



Seventy-Seventh

Annual Report

FY 2021

LARRY HOGAN
Governor

BOYD K. RUTHERFORD
Lt. Governor



MICHAEL HIGGS
Director

MARCUS ALZONA
Deputy Director

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The Honorable Larry Hogan
State House
100 State Circle
Annapolis, Maryland 21401

The Honorable William C. Ferguson IV
President
Senate of Maryland
State House, H-107
Annapolis, Maryland 21401

The Honorable Adrienne A. Jones
Speaker
Maryland House of Delegates
State House, H-101
Annapolis, Maryland 21401

Re: Report required by State Government Article § 2-1257 (MSAR #923)

The State Department of Assessments and Taxation (SDAT) is required to submit an annual report in accordance with State Government Article § 2-1257 of the Annotated Code of Maryland. In accordance with this requirement, SDAT is pleased to submit the 2021 Annual Report. This report is a collection of data on programs administered by the department. Our entire team is committed to providing the customers we serve with the highest level of courteous, prompt, and efficient service. I hope the information contained in this Report is of value to you and your constituents.

As always, I welcome and appreciate the opportunity to share more information on our policies and procedures with you to enhance the level of service provided to our customers.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Higgs", is placed over a light gray rectangular background.

Michael Higgs
Director

cc: Sarah Albert, Department of Legislative Services (5 copies)

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

The Maryland 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 that have since expanded, including: (1) assessing all real and personal property in the State, (2) supervising the real and personal property tax structure of the State, (3) creating and maintaining State records that establish corporations and other business entities, (4) administering programs for State property tax exemptions and credits, (5) administering programs for homeowners' facing tax sale, (6) administering the State's ground rent program, (6) and (7) publishing statistics and reports.

Office of the Director

The Office of the Director manages the entire agency, including the Director's staff and the offices of Finance/Accounting, Equal Employment Opportunity, Human Resources, Tax Sale Ombudsman and the Attorney General. The Director's staff compiles statistics and reports, monitors assessment levels, ensures compliance with applicable laws and regulations, establishes Department priorities, manages the budget, interfaces with the Legislature and Executive Branch agencies, manages the Department's public facing communications, and assists the Director in Department management.

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

The Office of Equal Employment Opportunity monitors personnel actions, investigates Equal Employment Opportunity complaints, provides employee assistance services, and ensures Americans with Disabilities Act compliance.

The Tax Sale Ombudsman helps Maryland homeowners navigate the tax sale system by providing the best information, assistance, and resources available. Since its creation in 2020, the Ombudsman's Office has helped over 3000 homeowners keep their homes, assisting them with paying over \$7.5M in property taxes to counties across the state.

The Ombudsman team achieves this by helping homeowners understand the tax sale process, and by connecting them with counseling, benefits programs, and tax credits, among other resources. They also collaborate closely with local jurisdictions, communicating daily about specific homeowners' needs, and how to help them more efficiently and effectively.

The Office of the Attorney General provides advice to program managers on legal matters and represents the Department in litigation.

The Office of Communications manages internal and external communications including media relations, employee relations, interdepartmental relations and social media.

Real Property Division

The Real Property Division functions under the relevant 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 assessment of property is conducted by assessors working in 23 counties and Baltimore City. Real property assessments are based on a three-year cycle in which one-third of all real property is reviewed each year.

Assessment notices are mailed annually on January 1. For 2021, 704,430 Maryland property owners received their reassessment notices. 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 Real Property Assessment Administration and Valuation System (AAVS) 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 other commercially produced references are also used in the property valuation process. Real property assessment values are furnished to each county and municipality for tax billing purposes.

Real Property Assessment Appeals

This service provides real property owners the ability to request assessment appeal hearings via the web. Prior to this service, property owners could only file an appeal of their assessment by mailing a form to the respective county assessment office.

Any property owner that disagrees with an assessment has a right of appeal. Maryland law provides for a three-level administrative appeal process: the Supervisor's Level Hearing, the Property Tax Assessment Appeals Board (PTAAB), and the Maryland Tax Court.

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

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 the cumulative effect of exemptions can erode the local government tax base. These statutes require

a stricter showing of “actually” serving the enumerated exempt purposes and not merely the showing of “nonprofit” status that is 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 organizations or individuals specifically named 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. 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 property owner. Local governments are the largest governmental owner of exempt property in the state and the federal government owns the second largest amount. The State of Maryland owns the smallest amount of government-owned property.

In terms of privately held exempt property, religious organizations own the largest amount of exempt property. Charitable organizations comprise the second largest group and educational organizations are third. Finally, the category on Table XIII called “individual” property includes disabled veterans/surviving spouses, blind persons, and foreign embassies.

Enterprise Zone and Other Business Property Tax Credits

The Departments’ role in the administration of Enterprise Zone tax incentives is to process the 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 30% to 70% 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, and the real property credit granted in a focus area remains at the 80% level for all 10 years of the credit’s duration.

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

Business Services Unit

Despite the many difficult circumstances faced by businesses since the onset of the pandemic, SDAT has recently witnessed tremendous growth in the number of new Maryland businesses registered with SDAT. In fact, 91,929 new entities were registered with SDAT in 2020—22% more than in 2019—and May 2021 marked a new milestone with 470,784 legal entities being registered and in Good Standing with SDAT. The upswing in business formation in 2020 and 2021 has truly demonstrated the determination of the Maryland business community to overcome and persevere through the toughest of challenges.

To help support this new growth and sustain Maryland's healthy business climate, SDAT has consolidated all its programs that serve the business community into the Business Services Unit. This transition has resulted in a more streamlined approach to the unit's filing processes and procedures and an overall better customer service experience for Maryland's business community. The Business Services Unit is comprised of three core teams: the Customer Service Contact Center, Charter Services and Business Personal Property Assessment Services.

Customer Service Contact Center

Brought online in January 2020, SDAT's Customer Service Contact Center acts as a one-touch hub for all SDAT's business customers' needs. Once a call or email is received by the Center, SDAT's well-trained team of customer service representatives work swiftly to navigate every part of the Business Services Unit to answer questions and solve problems. In fact, the team has successfully fielded a record number of calls over the last year to assist hundreds of thousands of Maryland businesses with emergent issues related to the pandemic.

Charter Services

The Charter Services team is the custodian of documents required to be submitted to SDAT to form, amend, or dissolve a business entity registered in Maryland. The documents that Charter Services staff reviews include common filings such as Articles of Organization for Maryland LLCs, Articles of Incorporation for Maryland corporations, and qualification and registration filings for out-of-state businesses. The unit also manages the intake of security interest (UCC) filings.

Business Personal Property Assessment Services

The Business Personal Property Assessment Services team administers the annual assessments of business's personal property and the operating property of railroads and public utilities. Annual Reports that include the property tax returns are filed with, and reviewed by, the team. Thereafter, the values are certified to the local subdivisions so that they may issue tax bills. The team also administers franchise taxes applicable to public service corporations.

Maryland Business Express

SDAT's award-winning Maryland Business Express (MBE) site makes it easier for business owners and entrepreneurs to [plan](#), [start](#), [manage](#), and [grow](#) their business. This website combines information previously spread across many state agencies into one, easy-to-navigate site, while

also providing a clear outline of the steps involved in starting a business.

MBE has been particularly instrumental for new Maryland businesses over the past year, as SDAT has witnessed a tremendous growth in new businesses being registered and qualified to do business in Maryland. 91,929 new entities were registered with SDAT in 2020—22% more than in 2019—and May 2021 marked a new milestone with 470,784 legal entities being registered and in Good Standing with SDAT.

Nearly all charter and personal property filings can be submitted online, as MBE now offers 15 new online services which have been particularly helpful for Maryland business owners who have needed to bring their businesses into Good Standing status to receive pandemic related assistance. Maryland Corporations, LLCs, LLPs, and LPs; and Foreign (non-Maryland) Corporations and LLCs may now revive or dissolve their businesses online.

A complete list of the 15 new online services is as follows:

- Penalty payments
- Filings that update an Existing Business Registration:
 - Articles of Amendment for a Stock Corporation, Nonstock Corporation, Close Corporation, or Religious Corporation
 - Certificate of Correction
 - Articles Supplementary
 - Articles of Merger
 - Articles of Amendment and Restatement
 - Articles of Restatement
 - Articles of Amendment for MD LLC
- Filings that End, Cancel, or Revive a Maryland Business Registration:
 - Articles of Dissolution for a Maryland Corporation
 - Articles of Revival for the Charter of a Maryland Corporation
 - Articles or Certificate of Reinstatement for an LLC, LLP, or LP
- Filings that End, Cancel, or Revive a Foreign (non-Maryland) Business Registration:
 - Certificate of Cancellation of a Foreign LLC
 - Application for Termination of a Foreign Corporation
 - Foreign Corp Requalification
 - Foreign LLC Re-Registration

Tax Credit Program

Homeowners' Tax Credit

The Homeowners' Tax Credit Program assists homeowners whose property tax bills are disproportionately higher than a fixed percentage of their gross household income. The program uses a graduated formula 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. Table XI compares the number of Homeowners' Tax Credits granted within each subdivision in fiscal years 2020 and 2021.

Homestead Tax Credit

The Homestead Tax Credit caps the amount of residential real property assessment on which a homeowner pays property taxes and this credit (or cap) can increase substantially through the years of home ownership as property values increase. To qualify for the Homestead Tax Credit, an applicant must be using the subject residence as his or her principal residence.

Renters' Tax Credit

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 their gross household income. The majority of recipients of this credit are retirees age 60 or older, but the program is also available to the 100% disabled and renters under age 60 with at least one dependent child. There is an itemization in Table XII for the 2020 and 2021 Renters' Tax Credit application years 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.

(Attached tables)

TABLE I

**The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2021**

Base Estimate Date: November 30, 2020
(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,622,130	1,395	18,641	3,642,167	6,281	4%	3,635,886	19,475	8,253	168,477	169,000	365,205	4,007,372
Anne Arundel	94,395,864	200,000	950	94,596,814	8,896,210	2%	85,700,604	1,977	57,070	1,178,855	1,550,000	2,787,902	97,384,716
Baltimore City	41,647,224	109,452	250,342	42,007,018	1,062,340	4%	40,944,677	41,222	180,299	1,053,670	1,090,000	2,365,191	44,372,209
Baltimore	89,030,183	235,701	20,119	89,286,003	1,035,975	4%	88,250,027	12,313	140,120	1,599,627	1,800,000	3,552,060	92,838,063
Calvert	12,503,638	22,000	0	12,525,638	2,151	10%	12,523,487	0	11,840	163,292	130,000	305,132	12,830,770
Caroline	2,687,774	1,500	0	2,689,274	23,719	5%	2,665,555	0	6,271	68,660	0	74,931	2,764,205
Carroll	20,547,580	35,000	6,524	20,589,104	58,253	5%	20,530,852	7,295	13,134	319,054	285,000	624,483	21,213,587
Cecil	10,606,446	45,000	8,010	10,659,456	46,656	4%	10,612,800	6,097	16,700	211,864	360,000	594,661	11,254,117
Charles	18,751,807	85,796	1,383	18,838,986	20,533	7%	18,818,453	3,412	35,682	288,160	220,000	547,254	19,386,240
Dorchester	2,854,285	2,500	0	2,856,785	9,144	5%	2,847,641	0	2,085	140,968	3,300	146,353	3,003,138
Frederick	33,557,468	125,000	12,886	33,695,354	93,380	5%	33,601,975	0	29,858	399,584	6,800	436,242	34,131,596
Garrett	4,468,840	8,000	1,155	4,477,995	8,776	5%	4,469,219	0	38,410	83,844	130,000	252,254	4,730,249
Harford	29,137,005	75,000	2,794	29,214,799	26,460	5%	29,188,339	3,014	57,829	674,623	670,000	1,405,466	30,620,265
Howard	54,688,923	249,588	22,735	54,961,246	177,868	5%	54,783,377	9,110	40,553	708,592	990,000	1,748,255	56,709,501
Kent	2,973,448	1,500	0	2,974,948	15,980	5%	2,958,968	0	1,946	48,818	0	50,764	3,025,712
Montgomery	198,481,095	496,111	13,009	198,990,215	65,187	10%	198,925,028	8,006	128,477	1,807,780	2,250,000	4,194,263	203,184,478
Prince George's	102,255,700	312,168	9,020	102,576,888	8,230,400	2%	94,346,488	11,101	71,251	1,546,373	1,700,000	3,328,725	105,905,613
Queen Anne's	8,642,678	17,500	0	8,660,178	45,145	5%	8,615,033	0	4,582	86,897	20,100	111,579	8,771,757
St. Mary's	12,881,034	42,500	0	12,923,534	46,702	3%	12,876,832	0	6,380	121,811	185,000	313,191	13,236,725
Somerset	1,366,084	1,750	4,750	1,372,584	270	10%	1,372,314	370	1,732	45,311	105,000	152,413	1,524,997
Talbot	8,614,637	8,750	0	8,623,387	1,068,937	0%	7,554,450	0	3,441	69,685	0	73,126	8,696,513
Washington	13,079,452	15,000	41,940	13,136,392	24,498	5%	13,111,894	18,759	13,058	170,681	410,000	612,498	13,748,890
Wicomico	6,514,072	13,000	6,020	6,533,092	21,265	5%	6,511,826	482	16,152	167,323	200,000	383,957	6,917,049
Worcester	16,353,550	8,750	190	16,362,490	143,203	3%	16,219,288	108	5,960	172,867	240,000	418,935	16,781,425
TOTAL	789,660,917	2,112,960	420,468	792,194,345	21,129,334		771,065,011	142,741	891,083	11,296,816	12,514,200	24,844,840	817,039,185

Full year column includes new construction added for the full year (July 1). The New Construction column is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

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

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

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2020 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) Worcester County \$238,758.

State Department of Assessments and Taxation

TABLE II

**The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2021**

Base Estimate Date: November 30, 2020

(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Allegany	3,665,204	1,000	18,734	3,684,938	9,108	4%	3,675,830	19,572	8,294	169,319	159,000	356,185	4,041,123
Anne Arundel	96,500,000	200,000	955	96,700,955	9,109,659	2%	87,591,296	1,987	57,355	1,184,749	1,450,000	2,694,091	99,395,046
Baltimore City	41,814,309	75,000	251,594	42,140,903	1,043,629	4%	41,097,274	41,428	181,200	1,058,938	1,000,000	2,281,566	44,422,469
Baltimore	91,711,302	127,500	20,220	91,859,022	1,095,190	4%	90,763,832	12,375	140,821	1,607,625	1,750,000	3,510,821	95,369,843
Calvert	12,775,887	22,000	0	12,797,887	2,386	10%	12,795,500	0	11,899	164,108	120,000	296,007	13,093,894
Caroline	2,768,200	1,250	0	2,769,450	30,258	5%	2,739,192	0	6,302	69,003	0	75,305	2,844,755
Carroll	21,115,320	35,000	6,557	21,156,877	70,929	5%	21,085,948	7,331	13,200	320,649	275,000	616,180	21,773,057
Cecil	10,901,058	15,000	8,050	10,924,108	54,554	4%	10,869,554	6,127	16,784	212,923	350,000	585,834	11,509,942
Charles	19,400,000	85,000	1,390	19,486,390	22,808	7%	19,463,582	3,429	35,860	289,601	220,000	548,890	20,035,280
Dorchester	2,924,642	2,500	0	2,927,142	11,394	5%	2,915,748	0	2,095	141,673	3,300	147,068	3,074,210
Frederick	34,624,404	125,000	12,950	34,762,354	118,452	5%	34,643,903	0	30,007	401,582	6,300	437,889	35,200,243
Garrett	4,575,523	7,500	1,161	4,584,184	8,587	5%	4,575,597	0	38,602	84,263	125,000	247,865	4,832,049
Harford	29,800,000	75,000	2,808	29,877,808	35,885	5%	29,841,923	3,029	58,118	677,996	660,000	1,399,143	31,276,951
Howard	56,433,959	242,500	22,849	56,699,308	236,715	5%	56,462,593	9,156	40,756	712,135	980,000	1,742,047	58,441,355
Kent	2,996,507	1,500	0	2,998,007	14,187	5%	2,983,820	0	1,956	49,062	0	51,018	3,049,025
Montgomery	203,127,085	400,000	13,074	203,540,159	83,577	10%	203,456,581	8,046	129,119	1,816,819	2,200,000	4,153,984	207,694,143
Prince George's	107,459,271	315,000	9,065	107,783,336	9,209,493	2%	98,573,843	11,157	71,607	1,554,105	1,650,000	3,286,869	111,070,205
Queen Anne's	8,658,275	17,500	0	8,675,775	37,196	5%	8,638,579	0	4,605	87,331	20,000	111,936	8,787,711
St. Mary's	12,979,594	40,000	0	13,019,594	58,564	3%	12,961,030	0	6,412	122,420	180,000	308,832	13,328,426
Somerset	1,381,368	2,500	4,774	1,388,642	402	10%	1,388,240	372	1,741	45,538	105,000	152,651	1,541,293
Talbot	8,750,005	8,750	0	8,758,755	1,099,298	0%	7,659,457	0	3,458	70,033	0	73,491	8,832,246
Washington	13,398,216	30,000	42,150	13,470,366	36,561	5%	13,433,804	18,853	13,123	171,534	410,000	613,510	14,083,876
Wicomico	6,755,000	13,500	6,050	6,774,550	23,555	5%	6,750,995	484	16,233	168,160	195,000	379,877	7,154,427
Worcester	16,623,266	7,500	191	16,630,957	144,963	3%	16,485,994	109	5,990	173,731	240,000	419,830	17,050,787
TOTAL	811,138,395	1,850,500	422,572	813,411,467	22,557,351		790,854,116	143,455	895,537	11,353,297	12,098,600	24,490,889	837,902,356

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

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

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

State Department of Assessments and Taxation

TABLE III
The Estimated Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2020
Base Estimate Date: November 30, 2020
(figures expressed in thousands)

County	Real Property Full Year	Real Property Half-Year New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property State Tax Rate	Loss Due to Homestead Tax Credit	State Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject to the Utility Property State Tax Rate
Allegany	3,652,536	1,395	18,641	3,672,572	1,179	10%	3,671,393	8,253
Anne Arundel	94,700,397	200,000	950	94,901,347	59,706	10%	94,841,640	57,070
Baltimore City	42,485,208	71,301	250,342	42,806,851	157,185	10%	42,649,666	180,299
Baltimore	89,229,283	153,800	20,119	89,403,202	58,626	10%	89,344,576	140,120
Calvert	12,501,676	22,000	0	12,523,676	2,151	10%	12,521,525	11,840
Caroline	2,688,008	1,500	0	2,689,508	3,224	10%	2,686,284	6,271
Carroll	20,547,580	35,000	6,524	20,589,104	5,517	10%	20,583,587	13,134
Cecil	10,630,778	45,000	8,010	10,683,788	3,219	10%	10,680,569	16,700
Charles	18,858,269	58,031	1,383	18,917,683	5,665	10%	18,912,018	35,682
Dorchester	2,854,285	2,500	0	2,856,785	1,234	10%	2,855,551	2,085
Frederick	33,563,406	125,000	12,886	33,701,292	13,213	10%	33,688,079	29,858
Garrett	4,469,055	8,000	1,155	4,478,210	1,204	10%	4,477,006	38,410
Harford	29,205,085	75,000	2,794	29,282,879	3,479	10%	29,279,400	57,829
Howard	54,707,687	169,725	22,735	54,900,147	13,209	10%	54,886,938	40,553
Kent	2,973,475	1,500	0	2,974,975	538	10%	2,974,438	1,946
Montgomery	198,544,702	305,741	13,009	198,863,451	65,187	10%	198,798,264	128,477
Prince George's	102,358,846	208,112	9,020	102,575,978	399,646	10%	102,176,332	71,251
Queen Anne's	8,644,994	17,500	0	8,662,494	2,895	10%	8,659,599	4,582
St. Mary's	12,892,918	42,500	0	12,935,418	1,386	10%	12,934,033	6,380
Somerset	1,365,846	1,750	4,750	1,372,346	270	10%	1,372,076	1,732
Talbot	8,614,637	8,750	0	8,623,387	2,263	10%	8,621,123	3,441
Washington	13,101,613	15,000	41,940	13,158,553	3,758	10%	13,154,795	13,058
Wicomico	6,525,127	13,000	6,020	6,544,147	3,242	10%	6,540,905	16,152
Worcester	16,353,266	8,750	190	16,362,206	3,969	10%	16,358,237	5,960
TOTAL	791,468,679	1,590,855	420,468	793,480,002	811,967		792,668,035	891,083

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.

State Department of Assessments and Taxation

TABLE IV
The Estimated Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2021
Base Estimate Date: November 30, 2020

(figures expressed in thousands)

County	Real Property Full Year	Real Property Half-Year New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property State Tax Rate	Loss Due to Homestead Tax Credit	State Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property State Tax Rate	Utility Operating Real Property Subject to the Utility Property State Tax Rate
Allegany	3,696,188	1,000	18,734	3,715,922	1,575	10%	3,714,347	8,294
Anne Arundel	96,800,000	200,000	955	97,000,955	51,620	10%	96,949,335	57,355
Baltimore City	42,603,535	50,000	251,594	42,905,129	173,042	10%	42,732,087	181,200
Baltimore	91,920,222	85,000	20,220	92,025,442	67,496	10%	91,957,946	140,821
Calvert	12,773,897	22,000	0	12,795,897	2,386	10%	12,793,511	11,899
Caroline	2,768,442	1,250	0	2,769,692	3,375	10%	2,766,317	6,302
Carroll	21,115,320	35,000	6,557	21,156,877	7,151	10%	21,149,726	13,200
Cecil	10,925,582	15,000	8,050	10,948,632	4,020	10%	10,944,612	16,784
Charles	19,500,000	57,500	1,390	19,558,890	4,809	10%	19,554,081	35,860
Dorchester	2,924,642	2,500	0	2,927,142	1,458	10%	2,925,684	2,095
Frederick	34,646,865	125,000	12,950	34,784,815	16,765	10%	34,768,049	30,007
Garrett	4,575,739	7,500	1,161	4,584,400	1,128	10%	4,583,271	38,602
Harford	29,870,000	75,000	2,808	29,947,808	4,705	10%	29,943,103	58,118
Howard	56,451,800	165,000	22,849	56,639,649	19,825	10%	56,619,824	40,756
Kent	2,996,535	1,500	0	2,998,035	549	10%	2,997,485	1,956
Montgomery	203,191,963	250,000	13,074	203,455,037	83,577	10%	203,371,460	129,119
Prince George's	107,564,582	210,000	9,065	107,783,647	297,250	10%	107,486,397	71,607
Queen Anne's	8,660,606	17,500	0	8,678,106	2,450	10%	8,675,656	4,605
St. Mary's	12,991,519	40,000	0	13,031,519	1,466	10%	13,030,053	6,412
Somerset	1,381,122	2,500	4,774	1,388,396	402	10%	1,387,994	1,741
Talbot	8,750,005	8,750	0	8,758,755	2,758	10%	8,755,996	3,458
Washington	13,420,739	30,000	42,150	13,492,889	5,566	10%	13,487,323	13,123
Wicomico	6,764,000	13,500	6,050	6,783,550	4,133	10%	6,779,417	16,233
Worcester	16,622,981	7,500	191	16,630,672	3,995	10%	16,626,677	5,990
TOTAL	812,916,284	1,423,000	422,572	814,761,856	761,504		814,000,352	895,537

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.

State Department of Assessments and Taxation

Table V
Fiscal Year 2021 Real Property Tax Base/Ratio by Jurisdiction

This table shows the taxable assessable base and ratios of real property used for different purposes. Ratios shown are median ratios of arms-length sales of properties in Group 3 that were sold between July 1, 2020 and June 30, 2021, compared with the Department's January 1, 2021 assessed value. In jurisdictions with fewer than 10 commercial sales, the statewide ratio is used (see Table V). A ratio of 100% is used for property not assessed on market value.

	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	38,351	2,587,005,103	95.5%	999,087,151	98.6%	140,408,764	95.5%	3,114,467	100.0%	3,729,615,485	96.3%
Anne Arundel	215,287	73,992,750,335	90.1%	22,769,721,307	96.6%	574,884,631	90.1%	14,745,667	100.0%	97,352,101,940	91.5%
Baltimore City	220,786	26,730,904,422	90.8%	20,685,117,763	86.9%	0	90.8%	0	100.0%	47,416,022,185	89.1%
Baltimore	285,326	65,436,666,272	88.0%	26,562,068,792	86.1%	1,118,094,414	88.0%	63,444,567	100.0%	93,180,274,045	87.5%
Calvert	41,835	11,100,412,485	90.9%	1,433,390,401	94.3%	297,792,307	90.9%	1,600	100.0%	12,831,596,793	91.2%
Caroline	15,894	1,988,725,678	86.2%	413,847,394	94.3%	407,798,346	86.2%	508,467	100.0%	2,810,879,885	87.3%
Carroll	66,554	17,605,494,173	95.8%	2,913,137,180	93.8%	946,184,737	95.8%	4,268,200	100.0%	21,469,084,290	95.5%
Cecil	46,341	7,839,500,199	92.5%	2,629,581,736	95.2%	598,353,987	92.5%	1,936,800	100.0%	11,069,372,722	93.2%
Charles	66,993	15,760,848,664	93.1%	3,570,088,613	92.1%	469,059,332	93.1%	18,660,667	100.0%	19,818,657,276	93.0%
Dorchester	22,090	2,192,925,763	88.3%	543,146,133	94.3%	281,471,896	88.3%	3,332,800	100.0%	3,020,876,592	89.3%
Frederick	102,794	27,055,241,334	88.0%	6,797,647,923	86.9%	1,441,720,037	88.0%	15,241,967	100.0%	35,309,851,261	87.8%
Garrett	28,928	3,856,193,170	90.9%	484,015,065	96.0%	247,688,796	90.9%	0	100.0%	4,587,897,031	91.4%
Harford	97,773	23,240,348,757	88.3%	6,061,621,966	78.6%	807,517,664	88.3%	18,536,933	100.0%	30,128,025,320	86.2%
Howard	106,664	42,988,760,638	91.5%	13,706,051,428	80.6%	438,917,966	91.5%	36,271,600	100.0%	57,170,001,632	88.6%
Kent	12,958	2,200,553,891	88.8%	422,266,963	78.8%	413,005,858	88.8%	2,796,100	100.0%	3,038,622,812	87.2%
Montgomery	333,743	155,284,410,553	92.3%	48,214,529,716	98.0%	669,431,127	92.3%	108,419,399	100.0%	204,276,790,795	93.6%
Prince George's	287,345	76,325,919,167	92.1%	31,528,545,907	95.8%	334,726,375	92.1%	16,690,700	100.0%	108,205,882,149	93.2%
Queen Anne's	25,637	6,967,537,867	93.7%	1,044,494,878	99.8%	816,710,240	93.7%	8,148,400	100.0%	8,836,891,385	94.4%
St. Mary's	48,623	10,672,550,846	88.3%	1,941,902,985	96.5%	700,156,053	88.3%	4,773,267	100.0%	13,319,383,151	89.4%
Somerset	15,865	980,652,562	84.9%	278,663,429	94.3%	151,522,765	84.9%	857,900	100.0%	1,411,696,656	86.6%
Talbot	20,864	6,735,519,721	93.5%	1,118,670,746	94.3%	916,257,516	93.5%	7,259,833	100.0%	8,777,707,816	93.6%
Washington	56,895	8,829,069,714	86.3%	4,224,825,732	91.5%	628,619,631	86.3%	8,407,800	100.0%	13,690,922,877	87.9%
Wicomico	44,676	4,649,356,494	86.0%	1,807,085,251	95.8%	312,980,098	86.0%	3,379,733	100.0%	6,772,801,576	88.4%
Worcester	64,373	13,429,825,747	84.1%	2,868,592,366	94.3%	304,460,512	84.1%	17,341,800	100.0%	16,620,220,425	85.7%
Statewide	2,266,595	608,451,173,555	90.7%	203,018,100,825	94.3%	13,017,763,052	90.7%	358,138,667	100.0%	824,845,176,099	91.5%

TABLE VI
Assessment Levels

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Allegany	95.0	93.0	89.6	90.1	90.0	91.8	94.5%	94.2%	95.2%	94.0%	95.6%	96.4%	95.4%	95.2%	96.3%
Anne Arundel	96.0	95.2	95.1	90.3	89.7	90.2	91.2%	90.7%	93.8%	95.2%	94.3%	96.3%	96.9%	93.2%	91.5%
Baltimore City	92.0	94.7	91.6	91.4	91.3	95.8	94.8%	93.1%	91.0%	92.2%	91.7%	94.7%	95.7%	95.0%	89.1%
Baltimore	94.0	94.6	94.8	91.5	93.6	93.0	87.6%	92.3%	96.8%	94.8%	94.6%	92.3%	92.3%	93.2%	87.5%
Calvert	95.0	95.4	96.0	94.0	91.7	90.6	90.5%	91.1%	91.3%	91.5%	93.3%	94.2%	96.0%	95.0%	91.2%
Caroline	95.0	95.3	92.8	95.7	97.2	98.1	94.4%	95.6%	95.4%	94.8%	95.2%	92.4%	94.5%	96.1%	87.3%
Carroll	96.0	97.1	94.0	89.5	93.2	90.5	91.5%	92.9%	91.3%	92.6%	93.7%	94.9%	94.8%	94.4%	95.5%
Cecil	94.0	94.9	94.9	91.6	87.2	91.2	94.8%	92.4%	93.2%	92.6%	94.2%	96.0%	95.9%	95.8%	93.2%
Charles	94.0	96.4	93.4	92.1	92.2	92.2	91.9%	92.3%	94.5%	93.1%	94.1%	94.3%	93.5%	94.8%	93.0%
Dorchester	91.0	96.9	90.2	95.3	91.2	90.8	98.1%	91.8%	93.1%	93.7%	95.5%	96.1%	94.7%	88.9%	89.3%
Frederick	96.0	98.2	95.6	89.2	93.0	89.2	90.4%	92.1%	90.9%	92.3%	93.2%	94.1%	95.2%	93.2%	87.8%
Garrett	95.0	92.7	91.0	89.9	98.1	90.6	90.2%	94.9%	94.7%	93.3%	96.1%	94.9%	95.3%	94.9%	91.4%
Harford	93.0	96.1	92.8	91.6	91.2	94.2	92.8%	92.0%	91.7%	91.2%	94.9%	93.1%	93.6%	93.1%	86.2%
Howard	97.0	96.5	93.1	88.2	89.6	91.3	89.8%	92.6%	91.3%	94.2%	94.4%	94.0%	95.3%	91.9%	88.6%
Kent	94.0	95.2	91.0	90.8	94.8	98.5	96.9%	96.4%	91.4%	91.7%	97.1%	96.1%	95.7%	94.8%	87.2%
Montgomery	98.0	96.4	95.4	88.4	92.9	92.9	91.6%	92.4%	96.6%	93.6%	93.1%	93.9%	96.2%	95.8%	93.6%
Prince George's	91.0	98.2	96.4	95.3	92.8	92.9	90.7%	91.8%	93.7%	94.3%	92.5%	93.2%	94.4%	94.6%	93.2%
Queen Anne's	96.0	96.4	91.1	90.6	93.6	92.2	95.2%	93.8%	96.4%	98.4%	95.8%	96.7%	96.7%	94.2%	94.4%
St. Mary's	95.0	97.9	96.6	93.3	94.5	94.5	95.3%	94.1%	92.7%	93.2%	94.1%	93.4%	92.9%	94.8%	89.4%
Somerset	86.0	92.5	89.3	85.0	91.5	87.9	96.1%	93.7%	93.3%	94.2%	94.9%	96.7%	92.6%	94.9%	86.6%
Talbot	96.0	98.0	93.9	93.8	97.7	96.8	93.8%	94.5%	92.8%	96.6%	96.6%	98.0%	94.7%	95.2%	93.6%
Washington	97.0	97.2	91.8	92.9	95.4	90.7	90.8%	93.7%	93.1%	93.3%	92.3%	92.7%	92.7%	92.4%	87.9%
Wicomico	89.0	90.3	88.9	89.1	90.6	89.4	91.0%	90.4%	87.8%	91.5%	93.3%	92.5%	92.7%	91.5%	88.4%
Worcester	97.0	93.9	93.9	92.2	89.5	91.4	89.7%	91.5%	90.5%	92.5%	94.6%	92.4%	94.8%	93.9%	85.7%
Statewide	96.0	95.7	94.0	91.0	92.0	91.7	91.3%	92.3%	93.9%	93.2%	93.9%	94.3%	94.9%	94.4%	91.5%

TABLE VII
2020-2021 County Tax Rates

Jurisdiction	Real Property	Personal Property	Utility
Allegany County	0.975	2.4375	2.4375
Anne Arundel County	0.934	2.335	2.335
Baltimore City	2.248	5.62	5.62
Baltimore County	1.10	2.75	2.75
Calvert County	0.932	2.23	2.23
Caroline County	0.98	2.45	2.45
Carroll County	1.018	2.515	2.515
Cecil County	1.0414	2.6035	2.6035
Charles County	1.141	2.8525	2.8525
Dorchester County	1.00	2.44	2.44
Frederick County	1.06	0	2.65
Garrett County	1.056	0	2.64
Harford County	1.042	2.6049	2.6049
Howard County	1.014	2.535	2.535
Kent County	1.022	0	0
Montgomery County	0.6948	1.737	1.737
Prince George's County	1.00	2.50	2.50
Queen Anne's County	0.8471	0	2.118
St. Mary's County	0.8478	2.1195	2.1195
Somerset County	1.00	2.50	2.50
Talbot County	0.6372	0	1.593
Washington County	0.948	2.37	2.37
Wicomico County	0.9286	2.1715	2.1715
Worcester County	0.845	2.1125	2.1125
State	0.112	0	0.28

Note: Information on tax rate differentials and other local tax rates within the counties are available upon request. The rates are also available on our website: <https://dat.maryland.gov/Pages/Tax-Rates.aspx>

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

DOCUMENTS	FY 2018	FY 2019	FY 2020	FY 2021
Certificates of Status (Good Standing)	64,969	61,603	72,962	61,597
Name Reservation	936	912	770	656
Agency Record	26,468	17,763	33,622	28,633
Foreign Limited Liability Companies	5,116	6,486	6,268	5,364
Foreign Qualifications	3,039	3,145	3,009	3,009
Certificate of Withdrawal or Supplemental Certificate	845	1,082	781	718
Foreign Penalty	0	0	0	0
Corporate Charters	9,567	9,067	9,707	8,595
Amendment or Related Document	4,680	2,203	4,643	4,038
Merger or Consolidation	277	442	267	240
Transfers	238	104	1	2
Dissolutions	2,269	9,654	1,979	1,966
Revivals	2,244	5,580	2,063	1,886
Change of Principal Office or Resident Agent	15,128	19,319	21,858	18,683
Certificate of LTD Partnership	195	67	176	165
Financing Statements	58,368	56,084	56,084	00,000
Limited Liability Companies	52,656	57,753	92,674	79,316
TOTALS	247,005	251,264	304,389	000,000

TABLE IX
STATEMENT OF REVENUES

	FISCAL YEAR ENDING		
	June 30, 2019	June 30, 2020	June 30, 2021
Corporate Filing Fees	\$ 97,591,620	\$ 83,861,444	\$ 149,685,801
Gross Receipts Franchise Tax	\$ 146,008,315	\$ 178,049,863	\$ 144,256,915
Recordation Tax	\$ 4,396,065	\$ 4,318,419	\$ 5,015,233
Transfer Tax	\$ 8,776,762	\$ 7,186,648	\$ 2,427,405
Recording Fee	\$ 14,371,864	\$ 13,121,603	\$ 20,076,204
Organization & Capitalization Fees	\$ 212,044	\$ 213,823	\$ 261,235
Expedited Services Fees	\$ 8,286,174	\$ 8,790,421	\$ 12,650,158
Charges for Services	\$ 6,663	\$ 36	\$ 275
Ground Rent Registration	\$ 555	\$ 1,220	\$ 520
Local Subdivision Participation	\$ 22,963,574	\$ 21,700,656	\$ 18,067,802
Other	\$ 43,238	\$ 7,263	\$ 55,100
TOTAL REVENUES	\$ 302,656,874	\$ 317,251,396	\$ 352,496,648

**Personal Property Assessment Exemptions for the 2021/22 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2021**

COUNTY TOWN	COMMERCIAL INVENTORY	MANUFACTURING INVENTORY	MANUFACTURING MACHINERY
Allegany			
Allegany	100%	100%	100%
Barton	***	***	***
Cumberland	100%	100%	100%
Frostburg	100%	100%	***
Lonaconing	***	***	***
Luke	***	***	***
Midland	***	***	***
Westernport	100%	100%	***
LaVale	100%	100%	100%
Anne Arundel			
Anne Arundel (L)	100%	100%	100%
Annapolis	100%	100%	100%
Highland Beach	***	***	***
(L) manufacturing exemption includes laundries (County only)			
Baltimore City			
Baltimore City (L,D)	100%	100%	100%
(L,D) manufacturing exemption includes laundries and dairies			
Baltimore			
Baltimore	100%	100%	100%
Calvert			
Calvert	100%	100%	100%
Chesapeake Beach (1)	100%	100%	100%
North Beach (2)	100%	100%	100%
(1) all other personal property is 100% exempt			
(2) Town exemptions to be same as the county			
Caroline			
Caroline (1)	100%	100%	100%
Denton	100%	100%	100%
Federalsburg	100%	100%	***
Goldsboro	***	***	***
Greensboro	100%	100%	100%
Henderson	***	***	***
Hillsboro	***	***	***

Marydel	***	***	***
Preston	***	***	***
Ridgely	100%	100%	***
Templeville	***	***	***

(1) all other personal property is 100% exempt

Carroll			
Carroll	100%	100%	100%
Hampstead	100%	100%	100%
Manchester	100%	100%	100%
Mount Airy	100%	100%	100%
New Windsor	100%	100%	100%
Sykesville	100%	100%	***
Taneytown	100%	100%	100%
Union Bridge	100%	100%	100%
Westminster	100%	100%	100%

Cecil

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

(1) all other personal property is 100% exempt

Charles

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

Dorchester

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

(1) all other personal property is 100% exempt

Frederick

Frederick (1)	100%	100%	100%
Brunswick (1)	100%	100%	100%
Burkittsville	***	***	***
Emmitsburg	***	***	***
Frederick City (2)	100%	100%	93.25%
Middletown	40%	40%	***
Mount Airy	100%	100%	100%
Myersville	***	***	***
New Market	***	***	***
Rosemont	***	***	***
Thurmont	100%	100%	40%
Walkersville	***	40%	***
Woodsboro	***	***	***

(1) all other personal property is 100% exempt

(2) all other personal property 88.75% exempt (phasing out at 3.75% per year)

Garrett

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

(1) all other personal property is 100% exempt

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

Howard			
Howard	100%	100%	100%

Kent			
Kent (1)	100%	100%	100%
Betterton	***	***	***
Chestertown (1)	100%	100%	100%
Galena (1)	100%	100%	100%
Millington (1)	100%	100%	100%
Rock Hall	***	***	***

(1) all other personal property is 100% exempt

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

Prince George's

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

(L) manufacturing exemption includes laundries (County only)

Queen Anne's

Queen Anne's (1)	100%	100%	100%
Barclay	***	***	***
Centreville (1)	100%	100%	100%
Church Hill	***	***	***
Millington (1)	100%	100%	100%
Queen Anne	***	***	***
Queenstown	***	***	***
Sudlersville	***	***	***
Templeville	***	***	***

(1) all other personal property is 100% exempt

St. Mary's

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

(1) all other personal property is 100% exempt

Somerset

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

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

(1) all other personal property is 100% exempt

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

Wicomico				
Wicomico		100%	100%	100%
Delmar		100%	100%	100%
Fruitland		35%	100%	100%
Hebron		***	***	***
Mardella Springs		***	***	***
Pittsville	(2)	25%	100%	100%
Salisbury		55%	100%	***
Sharptown		***	***	***
Willards		***	***	***

(1) all other property 25% exempt

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

- first 100,000 of assessed value is exempt

STATE OF MARYLAND				
Maryland	(1)	100%	100%	100%

(1) all personal property is 100% exempt

SPECIAL NOTES:

- A) Farm implements owned or leased by a farmer are 100% exempt in all counties.
- B) Livestock of farmers is 100% exempt in all counties.

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. Any questions should be directed to:

**Department of Assessments and Taxation
Personal Property Division
301 W. Preston Street
Baltimore, Maryland 21201-2305
(410) 767-1170
MD Toll Free 1-888-246-5941
Website: <http://www.dat.maryland.gov>
Email: sdat.persprop@maryland.gov**

updated 5/13/2021

**TABLE XI
HOMEOWNERS' TAX CREDIT
COMPARISON OF 2020 AND 2021**

	2020	2020	2020 Total	2020	2021	2021	2021 Total	2021
Allegany	1162	712	\$525,579.80	\$738.17	975	643	\$490,552.85	\$762.91
Anne Arundel	4864	2721	\$3,234,677.66	\$1,188.78	4,122	2448	\$2,941,471.69	\$1,201.58
Baltimore City	11470	7866	\$13,033,254.28	\$1,656.91	12,090	7250	\$12,133,933.64	\$1,673.65
Baltimore County	11120	6682	\$8,238,128.07	\$1,232.88	10,230	5971	\$7,482,388.97	\$1,253.12
Calvert	1085	622	\$771,651.47	\$1,240.60	969	556	\$678,028.89	\$1,219.48
Caroline	705	407	\$468,975.37	\$1,152.27	613	394	\$440,901.28	\$1,119.04
Carroll	2251	1556	\$2,130,211.53	\$1,369.03	1,971	1406	\$1,940,664.64	\$1,380.27
Cecil	1304	811	\$973,892.53	\$1,200.85	1131	719	\$866,199.49	\$1,204.73
Charles	1889	1092	\$1,463,569.65	\$1,340.27	1670	1051	\$1,430,295.25	\$1,360.89
Dorchester	647	406	\$417,069.25	\$1,027.26	590	382	\$390,486.14	\$1,022.22
Frederick	1680	2993	\$3,402,754.59	\$1,136.90	3622	2123	\$3,257,406.91	\$1,534.34
Garrett	565	335	\$272,567.30	\$813.63	510	321	\$270,427.13	\$842.45
Harford	2972	1953	\$2,498,673.61	\$1,279.40	2660	1748	\$2,177,311.84	\$1,245.60
Howard	2484	1689	\$3,419,409.06	\$2,024.52	2153	1532	\$3,153,165.69	\$2,058.20
Kent	384	252	\$279,851.96	\$1,110.52	348	232	\$254,141.92	\$1,095.44
Montgomery	6615	4057	\$7,133,059.99	\$1,758.21	5978	3670	\$6,417,392.31	\$1,748.61
Prince George's	7313	4405	\$8,012,483.90	\$1,818.95	6305	3926	\$7,390,118.12	\$1,882.35
Queen Anne's	579	331	\$408,482.76	\$1,234.09	498	327	\$417,992.46	\$1,278.26
St. Mary's	1093	637	\$776,410.51	\$1,218.85	921	582	\$726,681.46	\$1,248.59
Somerset	376	229	\$171,341.51	\$748.22	312	190	\$141,258.97	\$743.47
Talbot	282	129	\$111,988.78	\$868.13	218	115	\$108,980.14	\$947.65
Washington	2231	1365	\$1,403,647.08	\$1,028.31	1900	1248	\$1,294,521.67	\$1,037.28
Wicomico	1112	623	\$552,416.64	\$886.70	919	560	\$495,920.26	\$885.57
Worcester	859	457	\$511,424.41	\$1,119.09	679	411	\$469,688.99	\$1,142.80
STATEWIDE	65042	42330	\$60,211,521.71	\$1,422.43	61384	37805	\$55,369,930.71	1464.62



TABLE XII
RENTERS' TAX CREDIT
COMPARISON OF FY 2020 AND FY 2021

Jurisdiction	2020 Number of Applications Received	2020 Number of Credits Issued	2020 Total Credits Issued	2020 Average Credit	2021 Number of Applications Received	2021 Number of Credits Issued	2021 Total Credits Issued	2021 Average Credit
Allegany	148	112	\$32,935.31	\$294.07	130	99	\$26,831.55	\$271.03
Anne Arundel	466	280	\$150,638.88	\$538.00	384	264	\$144,231.75	\$546.33
Baltimore City	3,849	2,674	\$972,617.64	\$363.73	3,275	2,339	\$859,398.10	\$367.42
Baltimore County	2,300	1,566	\$724,098.73	\$462.39	1,931	1,348	\$633,158.14	\$469.70
Calvert	47	21	\$16,664.72	\$793.56	31	22	\$15,575.22	\$707.96
Caroline	34	27	\$10,499.69	\$388.88	25	18	\$7,652.12	\$425.12
Carroll	163	120	\$65,917.16	\$549.31	139	90	\$45,202.01	\$502.24
Cecil	131	99	\$45,242.03	\$456.99	118	81	\$36,998.46	\$456.77
Charles	227	144	\$75,000.27	\$520.84	201	138	\$67,819.10	\$491.44
Dorchester	232	173	\$81,657.84	\$472.01	199	151	\$70,818.07	\$468.99
Frederick	188	132	\$75,632.05	\$572.97	177	121	\$66,753.90	\$551.69
Garrett	20	11	\$2,059.35	\$187.21	9	6	\$593.75	\$98.96
Harford	240	152	\$74,852.45	\$492.45	187	122	\$55,544.87	\$455.29
Howard	399	301	\$152,632.25	\$507.08	376	292	\$152,530.16	\$422.36
Kent	47	31	\$15,701.02	\$506.48	38	24	\$10,908.16	\$454.51
Montgomery	852	487	\$247,753.35	\$508.73	669	405	\$201,975.21	\$498.70
Prince George's	1,061	658	\$352,224.94	\$535.30	914	642	\$352,475.57	\$549.03
Queen Anne's	24	13	\$6,059.79	\$466.14	24	15	\$6,992.70	\$466.18
St. Mary's	80	47	\$21,445.29	\$456.28	57	37	\$19,420.32	\$524.87
Somerset	68	41	\$24,847.98	\$606.05	56	40	\$24,331.14	\$608.28
Talbot	56	42	\$22,157.50	\$527.56	61	39	\$17,858.75	\$457.92
Wasington	248	161	\$81,567.10	\$506.63	179	130	\$54,352.98	\$418.10
Wicomico	265	163	\$69,413.55	\$425.85	219	153	\$62,593.31	\$409.11
Worcester	94	70	\$31,844.96	\$454.93	75	60	\$28,100.28	\$468.34
STATEWIDE	11,239	7,525	\$3,353,463.85	\$445.64	9,474	6,636	\$2,962,115.62	\$446.37

**TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2021**

Jurisdiction	Federal	State	County and Municipal	Educational	Religious	Charitable and Fraternal	Individual
Allegany	86,617,433	267,196,233	155,915,089	487,957,638	94,412,732	287,038,937	25,542,606
Anne Arundel	1,467,247,353	1,315,372,399	1,127,108,643	1,944,848,465	710,986,632	743,186,219	921,272,574
Baltimore City	593,468,310	2,525,984,782	3,117,683,854	5,649,702,612	1,845,989,601	3,566,227,537	118,774,271
Baltimore	512,626,899	1,138,761,131	1,323,119,065	3,590,565,679	1,456,527,093	824,843,860	319,232,710
Calvert	76,573,400	109,806,867	257,138,665	411,385,034	146,729,396	109,005,198	151,654,104
Caroline	8,840,133	58,649,596	56,492,001	102,178,866	47,155,984	37,999,401	21,343,112
Carroll	12,149,510	211,439,897	511,910,146	801,045,983	298,669,291	244,979,648	121,280,834
Cecil	122,118,333	160,265,300	163,068,260	318,829,167	131,943,334	120,047,596	97,577,391
Charles	943,951,199	149,387,622	228,167,073	595,616,276	184,834,709	93,389,492	514,455,652
Dorchester	38,233,901	183,404,900	84,700,901	105,353,634	60,014,467	51,781,831	18,877,388
Frederick	332,746,400	97,404,766	825,804,602	1,231,628,541	489,010,940	459,095,657	251,496,385
Garrett	6,987,701	178,244,134	141,759,769	122,851,666	79,405,742	29,004,484	18,323,048
Harford	890,678,167	101,411,466	365,941,829	872,488,367	282,723,902	304,528,407	324,256,584
Howard	31,770,267	530,891,738	863,761,249	1,504,948,034	531,166,068	341,591,995	276,829,812
Kent	10,697,800	24,172,467	70,628,968	120,855,601	36,295,027	52,815,108	10,830,083
Montgomery	3,052,230,667	1,223,175,466	7,967,980,780	6,200,812,835	2,917,786,900	1,759,465,886	888,317,093
Prince George's	2,687,969,634	863,744,000	1,947,647,389	2,786,123,675	1,528,103,763	594,824,387	1,577,916,585
Queen Anne's	3,669,233	154,872,599	259,425,252	269,983,099	87,505,001	61,100,999	54,296,060
St. Mary's	1,114,443,067	183,461,601	303,329,289	433,505,037	119,806,630	40,794,386	168,022,803
Somerset	2,951,067	155,064,971	50,176,131	153,471,767	34,392,146	51,896,996	11,888,177
Talbot	16,209,067	28,835,899	172,356,767	110,806,833	84,725,687	146,121,287	41,238,036
Washington	70,852,866	270,962,667	419,371,133	667,499,025	381,220,175	525,169,195	72,526,264
Wicomico	5,197,233	138,562,900	258,829,686	723,122,577	140,879,194	278,319,947	57,006,669
Worcester	93,486,500	100,201,806	391,057,004	200,709,001	98,176,564	81,132,789	38,139,404
TOTALS	\$12,181,716,140	\$10,171,275,207	\$21,063,373,545	\$29,406,289,412	\$11,788,460,978	\$10,804,361,242	\$6,101,097,645

TABLE XIV
FY 2021 Enterprise Zone Tax Credit

Enterprise Zone	Capital Investment FY 2021	# Of Business in FY 2021	State's One-Half Portion For FY 2021
Allegheny County	\$ 36,128,496	15	\$ 135,220
Baltimore City	\$ 2,070,377,357	211	\$ 16,043,698
Baltimore City PP	\$ -	17	\$ 3,057,593
Baltimore County	\$ 356,445,500	19	\$ 1,425,739
Cecil County	\$ 375,913,089	12	\$ 1,520,570
Dorchester County	\$ 531,294	4	\$ 1,295
Frederick County	\$ -	1	\$ -
Garrett County	\$ 10,864,001	6	\$ 47,731
Harford County	\$ 394,951,747	53	\$ 1,399,277
Kent County	\$ 11,173,000	2	\$ 55,359
Montgomery County	\$ 207,661,598	12	\$ 507,526
Prince George's County	\$ 302,045,182	75	\$ 1,088,726
Prince Georges's County PP	\$ -	4	\$ 3,422
Queen Anne's County	\$ 13,177,500	26	\$ 44,651
St. Mary's County	\$ 10,978,567	4	\$ 21,473
Somerset County	\$ 806,900	5	\$ 2,877
Talbot County	\$ 433,900	1	\$ 1,106
Washington County	\$ 69,871,566	25	\$ 246,525
Wicomico County	\$ 21,593,454	30	\$ 150,071
Worcester County	\$ 1,557,900	4	\$ 10,277
TOTAL	\$ 3,884,511,051	526	\$ 25,763,135

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2019 - FY 2021

	FISCAL YEAR 2019			FISCAL YEAR 2020			FISCAL YEAR 2021		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
Allegany	11,912	128	1.07%	13,689	138	1.01%	12,809	148	1.16%
Anne Arundel	61,401	1,465	2.39%	85,739	2,123	2.48%	63,232	1,842	2.91%
Baltimore City	69,021	4,144	6.00%	82,265	4,536	5.51%	69,670	3,610	5.18%
Baltimore	87,811	2,083	2.37%	91,915	3,302	3.59%	101,847	2,367	2.32%
Calvert	11,894	167	1.40%	12,144	186	1.53%	16,889	181	1.07%
Caroline	5,646	117	2.07%	5,834	112	1.92%	4,480	68	1.52%
Carroll	23,657	365	1.54%	21,236	360	1.70%	20,782	444	2.14%
Cecil	16,763	359	2.14%	13,360	146	1.09%	15,655	387	2.47%
Charles	22,616	386	1.71%	18,532	152	0.82%	23,493	389	1.66%
Dorchester	7,727	116	1.50%	8,885	288	3.24%	5,430	65	1.20%
Frederick	35,632	522	1.46%	38,150	625	1.64%	24,698	420	1.70%
Garrett	7,553	58	0.77%	11,003	122	1.11%	9,965	83	0.83%
Harford	25,283	371	1.47%	33,104	533	1.61%	37,864	465	1.23%
Howard	32,313	969	3.00%	33,806	1,259	3.72%	36,594	765	2.09%
Kent	4,020	101	2.51%	5,020	79	1.57%	3,863	57	1.48%
Montgomery	106,975	3,186	2.98%	95,129	3,023	3.18%	122,266	3,667	3.00%
Prince George's	78,751	2,680	3.40%	116,174	2,863	2.46%	88,586	1,489	1.68%
Queen Anne's	8,434	337	4.00%	6,582	119	1.81%	10,491	188	1.79%
St. Mary's	13,283	187	1.41%	17,598	351	1.99%	16,831	341	2.03%
Somerset	4,192	62	1.48%	5,228	83	1.59%	6,542	106	1.62%
Talbot	9,327	156	1.67%	5,717	83	1.45%	5,646	26	0.46%
Washington	21,106	684	3.24%	19,557	495	2.53%	15,694	334	2.13%
Wicomico	14,435	280	1.94%	14,641	152	1.04%	15,666	152	0.97%
Worcester	17,795	495	2.78%	14,838	306	2.06%	31,095	297	0.96%
TOTAL	697,547	19,418	2.78%	770,146	21,436	2.78%	760,088	17,891	2.35%

**Notices are not sent for exempt properties.*

TABLE XVI
Median Sales Price
Owner Occupied

County	FY 2019		FY 2020		FY 2021	
	Count	Median	Count	Median	Count	Median
Allegany	341	\$120,000	165	\$124,900	192	\$130,500
Anne Arundel	8,688	\$360,000	8,225	\$375,000	10,730	\$401,000
Baltimore City	4,548	\$186,000	2,814	\$218,000	5,788	\$236,374
Baltimore	8,874	\$264,500	8,211	\$270,000	10,795	\$293,000
Calvert	1,165	\$341,000	1,276	\$354,424	1,731	\$375,900
Caroline	276	\$212,500	332	\$220,000	411	\$250,000
Carroll	2,095	\$335,000	2,159	\$347,500	2,817	\$375,010
Cecil	1,137	\$240,000	1,192	\$250,000	1,572	\$280,000
Charles	2,529	\$329,502	2,775	\$345,000	3,672	\$370,000
Dorchester	280	\$175,000	255	\$190,000	356	\$220,000
Frederick	4,698	\$350,000	4,928	\$360,573	6,690	\$395,000
Garrett	139	\$152,777	161	\$147,000	198	\$182,500
Harford	3,680	\$280,000	3,811	\$295,000	5,112	\$318,700
Howard	4,205	\$445,990	3,968	\$455,108	5,290	\$480,000
Kent	148	\$227,000	141	\$230,000	310	\$250,000
Montgomery	10,667	\$456,649	10,400	\$475,000	14,274	\$520,000
Prince George's	9,200	\$330,000	8,617	\$355,000	11,242	\$382,270
Queen Anne's	686	\$349,950	758	\$372,683	1,164	\$405,000
St. Mary's	1,486	\$289,900	1,569	\$309,820	2,143	\$335,000
Somerset	127	\$135,000	134	\$145,000	191	\$158,500
Talbot	434	\$329,500	424	\$335,000	681	\$369,000
Washington	1,540	\$225,000	1,609	\$235,000	2,098	\$252,175
Wicomico	829	\$181,000	981	\$190,000	1,215	\$205,000
Worcester	521	\$240,000	512	\$260,000	668	\$287,000
Statewide	68,293	\$325,000	65,417	\$345,000	89,340	\$369,000