,641	95.1%	7,309,867	100.0%	8,646,200,158	95.2%
Washington	56,728	8,516,841,036	91.6%	4,018,059,440	94.1%	602,750,139	91.6%	8,388,367	100.0%	13,146,038,982	92.4%
Wicomico	45,034	4,477,739,313	89.8%	1,762,743,351	96.4%	306,952,731	89.8%	3,199,067	100.0%	6,550,634,462	91.5%
Worcester	64,336	13,149,074,969	93.3%	2,843,873,350	96.7%	295,801,038	93.3%	17,339,900	100.0%	16,306,089,257	93.9%
<b>Statewide</b>	<b>2,260,356</b>	<b>588,758,061,367</b>	<b>94.1%</b>	<b>198,547,917,668</b>	<b>95.5%</b>	<b>12,691,025,599</b>	<b>94.1%</b>	<b>372,462,704</b>	<b>100.0%</b>	<b>800,369,467,338</b>	<b>94.4%</b>

**TABLE VI**  
**Assessment Levels**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Allegany</b>	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%	95.2%
<b>Anne Arundel</b>	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%	93.2%
<b>Baltimore City</b>	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%	95.0%
<b>Baltimore</b>	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%	93.2%
<b>Calvert</b>	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%	95.0%
<b>Caroline</b>	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%	96.1%
<b>Carroll</b>	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%	94.4%
<b>Cecil</b>	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%	95.8%
<b>Charles</b>	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%	94.8%
<b>Dorchester</b>	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%	88.9%
<b>Frederick</b>	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%	93.2%
<b>Garrett</b>	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%	94.9%
<b>Harford</b>	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%	93.1%
<b>Howard</b>	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%	91.9%
<b>Kent</b>	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%	94.8%
<b>Montgomery</b>	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%	95.8%
<b>Prince George's</b>	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%	94.6%
<b>Queen Anne's</b>	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%	94.2%
<b>St. Mary's</b>	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%	94.8%
<b>Somerset</b>	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%	94.9%
<b>Talbot</b>	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%	95.2%
<b>Washington</b>	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%	92.4%
<b>Wicomico</b>	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%	91.5%
<b>Worcester</b>	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%	93.9%
<b>Statewide</b>	<b>89.7</b>	<b>96.0</b>	<b>95.7</b>	<b>94.0</b>	<b>91.0</b>	<b>92.0</b>	<b>91.7</b>	<b>91.3%</b>	<b>92.3%</b>	<b>93.9%</b>	<b>93.2%</b>	<b>93.9%</b>	<b>94.3%</b>	<b>94.9%</b>	<b>94.4%</b>

**TABLE VII**  
**2019-2020 County Tax Rates**

<b>Jurisdiction</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Utility</b>
Allegany County	0.975	2.4375	2.4375
Anne Arundel County	0.935	2.337	2.337
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	1.141	2.8525	2.8525
Dorchester County	1.00	2.44	2.44
Frederick County	1.06	0	2.65
Garrett County	1.056	0	2.64
Harford County	1.042	2.6049	2.6049
Howard County	1.014	2.535	2.535
Kent County	1.022	0	0
Montgomery County	0.7166	1.7915	1.7915
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	0.6372	0	1.5805
Washington County	0.948	2.37	2.37
Wicomico County	0.9346	2.1715	2.1715
Worcester County	0.845	2.113	2.113
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 <https://dat.maryland.gov/Pages/Tax-Rates.aspx>

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

<b>DOCUMENTS</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Certificates of Status (Good Standing)	61,027	64,969	61,603	72,962
Name Reservation	1,004	936	912	770
Agency Record	24,421	26,468	17,763	33,622
Foreign Limited Liability Companies	4,707	5,116	6,486	6,268
Foreign Qualifications	3,099	3,039	3,145	3,009
Certificate of Withdrawal or Supplemental Certificate	842	845	1,082	781
Foreign Penalty	0	0	0	0
Corporate Charters	9,259	9,567	9,067	9,707
Amendment or Related Document	4,409	4,680	2,203	4,643
Merger or Consolidation	304	277	442	267
Transfers *	211	238	104	0
Dissolutions	2,293	2,269	2,127	1,979
Revivals	2,255	2,244	5,580	2,063
Change of Principal Office or Resident Agent	13,221	15,128	19,319	21,858
Certificate of LTD Partnership	199	195	67	176
Financing Statements	57,702	58,368	56,084	56,084
Limited Liability Companies	43,309	52,656	57,753	92,674
<b>TOTALS</b>	<b>231,261</b>	<b>247,005</b>	<b>251,264</b>	<b>304,389</b>

\* Articles of Transfer were eliminated pursuant to CH720 from the 2018 session.



**TABLE IX**  
**STATEMENT OF REVENUES**

	<b>FISCAL YEAR ENDING</b>		
	June 30, 2018	June 30, 2019	June 30, 2020
<b>Corporate Filing Fees</b>	\$ 100,937,408	\$ 97,591,620	\$ 83,861,444
<b>Gross Receipts Franchise Tax</b>	\$ 145,404,573	\$ 146,008,315	\$ 178,049,863
<b>Recordation Tax</b>	\$ 11,626,310	\$ 4,396,065	\$ 4,318,419
<b>Transfer Tax</b>	\$ 18,659,178	\$ 8,776,762	\$ 7,186,648
<b>Recording Fee</b>	\$ 13,933,682	\$ 14,371,864	\$ 13,121,603
<b>Organization &amp; Capitalization Fees</b>	\$ 724,293	\$ 212,044	\$ 213,823
<b>Expedited Services Fees</b>	\$ 7,673,757	\$ 8,286,174	\$ 8,790,421
<b>Charges for Services</b>	\$ 24,640	\$ 6,663	\$ 36
<b>Ground Rent Registration</b>	\$ 1,666	\$ 555	\$ 1,220
<b>Local Subdivision Participation</b>	\$ 23,295,251	\$ 22,963,574	\$ 21,700,656
<b>Other</b>	\$ 52,250	\$ 43,238	\$ 7,263
<b>TOTAL REVENUES</b>	<b>\$ 322,333,008</b>	<b>\$ 302,656,874</b>	<b>\$ 317,251,396</b>

**MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION**  
**Personal Property Assessment Exemptions for the 2020/21 Tax Year**  
**By State, County & Municipality**  
**(Expressed as the Percentage Exempt from Assessment)**  
**Publication Date: 07/01/2020**  
**(boldface indicates a change from the previous yr)**

COUNTY TOWN	COMMERCIAL INVENTORY	MANUFACTURING INVENTORY	MANUFACTURING MACHINERY
<b>Allegany</b>			
Allegany	100%	100%	100%
Barton	***	***	***
Cumberland	100%	100%	100%
Frostburg	100%	100%	***
Lonaconing	***	***	***
<b>Luke</b>	***	***	***
Midland	***	***	***
Westernport	100%	100%	***
LaVale	100%	100%	100%
<b>Anne Arundel</b>			
Anne Arundel (L)	100%	100%	100%
Annapolis	100%	100%	100%
Highland Beach	***	***	***
(L) manufacturing exemption includes laundries (County only)			
<b>Baltimore City</b>			
Baltimore City (L,D)	100%	100%	100%
(L,D) manufacturing exemption includes laundries and dairies			
<b>Baltimore</b>			
Baltimore	100%	100%	100%
<b>Calvert</b>			
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			
<b>Caroline</b>			
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			
<b>Carroll</b>			
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%

<b>Cecil</b>			
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

<b>Charles</b>			
Charles	100%	100%	100%
Indian Head	100%	100%	***
La Plata	100%	100%	***
Port Tobacco	***	***	***

<b>Dorchester</b>			
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

<b>Frederick</b>			
Frederick (1)	100%	100%	100%
Brunswick (1)	100%	100%	100%
Burkittsville	***	***	***
Emmitsburg	***	***	***
<b>Frederick City (2)</b>	100%	100%	<b>91.00%</b>
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 85.00% exempt (phasing out at 3.75% per year)**

<b>Garrett</b>			
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

<b>Harford</b>			
Harford	100%	100%	100%
Aberdeen	100%	100%	100%
Bel Air	100%	100%	***
Havre de Grace	100%	100%	100%

<b>Howard</b>			
Howard	100%	100%	100%

<b>Kent</b>			
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

<b>Montgomery</b>			
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	***	***	***

<b>Prince George's</b>			
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)

<b>Queen Anne's</b>			
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

<b>St. Mary's</b>			
St. Mary's	100%	100%	100%
Leonardtwn (1)	100%	100%	100%

(1) all other personal property is 100% exempt

<b>Somerset</b>			
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%
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(1) all personal property is 100% exempt

**SPECIAL NOTES:**

- A) Farm implements owned or leased by a farmer are 100% exempt in all counties.
- B) Livestock of farmers is 100% exempt in all counties.

This chart was prepared by the Department of Assessments and Taxation. The exemption information contained herein is used by the Department in making personal property assessments of all legal entities and unincorporated businesses. Every effort was made to ensure the accuracy of the information at the time of publication. However, it should be noted that the exemptions granted by counties and municipalities may change from year to year. Any questions should be directed to:

**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](mailto:sdat.persprop@maryland.gov)**

*updated 7/1/2020*

**TABLE XI  
HOMEOWNERS' TAX CREDIT  
COMPARISON OF FY 2019 AND FY 2020**

<b>Jurisdiction</b>	<b>2019 Number of Applications Received</b>	<b>2019 Number of Credits Issued</b>	<b>2019 Total Credits Issued</b>	<b>2019 Average Credit</b>	<b>2020 Number of Applications</b>	<b>2020 Number of Credits Issued</b>	<b>2020 Total Credits Issued</b>	<b>2020 Average Credit</b>
Allegany	1132	824	\$587,236.29	\$712.67	1162	712	\$525,579.80	\$738.17
Anne Arundel	4553	2906	\$3,180,195.84	\$1,094.36	4864	2721	\$3,234,677.66	\$1,188.78
Baltimore City	11922	9426	\$15,170,364.34	\$1,609.42	11470	7866	\$13,033,254.28	\$1,656.91
Baltimore County	11023	7556	\$8,712,344.45	\$1,153.04	11120	6682	\$8,238,128.07	\$1,232.88
Calvert	1078	738	\$903,965.57	\$1,224.89	1085	622	\$771,651.47	\$1,240.60
Caroline	645	456	\$469,744.20	\$1,030.14	705	407	\$468,975.37	\$1,152.27
Carroll	2260	1739	\$2,322,774.20	\$1,335.70	2251	1556	\$2,130,211.53	\$1,369.03
Cecil	1135	856	\$1,009,750.20	\$1,179.61	1304	811	\$973,892.53	\$1,200.85
Charles	1750	1187	\$1,607,876.46	\$1,354.57	1889	1092	\$1,463,569.65	\$1,340.27
Dorchester	619	453	\$445,423.30	\$983.27	647	406	\$417,069.25	\$1,027.26
Frederick	3803	2492	\$3,498,517.80	\$1,403.90	1680	2993	\$3,402,754.59	\$1,136.90
Garrett	588	417	\$298,274.69	\$715.28	565	335	\$272,567.30	\$813.63
Harford	3152	2312	\$2,945,078.21	\$1,273.82	2972	1953	\$2,498,673.61	\$1,279.40
Howard	2367	1855	\$3,502,333.69	\$1,888.05	2484	1689	\$3,419,409.06	\$2,024.52
Kent	404	303	\$347,419.88	\$1,146.60	384	252	\$279,851.96	\$1,110.52
Montgomery	6417	3768	\$5,065,925.26	\$1,344.46	6615	4057	\$7,133,059.99	\$1,758.21
Prince George's	6697	4529	\$7,621,098.85	\$1,682.73	7313	4405	\$8,012,483.90	\$1,818.95
Queen Anne's	554	386	\$458,367.01	\$1,187.48	579	331	\$408,482.76	\$1,234.09
St. Mary's	1109	732	\$894,983.64	\$1,222.66	1093	637	\$776,410.51	\$1,218.85
Somerset	343	268	\$190,957.53	\$712.53	376	229	\$171,341.51	\$748.22
Talbot	233	120	\$104,030.84	\$866.92	282	129	\$111,988.78	\$868.13
Wasington	2079	1485	\$1,506,964.76	\$1,014.79	2231	1365	\$1,403,647.08	\$1,028.31
Wicomico	957	692	\$612,503.70	\$885.12	1112	623	\$552,416.64	\$886.70
Worcester	729	500	\$535,602.01	\$1,071.20	859	457	\$511,424.41	\$1,119.09
<b>STATEWIDE</b>	<b>65549</b>	<b>46000</b>	<b>\$61,991,732.72</b>	<b>\$1,347.65</b>	<b>65042</b>	<b>42330</b>	<b>\$60,211,521.71</b>	<b>\$1,422.43</b>



**TABLE XII  
RENTERS' TAX CREDIT  
COMPARISON OF FY 2019 AND FY 2020**

<b>Jurisdiction</b>	<b>2019 Number of Applications Received</b>	<b>2019 Number of Credits Issued</b>	<b>2019 Total Credits Issued</b>	<b>2019 Average Credit</b>	<b>2020 Number of Applications Received</b>	<b>2020 Number of Credits Issued</b>	<b>2020 Total Credits Issued</b>	<b>2020 Average Credit</b>
Allegany	161	130	\$34,830.84	\$267.93	148	112	\$32,935.31	\$294.07
Anne Arundel	353	264	\$131,719.72	\$498.94	466	280	\$150,638.88	\$538.00
Baltimore City	4,057	3,124	\$1,110,634.26	\$355.52	3,849	2,674	\$972,617.64	\$363.73
Baltimore County	2,156	1,644	\$765,796.34	\$465.81	2,300	1,566	\$724,098.73	\$462.39
Calvert	40	22	\$13,099.73	\$595.44	47	21	\$16,664.72	\$793.56
Caroline	39	28	\$8,807.18	\$314.54	34	27	\$10,499.69	\$388.88
Carroll	179	135	\$66,043.29	\$489.21	163	120	\$65,917.16	\$549.31
Cecil	152	92	\$41,332.78	\$449.27	131	99	\$45,242.03	\$456.99
Charles	204	153	\$74,875.44	\$489.38	227	144	\$75,000.27	\$520.84
Dorchester	222	170	\$79,173.73	\$465.73	232	173	\$81,657.84	\$472.01
Frederick	184	115	\$67,543.83	\$587.34	188	132	\$75,632.05	\$572.97
Garrett	14	9	\$1,611.41	\$179.05	20	11	\$2,059.35	\$187.21
Harford	208	156	\$71,467.41	\$458.12	240	152	\$74,852.45	\$492.45
Howard	460	365	\$185,482.63	\$508.17	399	301	\$152,632.25	\$507.08
Kent	52	36	\$18,334.30	\$509.29	47	31	\$15,701.02	\$506.48
Montgomery	719	531	\$245,721.05	\$462.75	852	487	\$247,753.35	\$508.73
Prince George's	970	687	\$344,665.30	\$501.70	1,061	658	\$352,224.94	\$535.30
Queen Anne's	18	9	\$2,419.16	\$268.80	24	13	\$6,059.79	\$466.14
St. Mary's	63	48	\$18,822.94	\$392.14	80	47	\$21,445.29	\$456.28
Somerset	62	51	\$27,582.57	\$540.83	68	41	\$24,847.98	\$606.05
Talbot	55	43	\$23,928.19	\$556.47	56	42	\$22,157.50	\$527.56
Wasington	239	162	\$78,185.33	\$482.63	248	161	\$81,567.10	\$506.63
Wicomico	245	191	\$84,996.05	\$445.01	265	163	\$69,413.55	\$425.85
Worcester	101	75	\$31,663.28	\$422.18	94	70	\$31,844.96	\$454.93
<b>STATEWIDE</b>	<b>10,953</b>	<b>8,240</b>	<b>\$3,528,736.76</b>	<b>\$428.24</b>	<b>11,239</b>	<b>7,525</b>	<b>\$3,353,463.85</b>	<b>\$445.64</b>

**TABLE XIII  
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE  
BY SUBDIVISION FOR FY 2020**

Jurisdiction	Federal	State	County and Municipal	Educational	Religious	Charitable and Fraternal	Individual
Allegany	86,617,433	267,157,933	156,593,489	486,154,938	94,925,732	287,859,871	25,754,408
Anne Arundel	1,467,247,353	1,315,180,899	1,127,074,909	1,944,848,465	710,638,632	740,509,119	803,493,533
Baltimore City	579,166,398	2,522,177,048	3,098,236,595	5,646,706,602	1,843,878,755	3,546,313,313	107,877,977
Baltimore	512,626,899	1,139,392,964	1,325,137,198	3,595,919,495	1,463,546,078	780,000,161	302,134,837
Calvert	76,573,400	108,930,334	252,339,665	411,385,034	145,549,363	108,788,298	131,002,902
Caroline	8,821,633	58,544,829	56,492,001	102,178,866	47,003,118	37,999,401	18,954,245
Carroll	12,149,510	211,599,497	511,330,346	801,045,983	298,629,232	244,979,648	106,894,567
Cecil	122,077,867	160,050,167	163,338,360	318,721,267	131,943,334	120,047,596	89,119,890
Charles	943,951,199	149,387,622	227,574,240	595,232,376	184,996,042	93,700,325	434,643,523
Dorchester	38,233,901	182,590,700	84,194,535	105,353,634	62,065,333	51,962,664	17,892,977
Frederick	332,124,500	97,357,066	823,474,002	1,219,674,141	489,977,375	464,370,820	218,546,160
Garrett	6,917,001	177,187,801	141,311,802	122,795,433	76,141,008	29,404,284	17,942,915
Harford	890,678,167	101,070,966	358,709,395	840,638,367	275,799,134	303,829,038	287,674,624
Howard	31,770,267	529,208,638	859,901,741	1,494,622,934	525,801,068	341,117,662	243,581,413
Kent	10,697,800	23,677,067	70,467,035	118,759,301	36,494,760	52,550,743	10,676,893
Montgomery	3,053,469,934	1,209,020,202	7,877,548,457	6,169,017,535	2,909,773,582	1,723,820,514	828,209,636
Prince George's	2,687,969,634	845,806,600	1,944,938,029	2,762,605,509	1,503,742,261	576,382,053	1,428,564,973
Queen Anne's	3,669,233	154,116,732	262,198,885	269,063,499	86,987,901	60,609,932	53,064,208
St. Mary's	1,114,443,067	183,461,601	278,702,247	424,368,871	119,804,130	40,749,452	143,500,070
Somerset	2,951,067	154,676,538	50,555,931	134,412,567	34,040,081	51,888,129	11,730,210
Talbot	16,209,067	27,620,199	172,356,767	110,806,833	84,725,687	146,118,987	35,318,035
Washington	70,852,866	270,768,967	415,476,300	667,160,200	377,191,172	523,805,895	67,307,996
Wicomico	5,197,233	138,394,933	258,908,420	722,801,377	141,168,794	278,726,847	50,973,701
Worcester	93,486,500	96,572,839	392,786,504	184,160,301	99,517,316	80,128,339	37,746,671
<b>TOTALS</b>	<b>\$12,167,901,929</b>	<b>\$10,123,952,142</b>	<b>\$20,909,646,853</b>	<b>\$29,248,433,528</b>	<b>\$11,744,339,888</b>	<b>\$10,685,663,091</b>	<b>\$5,472,606,364</b>

**TABLE XIV**  
**FY 2020 Enterprise Zone Tax Credit**

<b>Enterprise Zone</b>	<b>Capital Investment FY 2020</b>	<b># Of Business in FY 2020</b>	<b>State's One-Half Portion For FY 2020</b>
<b>Allegany County</b>	\$ 29,824,429	16	\$ 119,263
<b>Baltimore City</b>	\$ 2,106,111,375	266	\$ 16,230,440
<b>Baltimore City PP</b>	\$ -	17	\$ 3,113,895
<b>Baltimore County</b>	\$ 329,649,579	29	\$ 1,208,799
<b>Calvert County</b>	\$ 141,800	1	\$ 199
<b>Cecil County</b>	\$ 209,799,333	9	\$ 853,215
<b>Dorchester County</b>	\$ 4,319,068	9	\$ 9,380
<b>Frederick County</b>	\$ -	1	\$ -
<b>Garrett County</b>	\$ 11,697,300	7	\$ 47,722
<b>Harford County</b>	\$ 356,557,449	59	\$ 1,294,062
<b>Montgomery County</b>	\$ 230,979,867	17	\$ 645,149
<b>Prince George's County</b>	\$ 295,517,839	54	\$ 1,094,033
<b>Prince Georges's County PP</b>	\$ -	8	\$ 9,197
<b>Queen Anne's County</b>	\$ 8,739,698	13	\$ 29,614
<b>St. Mary's County</b>	\$ 10,871,100	6	\$ 25,575
<b>Somerset County</b>	\$ 806,900	4	\$ 5,868
<b>Talbot County</b>	\$ 433,900	1	\$ 1,052
<b>Washington County</b>	\$ 67,978,267	28	\$ 239,598
<b>Wicomico County</b>	\$ 22,013,659	34	\$ 150,276
<b>Worcester County</b>	\$ 1,544,667	4	\$ 9,334
<b>TOTAL</b>	<b>\$ 3,686,986,230</b>	<b>583</b>	<b>\$ 25,086,672</b>

**TABLE XV**  
**DEPARTMENT LEVEL APPEALS**  
**FY 2018 - FY 2020**

	FISCAL YEAR 2018			FISCAL YEAR 2019			FISCAL YEAR 2020		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
<b>Allegany</b>	12,856	219	1.70%	11,912	128	1.07%	13,689	138	1.01%
<b>Anne Arundel</b>	62,875	2,583	4.11%	61,401	1,465	2.39%	85,739	2,123	2.48%
<b>Baltimore City</b>	69,538	4,572	6.57%	69,021	4,144	6.00%	82,265	4,536	5.51%
<b>Baltimore</b>	100,758	2,126	2.11%	87,811	2,083	2.37%	91,915	3,302	3.59%
<b>Calvert</b>	16,829	252	1.50%	11,894	167	1.40%	12,144	186	1.53%
<b>Caroline</b>	4,482	95	2.12%	5,646	117	2.07%	5,834	112	1.92%
<b>Carroll</b>	20,301	708	3.49%	23,657	365	1.54%	21,236	360	1.70%
<b>Cecil</b>	15,313	428	2.80%	16,763	359	2.14%	13,360	146	1.09%
<b>Charles</b>	22,534	429	1.90%	22,616	386	1.71%	18,532	152	0.82%
<b>Dorchester</b>	5,443	70	1.29%	7,727	116	1.50%	8,885	288	3.24%
<b>Frederick</b>	24,217	347	1.43%	35,632	522	1.46%	38,150	625	1.64%
<b>Garrett</b>	9,814	118	1.20%	7,553	58	0.77%	11,003	122	1.11%
<b>Harford</b>	37,872	651	1.72%	25,283	371	1.47%	33,104	533	1.61%
<b>Howard</b>	35,797	519	1.45%	32,313	969	3.00%	33,806	1,259	3.72%
<b>Kent</b>	3,856	97	2.52%	4,020	101	2.51%	5,020	79	1.57%
<b>Montgomery</b>	120,865	2,444	2.02%	106,975	3,186	2.98%	95,129	3,023	3.18%
<b>Prince George's</b>	86,766	2,166	2.50%	78,751	2,680	3.40%	116,174	2,863	2.46%
<b>Queen Anne's</b>	10,272	315	3.07%	8,434	337	4.00%	6,582	119	1.81%
<b>St. Mary's</b>	16,636	365	2.19%	13,283	187	1.41%	17,598	351	1.99%
<b>Somerset</b>	6,549	214	3.27%	4,192	62	1.48%	5,228	83	1.59%
<b>Talbot</b>	5,634	70	1.24%	9,327	156	1.67%	5,717	83	1.45%
<b>Washington</b>	15,680	279	1.78%	21,106	684	3.24%	19,557	495	2.53%
<b>Wicomico</b>	15,679	152	0.97%	14,435	280	1.94%	14,641	152	1.04%
<b>Worcester</b>	31,111	566	1.82%	17,795	495	2.78%	14,838	306	2.06%
<b>TOTAL</b>	<b>751,677</b>	<b>19,785</b>	<b>2.63%</b>	<b>697,547</b>	<b>19,418</b>	<b>2.78%</b>	<b>770,146</b>	<b>21,436</b>	<b>2.78%</b>

*\*Notices are not sent for exempt properties.*

**TABLE XVI**  
**Median Sales Price**  
**Owner Occupied**

County	FY 2018		FY 2019		FY 2020	
	Count	Median	Count	Median	Count	Median
<b>Allegany</b>	329	\$114,100	341	\$120,000	165	\$124,900
<b>Anne Arundel</b>	8,716	\$350,000	8,688	\$360,000	8,225	\$375,000
<b>Baltimore City</b>	4,988	\$190,000	4,548	\$186,000	2,814	\$218,000
<b>Baltimore</b>	8,470	\$262,000	8,874	\$264,500	8,211	\$270,000
<b>Calvert</b>	1,270	\$350,000	1,165	\$341,000	1,276	\$354,424
<b>Caroline</b>	296	\$200,640	276	\$212,500	332	\$220,000
<b>Carroll</b>	2,105	\$330,000	2,095	\$335,000	2,159	\$347,500
<b>Cecil</b>	1,015	\$237,500	1,137	\$240,000	1,192	\$250,000
<b>Charles</b>	2,526	\$324,900	2,529	\$329,502	2,775	\$345,000
<b>Dorchester</b>	271	\$169,000	280	\$175,000	255	\$190,000
<b>Frederick</b>	4,418	\$339,900	4,698	\$350,000	4,928	\$360,573
<b>Garrett</b>	159	\$157,000	139	\$152,777	161	\$147,000
<b>Harford</b>	3,675	\$282,500	3,680	\$280,000	3,811	\$295,000
<b>Howard</b>	4,316	\$447,750	4,205	\$445,990	3,968	\$455,108
<b>Kent</b>	158	\$230,000	148	\$227,000	141	\$230,000
<b>Montgomery</b>	11,115	\$450,000	10,667	\$456,649	10,400	\$475,000
<b>Prince George's</b>	8,766	\$319,393	9,200	\$330,000	8,617	\$355,000
<b>Queen Anne's</b>	697	\$349,995	686	\$349,950	758	\$372,683
<b>St. Mary's</b>	1,340	\$291,995	1,486	\$289,900	1,569	\$309,820
<b>Somerset</b>	101	\$127,500	127	\$135,000	134	\$145,000
<b>Talbot</b>	460	\$302,750	434	\$329,500	424	\$335,000
<b>Washington</b>	1,511	\$207,000	1,540	\$225,000	1,609	\$235,000
<b>Wicomico</b>	864	\$172,000	829	\$181,000	981	\$190,000
<b>Worcester</b>	607	\$248,000	521	\$240,000	512	\$260,000
<b>Statewide</b>	<b>68,173</b>	<b>\$320,000</b>	<b>68,293</b>	<b>\$325,000</b>	<b>65,417</b>	<b>\$345,000</b>