

# DEPARTMENT OF ASSESSMENTS AND TAXATION



**MADE TO THE GOVERNOR  
AND  
GENERAL ASSEMBLY  
FISCAL YEAR 2014**



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 Seventieth Annual Report of the State Department of Assessments and Taxation (SDAT) is hereby respectfully submitted to you. The collected data on the major laws and programs administered by the Department on behalf of the citizen of the State of Maryland is provided here.

There are significant amounts of statistical data in tabular form as well as written designations of the programs administered to provide the public we serve a greater understanding of the specific work performed by SDAT. There is a tremendous amount of detailed information the Department provides in person and via the Internet to millions of users on a monthly basis regarding real and personal property assessments, tax credit application filings, and business document filings. This information has progressed a long way in increasing public awareness, confidence, and knowledge in the work produced by the agency.

For a January 1, 2014 assessment date of finality, the agency mailed 749,639 Assessment Notices to one-third of the property owners in the 24 subdivisions of the State. For residential property owners statewide, property values have started to increase again by 1.3%, which compares favorably to a 7% average assessment decrease in the group of properties reassessed last year.

Our Supervisors of Assessment in the 24 local Assessment Offices, our Program Managers at the central office, and I are committed to providing Maryland property owners, local governments, and businesses the best level of courteous, prompt, and efficient service we can.

We hope the information contained in this Report is of value to you and your constituents. As always, we appreciate your feedback and comments as to how SDAT can enhance the level of service we provide.

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 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 under the specific provisions of 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 one-third of all real property is reviewed every year.

Assessment notices were mailed for the January 1, 2014 assessment date of finality in December 2013 to 749,639 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 2011. Over the past three years, residential property values in this group have experienced a slight increase in value with 53% of them increasing. On average, the residential values in this group being reassessed increased by 1.3 percent, while commercial property values showed a decrease in 14 of 24 subdivisions but an overall average increase of 16% 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, now called the Assessment and Administration Valuation System (AAVS), 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 2014, there were 16,345 residential Supervisor's Level Hearings.

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 an extremely high degree of satisfaction for courtesy and professionalism.

The Department continually strives to make the format of the reassessment notice more understandable to the property owner. 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 AAVS data system continues to make further refinements and enhancements each year. This system combines our existing administrative and valuation processes into one relational database system. The 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 Unit receives approximately 60,000 of these filings each year.

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. It also maintains an active "registry" of approximately 86,000 ground rent owners.

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 2012, 2013, and 2014. 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, 2014, there were 295,822 personal property reports filed which generated \$344 million in local government tax revenues. In comparison, for fiscal year ending June 30, 2013, there were 286,218 personal property reports filed generating \$352 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. The second type of levy is a property tax assessment for the operating real and personal property of electric companies, local gas distribution companies, interstate natural gas and oil pipelines, railroads, telecommunication companies, and water companies

The franchise tax section processed 287 returns in fiscal year 2014 and collected approximately \$139 million in revenue for the State General fund. In comparison, there were 299 returns processed in fiscal year 2013, which generated \$123 million in State General fund revenue. This section also administers the Maryland Mined Coal Tax Act. In fiscal year 2014, the credit granted for Maryland Mined Coal totaled \$4.1 million.

The utility and railroad valuation section of the Department annually assesses the operating property of public utility and railroad companies in Maryland. Operating property is assessed using the unit method as required by law. The assessments are apportioned based on the location of the property and certified to local governments for billing and collection of taxes. In fiscal year 2014 there were 338 utility and railroad assessments that produced approximately \$262 million in property tax revenue for local governments. In fiscal 2013 there were 330 utility and railroad entities that produced approximately \$252 million in property tax revenue for local governments.

### **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 within each subdivision in fiscal years 2014 and 2013, respectively.

### **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 had included the Homestead application form for new filers in the new Assessment Notices mailed to one-third of the property owners each year up until the original filing deadline of December 31, 2012. Three supplemental mailings were sent to all homeowners actually receiving a credit. The application forms can be submitted electronically via the Department's encrypted website on an on-going basis.

The original deadline of December 31, 2012 for submitting a Homestead application was extended until December 30, 2013. By the end of the 2014 fiscal year, the Department has received and processed 1,267,000 Homestead Tax Credit applications.

### **Renters' Tax Credit Program:**

The Maryland General Assembly created the Renters' Tax Credit Program based on the proposition 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 2013 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:**

Recent studies and 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, and the real property credit granted in a focus area is at the same 80% level for all 10 years of the credit's duration.

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 and capital investment 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 Assessment Administration and Valuation System (AAVS), Maryland Business Entity System (MBES), client based Budgeting, Personnel, Web and Imaging as well as office automation.

#### **OIT Accomplishments:**

**The following IT related accomplishments were realized during calendar years 2013 and 2014:**

- ▶ Replaced and consolidated all AAVS hardware.
- ▶ Updated AAVS software to the latest version.
- ▶ Legislative Audit
- ▶ IRS FTI Data Audit
- ▶ Migrated email from Novell's GroupWise to Google's Gmail.
- ▶ Migrated SDAT managed CISCO firewall to DoIT managed Palo Alto Firewall.
- ▶ Started the rebranding of SDAT's website.
- ▶ Upgraded equipment in Anne Arundel County and Frederick County SDAT offices to allow for Pictometry Pilot Program.
- ▶ Upgraded 20 of the 24 counties, SWGI NWMD connections from 1.5 MB to either 3MB or 5MB.
- ▶ Currently working with vendor to replace end of life CISCO equipment.
- ▶ Converted Renters, Homestead, Homeowners, Ground Rent, and Rate Stabilization programs to DB2.

## **Internet Services:**

The Department offers Internet access to information and services 24 hours a day, seven days a week. With our online services we have been reaching a larger field of users throughout the United States and the world.

The following online services are offered through the web site:

- ▶ Searchable Real Property data including:
  - Current property assessments
  - Ownership information
  - Recent sales/transfer data
  - Tax maps
  - Ground rent registration and redemption information
  - Electronic images of Ground rent registration documents
  - Links to Ground rent deed records via the MD Archives
- ▶ Filing of Homestead Tax Credit eligibility applications;
- ▶ Filing of requests for real property assessment hearing appeals;
- ▶ Searchable database of Business Entity information including:
  - Corporate Charter filings
  - Business personal property assessments
  - Uniform Commercial Code (UCC) filings
  - Electronic images of UCC and Corporate Charter documents and filings
  - Electronic images of Rate Stabilization filings
- ▶ Purchasing of Certificates of Status;
- ▶ Filing of Personal Property return extension requests; and
- ▶ Potential Domestic Forfeitures searchable list.

We also offer a variety of forms, publications, and other valuable information. These services and information available are of great value to property owners, banks, lenders, appraisers, real estate professionals, businesses, and attorneys. The Department's web site averages 475,000 hits daily (over 14,250,000 monthly).

## **Internet Web Hosting and Web Advertising Initiative:**

At the end of 2012, the Department had re-negotiated its Internet web hosting and advertising agreement with the Office of IT Services (OITS) of Towson University. This agreement provides for the 24 hour, 7 days per week web hosting and application support of the DAT web site by OITS. It also provides for the ability of businesses active in Maryland to advertise on the DAT web site based on an established fee structure. While providing this valuable service to advertisers, the agreement with OITS 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. The gross advertising sales from this program for FY 2014 were \$21,500.

## **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 continue to appreciate the ability to view the documents in a matter of seconds from the convenience of their home or office.

In addition to the digital imaging of UCC and Corporate Charter filings, the Department also scans various other documents including Ground Rent Registration filings for display on our website. Unincorporated personal property returns are also scanned for retrieval by our Personal Property staff; SDAT maintains images of these documents dating back to 2001. The Department has begun an initiative to scan the Personal Property Form 1 filings which were determined to have “no assessment”. This initiative substantially increased the number of images created for the period over the previous fiscal year. Digital images of Homestead Tax Credit applications are also created and maintained on a secure server and are available to SDAT Homestead staff. Both of these initiatives help free up valuable storage space.

The total number of pages imaged during FY 2014 was approximately 1,622,723.

### **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 CY 2013, 35,286 certificates issued were processed using the Internet generating over \$705,720 in revenue.

### **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. During CY 2013, 150,488 extensions were filed using the internet or 99.8% of the total extensions filed.

### **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 online appeal submissions filed over the Internet during CY 2013 4,009.

### **Homestead Tax Credit Applications:**

The number of Homestead Tax Credit applications filed over the Internet for CY 2013 was 39,284.

**TABLE I**  
**The Taxable Assessable Base at the County Level**  
**For the tax year beginning July 1, 2013**  
**Base Estimate Date: November 30, 2012 (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	3,571,801	1,500	13,238	3,586,539	15,484	6,408	125,022	188,500	335,414	3,921,953
Anne Arundel	73,100,000	150,000	686	73,250,686	1,085	36,114	829,985	1,703,900	2,571,084	75,821,770
Baltimore City	33,400,000	36,250	183,229	33,619,479	27,593	137,669	800,289	1,009,000	1,974,551	35,594,030
Baltimore	75,000,000	147,500	12,621	75,160,121	8,767	105,120	1,089,513	1,803,300	3,006,700	78,166,821
Calvert	11,231,521	15,000	0	11,246,521	0	57,457	685,544	118,500	861,501	12,108,022
Caroline	2,539,163	1,000	0	2,540,163	0	5,089	49,161	49,720	103,970	2,644,133
Carroll	17,941,975	20,000	5,493	17,967,468	6,485	13,501	239,058	329,000	588,044	18,555,512
Cecil	9,262,489	10,000	5,273	9,277,762	4,437	18,548	114,819	237,500	375,304	9,653,066
Charles	15,276,000	56,250	1,084	15,333,334	2,381	17,135	235,889	624,200	879,605	16,212,939
Dorchester	2,876,773	2,500	0	2,879,273	0	2,579	89,497	19,200	111,276	2,990,549
Frederick	25,096,949	50,000	9,522	25,156,471	0	24,713	266,737	0	291,450	25,447,921
Garrett	4,615,278	2,368	834	4,618,480	7,280	34,473	66,684	89,000	197,437	4,815,917
Harford	24,500,000	45,000	1,979	24,546,979	2,114	19,749	429,614	537,500	988,977	25,535,956
Howard	42,397,591	93,750	13,738	42,505,079	5,841	26,875	545,252	951,500	1,529,468	44,034,547
Kent	2,813,272	3,250	0	2,816,522	0	2,043	34,465	0	36,508	2,853,030
Montgomery	160,800,000	275,000	9,394	161,084,394	5,586	107,253	1,297,874	2,370,000	3,780,713	164,865,107
Prince George's	72,538,796	206,250	6,434	72,751,480	7,872	56,318	1,192,865	1,667,000	2,924,055	75,675,535
Queen Anne's	7,633,000	12,500	0	7,645,500	0	3,839	58,556	0	62,395	7,707,895
St. Mary's	11,677,493	35,000	0	11,712,493	0	4,538	97,001	150,400	251,939	11,964,432
Somerset	1,357,919	2,500	5,062	1,365,481	4,282	1,159	31,002	35,900	72,343	1,437,824
Talbot	8,802,472	5,675	0	8,808,147	0	2,694	56,566	0	59,260	8,867,407
Washington	11,822,010	7,500	27,481	11,856,991	13,920	17,392	127,230	364,900	523,442	12,380,433
Wicomico	5,800,000	5,000	6,032	5,811,032	4,093	11,682	118,721	360,000	494,496	6,305,528
Worcester	14,800,000	4,000	627	14,804,627	194	4,070	107,716	204,500	316,480	15,121,107
<b>TOTAL</b>	<b>638,854,502</b>	<b>1,187,793</b>	<b>302,727</b>	<b>640,345,022</b>	<b>117,414</b>	<b>716,418</b>	<b>8,689,060</b>	<b>12,813,520</b>	<b>22,336,412</b>	<b>662,681,434</b>

➤ 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, and 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.

**TABLE II**  
**The Taxable Assessable Base at the State Level**  
**For the tax year beginning July 1, 2013**  
**Base Estimate Date: November 30, 2012 (figures expressed in thousands)**

<b>JURISDICTION</b>	<b>REAL PROPERTY FULL YEAR</b>	<b>REAL PROPERTY HALF YEAR NEW CONSTRUCTION</b>	<b>RAILROAD OPERATING REAL PROPERTY</b>	<b>TOTAL ASSESSABLE BASE SUBJECT TO THE REAL PROPERTY STATE TAX RATE</b>	<b>UTILITY OPERATING REAL PROPERTY SUBJECT TO UTILITY PROPERTY STATE TAX RATE</b>
Allegany	3,571,745	1,500	13,238	3,586,483	6,408
Anne Arundel	73,250,000	150,000	686	73,400,686	36,114
Baltimore City	34,050,000	25,000	183,229	34,258,229	137,669
Baltimore	75,152,400	92,500	12,621	75,257,521	105,120
Calvert	11,230,395	15,000	0	11,245,395	57,457
Caroline	2,540,165	1,000	0	2,541,165	5,089
Carroll	17,941,975	20,000	5,493	17,967,468	13,501
Cecil	9,277,554	10,000	5,273	9,292,827	18,548
Charles	15,276,000	37,500	1,084	15,314,584	17,135
Dorchester	2,876,773	2,500	0	2,879,273	2,579
Frederick	25,096,949	50,000	9,522	25,156,471	24,713
Garrett	4,615,278	2,368	834	4,618,480	34,473
Harford	24,500,000	45,000	1,979	24,546,979	19,749
Howard	42,364,611	62,500	13,738	42,440,849	26,875
Kent	2,813,296	3,250	0	2,816,546	2,043
Montgomery	160,800,000	200,000	9,394	161,009,394	107,253
Prince George's	72,539,663	137,500	6,434	72,683,597	56,318
Queen Anne's	7,634,000	12,500	0	7,646,500	3,839
St. Mary's	11,685,908	35,000	0	11,720,908	4,538
Somerset	1,358,192	2,500	5,062	1,365,754	1,159
Talbot	8,802,472	5,675	0	8,808,147	2,694
Washington	11,827,033	7,500	27,481	11,862,014	17,392
Wicomico	5,800,000	5,000	6,032	5,811,032	11,682
Worcester	14,800,000	4,000	627	14,804,627	4,070
<b>TOTAL</b>	<b>639,804,409</b>	<b>927,793</b>	<b>302,727</b>	<b>641,034,929</b>	<b>716,418</b>

- Full year column includes new construction added for the full year (July 1).
- New construction is property added for partial year levy (January 1).
- Utility operating real property is taxed at a different rate than other real property.

**TABLE III**  
**The Taxable Assessable Base at the County Level**  
**For the tax year beginning July 1, 2014**  
**Base Estimate Date: November 30, 2013 (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	3,529,638	750	15,272	3,545,660	17,581	5,760	121,595	184,000	328,936	3,874,596
Anne Arundel	74,700,000	150,000	791	74,850,791	1,231	36,813	834,645	1,650,000	2,522,689	77,373,480
Baltimore City	32,457,600	38,750	208,708	32,705,058	31,232	130,934	814,029	1,040,000	2,016,195	34,721,253
Baltimore	74,968,825	140,000	14,060	75,122,885	9,837	107,690	1,117,511	1,750,000	2,985,038	78,107,923
Calvert	11,254,112	20,000	0	11,274,112	0	78,052	734,840	115,000	927,892	12,202,004
Caroline	2,488,170	1,000	0	2,489,170	0	4,820	47,803	47,000	99,623	2,588,793
Carroll	17,865,000	30,000	5,675	17,900,675	6,833	12,744	237,110	327,700	584,387	18,485,062
Cecil	9,239,673	10,000	6,035	9,255,708	5,041	19,039	117,177	230,000	371,257	9,626,965
Charles	15,270,100	58,750	1,250	15,330,100	2,703	17,737	243,516	700,000	963,956	16,294,056
Dorchester	2,792,431	1,000	0	2,793,431	0	2,355	90,024	26,000	118,379	2,911,810
Frederick	25,522,488	60,000	10,718	25,593,206	0	23,798	271,348	0	295,146	25,888,352
Garrett	4,244,697	4,025	962	4,249,684	8,266	34,797	66,324	90,000	199,387	4,449,071
Harford	24,900,000	50,000	2,283	24,952,283	2,401	30,438	458,467	535,000	1,026,306	25,978,589
Howard	43,369,700	125,000	15,849	43,510,549	6,769	25,706	533,259	949,000	1,514,734	45,025,283
Kent	2,910,402	2,000	0	2,912,402	0	1,909	33,976	0	35,885	2,948,287
Montgomery	164,646,095	425,000	10,837	165,081,932	6,343	98,816	1,353,782	2,200,000	3,658,941	168,740,873
Prince George's	73,507,580	225,000	7,404	73,739,984	8,940	54,923	1,272,800	1,700,000	3,036,663	76,776,647
Queen Anne's	7,524,000	12,500	0	7,536,500	0	3,785	57,277	0	61,062	7,597,562
St. Mary's	11,673,509	37,500	0	11,711,009	0	4,463	101,735	146,000	252,198	11,963,207
Somerset	1,354,464	1,500	5,861	1,361,825	4,869	979	30,566	28,500	64,914	1,426,739
Talbot	8,432,607	3,635	0	8,436,242	0	3,107	53,202	0	56,309	8,492,551
Washington	11,702,471	12,500	31,437	11,746,408	15,814	17,411	128,356	350,000	511,581	12,257,989
Wicomico	5,672,000	3,000	6,819	5,681,819	4,653	11,257	119,554	340,000	475,464	6,157,283
Worcester	14,000,000	4,000	657	14,004,657	223	3,213	106,567	200,000	310,003	14,314,660
<b>TOTAL</b>	<b>644,025,562</b>	<b>1,415,910</b>	<b>344,618</b>	<b>645,786,090</b>	<b>132,736</b>	<b>730,546</b>	<b>8,945,463</b>	<b>12,608,200</b>	<b>22,416,945</b>	<b>668,203,035</b>

- 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, and 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.

**TABLE IV**  
**The Taxable Assessable Base at the State Level**  
**For the tax year beginning July 1, 2014**  
**Base Estimate Date: November 30, 2013 (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	3,553,617	750	15,272	3,569,639	5,760
Anne Arundel	74,800,000	150,000	791	74,950,791	36,813
Baltimore City	33,120,000	25,000	208,708	33,353,708	130,934
Baltimore	75,121,215	87,500	14,060	75,222,775	107,690
Calvert	11,252,838	20,000	0	11,272,838	78,052
Caroline	2,489,172	1,000	0	2,490,172	4,820
Carroll	17,865,000	30,000	5,675	17,900,675	12,744
Cecil	9,254,588	10,000	6,035	9,270,623	19,039
Charles	15,270,000	40,000	1,250	15,311,250	17,737
Dorchester	2,792,431	1,000	0	2,793,431	2,355
Frederick	25,528,493	60,000	10,718	25,599,211	23,798
Garrett	4,244,697	4,025	962	4,249,684	34,797
Harford	25,000,000	50,000	2,283	25,052,283	30,438
Howard	43,336,720	87,500	15,849	43,440,069	25,706
Kent	2,910,429	2,000	0	2,912,429	1,909
Montgomery	164,646,095	300,000	10,837	164,956,932	98,816
Prince George's	73,508,451	150,000	7,404	73,665,855	54,923
Queen Anne's	7,525,000	12,500	0	7,537,500	3,785
St. Mary's	11,694,650	37,500	0	11,732,150	4,463
Somerset	1,354,225	1,500	5,861	1,361,586	979
Talbot	8,432,607	3,635	0	8,436,242	3,107
Washington	11,724,558	12,500	31,437	11,768,495	17,411
Wicomico	5,672,000	3,000	6,819	5,681,819	11,257
Worcester	14,000,000	4,000	657	14,004,657	3,213
<b>TOTAL</b>	<b>645,096,786</b>	<b>1,093,410</b>	<b>344,618</b>	<b>646,534,814</b>	<b>730,546</b>

- Full year column includes new construction added for the full year (July 1).
- New construction is property added for partial year levy (January 1).
- Utility operating real property is taxed at a different rate than other real property.

**TABLE V**  
**FISCAL YEAR 2014 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		
<b>Allegany</b>	38,675	2,601,196,786	94.4%	835,288,307	94.7%	127,049,773	94.4%	3,121,700	100.0%	3,566,656,566	94.5%
<b>Anne Arundel</b>	204,362	57,576,571,995	91.9%	16,079,326,521	88.9%	467,949,861	91.9%	16,216,366	100.0%	74,140,064,743	91.2%
<b>Baltimore City</b>	218,608	23,777,461,489	92.6%	14,451,650,003	98.8%	0	92.6%	0	100.0%	38,229,111,492	94.8%
<b>Baltimore</b>	280,596	55,148,939,353	86.6%	20,530,732,901	90.5%	1,023,888,900	86.6%	65,493,334	100.0%	76,769,054,488	87.6%
<b>Calvert</b>	41,654	9,761,865,375	89.9%	1,304,554,935	95.0%	272,463,465	89.9%	1,870,700	100.0%	11,340,754,475	90.5%
<b>Caroline</b>	16,017	1,801,757,197	94.3%	392,746,331	94.7%	364,609,748	94.3%	516,100	100.0%	2,559,629,376	94.4%
<b>Carroll</b>	64,517	14,762,223,564	91.0%	2,198,942,577	94.7%	980,397,234	91.0%	10,482,033	100.0%	17,952,045,408	91.5%
<b>Cecil</b>	45,823	6,963,756,250	94.8%	1,830,995,567	94.7%	504,922,966	94.8%	9,800	100.0%	9,299,684,583	94.8%
<b>Charles</b>	62,407	12,086,673,160	90.8%	2,839,099,101	97.2%	425,246,100	90.8%	16,952,700	100.0%	15,367,971,061	91.9%
<b>Dorchester</b>	22,188	2,119,708,085	98.9%	548,006,669	94.7%	300,425,000	98.9%	494,700	100.0%	2,968,634,454	98.1%
<b>Frederick</b>	91,260	19,210,535,284	89.6%	4,966,412,770	93.8%	1,228,265,914	89.6%	26,173,733	100.0%	25,431,387,701	90.4%
<b>Garrett</b>	28,345	3,939,009,993	89.7%	454,243,067	94.7%	226,535,987	89.7%	0	100.0%	4,619,789,047	90.2%
<b>Harford</b>	95,884	20,213,319,163	92.4%	4,637,132,688	94.7%	777,028,364	92.4%	0	100.0%	25,627,480,215	92.8%
<b>Howard</b>	100,074	33,451,059,817	90.4%	8,784,130,762	87.5%	401,985,733	90.4%	0	100.0%	42,637,176,312	89.8%
<b>Kent</b>	12,933	2,188,848,437	97.3%	397,819,434	94.7%	395,127,364	97.3%	477,700	100.0%	2,982,272,935	96.9%
<b>Montgomery</b>	318,200	125,999,743,492	90.7%	34,591,754,030	95.0%	624,017,410	90.7%	104,669,866	100.0%	161,320,184,798	91.6%
<b>Prince George's</b>	274,428	50,218,399,916	86.8%	22,762,942,815	100.9%	54,198,067	86.8%	23,797,600	100.0%	73,059,338,398	90.7%
<b>Queen Anne's</b>	25,089	5,989,313,225	94.8%	911,919,436	98.1%	762,570,696	94.8%	823,800	100.0%	7,664,627,157	95.2%
<b>St. Mary's</b>	47,064	9,577,609,299	95.4%	1,580,432,135	94.7%	618,491,802	95.4%	10,466,300	100.0%	11,786,999,536	95.3%
<b>Somerset</b>	16,079	1,020,477,088	96.4%	254,487,800	94.7%	140,728,531	96.4%	1,263,680	100.0%	1,416,957,099	96.1%
<b>Talbot</b>	20,569	6,804,011,094	94.2%	989,323,146	91.0%	1,010,030,272	94.2%	9,880,633	100.0%	8,813,245,145	93.8%
<b>Washington</b>	56,097	7,915,216,924	92.2%	3,434,098,651	87.4%	568,949,593	92.2%	10,263,267	100.0%	11,928,528,435	90.8%
<b>Wicomico</b>	44,827	4,144,142,253	89.9%	1,402,435,901	94.7%	290,671,501	89.9%	3,215,400	100.0%	5,840,465,055	91.0%
<b>Worcester</b>	64,979	12,090,258,151	88.3%	2,361,351,346	98.0%	283,273,899	88.3%	110,000	100.0%	14,734,993,396	89.7%
<b>Statewide</b>	<b>2,190,675</b>	<b>489,632,097,390</b>	<b>90.3%</b>	<b>148,539,826,893</b>	<b>94.7%</b>	<b>11,848,828,180</b>	<b>90.3%</b>	<b>306,299,412</b>	<b>100.0%</b>	<b>650,057,051,875</b>	<b>91.3%</b>

**TABLE VI**  
**ASSESSMENT LEVELS**

<b>Jurisdiction</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Allegany</b>	92.6	95.6	96.4	98.5	93.4	99.9	95.2	95.0	93.0	89.6	90.1	90.0	91.8	94.5%	94.2%
<b>Anne Arundel</b>	90.9	90.6	89.8	87.4	84.4	84.5	85.6	96.0	95.2	95.1	90.3	89.7	90.2	91.2%	90.7%
<b>Baltimore City</b>	90.5	94.7	94.3	94.9	95.0	74.3	85.2	92.0	94.7	91.6	91.4	91.3	95.8	94.8%	93.1%
<b>Baltimore</b>	94.1	93.0	91.3	92.7	86.5	88.5	83.5	94.0	94.6	94.8	91.5	93.6	93.0	87.6%	92.3%
<b>Calvert</b>	93.6	92.4	90.4	87.3	82.1	82.3	85.6	95.0	95.4	96.0	94.0	91.7	90.6	90.5%	91.1%
<b>Caroline</b>	94.3	92.7	92.2	88.3	87.3	81.7	88.9	95.0	95.3	92.8	95.7	97.2	98.1	94.4%	95.6%
<b>Carroll</b>	94.0	92.1	92.0	89.5	86.6	85.9	89.7	96.0	97.1	94.0	89.5	93.2	90.5	91.5%	92.9%
<b>Cecil</b>	94.0	93.1	92.0	91.8	88.9	86.0	91.0	94.0	94.9	94.9	91.6	87.2	91.2	94.8%	92.4%
<b>Charles</b>	94.3	92.6	92.0	88.6	88.9	87.1	88.0	94.0	96.4	93.4	92.1	92.2	92.2	91.9%	92.3%
<b>Dorchester</b>	94.3	92.9	89.1	89.3	85.4	67.0	79.3	91.0	96.9	90.2	95.3	91.2	90.8	98.1%	91.8%
<b>Frederick</b>	92.8	89.0	90.2	87.4	88.9	83.7	90.9	96.0	98.2	95.6	89.2	93.0	89.2	90.4%	92.1%
<b>Garrett</b>	93.4	94.6	93.7	83.8	91.6	88.6	91.8	95.0	92.7	91.0	89.9	98.1	90.6	90.2%	94.9%
<b>Harford</b>	92.2	92.6	89.1	88.2	85.0	85.5	85.0	93.0	96.1	92.8	91.6	91.2	94.2	92.8%	92.0%
<b>Howard</b>	95.1	92.0	92.2	90.1	88.2	89.8	92.5	97.0	96.5	93.1	88.2	89.6	91.3	89.8%	92.6%
<b>Kent</b>	91.4	91.0	92.0	92.6	87.3	86.0	83.9	94.0	95.2	91.0	90.8	94.8	98.5	96.9%	96.4%
<b>Montgomery</b>	93.8	92.1	88.2	91.0	93.3	93.2	95.5	98.0	96.4	95.4	88.4	92.9	92.9	91.6%	92.4%
<b>Prince George's</b>	94.7	94.0	91.0	90.5	83.8	83.0	85.1	91.0	98.2	96.4	95.3	92.8	92.9	90.7%	91.8%
<b>Queen Anne's</b>	91.5	92.6	93.8	90.5	86.8	88.7	87.9	96.0	96.4	91.1	90.6	93.6	92.2	95.2%	93.8%
<b>St. Mary's</b>	95.3	93.7	93.1	89.5	83.8	80.4	88.2	95.0	97.9	96.6	93.3	94.5	94.5	95.3%	94.1%
<b>Somerset</b>	94.0	93.6	94.5	94.5	85.2	85.5	86.2	86.0	92.5	89.3	85.0	91.5	87.9	96.1%	93.7%
<b>Talbot</b>	93.1	89.7	84.4	87.4	89.6	83.3	88.7	96.0	98.0	93.9	93.8	97.7	96.8	93.8%	94.5%
<b>Washington</b>	90.9	93.7	92.6	89.1	91.1	87.4	90.0	97.0	97.2	91.8	92.9	95.4	90.7	90.8%	93.7%
<b>Wicomico</b>	93.4	91.8	91.8	89.8	90.6	84.0	82.9	89.0	90.3	88.9	89.1	90.6	89.4	91.0%	90.4%
<b>Worcester</b>	89.5	84.5	89.4	76.8	86.8	83.2	89.2	97.0	93.9	93.9	92.2	89.5	91.4	89.7%	91.5%
<b>Statewide</b>	<b>93.3</b>	<b>92.1</b>	<b>90.5</b>	<b>90.0</b>	<b>88.2</b>	<b>86.0</b>	<b>89.7</b>	<b>96.0</b>	<b>95.7</b>	<b>94.0</b>	<b>91.0</b>	<b>92.0</b>	<b>91.7</b>	<b>91.3%</b>	<b>92.3%</b>

**TABLE VII**  
**2013/2014 STATE AND COUNTY TAX RATES**

JURISDICTION	COUNTY RATE		
	Real Property	Personal Property*	Utility**
Allegany County <sup>1</sup>	0.979	2.4475	2.4475
Anne Arundel County <sup>1</sup>	0.943	2.357	2.357
Baltimore City <sup>1</sup>	2.248	5.62	5.62
Baltimore County	1.1	2.75	2.75
Calvert County <sup>1</sup>	0.892	2.23	2.23
Caroline County	0.96	2.4	2.4
Carroll County	1.018	2.515	2.515
Cecil County <sup>1</sup>	0.9907	2.4768	2.4768
Charles County <sup>1</sup>	1.205	3.0125	3.0125
Dorchester County	0.976	2.44	2.44
Frederick County <sup>1</sup>	1.06	-0-	2.34
Garrett County <sup>1</sup>	0.99	-0-	2.475
Harford County <sup>1</sup>	1.042	2.6049	2.6049
Howard County	1.014	2.535	2.535
Kent County	1.022	-0-	-0-
Montgomery County <sup>1</sup>	0.732	1.83	1.83
Prince George's County <sup>1</sup>	0.96	2.4	2.4
Queen Anne's County <sup>1</sup>	0.8471	-0-	2.118
St. Mary's County <sup>1</sup>	0.857	2.1425	2.1425
Somerset County	0.915	2.2875	2.2875
Talbot County	0.527	-0-	1.3175
Washington County <sup>1</sup>	0.948	2.37	2.37
Wicomico County <sup>1</sup>	0.9516	2.1715	2.1715
Worcester County	0.77	1.925	1.925
State	0.112	-0-	0.28

<sup>1</sup>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](http://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.

\*\*Property owned by a public utility.

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

<b>DOCUMENTS</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
Certificates of Status (Good Standing)	46,856	51,796	53,284
Name Reservation	1,361	1,441	1,477
Agency Record	22,600	23,546	24,909
Foreign Limited Liability Companies	3,269	3,400	3,663
Foreign Qualifications	3,670	3,723	3,676
Certificate of Withdrawal or Supplemental Certificate	1,092	1,148	1,231
Foreign Penalty	1,593	1,621	1,568
Corporate Charters	10,230	9,442	9,600
Amendment or Related Document	1,818	1,792	1,718
Merger or Consolidation	328	474	347
Transfers	206	184	181
Dissolutions	1,856	1,895	1,883
Revivals	2009	2,200	2,181
Change of Principal Office or Resident Agent	11,130	12,392	11,175
Certificate of LTD Partnership	692	571	538
Financing Statements	48,900	48,009	48,088
Limited Liability Companies	29,967	32,264	35,256
<b>TOTALS</b>	<b>187,577</b>	<b>195,898</b>	<b>200,775</b>

**TABLE IX  
STATEMENT OF REVENUES**

	<b>FISCAL YEAR ENDING</b>		
	<b>June 30, 2012</b>	<b>June 30, 2013</b>	<b>June 30, 2014</b>
<b>Corporate Filing Fees</b>	\$ 80,088,807	\$ 78,095,983	\$ 89,042,899
<b>Gross Receipts Tax</b>	127,020,964	123,387,137	139,319,061
<b>Financial Franchise Tax</b>	-	34,393	0
<b>Recordation Tax</b>	1,841,255	2,226,649	2,903,858
<b>Transfer Tax</b>	5,966,212	5,304,110	7,267,855
<b>Recording Fees</b>	10,964,504	11,639,198	11,925,982
<b>Organization &amp; Capitalization Fees</b>	246,787	229,035	309,812
<b>Expedited Service Fees</b>	5,022,843	5,402,563	5,986,861
<b>Charges for Services</b>	111,589	104,451	83,677
<b>Ground Rent Registration</b>	9,619	3,438	3,948
<b>Local Subdivision Participation</b>	34,610,387	35,270,992	21,093,863
<b>Other</b>	234,933	211,882	88,471
<b>TOTAL REVENUES</b>	<b>\$ 266,117,899</b>	<b>\$261,909,831</b>	<b>278,026,287</b>

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2013/2014 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%	<sup>1</sup> All other personal property 100% exempt.
Chesapeake Beach <sup>1</sup>	100%	100%	100%	
North Beach <sup>2</sup>	100%	100%	100%	
				<sup>2</sup> 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%	
<b>Union Bridge</b>	100%	100%	<b>100%</b>	
Westminster	100%	100%	100%	
CECIL	100%	100%	100%	
Cecilton	---	---	---	
Charlestown	---	---	---	
Chesapeake City	---	---	---	
Elkton	100%	100%	---	
North East	40%	40%	---	
Perryville	50%	50%	---	
Port Deposit <sup>1</sup>	100%	100%	100%	<sup>1</sup> 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 - 2013/2014 TAX YEAR**

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

<b>LOCATION</b>	<b>COMMERCIAL INVENTORY</b>	<b>MANUFACTURING/ R &amp; D INVENTORY</b>	<b>MANUFACTURING/ R &amp; D MACHINERY</b>	<b>REMARKS/NOTES</b>
<b>DORCHESTER<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> All other personal property 80% exempt; being phased out at 10% per year.
Brookview	---	---	---	
Cambridge	100%	100%	---	
Church Creek	100%	---	---	
East New Market	100%	---	---	
Eldorado	---	---	---	
Galestown	---	---	---	
Hurlock	---	---	---	
Secretary	40%	---	---	
Vienna	---	---	---	
<b>FREDERICK<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> All other personal property 100% exempt.  <sup>2</sup> All other personal property is 62.5% exempt.
Brunswick <sup>1</sup>	100%	100%	100%	
Burkittsville	---	---	---	
Emmitsburg	---	---	---	
Frederick <sup>2</sup>	100%	100%	77.5%	
Middletown	40%	40%	---	
Mount Airy	100%	100%	100%	
Myersville	---	---	---	
New Market	---	---	---	
Rosemont	---	---	---	
Thurmont	100%	100%	40%	
Walkersville	---	40%	---	
Woodsboro	---	---	---	
<b>GARRETT<sup>1</sup></b>	100%	100%	100%	
Accident	100%	100%	---	
Deer Park	---	---	---	
Friendsville	100%	100%	---	
Grantsville	100%	100%	---	
Kitzmiller	---	---	---	
Loch Lynn Heights	---	---	---	
Mt. Lake Park	---	---	---	
Oakland	100%	100%	---	
<b>HARFORD</b>	100%	100%	100%	
Aberdeen	100%	100%	100%	
Bel Air	100%	100%	---	
Havre de Grace	100%	100%	100%	
<b>HOWARD</b>	100%	100%	100%	
<b>KENT<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> All other personal property 100% exempt.
Betterton	---	---	---	
Chestertown <sup>1</sup>	100%	100%	100%	
Galena <sup>1</sup>	100%	100%	100%	
Millington <sup>1</sup>	100%	100%	100%	
Rock Hall	---	---	---	
<b>MONTGOMERY</b>	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 - 2013/2014 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 <sup>1</sup>	100%	100%	100%	<sup>1</sup> All other personal property is 100% exempt.
Barclay	---	---	---	
Centreville <sup>1</sup>	100%	100%	100%	
Church Hill	---	---	---	
Millington <sup>1</sup>	100%	100%	100%	
Queen Anne	---	---	---	
Queenstown	---	---	---	
Sudlersville	---	---	---	
Templeville	---	---	---	

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2013/2014 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 <sup>1</sup>	100% 100%	100% 100%	100% 100%	<sup>1</sup> All other personal property is 100% exempt.
SOMERSET Crisfield Princess Anne	100% 100% 100%	100% 100% 100%	--- --- ---	
TALBOT <sup>1</sup> Easton Oxford <sup>1</sup> Queen Anne St. Michael's Trappe	100% 100% 100% --- --- ---	100% 100% 100% --- --- ---	100% --- 100% --- --- ---	<sup>1</sup> 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 <sup>1</sup> Salisbury Sharptown Willards	<b>72%</b> <sup>1</sup> 100% 35% --- --- 25% 55% --- ---	100% 100% 100% --- --- 100% 100% --- ---	<b>100%</b> 100% 100% --- --- 100% --- --- ---	<sup>1</sup> being phased out at 7% per year.     <sup>1</sup> 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 <sup>1</sup>	100%	100%	100%	<sup>1</sup> 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 2014 AND FY 2013 HOMEOWNERS' TAX CREDITS

Jurisdiction	FY '14 Number of Applications Received	FY '13 Number of Applications Received	FY '14 Number of Credits Issued	FY '13 Number of Credits Issued	FY '14 Total Credit Amount	FY '13 Total Credit Amount	FY '14 Average Credit	FY '13 Average Credit
Allegany	1,345	1,500	1,091	1,159	\$ 767,194.27	\$ 842,225.37	\$ 703.20	\$ 726.68
Anne Arundel	4,981	5,486	3,394	3,631	3,382,988.20	3,549,663.26	996.76	977.60
Baltimore City	13,192	15,573	10,436	11,525	14,418,127.40	15,630,184.28	1,381.58	1,356.20
Baltimore	11,506	13,073	8,189	8,815	8,402,342.95	9,049,035.04	1,026.05	1,026.55
Calvert	1,158	1,203	728	786	875,453.07	955,849.38	1,202.55	1,216.09
Caroline	636	665	452	463	441,479.80	435,421.96	976.73	940.44
Carroll	2,707	2,998	2,157	2,273	2,796,407.05	2,988,348.63	1,296.43	1,314.72
Cecil	1,209	1,338	942	1,015	1,052,539.22	1,177,247.38	1,117.35	1,159.85
Charles	1,558	1,562	1,116	1,095	1,542,416.65	1,441,646.74	1,382.09	1,316.57
Dorchester	663	721	511	558	513,579.64	566,131.47	1,005.05	1,014.57
Frederick	3,207	3,508	2,449	2,553	3,304,392.63	3,508,413.38	1,349.28	1,374.23
Garrett	596	664	440	489	324,237.70	349,624.92	736.90	714.98
Harford	3,615	3,937	2,828	2,978	3,617,664.19	3,914,942.39	1,279.23	1,314.62
Howard	2,488	2,697	1,948	2,038	3,366,297.94	3,413,862.60	1,728.08	1,675.10
Kent	402	442	316	320	345,106.90	360,016.40	1,092.11	1,125.05
Montgomery	6,761	7,547	3,966	4,224	5,170,699.46	5,438,060.83	1,303.76	1,287.42
Prince George's	6,343	7,090	4,332	4,707	6,070,086.83	6,874,602.99	1,401.22	1,460.51
Queen Anne's	617	667	466	502	522,682.45	580,834.48	1,121.64	1,157.04
St. Mary's	927	940	708	713	827,280.19	829,063.62	1,168.47	1,162.79
Somerset	356	381	280	291	205,813.63	202,213.08	735.05	694.89
Talbot	191	200	118	135	83,841.56	100,885.88	710.52	747.30
Washington	2,391	2,552	1,866	2,018	1,825,804.61	2,055,790.85	978.46	1,018.73
Wicomico	998	1,063	745	781	601,597.11	645,565.04	807.51	826.59
Worcester	670	726	500	514	482,213.83	519,643.49	964.43	1,010.98
<b>TOTAL</b>	<b>68,517</b>	<b>76,533</b>	<b>49,978</b>	<b>53,583</b>	<b>\$60,940,247.28</b>	<b>\$65,429,273.46</b>	<b>\$1,219.34</b>	<b>\$1,221.08</b>

**TABLE XII**  
**FY 2014 RENTERS' TAX CREDIT STATISTICS**

<b>JURISDICTION</b>	<b>NUMBER OF APPLICATIONS RECEIVED</b>	<b>NUMBER OF CREDITS ISSUED</b>	<b>TOTAL CREDIT AMOUNT</b>	<b>AVERAGE CREDIT</b>
Allegany	154	102	\$ 19,882.90	\$194.93
Anne Arundel	398	239	92,051.12	385.15
Baltimore City	4,560	3,253	886,667.02	272.57
Baltimore	2,123	1,443	482,896.58	334.65
Calvert	13	8	5,795.61	724.45
Caroline	60	37	8,753.73	236.59
Carroll	204	119	43,307.28	363.93
Cecil	117	54	19,046.00	352.70
Charles	240	160	50,970.28	318.56
Dorchester	232	149	45,642.20	306.32
Frederick	121	71	29,232.61	411.73
Garrett	14	10	1,326.41	132.64
Harford	255	149	47,227.15	316.96
Howard	368	265	97,484.75	367.87
Kent	56	35	7,194.31	205.55
Montgomery	690	498	127,723.42	256.47
Prince George's	942	643	233,754.57	363.54
Queen Anne's	29	20	4,845.46	242.27
St. Mary's	75	47	16,731.46	355.99
Somerset	45	27	7,535.00	279.07
Talbot	69	33	12,044.00	364.97
Washington	303	176	59,106.86	335.83
Wicomico	253	196	72,341.05	369.09
Worcester	69	50	20,696.35	413.93
<b>TOTAL</b>	<b>11,390</b>	<b>7,784</b>	<b>\$2,392,256.12</b>	<b>\$307.33</b>

**TABLE XIII**  
**EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE**  
**BY SUBDIVISION FOR FY 2014**

<b>Jurisdiction</b>	<b>Federal</b>	<b>State</b>	<b>County and Municipal</b>	<b>Educational (Including Church Owned)</b>	<b>Religious</b>	<b>Charitable and Fraternal</b>	<b>Individual (Blind, Veterans and Others)</b>
<b>Allegany</b>	86,219,200	466,055,707	326,135,330	14,127,100	112,932,821	298,964,974	18,075,851
<b>Anne Arundel</b>	1,361,598,489	1,151,744,812	1,964,245,429	341,060,748	607,628,533	551,330,898	230,893,785
<b>Baltimore City</b>	781,878,985	4,304,760,124	4,536,540,328	1,445,846,857	1,346,341,106	3,227,004,800	54,152,539
<b>Baltimore</b>	524,766,165	1,790,093,933	2,638,485,666	452,306,471	1,231,479,927	697,847,376	157,963,871
<b>Calvert</b>	73,934,600	121,188,768	529,613,666	14,487,400	134,145,445	81,942,900	28,177,016
<b>Caroline</b>	7,913,800	61,290,366	120,529,233	19,812,133	53,611,967	31,671,615	7,426,867
<b>Carroll</b>	13,129,200	185,791,033	1,027,597,536	155,209,633	310,635,978	215,375,768	40,498,152
<b>Cecil</b>	102,265,267	143,260,199	299,227,602	41,558,799	129,228,685	113,996,964	31,233,531
<b>Charles</b>	949,215,000	132,611,032	670,671,265	11,766,100	177,084,956	84,525,667	80,499,174
<b>Dorchester</b>	28,966,267	160,651,167	93,305,001	2,408,300	59,454,767	52,096,517	8,594,081
<b>Frederick</b>	344,670,095	132,425,233	941,667,150	270,564,130	416,496,576	355,591,169	62,376,980
<b>Garrett</b>	4,640,167	165,609,933	207,613,833	3,581,867	68,737,099	19,245,691	10,665,790
<b>Harford</b>	889,315,100	101,798,733	869,665,633	52,723,367	259,598,083	289,440,888	110,837,842
<b>Howard</b>	92,759,300	594,045,703	1,553,299,596	59,470,700	340,608,930	165,762,110	81,108,215
<b>Kent</b>	10,245,300	30,848,329	79,784,733	76,896,667	39,515,280	45,840,853	6,894,493
<b>Montgomery</b>	3,304,298,099	1,052,456,460	8,777,872,672	811,458,014	2,579,233,671	1,053,308,117	449,345,899
<b>Prince George's</b>	2,409,697,835	1,700,156,201	2,524,062,572	151,291,291	1,198,779,702	429,473,508	374,793,928
<b>Queen Anne's</b>	3,509,866	205,811,223	317,808,865	5,865,500	84,232,736	52,944,899	24,397,066
<b>St. Mary's</b>	1,100,971,833	221,251,335	451,988,604	91,800,533	102,171,699	44,770,667	37,224,186
<b>Somerset</b>	3,122,500	230,796,034	76,714,334	5,939,767	32,275,052	39,230,209	7,923,257
<b>Talbot</b>	17,827,417	22,757,967	166,828,866	23,958,200	82,876,272	136,982,738	21,269,350
<b>Washington</b>	68,214,866	276,862,300	703,477,836	54,516,200	353,564,244	407,473,491	35,422,902
<b>Wicomico</b>	4,211,600	393,722,701	416,824,331	16,110,207	142,892,123	237,636,156	18,831,302
<b>Worcester</b>	87,989,233	82,248,635	299,764,966	15,091,133	97,808,366	74,553,635	18,591,434
<b>TOTALS</b>	<b>12,271,360,184</b>	<b>13,728,237,928</b>	<b>29,593,725,047</b>	<b>4,137,851,117</b>	<b>9,961,334,018</b>	<b>8,707,011,610</b>	<b>1,917,197,511</b>

**TABLE XIV**  
**REIMBURSEMENT OF PROPERTY TAX CREDITS**  
**FOR URBAN ENTERPRISE ZONES IN FY 2014**

<b>Enterprise Zones</b>	<b>Capital Investments</b>	<b>Number of Businesses in FY 2014</b>	<b>State's One-Half Reimbursement for FY 2014</b>
Allegany County	\$ 46,161,007	26	\$ 259,859
Baltimore City	1,076,961,613	289	8,276,513
Baltimore County	180,868,928	44	662,513
Calvert County	11,329,000	7	33,270
Cecil County	201,847,273	23	761,103
Dorchester County	3,495,935	14	15,346
Garrett County	21,005,142	19	137,651
Harford County	289,808,304	108	1,540,862
Montgomery County	245,022,046	87	493,705
Prince George's County	224,238,266	51	1,006,311
St. Mary's County	23,889,032	24	41,622
Somerset County	1,424,839	3	10,100
Washington County	94,399,969	46	485,772
Wicomico County	24,825,606	44	151,661
Worcester County	644,691	3	1,027
<b>TOTAL</b>	<b>\$2,445,921,651</b>	<b>788</b>	<b>\$13,877,315</b>

**TABLE XV**  
**DEPARTMENT LEVEL APPEALS**  
**FY 2012- FY 2014**

	FISCAL YEAR 2012			FISCAL YEAR 2013			FISCAL YEAR 2014		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
<b>Allegany</b>	13,027	201	1.5%	11,954	221	1.8%	13,730	207	1.5
<b>Anne Arundel</b>	61,953	2,292	3.7%	59,769	1,093	1.8%	78,548	806	1.0
<b>Baltimore City</b>	69,230	8,045	11.6%	67,503	4,696	7.0%	81,355	5,570	6.8
<b>Baltimore</b>	98,931	5,153	5.2%	86,745	2,069	2.4%	91,346	1,393	1.5
<b>Calvert</b>	17,180	414	2.4%	11,670	250	2.1%	12,065	106	.9
<b>Caroline</b>	4,481	105	2.3%	5,672	93	1.6%	5,838	108	1.8
<b>Carroll</b>	19,861	561	2.8%	22,875	317	1.4%	21,031	235	1.1
<b>Cecil</b>	15,044	455	3.0%	16,770	310	1.8%	13,145	80	.6
<b>Charles</b>	20,683	521	2.5%	21,457	520	2.4%	17,748	246	1.4
<b>Dorchester</b>	5,431	140	2.6%	7,704	230	3.0%	8,920	457	5.1
<b>Frederick</b>	23,181	321	1.4%	31,477	558	1.8%	36,096	521	1.4
<b>Garrett</b>	9,534	117	1.2%	7,525	72	.96%	10,946	196	1.8
<b>Harford</b>	36,950	969	2.6%	25,050	417	1.7%	32,119	260	.8
<b>Howard</b>	33,929	732	2.2%	30,723	887	2.9%	31,798	512	1.6
<b>Kent</b>	3,813	100	2.6%	4,022	143	3.6%	5,003	234	4.7
<b>Montgomery</b>	118,485	4,982	4.2%	102,446	2,239	2.2%	93,340	1,750	1.9
<b>Prince George's</b>	84,612	2,854	3.4%	77,616	2,049	2.6%	113,398	1,982	1.7
<b>Queen Anne's</b>	10,031	423	4.2%	8,220	265	3.2%	6,634	122	1.8
<b>St. Mary's</b>	16,018	383	2.4%	13,259	270	2.0%	16,790	281	1.7
<b>Somerset</b>	6,666	174	2.6%	4,209	101	2.4%	5,257	179	3.4
<b>Talbot</b>	5,578	177	3.2%	9,215	220	2.4%	5,661	70	1.2
<b>Washington</b>	15,548	461	3.0%	20,761	959	4.6%	19,418	636	3.3
<b>Wicomico</b>	15,367	154	1.0%	14,314	301	2.1%	14,605	107	.7
<b>Worcester</b>	31,854	468	1.5%	17,710	374	2.1%	14,846	287	1.9
<b>TOTAL</b>	<b>737,387</b>	<b>30,202</b>	<b>4.1%</b>	<b>678,666</b>	<b>18,654</b>	<b>2.7%</b>	<b>749,637</b>	<b>16,345</b>	<b>2.2</b>
<i>*Notices are not sent for exempt properties.</i>									

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

	FISCAL YEAR 2012		FISCAL YEAR 2013		FISCAL YEAR 2014	
Jurisdiction	Properties Sold	Median Price	Properties Sold	Median Price	Properties Sold	Median Price
Allegany	281	\$100,000	253	\$112,000	268	\$102,000
Anne Arundel	3,888	\$315,000	4,949	\$325,000	6,086	\$335,000
Baltimore City	2,311	\$135,000	2,789	\$177,500	2,843	\$192,500
Baltimore	5,642	\$224,950	5,992	\$235,000	6,631	\$245,000
Calvert	485	\$349,900	503	\$344,000	606	\$336,500
Caroline	77	\$159,950	137	\$172,000	133	\$187,000
Carroll	1,103	\$285,000	1,225	\$289,000	1,503	\$307,000
Cecil	500	\$234,950	556	\$235,000	625	\$239,000
Charles	1,280	\$276,647	1,381	\$286,490	1,474	\$299,000
Dorchester	69	\$150,000	85	\$152,200	103	\$154,000
Frederick	1,802	\$291,000	2,159	\$300,000	2,617	\$310,000
Garrett	53	\$130,000	36	\$145,000	46	\$157,500
Harford	1,902	\$260,000	1,897	\$269,000	2,152	\$268,250
Howard	2,929	\$402,620	3,110	\$415,000	3,401	\$425,000
Kent	55	\$235,000	63	\$230,000	56	\$213,000
Montgomery	6,844	\$397,000	8,099	\$410,000	8,766	\$430,000
Prince George's	3,822	\$210,000	4,435	\$224,000	4,559	\$255,000
Queen Anne's	368	\$308,776	387	\$308,000	419	\$323,000
St. Mary's	758	\$275,000	838	\$283,910	952	\$285,000
Somerset	44	\$136,000	37	\$137,000	51	\$135,000
Talbot	188	\$275,245	280	\$275,000	300	\$280,000
Washington	615	\$185,000	675	\$185,500	868	\$198,000
Wicomico	422	\$157,000	477	\$159,900	566	\$164,000
Worcester	203	\$218,000	286	\$220,750	304	\$210,000
<b>TOTAL</b>	<b>35,569</b>	<b>\$275,000</b>	<b>40,649</b>	<b>\$286,000</b>	<b>45,329</b>	<b>\$304,000</b>

# 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
Chief Financial Officer	Darrin Aycock	410-767-1194
State Supervisor, Real Property Division	Charles Cluster	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	Vacant	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	Cynthia Barkley	410-767-4884

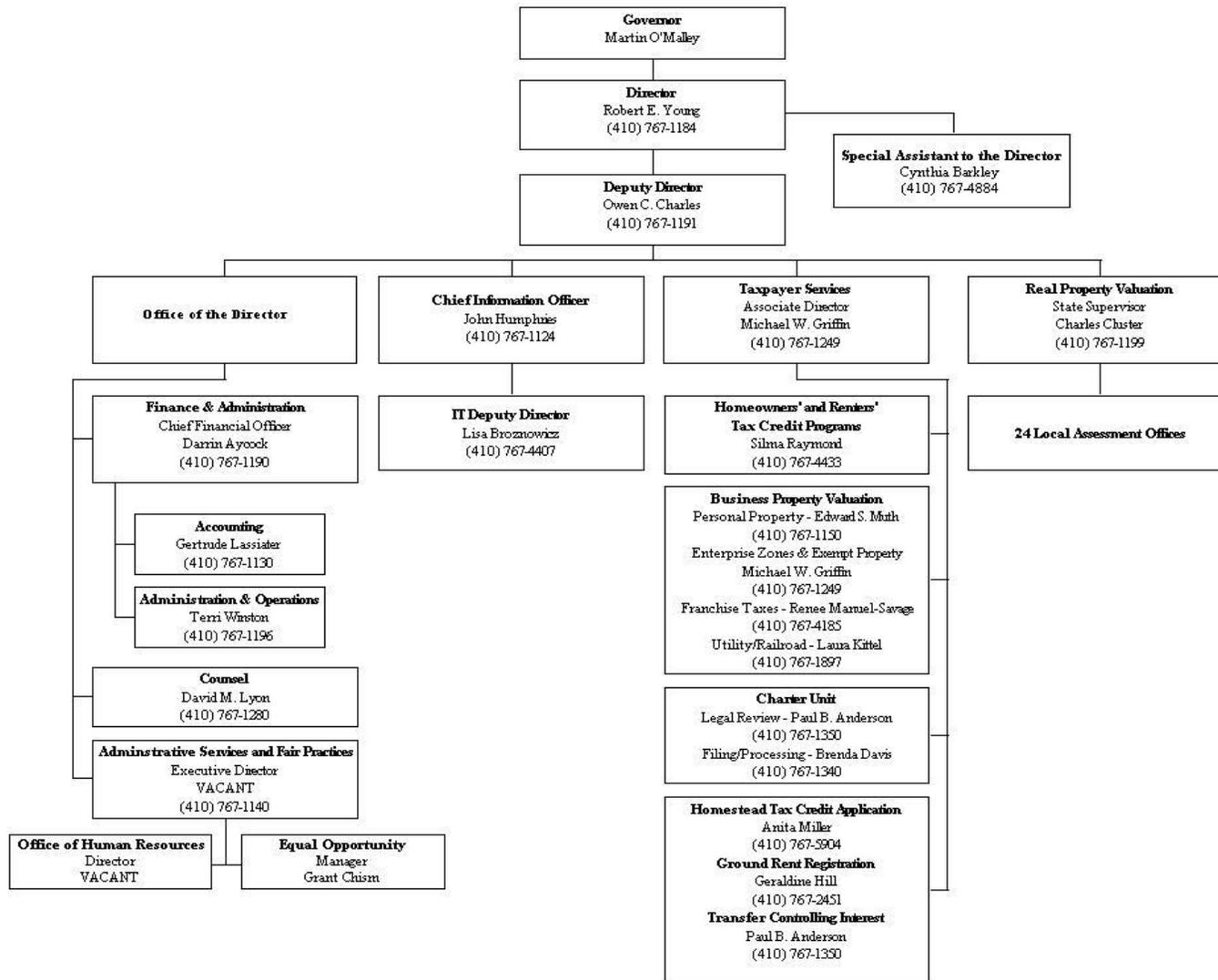
## LOCAL SUPERVISORS OF ASSESSMENTS

### Jurisdiction

Allegany (Cumberland)	Elizabeth A. Murphy	301-777-2108
Anne Arundel (Annapolis)	Joseph V. Glorioso	410-974-5709
Baltimore (Towson)	Charlotte Rogers	410-512-4900
Baltimore City	Marie Smith	410-767-8250
Calvert (Prince Frederick)	Susan J. Kopanke-Shubert	443-550-6840
Caroline (Denton)	Dana M. Jarrell	410-819-4450
Carroll (Westminster)	Joseph Wagner	410-857-0600
Cecil (Elkton)	Gary P. 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)	Daniel Puma	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)	Melissa Adelsberger	301-791-3050
Wicomico (Salisbury)	Daniel Phillips	410-713-3560
Worcester (Snow Hill)		410-632-1196

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

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



**STATE DEPARTMENT OF ASSESSMENTS & TAXATION**

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