

**MARYLAND
DEPARTMENT
OF
ASSESSMENTS AND TAXATION
SIXTY-EIGHTH REPORT**

**MADE TO THE GOVERNOR
AND
GENERAL ASSEMBLY
JANUARY 2012**



State of Maryland

DEPARTMENT OF ASSESSMENTS AND TAXATION

Office of the Director

MARTIN O'MALLEY
Governor

ROBERT E. YOUNG
Director

The Honorable Martin O'Malley
and
The General Assembly of Maryland

The agency is pleased to submit herewith the Sixty-Eighth Annual Report of the Department of Assessments and Taxation. This report provides a detailed explanation of this agency's functions, a review of significant developments during the past year, and important statistical data presented in tabular form.

The dedication and hard work of our employees have enabled the Department to provide the public with a high level of access to services and data both in person and via the Internet. The extensive range of public data available provides the basis of our real and personal property assessments and our business document filings. As a result, Maryland taxpayers, businesses and citizens alike have a better understanding and greater confidence in the work product produced.

In December of 2011, Assessment Notices were mailed to 737,423 property owners throughout Maryland and reflected a change in real estate values for residential properties in the State for the past three years. On average, statewide residential values decreased by 17%.

I assure you that I and the managers of the Department are dedicated to providing all Maryland property owners and businesses the highest caliber of professional, prompt and courteous service. I welcome any comments or suggestions regarding this report or ideas which would enhance the level of our services.

Sincerely,

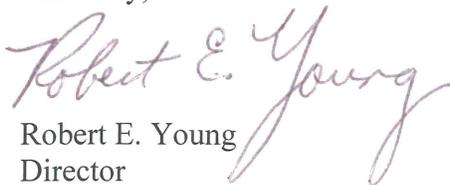

Robert E. Young
Director



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GENERAL DUTIES AND POWERS OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

The 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) supervision of the real and personal property tax structure of the State, (2) creation and maintenance of State records that establish corporations and other business entities, (3) administration of property exemptions and State property tax credit programs, and (4) publication of statistics and reports.

OFFICE OF THE DIRECTOR

The Office of the Director performs functions necessary for the management of the entire agency including the Director's staff, Finance/Accounting, Equal Employment Opportunity, Human Resources, and the Office of Attorney General. The Director's Special Assistant coordinates legislation, compiles statistics and reports, monitors assessment levels, and assists the Director in agency management.

The Human Resources Section is responsible for recruitment, position classification, salary administration, employer-employee relations, health benefits, retirement, workers' compensation, unemployment insurance, collective bargaining, teleworking, tuition reimbursement, training, and timekeeping.

The Equal Employment Opportunity Officer monitors personnel actions, investigates EEO complaints and provides employee assistance services and insures ADA compliance. The Office of Attorney General provides advice to program managers on legal matters and represents the Department in litigation.

REAL PROPERTY VALUATION DIVISION

The Real Property Valuation Division functions on 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 valuation of property is professionally conducted by assessors working in 23 counties and Baltimore City. Real property assessing is based on a three-year cycle in which a third of all real property is reviewed every year.

Assessment notices were mailed December 2011 to 737,423 property owners throughout Maryland which reflected a change in real estate values across the State for the past three years. This group of properties was last valued in 2008. Over the past three years, residential property values in this group have experienced a decline in value with 91% of them decreasing. On average, the residential values in this group being reassessed decreased by 17%, while commercial property values showed a decrease in 18 of 24 subdivisions but an overall average increase of 1% statewide.

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 Maryland Assessment Manual 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 commercially produced references are also used in the property valuation process. The Department's Computer Assisted Mass Appraisal System (CAMA) is used to improve data research, retrieval, and valuation computations. Assessment values are furnished to each county and municipality for tax billing purposes.

Maryland law provides for a three-level administrative appeal process: the Supervisor's Level Hearing, the Property Tax Assessment Appeals Board, and the Maryland Tax Court. During FY 2011, 31,936 Supervisor's Level Hearings were conducted from the previous year's reassessment. Approximately 4.3% of the property owners subject to reassessment appealed their assessments.

The foundation of fair property taxation is uniform and accurate assessments. The Department has adopted national standards for measuring property assessment quality as outlined by the International Association of Assessing Officers. Maryland has excellent assessment uniformity. To ensure the accuracy of assessments, the Department makes an annual assessment ratio survey by comparing actual sales with assessment levels in the various subdivisions. This survey also determines how well our local assessment offices are keeping pace with current property values.

The Department is committed to providing the citizens of Maryland with outstanding service. In order to obtain input from the public, an ongoing survey titled "PLEASE RATE OUR PERFORMANCE" is used. The survey brochures are prominently displayed in each office and are personally provided to first-level appellants. The survey results indicate a high degree of satisfaction for courtesy and professionalism.

The Department continually strives to make the format of the reassessment notice more property owner understandable. The "impact" statement and explanation of the Homestead Credit was color enhanced. This will allow property owners to more easily understand the assessment amount that will be the basis of their property tax bill. Additionally, property owners who receive a reassessment notice can now be mailed their property worksheet and sales analysis via an internet request without appealing.

The new data system continues to advance on schedule. This combined our existing administrative and valuation processes into one relational database system. This new system provides enhanced functionality to the valuation, administrative, and analysis applications.

It is important to the Department that property owners are informed on all assessments programs, credits, and processes. To insure accomplishing this objective, informational brochures are continuously maintained. The brochures are available on the internet website or from any local assessment office.

TAXPAYER SERVICES DIVISION

Charter Services:

The Department's Charter Unit in Baltimore is the centralized filing location for forming a new business entity or to register a "foreign" (out-of-state) entity doing regular business in the State. The unit reviews all formation filings for legal sufficiency and maintains those records for the State's central registry system.

This unit also is charged with the responsibility for providing numerous other business services and collecting significant filing fees. The services provided include the maintenance of resident agent reporting for service of process; the service of process itself for certain special entities; website "good standing" certificates widely used in financings, settlements, and licensing; and the issuance of certified copies of all documents on file with the Department.

Another section within this unit has the responsibility for processing and displaying on the agency's website all Uniform Commercial Code (UCC) financing statements. The UCC Section has completed a major "redaction" effort removing from these filings displayed on the Internet the Social Security numbers of borrowers that had been required by certain lenders recording these commercial financings statements.

The collection of statutory fees mandated by the General Assembly results in substantial revenue to the State. These fees include a \$300 Annual Report fee from all for-profit business entities; the organization and capitalization fees paid by all corporations being formed; and the fees for filing formation documents for corporations, limited liability companies, limited liability partnerships, and business trusts.

This unit also processes "ground rent" redemptions where homeowners can redeem the ground rents on their residences when the ground rent holder can no longer be contacted.

The Department dedicates a substantial portion of its website for providing other information to these businesses, service companies and the general public online. There are fill-in the blank forms for creating each type of business entity along with written instructions. "Certificates of Status" for all business entities on file with the Department are available 24 hours a day, 7 days a week on the website.

One of the more widely used features of the Department's website is the Charter and UCC document imaging system. Within 48 hours after a business entity formation document or a UCC financing statement is processed by the Department, an image of the actual document filed is accessible for anyone to see via the agency's website.

Table VIII provides a summary of the number and type of documents processed by the Department for fiscal years 2010, 2011, and 2012. Table IX lists the substantial revenues the agency collects and deposits into the State General Fund.

Business Personal Property Valuation:

This unit is responsible for the valuation of taxable personal property owned by business entities throughout the state. A Maryland personal property report (Form 1) must be filed by all businesses that are incorporated, qualified or registered to do business in the State of Maryland as of January 1. This includes corporations, limited liability partnerships, limited liability companies, limited partnerships, business trusts, and real estate investment trusts. The filing fee for the privilege of maintaining a legal entity's existence in Maryland is \$300 for most businesses. Additionally, general partnerships and sole proprietors that own taxable personal property are also required to file reports.

The unit must review and determine if personal property owned by certain organizations, including religious groups, government, non-profit educational institutions, non-profit charitable organizations, non-profit hospitals, and certain other organizations or groups meet certain "strict use" criteria allowing its property to be fully exempt throughout Maryland from any assessment or taxation. Table X lists specific exemptions also allowed by local government for commercial inventory, manufacturing inventory and manufacturing/research and development equipment. For fiscal year ending June 30, 2011 there were 273,498 personal property reports filed generating \$346 million in local government tax revenue.

The unit's assessors apply generally accepted accounting principles to determine an entity's assessed value. Notices reflecting personal property values are mailed to the businesses and those values are certified to the respective county and/or municipal government to calculate and issue tax bills. Generally businesses may file amended returns to correct reporting errors or claim missed exemptions within three years of the date that the return was originally due.

All personal property assessments, information and figures reported on the personal property report, accompanying schedules and related documents are subject to audit. The unit contains an audit section that is responsible for conducting internal and external audits.

The personal property pages on the Department's website are heavily utilized by tax practitioners, legal entities and sole proprietorships providing important tax report filing instructions, forms and contact information. This unit maintains an easy to use and highly accurate personal property report extension system that is extensively used by accountants, tax representatives, and members of the general public to request a filing extension until June 15 of each year. A unique feature of this system is to identify inactive entities requesting extensions (forfeited, merged or dissolved) to ensure filers know the status of the business prior to filing its report. The website also provides a list of entities that have failed to file an earlier year's tax report and is potentially subject to the loss of its authority to conduct business in the State.

Businesses which sell goods or merchandise within Maryland must obtain a trader's license from the Clerk of the Circuit Court in the county where the business is located. The twenty-four Clerks' Offices rely on this unit to provide data necessary to complete the business license process. The fee for the license is based on the value of the inventory reported on the personal property report filed by the business.

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 that is calculated like a gross receipts tax. The second type of levy is a property tax assessment for the operating real and personal property of electric companies, interstate natural gas and oil pipelines, railroads, telecommunication companies, and water companies.

The franchise tax section processed 317 returns in fiscal year 2011 and collected approximately \$131 million in revenue for the State General Fund. This section also administers the Maryland Mined Coal Tax Act.

The utility and railroad valuation section of the Department assessed the operating properties of utilities and railroads for 345 business entities in fiscal year 2011. The utility section must allocate or apportion the Maryland base of the operating unit since many of these companies operate on an interstate basis. There is a further allocation according to specific property locations between the individual subdivisions and municipalities within the State. Local governments received approximately \$236.4 million in property taxes in fiscal year 2011 from these utility and railroad property assessments made by the Department.

Homeowners’ Tax Credit Program:

The Homeowners’ Tax Credit Program provides a “safety net” for assisting homeowners whose property tax bills are disproportionately higher than a fixed percentage of the gross household income. The program uses a graduated formula written into the law 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.

The maximum amount of assessment eligible for credit consideration is the first \$300,000 of assessment. The homeowner’s gross household income cannot exceed \$60,000. Any amount of the separate Homestead Tax Credit is deducted from the calculation of taxes eligible for the Homeowners’ Credit.

Each year, the Department mails a new Homeowners’ Tax Credit application to every homeowner who applied in the previous year. Everyone who submits a properly completed application by May 1, of the year is guaranteed to receive any Homeowners’ Tax Credit due as a direct deduction from the July 1, property tax bill. Applicants who file after that date will later receive a revised tax bill or a refund check from the county government where the property is located.

The State of Maryland reimburses Baltimore City and the twenty-three county governments for each dollar of Homeowners’ Tax Credit deducted from the property owner’s tax bill on the residential dwelling. Local governments receive the Homeowners’ Tax Credit reimbursement on a monthly basis from the State taxes collected.

When applying for the credit, a homeowner submits a copy of his or her federal income tax return and a copy of the Social Security SSA-1099 Benefit Statement if those benefits are received by the homeowner. Eighty percent of the eligible recipients of this credit are age 60 or older. Table XI compares the number of Homeowners' Tax Credits granted each subdivision in fiscal years 2012 and 2011.

Homestead Tax Credit:

The General Assembly enacted legislation in the 2007 Session requiring homeowners currently receiving the Homestead Tax Credit or new homeowners purchasing their homes to submit a one-time application to verify that the property owner is actually using the dwelling as his or her one principal residence. The Homestead Tax Credit limits the amount of assessment increase on which a homeowner actually pays property taxes, and this credit can grow substantially through the years of home ownership. The county governments had supported the change in the law because of their concern that some property owners were improperly receiving the credit on properties being rented or on second homes.

The Department verifies eligibility for the Homestead Tax Credit by checking the federal income tax database, the Motor Vehicle Administration database, and the voter registration records for a match on the property receiving the Homestead Tax Credit. The Department has included the Homestead application form in the new Assessment Notices mailed to one-third of the property owners each year. The application forms can be submitted electronically via the Department's encrypted website or via postage paid return envelope included with the application form in the Assessment Notice.

Renters' Tax Credit Program:

The Maryland General Assembly created the Renters' Tax Credit Program based on the consideration that renters indirectly pay property taxes in their monthly rent, and therefore, should receive a tax credit if they qualify based on the gross household income. There is a provision in the Renters' Credit law stating that 15% of the yearly rent equals the assumed amount of property taxes for that year. Like the Homeowners' Tax Credit Program, this program uses a graduated formula comparing the amount of "assumed property taxes" to a "tax limit" for the specific amount of income.

This program is available to renters age 60 or older, the 100% disabled and under age 60 renters with at least one dependent child. The majority of recipients of this credit are retirees age 60 or older. It is significant to note that 20% of the total number of Renters' Tax Credits are 100 disabled persons.

The eligible renter applies on a standard application form provided by the Department, where the agency verifies the amount of income and rent reported. The Department then authorizes the Comptroller's Office to issue a direct check payment to the eligible renter. The Renters' Tax Credit checks are issued on a monthly basis.

There is an itemization in Table XII for the 2011 Renters' Tax Credit application year 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 because the cumulative effect of exemptions constitutes a serious erosion of the local government tax base. These statutes require a stricter showing of "actually" serving the enumerated exempt purposes and not merely a showing of "nonprofit" status 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 specifically named organizations or individuals 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 organization or person. 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 owner of the property. As one would expect, the local governments own the largest total amount of exempt property. The next largest governmental owner in the State of Maryland is the federal government. The State of Maryland owns the smallest amount of government owned property.

In terms of privately held exempt property, the religious organizations own the largest amount of exempt property. Charitable organizations comprise the next largest group of privately owned exempt property. Educational organizations are third in the order of ownership of exempt property. Finally, the category on Table XIII called "individually owned" property includes disabled veterans/surviving spouses, blind persons, and foreign embassies.

Enterprise Zone and Other Business Property Tax Credits:

Several surveys over the past few years involving business owners indicate that the Enterprise Zone Tax Credit is the most valued tax incentive for a business to locate or expand in the State.

The Department's role in the administration of the Enterprise Zone tax incentives is to process the significant 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 70% to 30% 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 by the business.

The central administration of the Department and the local Supervisors of Assessments in the counties work closely with the local economic development officials in explaining the provisions and the calculations of these credits to businesses bringing jobs 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 the 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 provides a listing of 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 Credit, the Arts and Entertainment Tax Credit, and the BRAC Zone Tax Credit Payment.

OFFICE OF INFORMATION TECHNOLOGY

The Office of Information Technology (OIT) provides the data, information and technology support services for the Department, and assists county/local government IT departments and finance offices. OIT supports the Department's Wide Area Network that connects over 700 personal computers, 50 network servers linking all of the 24 local assessment offices to the Baltimore Preston Street Office Complex Headquarters (HQ) and the State's Annapolis Data Center via Network Maryland. OIT also provides technical support for the following SDAT automated applications: Real Property Data System (ADS), Homeowners' and Renters' Tax Credits, Residential and Assessment Administration and Valuation System (AAVS), Maryland Business Entity System (MBES), client based Budgeting, Personnel, Web and Imaging as well as office automation.

2011 OIT Accomplishments:

The following IT related accomplishments were realized during calendar year 2011:

- Continued with the Real Property Assessment Administration and Valuation System. (AAVS) including:
 - Added new Kemp hardware load balancer to allow faster balanced access to SQL server.
 - Added a third party printing solution to enable faster and better printing.
 - Added a SQL report server to the system.
 - Added an additional server to alleviate latency issues.
 - Migration of the real property system from a VSAM file system on the Annapolis Data Center to a SQL Server. Development of new interfaces, reports, and extracts on the SQL server.
 - Automated the monthly Public Data Record FTP process.
- Updated network cabling in the OIT computer room.
- Continued with an on-site contract with Xerox (duration of 2 years with 2, 1 year options) for the printing of time sensitive material such as Notices, Tax Credit letters and UCC notification:
- IRS Audit (FTI data) was conducted.
- Began converting Verizon FRASI Circuits to Network Maryland's Ethernet Everywhere.
- Use of a Homestead application scanning process (and character recognition) to update the Homestead database and minimizes the keying of paper applications.
- Added an additional field for the real property data search page which indicates a homestead application status.

Internet Services:

The Department offers Internet access to information and services 24 hours a day, seven days a week. This includes searchable databases for real property assessments, property sales data, tax maps, business personal property assessments, Corporate Charter records and Uniform Commercial Code (UCC) filings.

The following web enabled services are also offered on the Department's web site:

- *Filing of Homestead Tax Credit eligibility applications;*
- *Filing of requests for real property assessment hearing appeals;*
- *Certificates of Status;*
- *Filing of Personal Property return extension requests;*
- *Electronic images of UCC and Corporate Charter documents and filings;*
- *Electronic images of Rate Stabilization filings;*
- *Electronic images of Transfer of Controlling Interest filings;*
- *Electronic images of Ground Rent registrations; and*
- *Ground Rent redemption information.*

The web site also makes available the Department's publications, statistical data, forms, and other valuable information. These available services and information are of great value to homeowners, potential home buyers, real estate and banking industries, attorneys, researchers, and businesses throughout the United States and abroad.

During 2011 the Department's web site received over 143,000,000 hits. The Real Property and Business Services searchable databases amounted to over 43,000,000 hits.

The Office of Information Technology has taken the lead in moving services to the Internet. At this point, over 94% of the Department's services are available online.

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 on line service helps to free up DAT staff who were previously assigned to assist "walk in" customers and service company personnel who came in to the office for this information. Customers now view the documents in a matter of seconds from the convenience of their home or office.

As part of its imaging service, the Department also provides for the digital imaging of local unincorporated personal property returns, as well as Rate Stabilization, Ground Rent Registration and Transfer of Controlling Interest filings.

The total number of pages imaged during FY 2011 was approximately 881,943.

Certificate of Status:

The Certificate of Status certifies that an entity is in “good standing” with the Department and that all documents and fees required by law to be submitted have been properly received and that the entity is not delinquent in any tax payments. During CY2011 over 30,434 certificates issued were processed using the Internet generating over \$608,680 in revenue. The number of Internet requested COS documents and the amount of revenue from the associated fees is expected to continue to increase over the next several years.

Personal Property Returns – Filing Extensions:

The Department provides the capability for customers to file for personal property tax return extensions using the Internet. During the first year of this service (FY 2002), the Department received over 17,000 extension requests via the Internet. In CY 2011, approximately 143,705 extensions were filed using the Internet or 99.9 % of the total extensions filed (143,845) with the Department.

Internet Web Hosting and Web Advertising Initiative:

In May 2005, the Department re-negotiated its Internet web hosting and advertising agreement with RESI of Towson University. This agreement provides for the 24x7x365 web hosting and application support of the DAT web site by RESI. It also provides for the ability of customers to advertise on the DAT web site based on an established fee structure. While providing this valuable service to advertisers, the agreement with RESI also provides for part of the proceeds generated from the sale of advertising space to be used to maintain and support the DAT web site. Another benefit is that RESI uses student interns and graphic artists from the Marketing Department of Towson University to promote and design the banner ads. This provides students with an opportunity to gain hands-on experience in developing and implementing marketing plans and to work as an intermediary between potential advertising clients and providers. For CY2011, the gross advertising sales were \$20,350.00.

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 becoming available, property owners could only file an appeal of their assessment by mailing a form to the respective county assessment office. The total number of on line appeal submissions filed over the Internet during CY 2011 was 5,475.

Homestead Tax Credit Applications:

Homestead Tax Credit applications filed over the Internet for CY 2011 were 30,529 out of the 82,300 total in the Database.

TABLE I
The Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2011
Base Estimate Date: November 30, 2011 (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	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	3,654,746	6,000	11,235	3,671,981	9,231	6,126	132,333	194,900	342,590	4,014,571
Anne Arundel	76,847,690	150,000	593	76,998,283	647	35,089	825,935	1,730,000	2,591,671	79,589,954
Baltimore City	35,308,283	26,084	161,909	35,496,276	19,643	140,252	826,866	1,032,800	2,019,561	37,515,837
Baltimore	81,158,895	90,877	11,442	81,261,214	7,414	99,326	1,116,119	1,818,200	3,041,059	84,302,273
Calvert	12,409,861	15,250	0	12,425,111	0	59,033	723,580	125,900	908,513	13,333,624
Caroline	2,844,998	2,000	0	2,846,998	0	10,115	41,099	51,630	102,844	2,949,842
Carroll	19,126,068	12,500	5,338	19,143,906	5,325	13,614	250,742	265,100	534,781	19,678,687
Cecil	10,159,832	12,500	4,766	10,177,098	3,536	21,371	93,986	262,900	381,793	10,558,891
Charles	16,628,428	58,343	937	16,687,708	1,419	17,893	238,668	575,660	833,640	17,521,348
Dorchester	3,105,558	2,500	0	3,108,058	0	11,690	75,118	34,620	121,428	3,229,486
Frederick	26,823,158	30,000	8,468	26,861,626	0	25,379	267,302	0	292,681	27,154,307
Garrett	4,840,682	4,845	721	4,846,248	4,340	38,338	68,538	20,750	131,966	4,978,214
Harford	26,368,149	40,000	1,720	26,409,869	1,316	26,618	451,166	582,500	1,061,600	27,471,469
Howard	43,220,956	192,053	11,883	43,424,892	3,483	20,487	569,917	967,300	1,561,187	44,986,079
Kent	3,115,615	4,233	0	3,119,848	0	7,490	27,445	0	34,935	3,154,783
Montgomery	163,569,982	262,341	8,125	163,840,448	3,330	111,440	1,369,657	2,425,700	3,910,127	167,750,575
Prince George's	82,934,791	137,154	5,616	83,077,561	4,889	57,926	1,253,899	1,642,600	2,959,314	86,036,875
Queen Anne's	8,473,536	12,500	0	8,486,036	0	13,042	44,798	0	57,840	8,543,876
St. Mary's	12,267,028	40,000	0	12,307,028	0	4,606	102,501	153,200	260,307	12,567,335
Somerset	1,607,761	2,600	4,641	1,615,002	4,185	5,746	24,822	37,100	71,853	1,686,855
Talbot	9,666,274	6,500	0	9,672,774	0	8,754	49,070	0	57,824	9,730,598
Washington	12,694,391	6,000	24,850	12,725,241	10,938	19,095	131,913	379,500	541,446	13,266,687
Wicomico	6,619,210	4,550	5,629	6,629,389	4,000	21,837	98,271	363,500	487,608	7,116,997
Worcester	17,217,071	3,300	648	17,221,019	233	17,616	86,679	205,900	310,428	17,531,447
TOTAL	680,662,963	1,122,130	268,521	682,053,614	83,929	792,883	8,870,424	12,869,760	22,616,996	704,670,610

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Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (October 1, January 1, & April 1).

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

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

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2011 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000): Allegany County \$192,160, Somerset County \$34,771 Wicomico County \$296,232 and Worcester County \$197,130.

TABLE II**The Taxable Assessable Base at the State Level****For the tax year beginning July 1, 2011****Base Estimate Date: November 30, 2011 (figures expressed in thousands)**

JURISDICTION	REAL PROPERTY FULL YEAR	REAL PROPERTY ONE-HALF NEW CONSTRUCTION	RAILROAD OPERATING REAL PROPERTY	TOTAL ASSESSABLE BASE SUBJECT TO THE REAL PROPERTY STATE TAX RATE	UTILITY OPERATING REAL PROPERTY SUBJECT TO UTILITY PROPERTY STATE TAX RATE
Allegany	3,654,802	6,000	11,235	3,672,037	6,126
Anne Arundel	76,982,767	150,000	593	77,133,360	35,089
Baltimore City	35,937,316	17,390	161,909	36,116,615	140,252
Baltimore	81,310,823	60,585	11,442	81,382,850	99,326
Calvert	12,408,625	15,250	0	12,423,875	59,033
Caroline	2,845,859	2,000	0	2,847,859	10,115
Carroll	19,126,068	12,500	5,338	19,143,906	13,614
Cecil	10,176,604	12,500	4,766	10,193,870	21,371
Charles	16,628,209	40,562	937	16,669,708	17,893
Dorchester	3,105,558	2,500	0	3,108,058	11,690
Frederick	26,829,288	30,000	8,468	26,867,756	25,379
Garrett	4,840,682	4,845	721	4,846,248	38,338
Harford	26,411,185	40,000	1,720	26,452,905	26,618
Howard	43,187,859	136,369	11,883	43,336,111	20,487
Kent	3,115,258	4,233	0	3,119,491	7,490
Montgomery	163,569,982	228,228	8,125	163,806,335	111,440
Prince George's	82,937,057	117,936	5,616	83,060,609	57,926
Queen Anne's	8,474,757	12,500	0	8,487,257	13,042
St. Mary's	12,276,640	40,000	0	12,316,640	4,606
Somerset	1,607,488	2,600	4,641	1,614,729	5,746
Talbot	9,666,274	6,500	0	9,672,774	8,754
Washington	12,694,391	6,000	24,850	12,725,241	19,095
Wicomico	6,614,832	4,550	5,629	6,625,011	21,837
Worcester	17,217,071	3,300	648	17,221,019	17,616
TOTAL	681,619,395	956,346	268,521	682,844,262	792,883

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.

TABLE III
The Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2012
Base Estimate Date: November 30, 2011 (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	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	3,612,484	5,000	11,347	3,628,831	9,324	6,095	131,010	194,900	341,329	3,970,160
Anne Arundel	73,200,000	150,000	599	73,350,599	654	34,914	817,676	1,730,000	2,583,244	75,933,843
Baltimore City	35,145,493	32,500	163,528	35,341,521	19,839	139,551	818,597	1,032,800	2,010,787	37,352,308
Baltimore	77,650,399	90,000	11,556	77,751,955	7,488	98,829	1,104,958	1,818,200	3,029,475	80,781,430
Calvert	11,812,334	15,250	0	11,827,584	0	58,738	716,344	125,900	900,982	12,728,566
Caroline	2,704,334	2,000	0	2,706,334	0	10,064	40,688	51,630	102,382	2,808,716
Carroll	18,272,018	12,500	5,392	18,289,910	5,379	13,546	248,235	265,100	532,260	18,822,170
Cecil	9,589,095	12,500	4,814	9,606,409	3,571	21,264	93,046	259,900	377,781	9,984,190
Charles	15,760,000	53,750	946	15,814,696	1,433	17,804	236,281	555,660	811,178	16,625,874
Dorchester	3,006,885	2,500	0	3,009,385	0	11,632	74,367	31,160	117,159	3,126,544
Frederick	25,473,585	30,000	8,552	25,512,137	0	25,252	264,629	0	289,881	25,802,018
Garrett	4,627,665	3,893	728	4,632,286	4,384	38,146	67,853	32,750	143,133	4,775,419
Harford	25,650,000	40,000	1,737	25,691,737	1,330	26,485	446,654	582,500	1,056,969	26,748,706
Howard	42,076,197	93,750	12,002	42,181,949	3,517	20,385	564,218	967,300	1,555,420	43,737,369
Kent	2,907,255	3,250	0	2,910,505	0	7,453	27,171	0	34,624	2,945,129
Montgomery	158,590,283	275,000	8,207	158,873,490	3,364	110,883	1,355,960	2,425,700	3,895,907	162,769,397
Prince George's	76,145,674	77,500	5,674	76,228,848	4,938	57,636	1,241,360	1,642,600	2,946,534	79,175,382
Queen Anne's	7,973,000	15,000	0	7,988,000	0	12,977	44,350	0	57,327	8,045,327
St. Mary's	11,808,510	39,000	0	11,847,510	0	4,583	101,476	153,200	259,259	12,106,769
Somerset	1,449,742	2,000	4,687	1,456,429	4,227	5,717	24,574	37,100	71,618	1,528,047
Talbot	9,283,395	6,175	0	9,289,570	0	8,710	48,579	0	57,289	9,346,859
Washington	12,180,623	6,000	25,098	12,211,721	11,047	19,000	130,594	379,500	540,141	12,751,862
Wicomico	6,180,000	5,000	5,685	6,190,685	4,040	21,728	97,288	363,500	486,556	6,677,241
Worcester	15,526,474	5,500	655	15,532,629	235	17,528	85,812	205,900	309,475	15,842,104
TOTAL	650,625,445	978,068	271,207	651,874,720	84,770	788,920	8,781,720	12,855,300	22,510,710	674,385,430

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1). Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator. Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

TABLE IV
The Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2012
Base Estimate Date: November 30, 2011 (figures expressed in thousands)

JURISDICTION	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	UTILITY OPERATING REAL PROPERTY SUBJECT TO UTILITY PROPERTY STATE TAX RATE
Allegany	3,612,539	5,000	11,347	3,628,886	6,095
Anne Arundel	73,300,000	150,000	599	73,450,599	34,914
Baltimore City	35,748,092	22,500	163,528	35,934,120	139,551
Baltimore	77,802,399	60,000	11,556	77,873,955	98,829
Calvert	11,811,279	15,250	0	11,826,529	58,738
Caroline	2,705,195	2,000	0	2,707,195	10,064
Carroll	18,272,018	12,500	5,392	18,289,910	13,546
Cecil	9,604,865	12,500	4,814	9,622,179	21,264
Charles	15,760,000	37,500	946	15,798,446	17,804
Dorchester	3,006,885	2,500	0	3,009,385	11,632
Frederick	25,479,597	30,000	8,552	25,518,149	25,252
Garrett	4,627,665	3,893	728	4,632,286	38,146
Harford	25,700,000	40,000	1,737	25,741,737	26,485
Howard	42,043,100	62,500	12,002	42,117,602	20,385
Kent	2,906,923	3,250	0	2,910,173	7,453
Montgomery	158,582,283	200,000	8,207	158,790,490	110,883
Prince George's	76,147,529	60,000	5,674	76,213,203	57,636
Queen Anne's	7,974,000	15,000	0	7,989,000	12,977
St. Mary's	11,818,001	39,000	0	11,857,001	4,583
Somerset	1,450,016	2,000	4,687	1,456,703	5,717
Talbot	9,283,395	6,175	0	9,289,570	8,710
Washington	12,180,623	6,000	25,098	12,211,721	19,000
Wicomico	6,175,000	5,000	5,685	6,185,685	21,728
Worcester	15,526,474	5,500	655	15,532,629	17,528
TOTAL	651,517,878	798,068	271,207	652,587,153	788,920

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.

TABLE V

Fiscal Year 2012 Real Property Tax Base/Ratio by Subdivision

Jurisdiction	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	38,528	2,681,846,693	88.6%	852,463,495	95.1%	121,618,580	88.6%	0	100.0%	3,655,928,768	90.0%
Anne Arundel	196,483	61,490,373,421	91.0%	15,540,700,904	84.9%	558,082,271	91.0%	20,950,247	100.0%	77,610,106,843	89.7%
Baltimore City	217,677	25,655,210,060	88.4%	13,012,387,396	97.6%	0	88.4%	0	100.0%	38,667,597,456	91.3%
Baltimore	275,568	61,404,138,536	91.7%	20,262,814,087	100.0%	1,064,703,316	91.7%	35,467,200	100.0%	82,767,123,139	93.6%
Calvert	40,601	10,817,456,644	91.3%	1,308,314,286	95.1%	314,478,167	91.3%	1,841,093	100.0%	12,442,090,190	91.7%
Caroline	15,956	2,059,490,916	97.6%	390,474,633	95.1%	401,063,565	97.6%	576,670	100.0%	2,851,605,784	97.2%
Carroll	63,480	15,706,092,616	92.9%	2,366,141,435	95.1%	1,046,818,260	92.9%	11,626,300	100.0%	19,130,678,611	93.2%
Cecil	44,818	7,682,905,130	85.5%	1,952,981,591	95.1%	539,244,741	85.5%	9,800	100.0%	10,175,141,262	87.2%
Charles	59,047	13,229,900,153	91.6%	2,927,359,899	95.1%	476,496,977	91.6%	17,206,750	100.0%	16,650,963,779	92.2%
Dorchester	21,929	2,311,183,912	90.4%	558,866,059	95.1%	334,430,133	90.4%	9,357,400	100.0%	3,213,837,504	91.2%
Frederick	89,617	20,495,654,805	92.4%	5,014,002,365	95.9%	1,350,577,760	92.4%	27,093,001	100.0%	26,887,327,931	93.0%
Garrett	27,894	4,140,540,239	98.4%	468,396,022	95.1%	224,003,519	98.4%	0	100.0%	4,832,939,780	98.1%
Harford	93,465	21,189,995,083	90.5%	4,408,222,711	95.1%	825,028,566	90.5%	0	100.0%	26,423,246,360	91.2%
Howard	95,332	34,361,867,159	89.8%	8,567,028,543	88.5%	408,003,006	89.8%	0	100.0%	43,336,898,708	89.6%
Kent	12,797	2,299,177,620	94.7%	421,300,602	95.1%	407,546,630	94.7%	515,800	100.0%	3,128,540,652	94.8%
Montgomery	312,323	130,793,092,220	91.3%	33,421,143,360	99.7%	686,973,817	91.3%	104,896,566	100.0%	165,006,105,963	92.9%
Prince George's	273,350	60,376,169,833	91.2%	22,720,159,122	97.3%	32,719,853	91.2%	28,630,486	100.0%	83,157,679,294	92.8%
Queen Anne's	24,803	6,734,279,014	93.4%	936,770,403	95.1%	814,628,754	93.4%	1,138,790	100.0%	8,486,816,961	93.6%
St. Mary's	45,539	10,047,149,744	94.4%	1,583,082,710	95.1%	642,024,791	94.4%	11,177,537	100.0%	12,283,434,782	94.5%
Somerset	16,045	1,175,378,405	90.8%	269,067,164	95.1%	165,988,884	90.8%	1,320,950	100.0%	1,611,755,403	91.5%
Talbot	20,377	7,538,824,835	98.0%	1,039,365,053	95.1%	1,103,513,354	98.0%	4,355,300	100.0%	9,686,058,542	97.7%
Washington	55,738	8,740,923,535	94.6%	3,318,401,937	97.8%	644,602,120	94.6%	12,015,967	100.0%	12,715,943,559	95.4%
Wicomico	44,356	4,870,312,381	89.5%	1,429,961,067	95.1%	322,093,137	89.5%	3,415,620	100.0%	6,625,782,205	90.6%
Worcester	64,371	14,290,473,380	88.6%	2,624,015,813	95.1%	305,570,023	88.6%	106,300	100.0%	17,220,165,516	89.5%
Statewide	2,150,094	530,092,436,334	91.2%	145,393,420,657	95.1%	12,790,210,224	91.2%	291,701,777	100.0%	688,567,768,992	92.0%

This table shows assessed values 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, 2010 and June 30, 2011, compared with the Department's January 1, 2011, assessed value. In jurisdictions with fewer than 10 commercial sales, the statewide ratio is used. A ratio of 100% is used for property not assessed on market value.

TABLE VI
ASSESSMENT LEVELS

Jurisdiction	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Allegany	95.3	95.0	96.8	92.6	95.6	96.4	98.5	93.4	99.9	95.2	95.0	93.0	89.6	90.1	90.0
Anne Arundel	93.9	96.1	93.0	90.9	90.6	89.8	87.4	84.4	84.5	85.6	96.0	95.2	95.1	90.3	89.7
Baltimore City	97.0	92.5	92.8	90.5	94.7	94.3	94.9	95.0	74.3	85.2	92.0	94.7	91.6	91.4	91.3
Baltimore	95.9	96.3	92.9	94.1	93.0	91.3	92.7	86.5	88.5	83.5	94.0	94.6	94.8	91.5	93.6
Calvert	94.2	94.7	94.2	93.6	92.4	90.4	87.3	82.1	82.3	85.6	95.0	95.4	96.0	94.0	91.7
Caroline	97.0	95.9	96.2	94.3	92.7	92.2	88.3	87.3	81.7	88.9	95.0	95.3	92.8	95.7	97.2
Carroll	95.9	96.7	95.3	94.0	92.1	92.0	89.5	86.6	85.9	89.7	96.0	97.1	96.0	89.5	93.2
Cecil	94.7	95.9	88.4	94.0	93.1	92.0	91.8	88.9	86.0	91.0	94.0	94.9	94.9	91.6	87.2
Charles	96.6	94.6	95.1	94.3	92.6	92.0	88.6	88.9	87.1	88.0	94.0	96.4	93.4	92.1	92.2
Dorchester	91.3	93.3	93.4	94.3	92.9	89.1	89.3	85.4	67.0	79.3	91.0	96.9	90.2	95.3	91.2
Frederick	96.2	93.6	95.0	92.8	89.0	90.2	87.4	88.9	83.7	90.9	96.0	98.2	95.6	89.2	93.0
Garrett	98.6	87.5	96.2	93.4	94.6	93.7	83.8	91.6	88.6	91.8	95.0	92.7	91.0	89.9	98.1
Harford	94.3	93.4	93.1	92.2	92.6	89.1	88.2	85.0	85.5	85.0	93.0	96.1	92.8	91.6	91.2
Howard	93.5	94.3	93.9	95.1	92.0	92.2	90.1	88.2	89.8	92.5	97.0	96.5	93.1	88.2	89.6
Kent	95.6	94.3	95.8	91.4	91.0	92.0	92.6	87.3	86.0	83.9	94.0	95.2	91.0	90.8	94.8
Montgomery	98.4	97.6	95.7	93.8	92.1	88.2	91.0	93.3	93.2	95.5	98.0	96.4	95.4	88.4	92.9
Prince George's	94.4	94.9	96.2	94.7	94.0	91.0	90.5	83.8	83.0	85.1	91.0	98.2	96.4	95.3	92.8
Queen Anne's	93.2	94.0	98.2	91.5	92.6	93.8	90.5	86.8	88.7	87.9	96.0	96.4	91.1	90.6	93.6
St. Mary's	96.8	95.0	96.1	95.3	93.7	93.1	89.5	83.8	80.4	88.2	95.0	97.9	96.6	93.3	94.5
Somerset	91.9	95.8	97.2	94.0	93.6	94.5	94.5	85.2	85.5	86.2	86.0	92.5	89.3	85.0	91.5
Talbot	93.0	96.3	92.2	93.1	89.7	84.4	87.4	89.6	83.3	88.7	96.0	98.0	93.9	93.8	97.7
Washington	96.0	95.3	95.8	90.9	93.7	92.6	89.1	91.1	87.4	90.0	97.0	97.2	91.8	92.9	95.4
Wicomico	93.9	94.3	94.3	93.4	91.8	91.8	89.8	90.6	84.0	82.9	89.0	90.3	88.9	89.1	90.6
Worcester	94.8	90.4	90.7	89.5	84.5	89.4	76.8	86.8	83.2	89.2	97.0	93.9	93.9	92.2	89.5
Statewide	96.0	95.5	94.4	93.3	92.1	90.5	90.0	88.2	86.0	89.7	96.0	95.7	94.0	91.0	92.0

TABLE VII
2011/2012 STATE AND COUNTY TAX RATES

JURISDICTION	Real Property *	Business Personal Property, Public Utility Operating Real and Personal Property, and Railroad Operating Personal Property
Allegany County ¹	0.982	2.455
Anne Arundel County ¹	0.91	2.275
Baltimore City ¹	2.268	5.67
Baltimore County	1.1	2.75
Calvert County ¹	0.892	2.23
Caroline County	0.87	2.18
Carroll County	1.028	2.57
Cecil County ¹	0.9401	2.3503
Charles County ¹	1.0665	2.66625
Dorchester County	0.976	2.44
Frederick County ¹	0.936	2.34
Garrett County ¹	0.99	2.475
Harford County ¹	1.042	2.605
Howard County	1.014	2.535
Kent County	1.022	
Montgomery County ¹	0.713	1.783
Prince George's County ¹	0.96	2.4
Queen Anne's County ¹	0.847	2.118
St. Mary's County ¹	0.857	2.143
Somerset County	0.8837	2.20925
Talbot County	0.448	1.12
Washington County ¹	9.48	2.37
Wicomico County ¹	0.769	1.923
Worcester County ¹	0.7	1.75
State	0.112	

¹ Contains additional miscellaneous, ad valorem, fire and/or special taxing areas.

Note: Information on tax rate differentials and other local tax rates within the Counties available upon request. The rates are also available on our web site at: www.dat.state.md.us/sdatweb/taxrate.html.

*Some of the rates listed are considered base rates and have additional charges added to them. For a total tax rate for a particular jurisdiction you should contact the local government collector of taxes.

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

DOCUMENTS	FY 2010	FY 2011	FY 2012
Certificates of Status (Good Standing)	42,705	47,617	46,856
Name Reservation	1,739	514	1,361
Agency Record	20,910	22,939	22,600
Foreign Limited Liability Companies	2,732	3,026	3,269
Foreign Qualifications	3,724	3,684	3,670
Certificate of Withdrawal or Supplemental Certificate	1,191	1,215	1,092
Foreign Penalty	1,650	1,498	1,593
Corporate Charters	10,370	10,225	10,230
Amendment or Related Document	1,941	1,925	1,818
Merger or Consolidation	360	383	328
Transfers	182	177	206
Dissolutions	1,836	1,895	1,856
Revivals	2,156	2,197	2009
Change of Principal Office or Resident Agent	10,376	11,288	11,130
Certificate of LTD Partnership	576	578	692
Financing Statements	46,112	53,229	48,900
Limited Liability Companies	26,212	28,512	29,967
TOTALS	174,772	190,902	187,577

TABLE IX
STATEMENT OF REVENUES

	FISCAL YEAR ENDING		
	June 30, 2009	June 30, 2010	June 30, 2011
Corporate Filing Fees	\$ 76,435,157	\$ 78,371,257	\$ 78,619,843
Gross Receipts Tax	124,914,472	124,075,758	131,565,917
Financial Franchise Tax	28,049	4,744	(14,758)
Recordation Tax	31,187	1,967,813	2,851,239
Transfer Tax	2,086,632	4,493,676	5,845,947
Recording Fees	10,059,784	10,049,517	10,825,015
Organization & Capitalization Fees	455,394	261,632	258,011
Expedited Service Fees	4,552,727	4,504,566	4,808,022
Charges for Services	107,209	120,244	101,554
Ground Rent Registration	36,630	127,045	148,733
Local Subdivision Participation	823,009	777,185	852,915
Other	90,512	7,945	51,789
Total Revenues	\$ 219,620,761	\$ 224,761,382	\$ 235,914,227

TABLE X
PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2011/2012 TAX YEAR

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
ALLEGANY	100%	100%	100%	
Barton	---	---	---	
Cumberland	100%	100%	100%	
Frostburg	100%	100%	---	
Lonaconing	---	---	---	
Luke	100%	100%	100%	
Midland	---	---	---	
Westernport	100%*	100%*	---	
ANNE ARUNDEL	100%	100%	100%*	*Includes laundries per local ordinance.
Annapolis	100%	100%	100%	
Highland Beach	---	---	---	
BALTIMORE CITY	100%	100%	100%*	* Includes laundries & dairies per local ordinance.
BALTIMORE	100%	100%	100%	
CALVERT	100%	100%	100%	
Chesapeake Beach ¹	100%	100%	100%	¹ All other personal property 100% exempt.
North Beach ²	100%	100%	100%	² Town exemptions to be the same as the county.
CAROLINE	100%	100%	100%	
Denton	100%	100%	100%	
Federalsburg	100%	100%	---	
Goldsboro	---	---	---	
Greensboro	100%	100%	100%	
Henderson	---	---	---	
Hillsboro	---	---	---	
Marydel	---	---	---	
Preston	---	---	---	
Ridgely	100%	100%	---	
Templeville	---	---	---	
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%	---	
Westminster	100%	100%	100%	
CECIL	100%	100%	100%	
Cecilton	---	---	---	
Charlestown	---	---	---	
Chesapeake City	---	---	---	
Elkton	100%	100%	---	
North East	40%	40%	---	
Perryville	50%	50%	---	
Port Deposit ¹	100%	100%	100%	¹ All other personal property 100% exempt.
Rising Sun	100%	100%	---	
CHARLES	100%	100%	100%	
Indian Head	100%	100%	---	
La Plata	100%	100%	---	
Port Tobacco	---	---	---	

TABLE X

PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2011/2012 TAX YEAR

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
DORCHESTER¹	100%	100%	100%	¹ All other personal property 60% exempt; being phased out @10% per year.
Brookview	---	---	---	
Cambridge	100%	100%	---	
Church Creek	100%	---	---	
East New Market	100%	---	---	
Eldorado	---	---	---	
Galestown	---	---	---	
Hurlock	---	---	---	
Secretary	40%	---	---	
Vienna	---	---	---	
FREDERICK¹	100%	100%	100%	¹ All other personal property 100% exempt. ² All other personal property is 62.5% exempt.
Brunswick ¹	100%	100%	100%	
Burkittsville	---	---	---	
Emmitsburg	---	---	---	
Frederick ²	100%	100%	77.5%	
Middletown	40%	40%	---	
Mount Airy	100%	100%	100%	
Myersville	---	---	---	
New Market	---	---	---	
Rosemont	---	---	---	
Thurmont	100%	100%	40%	
Walkersville	---	40%	---	
Woodsboro	---	---	---	
GARRETT¹	100%	100%	100%	
Accident	100%	100%	---	
Deer Park	---	---	---	
Friendsville	100%	100%	---	
Grantsville	100%	100%	---	
Kitzmilller	---	---	---	
Loch Lynn Heights	---	---	---	
Mt. Lake Park	---	---	---	
Oakland	100%	100%	---	
HARFORD	100%	100%	100%	
Aberdeen	100%	100%	100%	
Bel Air	100%	100%	---	
Havre de Grace	100%	100%	100%	
HOWARD	100%	100%	100%	
KENT¹	100%	100%	100%	¹ All other personal property 100% exempt.
Betterton	---	---	---	
Chestertown ¹	100%	100%	100%	
Galena ¹	100%	100%	100%	
Millington ¹	100%	100%	100%	
Rock Hall	---	---	---	
MONTGOMERY	100%	100%	100%	
Barnesville	---	---	---	
Brookeville	---	---	---	
Chevy Chase Sec. 3	---	---	---	
Chevy Chase Sec. 5	---	---	---	
Chevy Chase View	---	---	---	
Chevy Chase Village	---	---	---	
Gaithersburg	100%	100%	100%	

TABLE X
PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2011/2012 TAX YEAR

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
MONTGOMERY conti ..				
Garrett Park	---	---	---	
Glen Echo	---	---	---	
Kensington	---	---	---	
Laytonsville	---	---	---	
Martin's Additions	---	---	---	
North Chevy Chase	---	---	---	
Poolesville	---	---	---	
Rockville	82%	82%	100%	
Somerset	---	---	---	
Takoma Park	---	---	---	
Town of Chevy Chase	---	---	---	
Washington Grove	---	---	---	
PRINCE GEORGE'S	100%	100%	100%*	* Includes pasteurizing & laundries per local ordinance.
Berwyn Heights	---	---	---	
Bladensburg	---	---	---	
Bowie	---	---	---	
Brentwood	---	---	---	
Capitol Heights	---	---	---	
Cheverly	---	---	---	
College Park	---	---	---	
Colmar Manor	---	---	---	
Cottage City	---	---	---	
District Heights	---	---	---	
Eagle Harbor	---	---	---	
Edmonston	---	---	---	
Fairmount Heights	---	---	---	
Forest Heights	---	---	---	
Glenarden	---	---	---	
Greenbelt	---	---	---	
Hyattsville	---	---	---	
Landover Hills	---	---	---	
Laurel	100%	100%	100%	
Morningside	---	---	---	
Mt. Rainier	---	---	---	
New Carrollton	---	---	---	
North Brentwood	---	---	---	
Riverdale Park	---	---	---	
Seat Pleasant	---	---	---	
University Park	---	---	---	
Upper Marlboro	---	---	---	
QUEEN ANNE'S ¹	100%	100%	100%	¹ All other personal property is 100% exempt.
Barclay	---	---	---	
Centreville ¹	100%	100%	100%	
Church Hill	---	---	---	
Millington ¹	100%	100%	100%	
Queen Anne	---	---	---	
Queenstown	---	---	---	
Sudlersville	---	---	---	
Templeville	---	---	---	

TABLE X
PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2011/2012 TAX YEAR

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
ST. MARY'S Leonardtown ¹	100% 100%	100% 100%	100% 100%	¹ All other personal property is 100% exempt.
SOMERSET Crisfield Princess Anne	100% 100% 100%	100% 100% 100%	--- --- ---	
TALBOT ¹ Easton Oxford ¹ Queen Anne St. Michael's Trappe	100% 100% 100% --- --- ---	100% 100% 100% --- --- ---	100% --- 100% --- --- ---	¹ All other personal property is 100% exempt.
WASHINGTON Boonsboro Clearspring Funkstown Hagerstown Hancock Keedysville Sharpsburg Smithsburg Williamsport	100% --- 100% 100% 100% 100% --- --- --- 100%	100% --- 100% 100% 100% 100% --- --- --- 100%	100% --- 100% 100% 100% --- --- --- --- ---	
WICOMICO Delmar Fruitland Hebron Mardela Springs Pittsville ¹ Salisbury Sharptown Willards	65% 100% 35% --- --- 100% 55% --- ---	100% 100% 100% --- --- 100% 100% --- ---	--- 100% 100% --- --- 100% --- --- ---	¹ All other personal property 25% exempt.
WORCESTER Berlin Ocean City Pocomoke City Snow Hill	100% 100% --- * 100%	100% 100% --- 100% 100%	--- --- --- --- ---	* The first \$100,000 of assessed value is exempt.
STATE OF MARYLAND ¹	100%	100%	100%	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.

TABLE XI**COMPARISON OF FY 2012 AND FY 2011
HOMEOWNERS' TAX CREDITS**

Jurisdiction	FY '12 Number of Applications Received	FY '11 Number of Applications Received	FY '12 Number of Credits Issued	FY '11 Number of Credits Issued	FY '12 Total Credit Amount	FY '11 Total Credit Amount	FY '12 Average Credit	FY '11 Average Credit
Allegany	1,569	1,690	1,245	1,253	\$ 932,601.60	\$ 910,670.05	\$ 749.08	\$ 726.79
Anne Arundel	5,058	5,149	3,539	3,507	3,314,020.29	3,062,842.19	936.43	873.35
Baltimore City	13,565	13,702	10,834	10,846	14,366,562.17	13,547,195.51	1,326.06	1,249.05
Baltimore	11,645	11,851	8,524	8,393	8,666,579.23	8,098,110.02	1,016.73	964.86
Calvert	1,153	1,141	762	747	964,063.79	939,096.81	1,265.18	1,257.16
Caroline	611	638	447	434	414,470.22	382,283.76	927.23	880.84
Carroll	2,909	2,956	2,248	2,299	3,117,987.08	3,209,714.95	1,387.00	1,396.14
Cecil	1,291	1,357	1,021	1,022	1,189,779.84	1,174,611.53	1,165.31	1,149.33
Charles	1,489	1,451	1,054	1,007	1,365,796.88	1,276,292.88	1,295.82	1,267.42
Dorchester	653	652	497	499	469,516.90	419,614.42	944.70	840.91
Frederick	3,045	3,069	2,474	2,421	3,611,882.35	3,547,515.11	1,459.94	1,465.31
Garrett	656	709	467	473	320,276.98	300,972.32	685.82	636.31
Harford	3,646	3,678	2,863	2,817	3,823,028.26	3,790,770.08	1,335.32	1,345.68
Howard	2,663	2,827	1,993	2,003	3,200,436.23	3,132,389.40	1,605.84	1,563.85
Kent	399	387	321	296	344,622.71	317,476.84	1,073.59	1,072.56
Montgomery	7,476	7,667	4,030	3,794	5,074,285.88	4,464,678.42	1,259.13	1,176.77
Prince George's	7,101	6,817	4,838	4,631	7,239,566.03	6,935,564.49	1,496.40	1,497.64
Queen Anne's	585	566	465	410	519,916.28	399,595.69	1,118.10	974.62
St. Mary's	865	907	687	686	786,260.13	736,085.27	1,144.48	1,073.01
Somerset	389	401	295	306	224,738.54	232,551.47	761.83	759.97
Talbot	170	190	123	135	83,169.79	91,575.54	676.18	678.34
Washington	2,537	2,795	1,992	2,027	2,009,075.31	2,071,484.70	1,008.57	1,021.95
Wicomico	1,003	1,028	744	768	597,330.26	612,741.71	771.74	797.84
Worcester	634	680	433	454	370,744.75	389,273.79	856.22	857.43
TOTAL	71,112	72,308	51,896	51,228	\$63,006,711.50	\$60,043,106.95	\$1,213.39	\$1,172.08

TABLE XII
2011 RENTERS' TAX CREDIT STATISTICS

JURISDICTION	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF CREDITS ISSUED	TOTAL CREDIT AMOUNT	AVERAGE CREDIT
Allegany	153	100	\$ 17,147.32	\$171.47
Anne Arundel	453	287	109,893.98	382.91
Baltimore City	5,018	3,376	928,436.21	275.01
Baltimore	2,342	1,576	519,742.59	329.79
Calvert	18	10	5,976.79	597.68
Caroline	50	41	7,672.33	187.13
Carroll	269	157	52,317.95	333.24
Cecil	113	67	21,143.61	315.58
Charles	206	140	46,724.34	333.75
Dorchester	192	128	35,090.69	274.15
Frederick	130	86	31,495.05	366.22
Garrett	23	15	3,004.18	200.28
Harford	277	152	43,429.45	285.72
Howard	377	272	92,985.79	341.86
Kent	55	33	7,731.56	234.29
Montgomery	735	526	128,948.37	245.15
Prince George's	946	662	232,198.58	350.75
Queen Anne's	47	28	6,851.82	244.71
St. Mary's	76	42	16,453.37	391.75
Somerset	56	28	7,623.79	272.28
Talbot	42	29	11,494.75	396.37
Washington	356	203	52,099.13	256.65
Wicomico	301	189	67,424.33	356.74
Worcester	100	51	18,633.58	365.36
TOTAL	12,335	8,198	\$2,464,519.56	\$300.62

TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2011

Jurisdiction	Federal	State	County and Municipal	Educational (Including Church Owned)	Religious	Charitable and Fraternal	Individual (Blind, Veterans and Others)
Allegany	85,926,892	493,060,607	369,968,413	13,727,076	120,493,037	332,325,311	18,647,148
Anne Arundel	1,345,564,051	1,268,822,886	2,336,354,069	361,042,610	607,356,364	522,326,852	207,849,684
Baltimore City	756,230,679	4,071,057,801	4,579,425,258	1,328,376,145	1,391,509,041	2,498,813,513	50,342,894
Baltimore	513,631,044	1,726,597,877	2,631,074,219	434,782,593	1,142,767,129	723,932,042	156,517,301
Calvert	74,521,966	124,143,486	539,234,857	13,651,024	132,729,407	81,063,687	27,718,515
Caroline	5,009,385	65,567,326	145,560,134	22,257,166	52,337,916	36,985,555	8,394,059
Carroll	14,555,232	198,628,664	1,286,187,091	174,578,160	353,046,512	216,598,330	30,954,553
Cecil	113,368,166	154,670,778	385,613,976	43,488,492	140,504,391	127,809,036	28,030,689
Charles	903,797,298	139,663,353	735,657,251	11,842,640	171,186,612	69,838,394	64,721,814
Dorchester	27,555,680	87,765,409	136,184,170	2,538,400	62,038,750	52,195,140	113,822,779
Frederick	370,339,793	142,161,415	1,306,794,366	281,609,170	416,203,823	361,009,598	55,166,245
Garrett	4,650,732	166,948,817	221,416,738	3,623,532	64,399,780	16,324,456	10,099,681
Harford	889,531,164	99,393,102	902,288,139	49,237,900	256,960,790	254,383,663	89,237,867
Howard	88,135,632	630,665,728	1,558,682,928	65,070,098	342,082,682	355,526,358	70,056,104
Kent	10,380,700	34,440,084	105,722,171	79,694,400	41,706,256	47,888,455	6,410,547
Montgomery	2,815,697,338	1,101,359,668	8,929,764,816	717,788,635	2,731,520,292	914,450,186	503,201,545
Prince George's	2,517,071,851	1,981,128,333	2,984,890,323	166,249,162	1,290,100,294	396,997,985	326,098,913
Queen Anne's	2,772,298	168,818,235	347,646,497	5,181,598	79,223,103	51,773,276	23,894,429
St. Mary's	1,115,619,266	243,579,065	484,301,283	107,203,529	102,054,752	53,905,191	28,476,939
Somerset	3,820,000	253,418,469	91,998,472	5,682,532	33,914,518	63,170,519	7,107,588
Talbot	18,451,696	23,147,422	221,134,781	23,604,398	85,041,885	130,794,954	21,135,206
Washington	74,943,808	277,082,872	792,313,545	58,098,350	348,865,418	207,219,937	33,296,678
Wicomico	4,596,000	334,240,486	514,765,704	16,536,400	142,645,201	241,791,047	19,814,264
Worcester	92,582,966	72,712,206	604,716,897	15,538,952	106,873,107	74,641,830	16,482,416
TOTALS	11,848,753,637	13,859,074,089	32,211,696,098	4,001,402,962	10,215,561,060	7,831,765,315	1,917,477,858

TABLE XIV
REIMBURSEMENT OF PROPERTY TAX CREDITS
FOR URBAN ENTERPRISE ZONES IN FY 2012

Enterprise Zones	Capital Investments	Number of Businesses in FY 2012	State's One-Half Reimbursement for 2012
Allegany County	\$ 47,308,475	32	\$ 334,814
Baltimore City	1,197,722,040	350	10,865,734
Baltimore County	274,769,223	49	770,237
Calvert County	9,608,451	13	34,283
Cecil County	182,317,823	21	950,152
Dorchester County	8,784,415	15	54,554
Garrett County	20,425,837	24	103,444
Harford County	347,416,666	132	1,340,416
Montgomery County	620,962,725	221	2,245,401
Prince George's County	297,733,487	43	1,579,953
St. Mary's County	15,165,031	25	51,986
Somerset County	1,166,810	2	8,006
Washington County	100,000,713	41	524,709
Wicomico County	25,105,037	53	158,463
Worcester County	2,982,524	6	7,913
TOTAL	\$3,151,469,257	1,027	\$19,030,065

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2009-2011

	FISCAL YEAR 2009			FISCAL YEAR 2010			FISCAL YEAR 2011		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
Allegany	13,065	550	4.2%	11,944	209	1.7%	13,749	309	2.2%
Anne Arundel	61,477	4,126	6.7%	59,522	1,440	2.4%	74,910	2,132	2.8%
Baltimore City	68,932	6,889	10.0%	67,691	3,520	5.2%	81,668	5,902	7.2%
Baltimore	98,410	5,409	5.5%	86,071	3,426	4.0%	90,876	4,400	4.8%
Calvert	17,106	1,000	5.8%	11,617	1,091	9.4%	11,798	435	3.7%
Caroline	4,475	261	5.8%	5,629	164	2.9%	5,840	318	5.4%
Carroll	19,740	1,458	7.4%	22,654	416	1.8%	20,945	465	2.2%
Cecil	14,800	954	6.4%	16,764	510	3.0%	13,145	176	1.3%
Charles	20,331	858	4.2%	20,996	371	1.8%	17,249	356	2.1%
Dorchester	5,471	338	6.2%	7,667	160	2.1%	9,068	478	5.3%
Frederick	23,101	998	4.3%	30,769	586	1.9%	35,509	892	2.5%
Garrett	9,471	303	3.2%	7,463	130	1.7%	10,992	451	4.1%
Harford	35,706	1,578	4.4%	24,933	583	2.3%	31,659	501	1.6%
Howard	32,854	1,488	4.5%	30,331	864	2.8%	30,652	1,112	3.6%
Kent	3,785	272	7.2%	4,022	166	4.1%	4,975	256	5.1%
Montgomery	118,459	3,510	3.0%	101,865	2,899	2.8%	91,923	3,477	3.8%
Prince George's	84,063	4,133	4.9%	75,955	2,818	3.7%	112,287	7,000	6.2%
Queen Anne's	9,932	729	7.3%	8,168	616	7.5%	6,633	237	3.6%
St. Mary's	15,837	986	6.2%	13,139	494	3.8%	16,328	516	3.2%
Somerset	6,612	329	5.0%	4,202	152	3.6%	5,291	343	6.5%
Talbot	5,511	331	6.0%	9,099	448	4.9%	5,646	173	3.1%
Washington	15,323	592	3.9%	20,718	1,389	6.7%	19,431	940	4.8%
Wicomico	15,310	557	3.6%	14,353	647	4.5%	14,718	394	2.7%
Worcester	31,840	1,517	4.8%	17,599	572	3.3%	14,836	673	4.5%
TOTAL	731,611	39,166	5.4%	673,171	23,671	3.5%	740,128	31,936	4.3%

*Notices are not sent for exempt properties.

TABLE XVI
MEDIAN SALE PRICE
OWNER OCCUPIED PROPERTY

Jurisdiction	FISCAL YEAR 2009		FISCAL YEAR 2010		FISCAL YEAR 2011	
	Properties Sold	Median Price	Properties Sold	Median Price	Properties Sold	Median Price
Allegany	155	\$95,000	119	\$140,200	272	\$101,410
Anne Arundel	1,316	\$385,000	1,612	\$320,000	4,081	\$315,990
Baltimore City	1,410	\$210,000	1,193	\$160,000	2,164	\$151,000
Baltimore	2,449	\$218,000	2,055	\$225,000	4,869	\$230,000
Calvert	215	\$260,000	177	\$372,000	411	\$345,000
Caroline	31	\$172,800	41	\$208,000	87	\$170,000
Carroll	394	\$258,500	515	\$315,000	838	\$289,000
Cecil	322	\$264,450	224	\$200,000	495	\$250,000
Charles	272	\$350,000	611	\$267,990	1,192	\$295,000
Dorchester	26	\$233,500	45	\$179,000	74	\$164,500
Frederick	294	\$315,000	911	\$339,000	1,483	\$290,500
Garrett	81	\$260,000	54	\$116,250	31	\$134,900
Harford	1,024	\$235,250	472	\$310,000	1,757	\$272,000
Howard	1,095	\$340,000	1,078	\$425,000	2,813	\$405,000
Kent	39	\$265,000	27	\$200,000	52	\$226,750
Montgomery	2,670	\$370,000	3,276	\$465,000	7,384	\$407,500
Prince George's	830	\$250,000	856	\$265,000	3,214	\$225,450
Queen Anne's	106	\$377,779	122	\$371,500	288	\$315,000
St. Mary's	418	\$279,355	156	\$281,250	719	\$273,000
Somerset	47	\$160,000	15	\$102,000	54	\$131,000
Talbot	53	\$405,000	268	\$264,165	216	\$282,500
Washington	110	\$233,750	304	\$230,500	479	\$191,200
Wicomico	201	\$210,000	294	\$159,480	399	\$170,500
Worcester	614	\$319,950	242	\$246,750	205	\$225,000
TOTAL	14,172	\$280,000	14,667	\$295,000	33,577	\$286,000

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

STAFF DIRECTORY

Director	Robert E. Young	410-767-1184
Deputy Director	Owen Charles	410-767-1184
Associate Director	Michael Griffin	410-767-1191
Associate Director, Finance and Administration	Darrin Aycock	410-767-1194
State Supervisor, Real Property Division	Hank J. Sikorski	410-767-1199
Chief Information Officer	John Humphries	410-767-8983
Department Counsel/Assistant Attorney General	David M. Lyon	410-767-1280
Executive Director, Admin. Serv. & Fair Practices	Anne B. Cure	410-767-1140
Director, Human Resources	Vanessa Garrett-Ingram	410-767-1140
Personal Property Assessments Administrator	Edward S. Muth	410-767-1150
Corporate Charter Administrator	Paul B. Anderson	410-767-1350
Special Assistant to the Director	Charlotte Rogers	410-767-4884

LOCAL SUPERVISORS OF ASSESSMENTS

Jurisdiction

Allegany (Cumberland)	Elizabeth A. Murphy	301-777-2108
Anne Arundel (Annapolis)	Joseph V. Glorioso	410-974-5709
Baltimore (Towson)	Roger Lee	410-512-4900
Baltimore City	Marie Smith	410-767-8250
Calvert (Prince Frederick)	Susan J. Kopanke	443-550-6840
Caroline (Denton)	Dana M. Jarrell	410-819-4450
Carroll (Westminster)	Joseph Wagner	410-857-0600
Cecil (Elkton)	Gary Duffy	410-996-2760
Charles (La Plata)	Nicole Ramstedt	301-932-2440
Dorchester (Cambridge)	Diana T.C. Willey	410-228-3380
Frederick (Frederick)	Doris J. White	301-815-5350
Garrett (Oakland)	Joseph Keating	301-334-1950
Harford (Bel Air)	Nancy Schmidbauer	410-836-4800
Howard (Ellicott City)	Renee Mierczak	410-480-7940
Kent (Chestertown)	Amy Smith	410-778-1410
Montgomery (Rockville)	B. Marie Green	240-314-4500
Prince George's (Upper Marlboro)	Joseph Hensley	301-952-2500
Queen Anne's (Centreville)	Margaret Ness	410-819-4160
St. Mary's (Leonardtown)	Sean P. Powell	301-880-2900
Somerset (Princess Anne)	James Ward, Jr.	410-651-0868
Talbot (Easton)	David H. Ewing	410-819-5920
Washington (Hagerstown)	Adam Lewis	301-791-3050
Wicomico (Salisbury)	Steven M. Carey	410-713-3560
Worcester (Snow Hill)	Robert L. Smith	410-632-1196

TOLL FREE NUMBERS:	Corporate Information	1-888-246-5941
	Homeowners'/Renters' Tax Credit Information	1-800-944-7403

**STATE OF MARYLAND
DEPARTMENT OF ASSESSMENTS AND TAXATION**

