

**The Estimated Taxable Assessable Base at the County Level  
For the tax year beginning July 1, 2023 - If HB1516 is enacted**

Base Estimate Date: March 31, 2024  
(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	3,971,496	2,650	22,801	<b>3,996,947</b>	48,340	4%	<b>3,948,607</b>	21,956	8,283	254,784	147,691	<b>432,714</b>	<b>4,429,661</b>
Anne Arundel	102,138,934	184,596	1,171	<b>102,324,701</b>	9,190,528	2%	<b>93,134,172</b>	1,975	72,394	1,410,001	1,326,206	<b>2,810,575</b>	<b>105,135,276</b>
Baltimore City	45,354,133	215,489	305,209	<b>45,874,831</b>	1,012,954	4%	<b>44,861,877</b>	47,646	229,624	1,226,479	1,016,612	<b>2,520,361</b>	<b>48,395,192</b>
Baltimore	98,259,441	187,741	27,413	<b>98,474,595</b>	1,540,778	4%	<b>96,933,817</b>	14,431	193,738	1,965,168	1,768,873	<b>3,942,210</b>	<b>102,416,805</b>
Calvert	13,754,827	10,536	0	<b>13,765,364</b>	6,896	10%	<b>13,758,468</b>	0	448,579	4,273,261	751,170	<b>5,473,010</b>	<b>19,238,374</b>
Caroline	3,096,708	5,473	0	<b>3,102,181</b>	71,458	5%	<b>3,030,723</b>	0	7,619	80,042	1,884	<b>89,546</b>	<b>3,191,726</b>
Carroll	23,196,769	33,890	12,716	<b>23,243,375</b>	249,973	5%	<b>22,993,402</b>	5,987	16,646	390,117	321,798	<b>734,548</b>	<b>23,977,923</b>
Cecil	12,227,458	28,861	10,273	<b>12,266,592</b>	79,409	4%	<b>12,187,183</b>	7,534	25,657	259,524	446,410	<b>739,125</b>	<b>13,005,717</b>
Charles	22,255,236	153,904	1,702	<b>22,410,842</b>	166,496	7%	<b>22,244,346</b>	3,861	39,339	343,412	197,182	<b>583,794</b>	<b>22,994,636</b>
Dorchester	3,291,685	15,760	0	<b>3,307,445</b>	25,462	5%	<b>3,281,983</b>	0	2,813	183,559	8,500	<b>194,871</b>	<b>3,502,316</b>
Frederick	41,166,410	189,321	19,397	<b>41,375,128</b>	608,720	5%	<b>40,766,408</b>	0	30,670	424,176	8,961	<b>463,808</b>	<b>41,838,936</b>
Garrett	5,316,909	19,222	1,422	<b>5,337,553</b>	46,545	5%	<b>5,291,008</b>	0	38,356	101,473	106,481	<b>246,310</b>	<b>5,583,863</b>
Harford	32,080,181	100,438	3,470	<b>32,184,088</b>	92,201	5%	<b>32,091,887</b>	3,451	66,097	829,532	717,569	<b>1,616,648</b>	<b>33,800,736</b>
Howard	61,919,697	160,311	38,334	<b>62,118,342</b>	629,542	5%	<b>61,488,801</b>	9,473	46,708	842,386	848,290	<b>1,746,857</b>	<b>63,865,199</b>
Kent	3,187,822	9,002	0	<b>3,196,824</b>	17,717	5%	<b>3,179,107</b>	0	2,415	82,835	0	<b>85,250</b>	<b>3,282,074</b>
Montgomery	219,124,199	555,676	16,008	<b>219,695,883</b>	311,227	10%	<b>219,384,656</b>	9,060	134,383	2,175,720	1,905,794	<b>4,224,957</b>	<b>223,920,840</b>
Prince George's	119,092,635	761,658	11,202	<b>119,865,495</b>	9,613,156	5%	<b>110,252,339</b>	12,840	86,785	1,848,023	1,592,342	<b>3,539,991</b>	<b>123,405,486</b>
Queen Anne's	9,772,715	27,292	0	<b>9,800,006</b>	71,893	5%	<b>9,728,114</b>	0	9,200	118,960	59,032	<b>187,192</b>	<b>9,987,198</b>
St. Mary's	14,363,076	28,674	0	<b>14,391,751</b>	205,472	3%	<b>14,186,279</b>	0	17,193	136,819	160,963	<b>314,974</b>	<b>14,706,725</b>
Somerset	1,526,835	3,940	4,283	<b>1,535,058</b>	8,509	10%	<b>1,526,549</b>	357	2,140	56,303	121,131	<b>179,931</b>	<b>1,714,989</b>
Talbot	9,348,920	25,462	0	<b>9,374,382</b>	1,122,415	0%	<b>8,251,966</b>	0	3,773	82,868	0	<b>86,641</b>	<b>9,461,022</b>
Washington	14,974,458	248,713	53,771	<b>15,276,942</b>	219,493	5%	<b>15,057,450</b>	21,827	12,767	191,934	520,001	<b>746,529</b>	<b>16,023,472</b>
Wicomico	7,558,791	49,232	5,425	<b>7,613,448</b>	93,842	5%	<b>7,519,605</b>	469	26,833	207,497	198,745	<b>433,544</b>	<b>8,046,992</b>
Worcester	18,034,536	31,852	270	<b>18,066,659</b>	346,763	3%	<b>17,719,896</b>	337	8,556	224,681	210,073	<b>443,647</b>	<b>18,510,306</b>
<b>TOTAL</b>	<b>885,013,872</b>	<b>3,049,693</b>	<b>534,868</b>	<b>888,598,433</b>	<b>25,779,789</b>		<b>862,818,644</b>	<b>161,202</b>	<b>1,530,568</b>	<b>17,709,554</b>	<b>12,435,709</b>	<b>31,837,032</b>	<b>920,435,465</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 2023 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) Worcester County \$200,003.

State Department of Assessments and Taxation

**The Estimated Taxable Assessable Base at the County Level  
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(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	4,220,704	500	23,029	4,244,233	95,021	4%	4,149,212	22,175	8,200	259,880	133,000	423,255	4,667,489
Anne Arundel	107,574,584	162,500	1,182	107,738,267	10,836,982	2%	96,901,284	1,995	73,841	1,438,201	1,194,000	2,708,037	110,446,304
Baltimore City	48,147,917	73,750	311,313	48,532,980	1,243,291	4%	47,289,690	48,122	234,217	1,251,009	895,000	2,428,348	50,961,328
Baltimore	103,289,943	120,000	27,687	103,437,630	2,546,435	4%	100,891,195	14,575	197,613	2,004,471	1,620,000	3,836,659	107,274,289
Calvert	14,446,092	12,500	0	14,458,592	18,425	10%	14,440,166	0	457,550	4,358,727	750,000	5,566,277	20,024,869
Caroline	3,325,446	3,000	0	3,328,446	114,357	5%	3,214,090	0	7,771	81,643	1,840	91,254	3,419,701
Carroll	24,712,534	30,000	12,844	24,755,377	495,072	5%	24,260,305	6,047	16,480	397,919	296,054	716,500	25,471,877
Cecil	12,902,533	12,500	10,376	12,925,408	152,581	4%	12,772,828	7,609	25,400	264,714	446,400	744,124	13,669,532
Charles	24,225,997	129,500	1,719	24,357,216	343,919	7%	24,013,297	3,900	38,945	339,978	173,520	556,343	24,913,559
Dorchester	3,517,227	3,750	0	3,520,977	45,190	5%	3,475,788	0	2,869	187,230	8,450	198,549	3,719,526
Frederick	44,930,851	100,000	19,591	45,050,442	1,178,820	5%	43,871,622	0	30,364	432,660	8,960	471,984	45,522,426
Garrett	6,076,692	16,750	1,436	6,094,878	124,464	3%	5,970,414	0	37,972	103,502	106,400	247,874	6,342,752
Harford	33,770,060	45,000	3,504	33,818,565	241,737	5%	33,576,827	3,485	67,419	846,122	703,070	1,620,096	35,438,661
Howard	65,452,937	157,500	39,101	65,649,538	1,220,279	5%	64,429,259	9,567	46,241	859,234	764,000	1,679,043	67,328,581
Kent	3,346,379	2,500	0	3,348,879	33,836	5%	3,315,043	0	2,463	84,492	0	86,955	3,435,833
Montgomery	230,927,831	462,500	16,168	231,406,499	619,919	10%	230,786,580	9,150	135,727	2,219,234	1,773,000	4,137,112	235,543,611
Prince George's	127,859,292	547,500	11,314	128,418,106	11,442,413	3%	116,975,694	12,969	88,521	1,884,984	1,496,800	3,483,273	131,901,380
Queen Anne's	10,415,520	22,500	0	10,438,020	172,486	5%	10,265,534	0	9,292	121,340	59,000	189,632	10,627,652
St. Mary's	15,423,741	35,000	0	15,458,741	405,067	3%	15,053,675	0	17,021	135,450	149,695	302,166	15,760,907
Somerset	1,702,425	3,500	4,240	1,710,166	26,339	10%	1,683,827	353	2,161	55,740	110,000	168,254	1,878,420
Talbot	9,767,223	7,500	0	9,774,723	1,261,432	0%	8,513,291	0	3,811	84,525	0	88,336	9,863,058
Washington	16,564,647	25,000	54,309	16,643,957	454,081	5%	16,189,875	22,264	12,640	193,854	510,000	738,757	17,382,714
Wicomico	8,290,983	18,500	5,371	8,314,854	194,570	5%	8,120,284	464	27,370	211,646	180,000	419,481	8,734,335
Worcester	20,067,993	15,000	267	20,083,261	570,256	3%	19,513,005	334	8,727	229,174	190,000	428,235	20,511,496
<b>TOTAL</b>	<b>940,959,553</b>	<b>2,006,750</b>	<b>543,452</b>	<b>943,509,755</b>	<b>33,836,971</b>		<b>909,672,784</b>	<b>163,009</b>	<b>1,552,615</b>	<b>18,045,730</b>	<b>11,569,189</b>	<b>31,330,543</b>	<b>974,840,298</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.

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Allegany	4,003,256	2,650	22,801	<b>4,028,707</b>	7,719	10%	<b>4,020,989</b>	8,283
Anne Arundel	102,349,382	184,596	1,171	<b>102,535,150</b>	66,202	10%	<b>102,468,947</b>	72,394
Baltimore City	46,004,023	152,497	305,209	<b>46,461,730</b>	201,699	10%	<b>46,260,031</b>	229,624
Baltimore	98,472,462	126,527	27,413	<b>98,626,401</b>	106,284	10%	<b>98,520,117</b>	193,738
Calvert	13,752,743	10,536	0	<b>13,763,279</b>	6,896	10%	<b>13,756,383</b>	448,579
Caroline	3,096,960	5,473	0	<b>3,102,433</b>	14,069	10%	<b>3,088,364</b>	7,619
Carroll	23,196,881	33,890	12,716	<b>23,243,487</b>	32,574	10%	<b>23,210,914</b>	16,646
Cecil	12,253,832	28,861	10,273	<b>12,292,966</b>	4,069	10%	<b>12,288,897</b>	25,657
Charles	22,271,406	103,301	1,702	<b>22,376,409</b>	47,350	10%	<b>22,329,059</b>	39,339
Dorchester	3,291,685	15,760	0	<b>3,307,445</b>	5,498	10%	<b>3,301,947</b>	2,813
Frederick	41,172,114	189,321	19,397	<b>41,380,832</b>	88,901	10%	<b>41,291,931</b>	30,670
Garrett	5,316,953	19,222	1,422	<b>5,337,597</b>	22,526	10%	<b>5,315,071</b>	38,356
Harford	32,139,012	100,438	3,470	<b>32,242,920</b>	7,976	10%	<b>32,234,943</b>	66,097
Howard	61,936,337	108,793	38,334	<b>62,083,464</b>	69,163	10%	<b>62,014,301</b>	46,708
Kent	3,187,956	9,002	0	<b>3,196,959</b>	1,995	10%	<b>3,194,963</b>	2,415
Montgomery	219,226,521	374,065	16,008	<b>219,616,593</b>	311,227	10%	<b>219,305,366</b>	134,383
Prince George's	119,203,231	409,436	11,202	<b>119,623,869</b>	302,776	10%	<b>119,321,093</b>	86,785
Queen Anne's	9,775,225	27,292	0	<b>9,802,517</b>	8,924	10%	<b>9,793,593</b>	9,200
St. Mary's	14,364,166	28,674	0	<b>14,392,840</b>	6,290	10%	<b>14,386,550</b>	17,193
Somerset	1,526,583	3,940	4,283	<b>1,534,807</b>	8,509	10%	<b>1,526,298</b>	2,140
Talbot	9,348,920	25,462	0	<b>9,374,382</b>	4,387	10%	<b>9,369,995</b>	3,773
Washington	14,976,585	248,713	53,771	<b>15,279,070</b>	61,498	10%	<b>15,217,572</b>	12,767
Wicomico	7,567,284	49,232	5,425	<b>7,621,941</b>	24,592	10%	<b>7,597,349</b>	26,833
Worcester	18,034,249	31,852	270	<b>18,066,371</b>	62,492	10%	<b>18,003,880</b>	8,556
<b>TOTAL</b>	<b>886,467,767</b>	<b>2,289,532</b>	<b>534,868</b>	<b>889,292,168</b>	<b>1,473,615</b>		<b>887,818,553</b>	<b>1,530,568</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	4,252,853	500	23,029	<b>4,276,382</b>	15,645	10%	<b>4,260,737</b>	8,200
Anne Arundel	107,788,357	162,500	1,182	<b>107,952,040</b>	235,504	10%	<b>107,716,535</b>	73,841
Baltimore City	48,842,148	50,000	311,313	<b>49,203,461</b>	272,692	10%	<b>48,930,770</b>	234,217
Baltimore	103,502,571	80,000	27,687	<b>103,610,258</b>	229,041	10%	<b>103,381,217</b>	197,613
Calvert	14,443,990	12,500	0	<b>14,456,490</b>	18,425	10%	<b>14,438,065</b>	457,550
Caroline	3,325,699	3,000	0	<b>3,328,699</b>	25,138	10%	<b>3,303,562</b>	7,771
Carroll	24,712,534	30,000	12,844	<b>24,755,377</b>	68,164	10%	<b>24,687,213</b>	16,480
Cecil	12,931,204	12,500	10,376	<b>12,954,080</b>	6,591	10%	<b>12,947,489</b>	25,400
Charles	24,242,501	85,000	1,719	<b>24,329,220</b>	95,210	10%	<b>24,234,010</b>	38,945
Dorchester	3,517,227	3,750	0	<b>3,520,977</b>	10,003	10%	<b>3,510,975</b>	2,869
Frederick	44,937,236	100,000	19,591	<b>45,056,827</b>	198,822	10%	<b>44,858,005</b>	30,364
Garrett	6,076,736	16,750	1,436	<b>6,094,922</b>	52,952	10%	<b>6,041,970</b>	37,972
Harford	33,843,870	45,000	3,504	<b>33,892,375</b>	17,709	10%	<b>33,874,666</b>	67,419
Howard	65,470,476	105,000	39,101	<b>65,614,577</b>	123,924	10%	<b>65,490,653</b>	46,241
Kent	3,346,513	2,500	0	<b>3,349,013</b>	5,786	10%	<b>3,343,228</b>	2,463
Montgomery	231,046,155	275,000	16,168	<b>231,337,323</b>	619,919	10%	<b>230,717,404</b>	135,727
Prince George's	127,972,932	365,000	11,314	<b>128,349,247</b>	433,921	10%	<b>127,915,326</b>	88,521
Queen Anne's	10,418,082	22,500	0	<b>10,440,582</b>	22,682	10%	<b>10,417,900</b>	9,292
St. Mary's	15,424,839	35,000	0	<b>15,459,839</b>	18,749	10%	<b>15,441,090</b>	17,021
Somerset	1,702,171	3,500	4,240	<b>1,709,912</b>	26,339	10%	<b>1,683,573</b>	2,161
Talbot	9,767,223	7,500	0	<b>9,774,723</b>	7,758	10%	<b>9,766,965</b>	3,811
Washington	16,569,529	25,000	54,309	<b>16,648,838</b>	148,346	10%	<b>16,500,492</b>	12,640
Wicomico	8,299,757	18,500	5,371	<b>8,323,628</b>	55,814	10%	<b>8,267,814</b>	27,370
Worcester	20,067,703	15,000	267	<b>20,082,971</b>	139,211	10%	<b>19,943,759</b>	8,727
<b>TOTAL</b>	<b>942,502,308</b>	<b>1,476,000</b>	<b>543,452</b>	<b>944,521,760</b>	<b>2,848,345</b>		<b>941,673,415</b>	<b>1,552,615</b>

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