

**MARYLAND
DEPARTMENT
OF
ASSESSMENTS
AND
TAXATION**

**SIXTY-SEVENTH
REPORT**

**MADE TO THE GOVERNOR
AND GENERAL ASSEMBLY
JANUARY 2011**



STATE OF MARYLAND

DEPARTMENT OF ASSESSMENTS AND TAXATION

Office of the Director

MARTIN O'MALLEY
Governor

C. JOHN SULLIVAN, JR.
Director

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

It is both an honor and a pleasure for me to submit this, the Sixty-Seventh Annual Report of the Department of Assessments and Taxation. This report presents an examination of this agency's functions, a review of significant developments during the past year, and important statistical data presented in tabular form.

Through the dedication and hard work of our employees this agency has been able 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 greater confidence in our work.

In December of 2010, Assessment Notices were mailed to 739,764 property owners throughout Maryland and reflected a change in real estate values for residential properties in across the State for the past three years. On average, statewide residential values decreased by 22%.

I assure you that I am 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,

C. John Sullivan, Jr.
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 2010 to 739,764 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 2007. Over the past three years, residential property values in this group have experienced a decline in value with 95% of them decreasing. On average, the residential values in this group being reassessed decreased by 22%, while commercial property values decreased by less than 1% over the three year period.

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, 23,671 Supervisor's Level Hearings were conducted from the previous year's reassessment. Approximately 3.5% 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 development of the new data system continues to advance on schedule. This will combine our existing administrative and valuation processes into one relational database system. This new system will provide 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 (U.C.C.) financing statements. The U.C.C. 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 residencies 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 and 2011. 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, 2010 there were 269,932 personal property reports filed generating \$361 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 308 returns in fiscal year 2010 and collected approximately \$124 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 319 business entities in fiscal year 2010. 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 \$234.3 million in property taxes in fiscal year 2010 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 2011 and 2010.

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 a 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 2010 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 Commercial Computer Assisted Mass Appraisal (CAMA), Maryland Business Entity System (MBES), client based Budgeting, Personnel, Web and Imaging as well as office automation.

2010 OIT Accomplishments:

The following IT related accomplishments were realized during calendar year 2010:

- Continued with the Real Property Administrative and Valuation COTS Software System;
- Refined and updated the Cisco ASA firewall along with a MARS reporting device, giving the department the latest in preventing intruders access to its network;
- 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;
- Added a Blackberry Server to allow critical staff members to access e-mail from their hand held devices.
- Legislative Audit was conducted and problems were resolved.

Internet Services:

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

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

- *Filing of Homestead Tax Credit eligibility applications;*
- *Good Standing Certificates;*
- *Filing of Personal Property return extension requests;*
- *Electronic images of UCC and Corporate Charter documents and filings;*
- *Electronic images of Rate Stabilization filings; and*
- *Filing of requests for real property assessment hearing appeals.*

We also offer a variety of forms, publications, and other valuable information. The services and information available are of great value to homeowners, lenders, appraisers, real estate agents, businesses, and attorneys. The Department's web site currently averages 428,674 hits daily (over 12,860,220 monthly), a 3,414 per day and 102,420 per month increase respectively over last year's figures.

The Department's Office of Information Technology (OIT) Division is still taking the lead in moving services to the Internet. Of the 30 Internet capable services that the Department has inventoried, DAT has Web enabled 28 or 93% of these services.

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 approximately 3,839,778 local unincorporated personal property returns, as well as Rate Stabilization and Ground Rent Registration filings.

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

Certificate of Status:

The Certificates 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 CY2010 over 28,482 certificates issued were processed using the Internet generating over \$569,640 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 2010, approximately 144,188 extensions were filed using the Internet or 99.9 % of the total extensions filed (144,279) 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 CY2010, the gross advertising sales were \$25,624.

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 2010 was 3,847.

Homestead Tax Credit Applications:

Homestead Tax Credit applications filed over the Internet for CY 2010 were 90,109 out of 108,000 total in the Database which equates to approximately 83% of the applications were filed on line.

TABLE I

**The Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2010**

Base Estimate Date: November 15, 2010 (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	3,657,091	5,000	10,395	3,672,486	9,619	5,430	127,675	194,900	337,624	4,010,110
Anne Arundel	82,154,285	100,000	542	82,254,827	674	30,755	821,813	1,879,750	2,732,992	84,987,819
Baltimore City	36,931,563	42,395	149,887	37,123,845	20,097	119,397	792,731	1,093,170	2,025,395	39,149,240
Baltimore	86,084,337	199,619	10,626	86,294,582	7,440	89,711	1,121,151	1,884,151	3,102,453	89,397,035
Calvert	13,296,625	20,000	0	13,316,625	0	56,743	708,768	127,525	893,036	14,209,661
Caroline	3,075,802	4,000	0	3,079,802	0	10,085	42,500	50,301	102,886	3,182,687
Carroll	20,339,075	12,000	2,704	20,353,779	3,774	12,679	256,526	288,250	561,229	20,915,009
Cecil	10,735,959	26,500	4,543	10,767,002	3,612	21,233	96,952	178,275	300,072	11,067,074
Charles	17,890,500	50,005	857	17,941,362	1,479	17,156	177,807	656,900	853,342	18,794,704
Dorchester	3,413,716	2,500	0	3,416,216	0	11,233	76,377	40,500	128,110	3,544,326
Frederick	29,357,344	100,000	6,778	29,464,122	0	26,203	271,340	0	297,543	29,761,665
Garrett	4,851,211	6,170	660	4,858,041	4,523	40,788	70,675	1,922	117,908	4,975,949
Harford	27,544,039	50,000	1,584	27,595,623	1,367	19,637	423,572	540,400	984,976	28,580,599
Howard	46,289,478	167,875	11,012	46,468,365	3,629	19,424	585,636	966,230	1,574,919	48,043,284
Kent	3,238,659	7,374	0	3,246,033	0	7,172	29,061	0	36,233	3,282,266
Montgomery	174,840,648	315,423	7,437	175,163,507	3,471	92,333	1,429,796	2,532,000	4,057,600	179,221,107
Prince George's	95,710,322	245,863	5,183	95,961,368	5,079	51,545	1,243,302	1,778,600	3,078,526	99,039,894
Queen Anne's	8,674,503	13,500	0	8,688,003	0	12,727	48,514	0	61,241	8,749,244
St. Mary's	12,888,112	32,500	0	12,920,612	0	3,928	106,934	151,282	262,144	13,182,756
Somerset	1,689,710	3,750	4,544	1,698,004	4,229	5,540	25,878	35,554	71,201	1,769,205
Talbot	10,071,876	7,690	0	10,079,566	0	7,705	47,674	0	55,379	10,134,945
Washington	13,608,133	15,000	23,692	13,646,825	11,199	18,294	142,850	402,071	574,414	14,221,239
Wicomico	7,168,824	9,850	5,489	7,184,163	4,041	20,784	105,291	381,688	511,804	7,695,967
Worcester	17,845,073	19,000	669	17,864,742	218	16,938	88,939	209,491	315,586	18,180,328
TOTAL	731,356,885	1,456,013	246,602	733,059,499	84,451	717,440	8,841,762	13,392,960	23,036,613	756,096,113

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 1, 2010 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000): Allegany County \$191,924, Somerset County \$32,917, Wicomico County \$312,431, and Worcester County \$195,172.

TABLE II
The Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2010
Base Estimate Date: November 15, 2010 (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	3,657,146	5,000	10,395	3,672,541	5,430
Anne Arundel	82,264,074	100,000	542	82,364,616	30,755
Baltimore City	37,787,894	30,763	149,887	37,968,544	119,397
Baltimore	86,240,350	133,079	10,626	86,384,055	89,711
Calvert	13,295,478	20,000	0	13,315,478	56,743
Caroline	3,076,845	4,000	0	3,080,845	10,085
Carroll	20,339,075	12,000	2,704	20,353,779	12,679
Cecil	10,752,759	26,500	4,543	10,783,802	21,233
Charles	17,890,280	34,866	857	17,926,003	17,156
Dorchester	3,413,738	2,500	0	3,416,238	11,233
Frederick	29,363,898	100,000	6,778	29,470,676	26,203
Garrett	4,851,210	6,170	660	4,858,040	40,788
Harford	27,576,032	50,000	1,584	27,627,616	19,637
Howard	46,260,857	120,250	11,012	46,392,119	19,424
Kent	3,238,680	7,374	0	3,246,054	7,172
Montgomery	174,840,647	226,949	7,437	175,075,033	92,333
Prince George's	95,713,014	168,909	5,183	95,887,106	51,545
Queen Anne's	8,675,814	13,500	0	8,689,314	12,727
St. Mary's	12,899,447	32,500	0	12,931,947	3,928
Somerset	1,689,436	3,750	4,544	1,697,730	5,540
Talbot	10,071,875	7,690	0	10,079,565	7,705
Washington	13,608,132	15,000	23,692	13,646,824	18,294
Wicomico	7,164,446	9,850	5,489	7,179,785	20,784
Worcester	17,845,072	19,000	669	17,864,741	16,938
TOTAL	732,516,199	1,149,649	246,602	733,912,450	717,440

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, 2011
Base Estimate Date: November 1, 2010
(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	3,643,526	5,000	10,499	3,659,025	9,715	5,403	126,398	194,900	336,410	3,995,441
Anne Arundel	76,500,749	100,000	547	76,601,296	681	30,601	813,595	1,879,750	2,724,627	79,325,923
Baltimore City	36,558,130	52,500	151,386	36,762,016	20,298	118,800	784,804	1,093,170	2,017,072	38,779,088
Baltimore	81,571,364	135,000	10,732	81,717,096	7,514	89,262	1,109,939	1,884,151	3,090,866	84,807,962
Calvert	13,000,543	20,000	0	13,020,543	0	56,459	701,680	127,525	885,664	13,906,207
Caroline	2,846,530	2,000	0	2,848,530	0	10,035	42,075	50,301	102,411	2,950,941
Carroll	18,558,828	12,000	2,731	18,573,559	3,812	12,616	253,961	288,250	558,639	19,132,198
Cecil	10,163,429	7,500	4,588	10,175,517	3,648	21,127	95,982	178,275	299,032	10,474,549
Charles	16,570,000	50,000	866	16,620,866	1,494	17,070	176,029	597,900	792,493	17,413,359
Dorchester	3,112,400	1,000	0	3,113,400	0	11,177	75,613	37,375	124,165	3,237,565
Frederick	26,697,072	100,000	6,846	26,803,918	0	26,072	268,627	0	294,699	27,098,617
Garrett	4,837,682	1,681	667	4,840,030	4,568	40,584	69,968	1,922	117,042	4,957,072
Harford	26,328,244	50,000	1,600	26,379,844	1,381	19,539	419,336	551,208	991,464	27,371,308
Howard	43,083,519	137,500	11,122	43,232,141	3,665	19,327	579,780	966,230	1,569,002	44,801,143
Kent	3,094,807	4,500	0	3,099,307	0	7,136	28,770	0	35,906	3,135,213
Montgomery	166,755,437	297,500	7,511	167,060,448	3,506	91,871	1,415,498	2,532,000	4,042,875	171,103,323
Prince George's	83,509,013	270,000	5,235	83,784,248	5,130	51,287	1,230,869	1,778,600	3,065,886	86,850,134
Queen Anne's	8,247,000	13,500	0	8,260,500	0	12,663	48,029	0	60,692	8,321,192
St. Mary's	12,700,000	32,000	0	12,732,000	0	3,908	105,865	151,282	261,055	12,993,055
Somerset	1,608,026	2,500	4,589	1,615,115	4,271	5,512	25,619	35,554	70,956	1,686,071
Talbot	9,684,288	6,921	0	9,691,209	0	7,666	47,197	0	54,863	9,746,072
Washington	12,800,000	15,000	23,929	12,838,929	11,311	18,203	141,422	402,071	573,007	13,411,936
Wicomico	6,619,000	12,500	5,544	6,637,044	4,081	20,680	104,238	381,688	510,687	7,147,731
Worcester	17,345,062	16,000	676	17,361,738	220	16,853	88,050	209,491	314,614	17,676,352
TOTAL	685,834,649	1,344,602	249,068	687,428,319	85,295	713,851	8,753,344	13,341,643	22,894,133	710,332,497

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, 2011
Base Estimate Date: November 1, 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	3,643,582	5,000	10,499	3,659,081	5,403
Anne Arundel	76,615,673	100,000	547	76,716,220	30,601
Baltimore City	37,716,486	37,500	151,386	37,905,372	118,800
Baltimore	81,732,344	90,000	10,732	81,833,076	89,262
Calvert	12,999,426	20,000	0	13,019,426	56,459
Caroline	2,847,573	2,000	0	2,849,573	10,035
Carroll	18,558,828	12,000	2,731	18,573,559	12,616
Cecil	10,180,202	7,500	4,588	10,192,290	21,127
Charles	16,570,000	35,000	866	16,605,866	17,070
Dorchester	3,112,400	1,000	0	3,113,400	11,177
Frederick	26,703,462	100,000	6,846	26,810,308	26,072
Garrett	4,837,682	1,681	667	4,840,030	40,584
Harford	26,297,690	50,000	1,600	26,349,290	19,539
Howard	43,050,422	100,000	11,122	43,161,544	19,327
Kent	3,094,829	4,500	0	3,099,329	7,136
Montgomery	166,755,437	212,500	7,511	166,975,448	91,871
Prince George's	83,511,986	180,000	5,235	83,697,221	51,287
Queen Anne's	8,330,000	13,500	0	8,343,500	12,663
St. Mary's	12,700,000	32,000	0	12,732,000	3,908
Somerset	1,608,299	2,500	4,589	1,615,388	5,512
Talbot	9,684,288	6,921	0	9,691,209	7,666
Washington	12,800,000	15,000	23,929	12,838,929	18,203
Wicomico	6,614,000	12,500	5,544	6,632,044	20,680
Worcester	17,345,062	16,000	676	17,361,738	16,853
TOTAL	687,309,671	1,057,102	249,068	688,615,841	713,851

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 2011 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	38,706	2,702,495,608	89.2%	837,441,516	93.5%	117,153,610	89.2%	0	100.0%	3,657,090,734	90.1%
Anne Arundel	200,333	66,632,333,700	90.0%	14,939,926,795	91.8%	563,241,332	90.0%	18,783,325	100.0%	82,154,285,152	90.3%
Baltimore City	218,723	26,539,209,625	88.8%	10,392,353,625	98.7%	0	88.8%	0	100.0%	36,931,563,249	91.4%
Baltimore	279,198	66,307,037,396	90.3%	18,505,270,976	96.0%	1,235,300,241	90.3%	36,728,700	100.0%	86,084,337,313	91.5%
Calvert	41,380	11,710,089,474	94.0%	1,260,287,378	93.5%	326,246,511	94.0%	1,660	100.0%	13,296,625,023	94.0%
Caroline	15,981	2,276,119,085	96.0%	376,586,146	93.5%	422,579,009	96.0%	517,286	100.0%	3,075,801,526	95.7%
Carroll	64,149	16,927,101,168	89.8%	2,286,897,908	86.4%	1,113,462,283	89.8%	11,614,066	100.0%	20,339,075,425	89.5%
Cecil	45,603	8,289,959,319	91.5%	1,865,379,056	91.6%	580,610,700	91.5%	9,800	100.0%	10,735,958,875	91.6%
Charles	60,602	14,525,761,731	90.9%	2,836,491,305	99.3%	511,042,234	90.9%	17,204,450	100.0%	17,890,499,720	92.1%
Dorchester	22,286	2,598,081,806	95.6%	436,111,537	93.5%	335,069,749	95.6%	17,452,444	100.0%	3,386,715,536	95.3%
Frederick	89,758	22,970,607,850	90.6%	4,920,849,862	82.7%	1,434,165,755	90.6%	31,720,297	100.0%	29,357,343,764	89.2%
Garrett	28,266	4,172,442,482	89.5%	461,880,328	93.5%	216,887,761	89.5%	0	100.0%	4,851,210,571	89.9%
Harford	94,249	22,561,332,375	91.2%	4,140,773,896	93.5%	841,933,147	91.2%	0	100.0%	27,544,039,418	91.6%
Howard	97,343	37,367,302,124	87.1%	8,420,232,752	93.5%	500,943,055	87.1%	0	100.0%	46,288,477,931	88.2%
Kent	12,885	2,437,205,500	90.5%	390,742,143	93.5%	410,206,720	90.5%	505,160	100.0%	3,238,659,523	90.8%
Montgomery	314,486	140,031,234,687	90.9%	34,029,433,293	79.2%	674,122,771	90.9%	105,856,798	100.0%	174,840,647,549	88.4%
Prince George	273,567	72,923,663,535	93.6%	22,732,507,983	100.9%	29,745,558	93.6%	24,405,041	100.0%	95,710,322,117	95.3%
Queen Anne's	25,043	7,016,718,356	90.4%	796,112,561	93.5%	860,552,531	90.4%	1,119,496	100.0%	8,674,502,944	90.6%
St. Mary's	46,213	10,657,853,725	93.3%	1,536,525,039	93.5%	680,665,486	93.3%	13,067,457	100.0%	12,888,111,707	93.3%
Somerset	16,137	1,255,253,931	83.6%	267,842,475	93.5%	165,409,181	83.6%	1,204,830	100.0%	1,689,710,417	85.0%
Talbot	20,384	7,888,836,637	93.8%	1,013,612,732	93.5%	1,164,998,130	93.8%	4,428,490	100.0%	10,071,875,989	93.8%
Washington	55,984	9,554,501,277	92.7%	3,398,581,326	93.5%	641,467,757	92.7%	13,582,533	100.0%	13,608,132,893	92.9%
Wicomico	44,723	5,345,156,144	88.0%	1,452,735,785	93.5%	366,200,961	88.0%	4,731,296	100.0%	7,168,824,186	89.1%
Worcester	65,133	14,780,571,767	91.9%	2,739,811,300	93.5%	324,560,286	91.9%	129,640	100.0%	17,845,072,993	92.2%
Statewide	2,171,132	577,471,869,302	90.4%	140,065,387,807	93.5%	13,516,564,768	90.4%	303,062,715	100.0%	731,356,884,592	90.6%

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 1 that were sold between July 1, 2009 and June 30, 2010, compared with the Department's January 1, 2010, 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 marketvalue.

TABLE VI
Assessment Levels

Jurisdiction	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Allegany	92.1	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
Anne Arundel	94.2	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
Baltimore City	95.4	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
Baltimore	96.5	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
Calvert	92.9	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
Caroline	92.3	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
Carroll	95.8	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
Cecil	94.6	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
Charles	92.0	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
Dorchester	94.0	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
Frederick	96.8	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
Garrett	93.4	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
Harford	93.4	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
Howard	94.8	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
Kent	98.7	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
Montgomery	97.4	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
Prince George's	96.4	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
Queen Anne's	94.5	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
St. Mary's	94.6	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
Somerset	96.3	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
Talbot	93.7	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
Washington	96.0	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
Wicomico	93.4	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
Worcester	93.2	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
Statewide	95.9	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

TABLE VII
2010/2011 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	0.9829	2.4573
Anne Arundel County ¹	0.88	2.2
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	1.048	2.62
Cecil County ¹	0.915	2.288
Charles County ¹	1.026	2.565
Dorchester County	0.896	2.24
Frederick County ¹	0.936	0
Garrett County ¹	0.99	0
Harford County ¹	1.042	2.605
Howard County	1.014	2.535
Kent County	1.022	0
Montgomery County ¹	0.699	1.747
Prince George's County	0.96	2.4
Queen Anne's County ¹	0.7671	0
St. Mary's County ¹	0.857	2.143
Somerset County	0.8837	2.20925
Talbot County	0.432	0
Washington County ¹	0.948	2.37
Wicomico County ¹	0.759	1.898
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
Certificates of Status (Good Standing)	42,705	47,617
Name Reservation	1,739	514
Agency Record	20,910	22,939
Foreign Registration	0	0
Foreign Qualification	3,724	3,684
Certificate of Withdrawal or Supplemental Certificate	1,191	1,215
Foreign Penalty	1,650	1,498
Corporate Charters	10,370	10,225
Amendment or Related Document	1,941	1,925
Merger or Consolidation	360	383
Transfers	182	177
Dissolutions	1,836	1,895
Revivals	2,156	2,197
Change of Principal Office or Resident Agent	10,376	11,288
Certificate of LTD Partnership	576	578
Financing Statements	46,112	53,229
Limited Liability Companies	26,212	28,512
TOTALS	172,040	187,876

TABLE IX
STATEMENT OF REVENUES

	FISCAL YEAR ENDING		
	June 30, 2008	June 30, 2009	June 30, 2010
Corporate Filing Fees	\$ 74,440,161	\$ 76,435,157	\$ 78,371,257
Gross Receipts Tax	133,512,816	124,914,472	124,075,758
Financial Franchise Tax	14,758	28,049	4,744
Recordation Tax	224,837	31,187	1,967,813
Transfer Tax	1,072,470	2,086,632	4,493,676
Recording Fees	11,529,443	10,059,784	10,049,517
Organization & Capitalization Fees	362,625	455,394	261,632
Expedited Service Fees	5,119,254	4,552,727	4,504,566
Charges for Services	340,577	107,209	120,244
Ground Rent Registration	11,631	36,630	127,045
Local Subdivision Participation	409,218	823,009	777,185
Other	247,773	90,512	7,945
Total Revenues	\$ 227,285,563	\$ 219,620,761	\$ 224,761,382

TABLE X
PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2010/2011 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 - 2010/2011 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 50% 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 - 2010/2011 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 - 2010/2011 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% --- --- 25% 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 2011 AND FY 2010
HOMEOWNERS' TAX CREDITS**

Jurisdiction	FY '11 Number of Applications Received	FY '10 Number of Applications Received	FY '11 Number of Credits Issued	FY '10 Number of Credits Issued	FY '11 Total Credit Amount	FY '10 Total Credit Amount	FY '11 Average Credit	FY '10 Average Credit
Allegany	1,690	1,489	1,253	1,147	\$910,670.05	\$798,082.69	\$726.79	\$695.80
Anne Arundel	5,149	5,157	3,507	3,437	3,062,842.19	2,900,603.13	873.35	843.93
Baltimore City	13,702	13,593	10,846	10,526	13,547,195.51	12,389,114.83	1,249.05	1,177.00
Baltimore	11,851	12,082	8,393	8,076	8,098,110.02	7,569,992.78	964.86	937.34
Calvert	1,141	1,048	747	687	939,096.81	829,148.22	1,257.16	1,206.91
Caroline	638	610	434	402	382,283.76	338,384.00	880.84	841.75
Carroll	2,956	2,934	2,299	2,186	3,209,714.95	2,839,425.56	1,396.14	1,298.91
Cecil	1,357	1,312	1,022	971	1,174,611.53	1,075,648.40	1,149.33	1,107.77
Charles	1,451	1,383	1,007	925	1,276,292.88	1,141,471.86	1,267.42	1,234.02
Dorchester	652	614	499	479	419,614.42	396,550.42	840.91	827.87
Frederick	3,069	2,923	2,421	2,283	3,547,515.11	3,211,837.24	1,465.31	1,406.85
Garrett	709	689	473	477	300,972.32	299,057.62	636.31	626.96
Harford	3,678	3,523	2,817	2,613	3,790,770.08	3,501,809.58	1,345.68	1,340.15
Howard	2,827	2,714	2,003	1,846	3,132,389.40	2,856,645.63	1,563.85	1,547.48
Kent	387	401	296	273	317,476.84	252,053.72	1,072.56	923.27
Montgomery	7,667	7,747	3,794	3,614	4,464,678.42	4,079,056.14	1,176.77	1,128.68
Prince George's	6,817	6,545	4,631	4,251	6,935,564.49	6,018,551.79	1,497.64	1,415.80
Queen Anne's	566	566	410	401	399,595.69	380,601.33	974.62	949.13
St. Mary's	907	901	686	655	736,085.27	657,712.28	1,073.01	1,004.14
Somerset	401	419	306	322	232,551.47	235,448.98	759.97	731.21
Talbot	190	185	135	126	91,575.54	80,896.90	678.34	642.04
Washington	2,795	2,482	2,027	1,942	2,071,484.70	2,030,811.28	1,021.95	1,045.73
Wicomico	1,028	979	768	749	612,741.71	577,167.09	797.84	770.58
Worcester	680	670	454	436	389,273.79	354,694.18	857.43	813.52
TOTAL	72,308	70,966	51,228	48,824	\$60,043,106.95	\$54,814,766.55	\$1,172.08	\$1,122.70

TABLE XII
2010 RENTERS' TAX CREDIT STATISTICS

JURISDICTION	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF CREDITS ISSUED	TOTAL CREDIT AMOUNT	AVERAGE CREDIT
Allegany	171	103	\$ 18,518.60	\$179.79
Anne Arundel	488	302	110,974.24	367.46
Baltimore City	5,251	3,495	957,646.12	274.00
Baltimore	2,380	1,510	497,862.11	329.71
Calvert	19	10	4,101.54	410.15
Caroline	74	53	10,526.79	198.62
Carroll	306	169	53,483.60	316.47
Cecil	126	71	23,361.62	329.04
Charles	216	141	44,510.83	315.68
Dorchester	209	122	29,137.51	238.83
Frederick	132	94	37,617.82	400.19
Garrett	24	16	3,978.36	248.65
Harford	323	178	48,996.34	275.26
Howard	427	294	94,889.70	322.75
Kent	57	35	8,060.33	230.30
Montgomery	679	509	115,944.10	227.79
Prince George's	973	650	219,627.36	337.89
Queen Anne's	41	25	4,907.66	196.31
St. Mary's	79	53	17,585.23	331.80
Somerset	51	34	7,920.15	232.95
Talbot	51	34	11,774.46	346.31
Washington	343	186	47,020.58	252.80
Wicomico	288	186	61,095.30	328.47
Worcester	89	52	17,249.64	331.72
TOTAL	12,797	8,322	\$2,446,789.99	\$294.01

**TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2010**

Jurisdiction	Federal	State	County and Municipal	Educational (Including Church Owned)	Religious	Charitable and Fraternal	Individual (Blind, Veterans and Others)
Allegany	86,603,824	481,873,939	354,906,020	13,595,947	163,340,333	90,347,272	17,439,807
Anne Arundel	1,281,918,077	1,239,377,180	2,252,724,320	358,683,443	586,393,950	513,009,496	201,965,167
Baltimore City	731,442,892	3,783,396,866	4,356,931,657	1,030,567,726	1,326,536,004	2,224,728,886	44,135,703
Baltimore	488,276,439	1,623,963,814	2,420,749,882	394,115,538	1,079,305,382	691,513,556	150,111,028
Calvert	72,036,466	120,636,649	493,115,094	11,790,360	127,997,762	79,959,793	27,140,116
Caroline	3,870,345	56,705,114	128,752,273	16,987,900	47,868,600	34,638,594	7,558,767
Carroll	12,598,997	200,611,953	1,023,598,805	135,928,837	305,469,930	192,477,167	28,641,756
Cecil	112,015,545	147,244,045	361,488,085	41,157,332	131,818,704	122,190,925	26,612,447
Charles	909,875,440	140,140,280	693,943,373	11,452,910	166,305,784	66,074,171	61,937,619
Dorchester	25,523,520	70,463,859	129,287,925	2,409,743	56,112,400	47,060,788	107,217,817
Frederick	354,779,807	137,851,431	1,249,464,402	212,971,386	401,790,310	355,448,341	58,030,788
Garrett	4,618,332	161,438,865	206,319,015	3,569,266	60,005,174	13,371,468	9,925,876
Harford	874,035,300	91,057,648	793,210,675	44,214,605	235,876,763	219,077,145	78,747,519
Howard	82,091,262	653,416,026	1,505,075,391	60,045,664	303,461,472	344,594,790	68,330,847
Kent	10,388,132	32,944,701	97,392,992	76,930,302	39,814,747	45,589,839	5,593,727
Montgomery	2,823,104,933	1,118,330,919	8,931,483,236	615,354,524	2,347,361,918	917,187,903	538,740,390
Prince George's	2,394,130,105	1,916,760,007	2,796,231,170	151,720,483	1,221,115,351	363,075,275	363,360,854
Queen Anne's	2,613,932	135,313,213	310,887,883	4,845,700	73,946,454	46,665,938	20,705,032
St. Mary's	1,086,354,429	194,545,169	424,563,078	95,829,656	90,370,055	53,554,350	24,764,482
Somerset	3,513,430	251,283,719	134,241,449	5,010,432	32,965,648	48,359,886	6,861,823
Talbot	17,834,829	22,463,047	182,377,855	21,864,350	65,028,103	106,088,503	17,983,150
Washington	74,739,958	275,530,051	735,003,998	56,162,145	342,396,096	216,130,371	35,120,549
Wicomico	5,103,332	272,133,199	452,398,219	16,157,866	141,946,634	220,661,352	20,688,745
Worcester	95,561,924	66,364,762	643,007,066	13,717,310	108,907,651	76,337,816	15,264,242
TOTALS	11,553,031,250	13,193,846,456	30,677,153,863	3,395,083,425	9,456,135,225	7,088,143,625	1,936,878,251

TABLE XIV
REIMBURSEMENT OF PROPERTY TAX CREDITS
FOR URBAN ENTERPRISE ZONES IN FY 2011

Enterprise Zones	Capital Investments	Number of Businesses in FY 2011	State's One-Half Reimbursement for 2011
Allegheny County	\$ 40,349,670	24	\$ 284,558
Baltimore City	897,361,621	293	7,947,389
Baltimore County	187,247,645	43	613,968
Calvert County	11,552,045	14	41,217
Cecil County	230,237,945	24	1,293,016
Dorchester County	11,015,387	18	69,264
Garrett County	21,374,883	27	107,045
Harford County	378,844,020	146	1,404,368
Montgomery County	297,180,514	89	1,127,680
Prince George's County	254,280,803	48	1,524,657
St. Mary's County	9,908,705	15	33,967
Somerset County	1,162,944	2	8,241
Washington County	107,180,947	44	571,438
Wicomico County	24,040,620	61	158,067
Worcester County	2,987,866	6	8,756
TOTAL	\$2,474,725,615	854	\$15,193,631

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2008-2010

	FISCAL YEAR 2008			FISCAL YEAR 2009			FISCAL YEAR 2010		
	Notices	Department	Percentage	Notices	Department	Percentage	Notices	Department	Percentage
	Sent*	Appeals		Sent*	Appeals		Sent*	Appeals	
Allegany	13,675	735	5.4%	13,065	550	4.2%	11,944	209	1.7%
Anne Arundel	73,264	2,895	4.0%	61,477	4,126	6.7%	59,522	1,440	2.4%
Baltimore City	82,351	6,833	8.3%	68,932	6,889	10.0%	67,691	3,520	5.2%
Baltimore	90,200	8,877	9.8%	98,410	5,409	5.5%	86,071	3,426	4.0%
Calvert	11,381	680	6.0%	17,106	1,000	5.8%	11,617	1,091	9.4%
Caroline	5,783	467	8.1%	4,475	261	5.8%	5,629	164	2.9%
Carroll	20,849	1,464	7.0%	19,740	1,458	7.4%	22,654	416	1.8%
Cecil	13,016	599	4.6%	14,800	954	6.4%	16,764	510	3.0%
Charles	16,818	696	4.1%	20,331	858	4.2%	20,996	371	1.8%
Dorchester	8,372	858	10.2%	5,471	338	6.2%	7,667	160	2.1%
Frederick	34,884	1,617	4.6%	23,101	998	4.3%	30,769	586	1.9%
Garrett	10,887	569	5.2%	9,471	303	3.2%	7,463	130	1.7%
Harford	31,311	2,149	6.9%	35,706	1,578	4.4%	24,933	583	2.3%
Howard	29,566	2,068	7.0%	32,854	1,488	4.5%	30,331	864	2.8%
Kent	4,960	316	6.4%	3,785	272	7.2%	4,022	166	4.1%
Montgomery	90,064	6,134	6.8%	118,459	3,510	3.0%	101,865	2,899	2.8%
Prince George's	110,191	6,530	5.9%	84,063	4,133	4.9%	75,955	2,818	3.7%
Queen Anne's	6,424	437	6.8%	9,932	729	7.3%	8,168	616	7.5%
St. Mary's	15,165	1,291	8.5%	15,837	986	6.2%	13,139	494	3.8%
Somerset	5,254	517	9.8%	6,612	329	5.0%	4,202	152	3.6%
Talbot	5,573	383	6.9%	5,511	331	6.0%	9,099	448	4.9%
Washington	19,400	1,530	7.9%	15,323	592	3.9%	20,718	1,389	6.7%
Wicomico	14,494	999	6.9%	15,310	557	3.6%	14,353	647	4.5%
Worcester	14,565	709	4.9%	31,840	1,517	4.8%	17,599	572	3.3%
TOTAL	728,447	49,353	6.8%	731,611	39,166	5.4%	673,171	23,671	3.5%

*Notices are not sent for exempt properties.

**TABLE XVI
MEDIAN SALE PRICE
OWNER OCCUPIED PROPERTY**

Jurisdiction	FISCAL YEAR 2008		FISCAL YEAR 2009		FISCAL YEAR 2010	
	Properties Sold	Median Price	Properties Sold	Median Price	Properties Sold	Median Price
Allegany	215	\$100,000	155	\$95,000	10.17	\$140,200
Anne Arundel	2,776	\$317,000	1,316	\$385,000	13.53	\$320,000
Baltimore City	2,957	\$132,000	1,410	\$210,000	19.32	\$160,000
Baltimore	2,968	\$318,000	2,449	\$218,000	11.87	\$225,000
Calvert	329	\$343,000	215	\$260,000	9.78	\$372,000
Caroline	134	\$275,000	31	\$172,800	14.12	\$208,000
Carroll	499	\$325,000	394	\$258,500	9.10	\$315,000
Cecil	236	\$265,000	322	\$264,450	12.06	\$200,000
Charles	444	\$391,200	272	\$350,000	8.93	\$267,990
Dorchester	219	\$212,300	26	\$233,500	9.24	\$179,000
Frederick	1,149	\$273,000	294	\$315,000	10.11	\$339,000
Garrett	199	\$290,000	81	\$260,000	16.17	\$116,250
Harford	1,080	\$309,000	1,024	\$235,250	11.46	\$310,000
Howard	970	\$454,990	1,095	\$340,000	7.22	\$425,000
Kent	113	\$322,980	39	\$265,000	12.55	\$200,000
Montgomery	2,569	\$450,000	2,670	\$370,000	10.93	\$465,000
Prince George's	2,823	\$360,000	830	\$250,000	13.21	\$265,000
Queen Anne's	116	\$280,000	106	\$377,779	11.62	\$371,500
St. Mary's	340	\$370,000	418	\$279,355	9.44	\$281,250
Somerset	50	\$134,300	47	\$160,000	15.12	\$102,000
Talbot	136	\$425,000	53	\$405,000	11.54	\$264,165
Washington	559	\$199,990	110	\$233,750	10.26	\$230,500
Wicomico	300	\$200,000	201	\$210,000	13.04	\$159,480
Worcester	286	\$255,000	614	\$319,950	11.01	\$246,750
TOTAL	21,467	\$312,500	14,172	\$280,000	12.29	\$295,000

STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

STAFF DIRECTORY

Director	C. John Sullivan, Jr.	410-767-1184
Deputy Director	Robert E. Young	410-767-1184
Associate Director, Taxpayer Services Division	Vacant	410-767-1191
Associate Director, Finance and Administration	Vacant	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	Barbara J. Jones	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	Joseph Wagner	410-767-4884

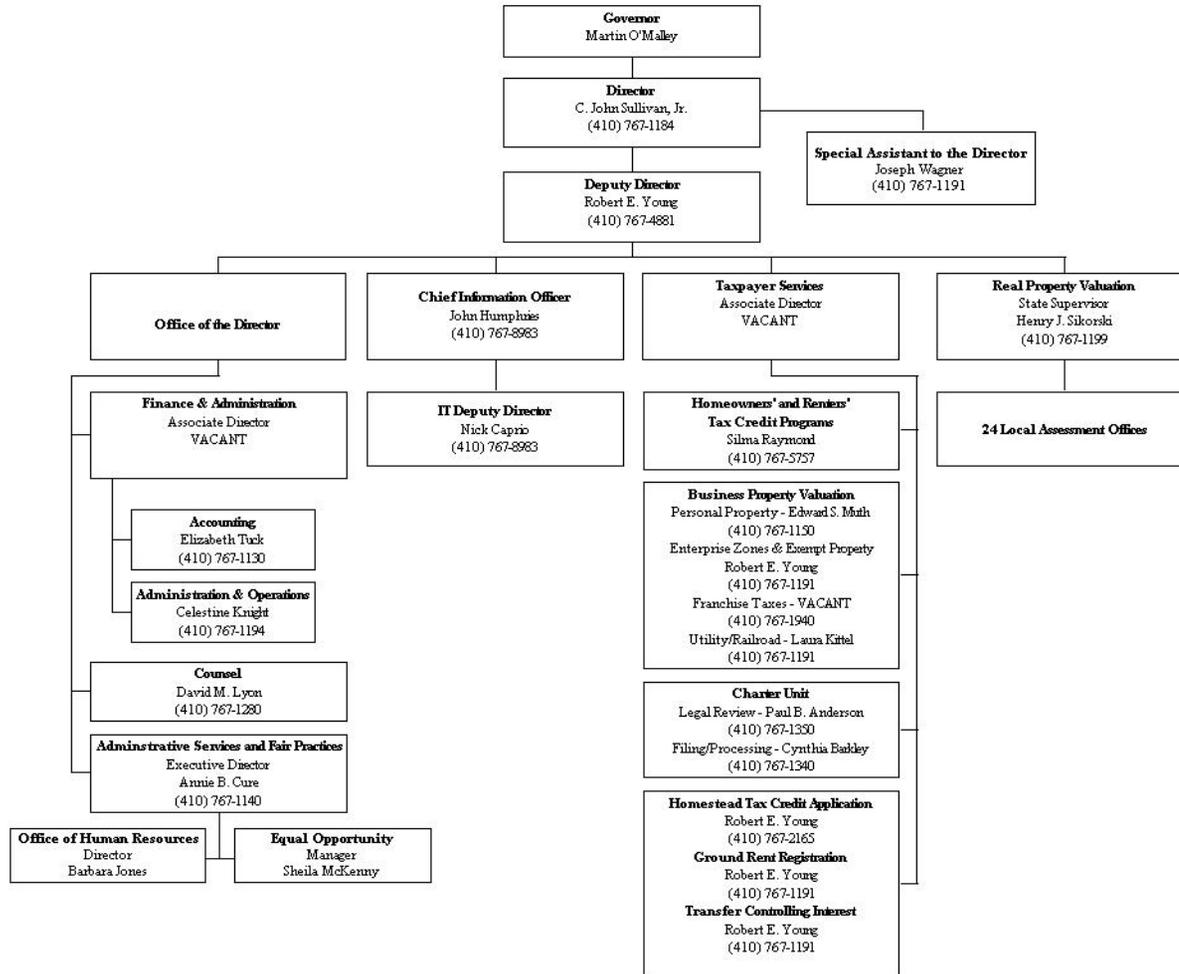
LOCAL SUPERVISORS OF ASSESSMENTS

Jurisdiction

Allegany (Cumberland)	Elizabeth A. Murphy	301-777-2052
Anne Arundel (Annapolis)	Joseph V. Glorioso	410-974-5709
Baltimore (Towson)	Roger Lee	410-512-4900
Baltimore City	Owen C. Charles	410-767-8250
Calvert (Prince Frederick)	Susan J. Kopanke	443-550-6840
Caroline (Denton)	Dana M. Jarrell	410-819-4450
Carroll (Westminster)	Larry White	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)	Donald D. Beynon	410-836-4800
Howard (Ellicott City)	Howard Levenson	410-480-7940
Kent (Chestertown)	Amy Smith	410-778-7447
Montgomery (Rockville)	John Brennan	240-314-4510
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



**DEPARTMENT OF ASSESSMENTS AND TAXATION
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BALTIMORE, MARYLAND 21201
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