

**MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION**  
**Personal Property Assessment Exemptions for the 2026/27 Tax Year**  
**By State, County & Municipality**  
**(Expressed as the Percentage Exempt from Assessment)**  
**Publication Date: 06/22/2026**  
**(boldface indicates a change from the previous yr)**

COUNTY TOWN	COMMERCIAL INVENTORY	MANUFACTURING INVENTORY	MANUFACTURING MACHINERY
<b>Allegany</b>			
Allegany	100%	100%	100%
Barton	***	***	***
Cumberland	100%	100%	100%
Frostburg	100%	100%	***
Lonaconing	***	***	***
Luke	***	***	***
Midland	***	***	***
Westernport	100%	100%	***
LaVale	100%	100%	100%
<b>Anne Arundel</b>			
Anne Arundel (L)	100%	100%	100%
Annapolis	100%	100%	100%
Highland Beach	***	***	***
(L) manufacturing exemption includes laundries (County only)			
<b>Baltimore City</b>			
Baltimore City (L,D)	100%	100%	100%
(L,D) manufacturing exemption includes laundries and dairies			
<b>Baltimore</b>			
Baltimore	100%	100%	100%
<b>Calvert</b>			
Calvert	100%	100%	100%
Chesapeake Beach (1)	100%	100%	100%
North Beach (2)	100%	100%	100%
(1) all other personal property is 100% exempt			
(2) Town exemptions to be same as the county			
<b>Caroline</b>			
Caroline (1)	100%	100%	100%
Denton	100%	100%	100%
Federalsburg	100%	100%	***
Goldsboro	***	***	***
Greensboro	100%	100%	100%
Henderson	***	***	***
Hillsboro	***	***	***
Marydel	***	***	***
Preston	***	***	***
Ridgely	100%	100%	***
Templeville	***	***	***
(1) all other personal property is 100% exempt			
<b>Carroll</b>			
Carroll	100%	100%	100%
Hampstead	100%	100%	100%
Manchester	100%	100%	100%
Mount Airy	100%	100%	100%
New Windsor	100%	100%	100%
Sykesville	100%	100%	***
Taneytown	100%	100%	100%
Union Bridge	100%	100%	100%
Westminster	100%	100%	100%
<b>Cecil</b>			
Cecil	100%	100%	100%
Cecilton	***	***	***
Charlestown	***	***	***

Chesapeake City	***	***	***
Elkton	100%	100%	***
North East	40%	40%	***
Perryville	50%	50%	***
Port Deposit (1)	100%	100%	100%
Rising Sun	100%	100%	***

(1) all other personal property is 100% exempt

**Charles**

Charles	100%	100%	100%
Indian Head	100%	100%	***
La Plata	100%	100%	***
Port Tobacco	***	***	***

**Dorchester**

Dorchester (1)	100%	100%	100%
Brookview	***	***	***
Cambridge	100%	100%	***
Church Creek	100%	***	***
East New Market	100%	***	***
Eldorado	***	***	***
Galestown	***	***	***
Hurlock	***	***	***
Secretary	40%	***	***
Vienna	***	***	***

(1) all other personal property is 100% exempt

**Frederick**

Frederick (1)	100%	100%	100%
Brunswick (1)	100%	100%	100%
Burkittsville	***	***	***
Emmitsburg	***	***	***
Frederick City (1)	100%	100%	100%
Middletown	40%	40%	***
Mount Airy	100%	100%	100%
Myersville	***	***	***
New Market	***	***	***
Rosemont	***	***	***
Thurmont	100%	100%	40%
Walkersville	***	40%	***
Woodsboro	***	***	***

(1) all other personal property is 100% exempt

**Garrett**

Garrett (1)	100%	100%	100%
Accident	100%	100%	***
Deer Park	***	***	***
Friendsville	100%	100%	***
Grantsville	100%	100%	***
Kitzmilller	***	***	***
Loch Lynn Heights	***	***	***
Mountain Lake Park	***	***	***
Oakland (2)	100%	100%	***

(1) all other personal property is 100% exempt

(2) - first 20,000 of assessed value is exempt

**Harford**

Harford	100%	100%	100%
Aberdeen	100%	100%	100%
Bel Air	100%	100%	***
Havre de Grace	100%	100%	100%

**Howard**

Howard	100%	100%	100%
--------	------	------	------

**Kent**

Kent (1)	100%	100%	100%
Betterton	***	***	***
Chestertown (1)	100%	100%	100%
Galena (1)	100%	100%	100%

Millington	(1)	100%	100%	100%
Rock Hall		***	***	***

(1) all other personal property is 100% exempt

**Montgomery**

Montgomery		100%	100%	100%
Barnesville		***	***	***
Battery Park		***	***	***
Brookeville		***	***	***
Chevy Chase, Sec. 3		***	***	***
Chevy Chase, Sec. 5		***	***	***
Chevy Chase, Town of		***	***	***
Chevy Chase View		***	***	***
Chevy Chase Village		***	***	***
Drummond		***	***	***
Friendship Heights		***	***	***
Gaithersburg		100%	100%	100%
Garrett Park		***	***	***
Glen Echo		***	***	***
Kensington		***	***	***
Laytonsville		***	***	***
Martin's Addition		***	***	***
North Chevy Chase		***	***	***
Oakmont		***	***	***
Poolesville		***	***	***
Rockville		82%	82%	100%
Somerset		***	***	***
Takoma Park		100%	100%	100%
Washington Grove		***	***	***

**Prince George's**

Prince George's	(L)	100%	100%	100%
Berwyn Heights		***	***	***
Bladensburg		***	***	***
Bowie		***	***	***
Brentwood		***	***	***
Capitol Heights		***	***	***
Cheverly		***	***	***
College Park		***	***	***
Colmar Manor		***	***	***
Cottage City		***	***	***
District Heights		***	***	***
Eagle Harbor		***	***	***
Edmondston		***	***	***
Fairmont Heights		***	***	***
Forest Heights		***	***	***
Glenarden		***	***	***
Greenbelt		***	***	***
Hyattsville		***	***	***
Landover Hills		***	***	***
Laurel		100%	100%	100%
Morningside		***	***	***
Mt. Ranier		***	***	***
New Carrollton		***	***	***
North Brentwood		***	***	***
Riverdale Park		***	***	***
Seat Pleasant		***	***	***
University Park		***	***	***
Upper Marlboro		***	***	***

(L) manufacturing exemption includes laundries (County only)

**Queen Anne's**

Queen Anne's	(1)	100%	100%	100%
Barclay		***	***	***
Centreville	(1)	100%	100%	100%
Church Hill		***	***	***

Millington	(1)	100%	100%	100%
Queen Anne		***	***	***
Queenstown		***	***	***
Sudlersville		***	***	***
Templeville		***	***	***

(1) all other personal property is 100% exempt

**St. Mary's**

St. Mary's		100%	100%	100%
Leonardtwn	(1)	100%	100%	100%

(1) all other personal property is 100% exempt

**Somerset**

Somerset		100%	100%	***
Crisfield		100%	100%	***
Princess Anne		100%	100%	***

**Talbot**

Talbot	(1)	100%	100%	100%
Easton		100%	100%	100%
Oxford	(1)	100%	100%	100%
Queen Anne		***	***	***
St. Michael's		***	***	***
Trappe		***	***	***

(1) all other personal property is 100% exempt

**Washington**

Washington		100%	100%	100%
Boonsboro		***	***	***
Clear Spring		100%	100%	100%
Funkstown		100%	100%	100%
Hagerstown		100%	100%	100%
Hancock		100%	100%	***
Keedysville		***	***	***
Sharpsburg		***	***	***
Smithburg		***	***	***
Williamsport		100%	100%	***

**Wicomico**

Wicomico		100%	100%	100%
Delmar		100%	100%	100%
Fruitland		35%	100%	100%
Hebron		***	***	***
Mardella Springs		***	***	***
Pittsville	(1)	25%	100%	100%
Salisbury		55%	100%	***
Sharptown		***	***	***
Willards		***	***	***

(1) all other property 25% exempt

**Worcester**

Worcester		100%	100%	***
Berlin		100%	100%	***
Ocean City		***	***	***
Pocomoke		##	100%	***
Snow Hill		100%	100%	***

## - first 100,000 of assessed value is exempt

**STATE OF MARYLAND**

Maryland	(1)	100%	100%	100%
----------	-----	------	------	------

(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.

**updated 5/6/2026**