

**The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2023**

Base Estimate Date: November 30, 2023
(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	1,500	21,766	3,994,761	48,340	4%	3,946,421	20,772	8,659	225,876	129,230	384,538	4,379,299
Anne Arundel	102,138,934	150,000	1,092	102,290,025	9,190,528	2%	93,099,497	1,866	67,319	1,347,930	1,276,947	2,694,063	104,984,089
Baltimore City	45,354,133	183,976	284,107	45,822,216	1,012,954	4%	44,809,262	43,822	223,839	1,200,164	881,169	2,348,994	48,171,209
Baltimore	98,259,441	161,143	23,922	98,444,506	1,540,778	4%	96,903,728	12,938	188,546	1,875,532	1,564,550	3,641,566	102,086,072
Calvert	13,754,827	11,250	0	13,766,077	6,896	10%	13,759,181	0	409,669	4,551,315	732,061	5,693,045	19,459,122
Caroline	3,096,708	3,000	0	3,099,708	71,458	5%	3,028,250	0	7,027	79,906	1,884	88,817	3,188,524
Carroll	23,196,769	30,000	12,797	23,239,566	249,973	5%	22,989,593	5,506	16,942	366,786	311,153	700,387	23,939,953
Cecil	12,227,458	10,000	9,108	12,246,566	79,409	4%	12,167,157	6,776	26,158	255,149	305,600	593,684	12,840,250
Charles	22,255,236	147,810	1,588	22,404,634	166,496	7%	22,238,138	3,650	41,019	383,288	184,465	612,422	23,017,056
Dorchester	3,291,685	10,000	0	3,301,685	25,462	5%	3,276,223	0	2,643	169,624	8,500	180,767	3,482,452
Frederick	41,166,410	100,000	18,501	41,284,912	608,720	5%	40,676,191	0	30,521	426,229	8,961	465,712	41,750,623
Garrett	5,316,909	17,300	1,327	5,335,536	46,545	5%	5,288,991	0	38,740	98,896	104,870	242,506	5,578,042
Harford	32,080,181	75,000	3,206	32,158,387	92,201	5%	32,066,186	3,240	63,741	787,300	620,392	1,474,673	33,633,060
Howard	61,919,697	157,554	35,775	62,113,026	629,542	5%	61,483,485	8,954	46,930	816,972	768,068	1,640,924	63,753,951
Kent	3,187,822	3,500	0	3,191,322	17,717	5%	3,173,605	0	2,412	63,761	0	66,173	3,257,495
Montgomery	219,124,199	444,002	14,939	219,583,140	311,227	10%	219,271,913	8,564	135,705	2,084,454	1,776,300	4,005,023	223,588,163
Prince George's	119,092,635	602,663	10,354	119,705,651	9,613,156	5%	110,092,495	12,062	83,684	1,774,175	1,437,910	3,307,832	123,013,483
Queen Anne's	9,772,715	25,000	0	9,797,715	71,893	5%	9,725,822	0	8,174	107,367	21,459	137,000	9,934,715
St. Mary's	14,363,076	32,500	0	14,395,576	205,472	3%	14,190,105	0	19,338	149,491	134,950	303,779	14,699,355
Somerset	1,526,835	4,000	4,374	1,535,209	8,509	10%	1,526,700	364	2,041	59,572	117,994	179,971	1,715,180
Talbot	9,348,920	21,500	0	9,370,420	1,122,415	0%	8,248,005	0	3,694	80,598	0	84,292	9,454,712
Washington	14,974,458	60,000	48,426	15,082,884	219,493	5%	14,863,391	19,726	13,503	191,406	470,500	695,134	15,778,018
Wicomico	7,558,791	34,750	5,541	7,599,081	93,842	5%	7,505,239	479	22,839	201,902	157,600	382,820	7,981,902
Worcester	18,034,536	20,000	276	18,054,812	346,763	3%	17,708,050	250	8,339	213,684	182,000	404,273	18,459,085
TOTAL	885,013,872	2,306,447	497,099	887,817,418	25,779,789		862,037,629	148,971	1,471,481	17,511,379	11,196,563	30,328,394	918,145,812

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 \$171,929.

State Department of Assessments and Taxation

**The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2024**

Base Estimate Date: November 30, 2023
(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	4,220,907	500	21,874	4,243,281	95,670	4%	4,147,611	20,876	8,746	228,135	144,000	401,757	4,645,038
Anne Arundel	107,456,777	162,500	1,097	107,620,374	10,947,634	2%	96,672,740	1,876	67,993	1,361,410	1,260,000	2,691,278	110,311,652
Baltimore City	47,812,249	73,750	285,528	48,171,527	1,255,797	4%	46,915,729	44,042	226,077	1,212,165	850,000	2,332,284	50,503,811
Baltimore	103,607,504	120,000	24,042	103,751,546	2,566,204	4%	101,185,342	13,003	190,431	1,894,287	1,545,000	3,642,721	107,394,267
Calvert	14,475,841	12,500	0	14,488,341	18,280	10%	14,470,061	0	413,765	4,555,479	718,500	5,687,744	20,176,085
Caroline	3,317,617	3,000	0	3,320,617	114,986	5%	3,205,631	0	7,097	80,705	1,870	89,672	3,410,289
Carroll	24,684,367	30,000	12,861	24,727,228	496,569	5%	24,230,659	5,534	17,111	370,454	310,000	703,099	25,430,327
Cecil	12,928,602	12,500	9,154	12,950,256	153,418	4%	12,796,838	6,810	26,420	257,701	305,500	596,431	13,546,686
Charles	24,271,000	129,500	1,596	24,402,096	344,100	7%	24,057,996	3,668	41,429	387,121	184,000	616,219	25,018,315
Dorchester	3,506,083	3,750	0	3,509,833	45,065	5%	3,464,767	0	2,669	171,320	8,450	182,440	3,692,272
Frederick	44,592,979	100,000	18,594	44,711,572	1,178,761	5%	43,532,811	0	30,826	430,491	8,900	470,218	45,181,790
Garrett	6,065,521	16,750	1,333	6,083,604	107,424	5%	5,976,179	0	39,127	99,885	105,000	244,012	6,327,616
Harford	33,715,287	45,000	3,222	33,763,509	241,846	5%	33,521,663	3,256	64,378	795,173	620,000	1,482,807	35,246,317
Howard	65,532,073	157,500	35,954	65,725,527	1,227,816	5%	64,497,711	8,999	47,399	825,142	750,000	1,631,540	67,357,067
Kent	3,343,294	2,500	0	3,345,794	33,788	5%	3,312,005	0	2,436	64,399	0	66,835	3,412,628
Montgomery	230,235,867	462,500	15,014	230,713,381	628,658	10%	230,084,723	8,607	137,063	2,105,298	1,700,000	3,950,968	234,664,348
Prince George's	127,431,832	547,500	10,405	127,989,737	10,925,871	5%	117,063,866	12,122	84,521	1,791,917	1,400,000	3,288,561	131,278,297
Queen Anne's	10,420,516	22,500	0	10,443,016	171,909	5%	10,271,106	0	8,256	108,440	21,400	138,096	10,581,112
St. Mary's	15,283,682	35,000	0	15,318,682	407,566	3%	14,911,116	0	19,532	150,985	134,000	304,517	15,623,199
Somerset	1,698,665	3,500	4,396	1,706,561	26,138	10%	1,680,423	366	2,062	60,167	117,900	180,495	1,887,056
Talbot	9,819,672	7,500	0	9,827,172	1,274,427	0%	8,552,746	0	3,731	81,404	0	85,135	9,912,307
Washington	16,247,604	25,000	48,668	16,321,272	455,961	5%	15,865,311	19,824	13,638	193,320	469,525	696,307	17,017,579
Wicomico	8,271,011	18,500	5,568	8,295,079	193,978	5%	8,101,101	481	23,067	203,921	156,510	383,980	8,679,059
Worcester	20,037,519	15,000	277	20,052,797	572,841	3%	19,479,955	251	8,422	215,821	180,910	405,405	20,458,201
TOTAL	938,976,466	2,006,750	499,585	941,482,800	33,484,710		907,998,091	149,716	1,486,196	17,645,143	10,991,465	30,272,520	971,755,320

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

The Estimated Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2023

Base Estimate Date: November 30, 2023

(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	4,003,256	1,500	21,766	4,026,522	7,719	10%	4,018,803	8,659
Anne Arundel	102,349,382	150,000	1,092	102,500,474	66,202	10%	102,434,272	67,319
Baltimore City	46,004,023	125,984	284,107	46,414,114	201,699	10%	46,212,415	223,839
Baltimore	98,472,462	107,429	23,922	98,603,813	106,284	10%	98,497,528	188,546
Calvert	13,752,743	11,250	0	13,763,993	6,896	10%	13,757,097	409,669
Caroline	3,096,960	3,000	0	3,099,960	14,069	10%	3,085,891	7,027
Carroll	23,196,881	30,000	12,797	23,239,678	32,574	10%	23,207,104	16,942
Cecil	12,253,832	10,000	9,108	12,272,940	4,069	10%	12,268,870	26,158
Charles	22,271,406	97,206	1,588	22,370,201	47,350	10%	22,322,851	41,019
Dorchester	3,291,685	10,000	0	3,301,685	5,498	10%	3,296,187	2,643
Frederick	41,172,114	100,000	18,501	41,290,615	88,901	10%	41,201,715	30,521
Garrett	5,316,953	17,300	1,327	5,335,580	22,526	10%	5,313,054	38,740
Harford	32,139,012	75,000	3,206	32,217,219	7,976	10%	32,209,243	63,741
Howard	61,936,337	105,036	35,775	62,077,148	69,163	10%	62,007,985	46,930
Kent	3,187,956	3,500	0	3,191,456	1,995	10%	3,189,461	2,412
Montgomery	219,226,521	262,668	14,939	219,504,128	311,227	10%	219,192,901	135,705
Prince George's	119,203,231	405,109	10,354	119,618,693	302,776	10%	119,315,917	83,684
Queen Anne's	9,775,225	25,000	0	9,800,225	8,924	10%	9,791,301	8,174
St. Mary's	14,364,166	32,500	0	14,396,666	6,290	10%	14,390,376	19,338
Somerset	1,526,583	4,000	4,374	1,534,958	8,509	10%	1,526,449	2,041
Talbot	9,348,920	21,500	0	9,370,420	4,387	10%	9,366,033	3,694
Washington	14,976,585	60,000	48,426	15,085,011	61,498	10%	15,023,513	13,503
Wicomico	7,567,284	34,750	5,541	7,607,575	24,592	10%	7,582,983	22,839
Worcester	18,034,249	20,000	276	18,054,525	62,492	10%	17,992,033	8,339
TOTAL	886,467,767	1,712,731	497,099	888,677,598	1,473,615		887,203,983	1,471,481

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	4,253,055	500	21,874	4,275,429	15,672	10%	4,259,757	8,746
Anne Arundel	107,671,617	162,500	1,097	107,835,214	256,449	10%	107,578,765	67,993
Baltimore City	48,506,102	50,000	285,528	48,841,630	277,594	10%	48,564,036	226,077
Baltimore	103,820,132	80,000	24,042	103,924,174	229,311	10%	103,694,863	190,431
Calvert	14,473,753	12,500	0	14,486,253	18,280	10%	14,467,972	413,765
Caroline	3,317,870	3,000	0	3,320,870	25,244	10%	3,295,626	7,097
Carroll	24,684,367	30,000	12,861	24,727,228	67,791	10%	24,659,437	17,111
Cecil	12,957,274	12,500	9,154	12,978,927	6,458	10%	12,972,469	26,420
Charles	24,287,000	85,000	1,596	24,373,596	94,867	10%	24,278,730	41,429
Dorchester	3,506,083	3,750	0	3,509,833	9,812	10%	3,500,021	2,669
Frederick	44,599,364	100,000	18,594	44,717,957	197,302	10%	44,520,655	30,826
Garrett	6,065,565	16,750	1,333	6,083,648	52,669	10%	6,030,979	39,127
Harford	33,789,510	45,000	3,222	33,837,733	17,045	10%	33,820,688	64,378
Howard	65,549,612	105,000	35,954	65,690,566	124,421	10%	65,566,145	47,399
Kent	3,343,428	2,500	0	3,345,928	5,630	10%	3,340,298	2,436
Montgomery	230,355,191	275,000	15,014	230,645,205	628,658	10%	230,016,547	137,063
Prince George's	127,545,472	365,000	10,405	127,920,877	448,280	10%	127,472,597	84,521
Queen Anne's	10,423,078	22,500	0	10,445,578	22,396	10%	10,423,182	8,256
St. Mary's	15,284,780	35,000	0	15,319,780	18,995	10%	15,300,784	19,532
Somerset	1,698,411	3,500	4,396	1,706,308	26,138	10%	1,680,170	2,062
Talbot	9,819,672	7,500	0	9,827,172	7,764	10%	9,819,408	3,731
Washington	16,252,245	25,000	48,668	16,325,913	148,750	10%	16,177,163	13,638
Wicomico	8,279,784	18,500	5,568	8,303,853	55,274	10%	8,248,578	23,067
Worcester	20,037,229	15,000	277	20,052,506	139,177	10%	19,913,329	8,422
TOTAL	940,520,593	1,476,000	499,585	942,496,178	2,893,979		939,602,199	1,486,196

Full year column includes new construction added for the full year (July 1).

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