

## The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2016

Base Estimate Date: March 31, 2017

(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	3,534,589	4,562	15,580	3,554,731	3,737	4%	3,550,994	20,381	7,308	127,638	1,802,806	1,958,133	5,512,864
Anne Arundel	80,760,664	220,826	772	80,982,262	8,643,349	2%	72,338,913	1,500	43,031	949,101	1,605,348	2,598,980	83,581,242
Baltimore City	37,502,494	267,941	201,507	37,971,942	1,587,265	4%	36,384,677	34,852	135,619	883,067	1,384,231	2,437,769	40,409,711
Baltimore	78,468,749	242,852	16,110	78,727,711	1,084,780	4%	77,642,931	11,999	108,806	1,288,839	1,918,197	3,327,841	82,055,552
Calvert	11,486,169	28,151		11,514,320	790	10%	11,513,530		110,151	785,296	159,318	1,054,765	12,569,085
Caroline	2,478,890	4,772		2,483,661	9,161	5%	2,474,501		5,159	57,697	56,581	119,437	2,603,098
Carroll	18,487,777	37,176	6,549	18,531,502	22,058	5%	18,509,445	7,455	12,623	262,000	306,707	588,785	19,120,287
Cecil	9,339,543	9,924	5,939	9,355,406	3,948	4%	9,351,458	5,482	15,112	168,674	247,205	436,473	9,791,878
Charles	16,251,266	97,687	1,124	16,350,077	7,538	7%	16,342,540	3,295	33,470	276,007	232,414	545,186	16,895,264
Dorchester	2,756,205	2,611		2,758,816	12,603	5%	2,746,213		2,344	117,164		119,508	2,878,324
Frederick	27,789,447	122,505	11,073	27,923,025	60,846	5%	27,862,179		29,973	346,838		376,811	28,299,836
Garrett	4,295,019	10,093	939	4,306,052	19,126	5%	4,286,926	10,076	38,885	75,832	31,545	156,338	4,462,389
Harford	26,428,402	90,338	2,230	26,520,970	8,916	5%	26,512,054	2,885	36,147	547,219	699,174	1,285,425	27,806,395
Howard	47,525,818	256,703	18,480	47,801,001	393,524	5%	47,407,476	8,251	35,119	552,888	1,052,989	1,649,247	49,450,247
Kent	2,891,953	4,874		2,896,827	44,104	5%	2,852,723		2,094	41,566		43,660	2,940,487
Montgomery	178,512,369	825,385	10,575	179,348,330	86,740	10%	179,261,590	7,732	110,725	1,576,233	2,355,986	4,050,676	183,399,006
Prince George's	80,685,662	880,911	7,235	81,573,808	3,872,001	0%	77,701,807	10,750	64,207	1,416,978	1,728,377	3,220,312	84,794,120
Queen Anne's	7,736,312	19,469		7,755,780	47,576	5%	7,708,205		4,636	73,045		77,681	7,833,461
St. Mary's	12,009,955	52,116		12,062,071	84,716	5%	11,977,355		5,559	112,531	170,168	288,258	12,350,328
Somerset	1,354,769	3,339	5,815	1,363,923	457	10%	1,363,466	4,729	1,136	38,327	38,415	82,607	1,446,530
Talbot	8,348,070	9,434		8,357,504	1,205,264	0%	7,152,240		3,003	61,773		64,776	8,422,280
Washington	11,990,742	26,093	31,072	12,047,907	11,650	5%	12,036,257	17,222	14,320	149,446	416,031	597,019	12,644,926
Wicomico	5,763,482	7,301	6,739	5,777,522	9,951	5%	5,767,571	4,513	12,786	144,535	217,869	379,703	6,157,226
Worcester	14,798,421	26,933	469	14,825,823	145,969	3%	14,679,854	258	5,846	136,012	224,753	366,869	15,192,692
<b>TOTAL</b>	<b>691,196,766</b>	<b>3,251,997</b>	<b>342,208</b>	<b>694,790,971</b>	<b>17,366,069</b>		<b>677,424,903</b>	<b>151,380</b>	<b>838,059</b>	<b>10,188,706</b>	<b>14,648,114</b>	<b>25,826,259</b>	<b>720,617,230</b>

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.**

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 2016 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

**Worcester County \$200,925.**

Effective July 1, 2013 manufacturing equipment became exempt in Wicomico County. Effective July 1 2015 manufacturing equipment became exempt in AlleganyCounty

**The Board of County Commissioners of Charles County and GenOn Mid-Atlantic, LLC have entered into a Payment in Lieu of Tax Agreement (PILOT) for tax years 2016 thru 2020 for the Morgantown electric generating plant as of March 28, 2017.**

**State Department of Assessments and Taxation**

## The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2017

Base Estimate Date: March 31, 2017

(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	3,543,204	1,500	15,463	<b>3,560,167</b>	4,422	4%	<b>3,555,745</b>	20,228	7,381	128,914	1,802,806	<b>1,959,329</b>	<b>5,519,496</b>
Anne Arundel	84,500,508	150,000	766	<b>84,651,274</b>	8,966,965	2%	<b>75,684,309</b>	1,489	43,461	958,592	1,605,348	<b>2,608,890</b>	<b>87,260,165</b>
Baltimore City	38,604,481	46,250	199,996	<b>38,850,727</b>	1,501,075	4%	<b>37,349,651</b>	34,591	136,975	891,898	1,384,231	<b>2,447,695</b>	<b>41,298,422</b>
Baltimore	81,078,032	157,500	15,989	<b>81,251,521</b>	1,133,888	4%	<b>80,117,633</b>	11,909	109,894	1,301,727	1,918,197	<b>3,341,727</b>	<b>84,593,248</b>
Calvert	11,677,671	13,750		<b>11,691,421</b>	528	10%	<b>11,690,893</b>		111,253	793,149	159,318	<b>1,063,720</b>	<b>12,755,142</b>
Caroline	2,487,854	2,750		<b>2,490,604</b>	7,703	5%	<b>2,482,901</b>		5,211	58,274	56,581	<b>120,066</b>	<b>2,610,670</b>
Carroll	18,933,849	30,000	6,500	<b>18,970,349</b>	30,507	5%	<b>18,939,842</b>	7,399	12,749	264,620	306,707	<b>591,475</b>	<b>19,561,824</b>
Cecil	9,547,867	4,000	5,894	<b>9,557,761</b>	11,920	4%	<b>9,545,840</b>	5,441	15,263	170,361	247,205	<b>438,270</b>	<b>9,996,030</b>
Charles	16,914,899	83,750	1,116	<b>16,999,765</b>	12,067	7%	<b>16,987,698</b>	3,270	33,805	278,767	232,414	<b>548,256</b>	<b>17,548,021</b>
Dorchester	2,760,142	1,500		<b>2,761,642</b>	10,239	5%	<b>2,751,403</b>		2,367	118,336		<b>120,703</b>	<b>2,882,345</b>
Frederick	28,890,251	62,500	10,990	<b>28,963,741</b>	78,356	5%	<b>28,885,385</b>		30,273	350,306		<b>380,579</b>	<b>29,344,320</b>
Garrett	4,311,946	5,400	932	<b>4,318,278</b>	14,458	5%	<b>4,303,820</b>	10,000	39,274	76,590	31,545	<b>157,409</b>	<b>4,475,687</b>
Harford	27,080,613	50,000	2,213	<b>27,132,826</b>	12,563	5%	<b>27,120,263</b>	2,863	36,508	552,691	699,174	<b>1,291,236</b>	<b>28,424,062</b>
Howard	49,300,096	166,250	18,341	<b>49,484,687</b>	315,080	5%	<b>49,169,607</b>	8,189	35,470	558,417	1,052,989	<b>1,655,065</b>	<b>51,139,752</b>
Kent	2,900,016	2,500		<b>2,902,516</b>	33,577	5%	<b>2,868,940</b>		2,115	41,982		<b>44,097</b>	<b>2,946,613</b>
Montgomery	186,589,604	550,000	10,496	<b>187,150,100</b>	91,831	10%	<b>187,058,269</b>	7,674	111,832	1,591,995	2,355,986	<b>4,067,487</b>	<b>191,217,587</b>
Prince George's	87,213,526	312,500	7,181	<b>87,533,207</b>	5,493,551	1%	<b>82,039,656</b>	10,669	64,849	1,431,148	1,728,377	<b>3,235,043</b>	<b>90,768,251</b>
Queen Anne's	7,927,624	15,000		<b>7,942,624</b>	44,571	5%	<b>7,898,053</b>		4,682	73,775		<b>78,457</b>	<b>8,021,081</b>
St. Mary's	12,208,758	23,000		<b>12,231,758</b>	57,571	5%	<b>12,174,187</b>		5,615	113,656	170,168	<b>289,439</b>	<b>12,521,197</b>
Somerset	1,349,677	1,750	5,771	<b>1,357,198</b>	399	10%	<b>1,356,799</b>	4,694	1,147	38,710	38,415	<b>82,966</b>	<b>1,440,164</b>
Talbot	8,349,021	12,500		<b>8,361,521</b>	1,154,370	0%	<b>7,207,151</b>		3,033	62,391		<b>65,424</b>	<b>8,426,945</b>
Washington	12,195,008	15,000	30,839	<b>12,240,847</b>	12,322	5%	<b>12,228,525</b>	17,093	14,463	150,940	416,031	<b>598,527</b>	<b>12,839,374</b>
Wicomico	5,907,019	6,000	6,688	<b>5,919,707</b>	18,022	5%	<b>5,901,686</b>	4,479	12,914	145,980	217,869	<b>381,242</b>	<b>6,300,950</b>
Worcester	15,165,596	3,000	465	<b>15,169,061</b>	156,206	3%	<b>15,012,855</b>	256	5,904	137,372	224,753	<b>368,285</b>	<b>15,537,346</b>
<b>TOTAL</b>	<b>719,437,265</b>	<b>1,716,400</b>	<b>339,640</b>	<b>721,493,305</b>	<b>19,162,194</b>		<b>702,331,112</b>	<b>150,244</b>	<b>846,438</b>	<b>10,290,591</b>	<b>14,648,114</b>	<b>25,935,387</b>	<b>747,428,692</b>

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

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

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

**Adjustment was made to the Garrett County Real Property base and the new construction.**

**State Department of Assessments and Taxation**

## The Estimated Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2016

Base Estimate Date: March 31, 2017

(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	3,572,516	4,562	15,580	<b>3,592,658</b>	1,127	10%	<b>3,591,531</b>	7,308
Anne Arundel	80,903,764	220,826	772	<b>81,125,361</b>	77,494	10%	<b>81,047,867</b>	43,031
Baltimore City	38,232,573	193,727	201,507	<b>38,627,806</b>	226,363	10%	<b>38,401,443</b>	135,619
Baltimore	78,641,161	162,692	16,110	<b>78,819,963</b>	39,358	10%	<b>78,780,605</b>	108,806
Calvert	11,484,679	28,151		<b>11,512,830</b>	790	10%	<b>11,512,040</b>	110,151
Caroline	2,478,954	4,772		<b>2,483,726</b>	569	10%	<b>2,483,157</b>	5,159
Carroll	18,487,777	37,176	6,549	<b>18,531,502</b>	1,319	10%	<b>18,530,183</b>	12,623
Cecil	9,359,021	9,924	5,939	<b>9,374,884</b>	568	10%	<b>9,374,316</b>	15,112
Charles	16,254,927	69,236	1,124	<b>16,325,288</b>	2,051	10%	<b>16,323,237</b>	33,470
Dorchester	2,756,205	2,611		<b>2,758,816</b>	1,182	10%	<b>2,757,634</b>	2,344
Frederick	27,795,442	122,505	11,073	<b>27,929,021</b>	5,646	10%	<b>27,923,375</b>	29,973
Garrett	4,295,279	10,093	939	<b>4,306,311</b>	2,042	10%	<b>4,304,270</b>	38,885
Harford	26,477,046	90,338	2,230	<b>26,569,614</b>	1,261	10%	<b>26,568,352</b>	36,147
Howard	47,539,399	199,571	18,480	<b>47,757,450</b>	14,300	10%	<b>47,743,150</b>	35,119
Kent	2,891,974	Highland Beach		<b>2,891,974</b>	2,836	10%	<b>2,889,138</b>	2,094
Montgomery	178,112,369	458,291	10,575	<b>178,581,235</b>	87,295	10%	<b>178,493,940</b>	110,725
Prince George's	80,686,717	764,087	7,235	<b>81,458,039</b>	299,269	10%	<b>81,158,770</b>	64,207
Queen Anne's	7,738,366	19,469		<b>7,757,835</b>	2,922	10%	<b>7,754,913</b>	4,636
St. Mary's	12,029,968	52,116		<b>12,082,084</b>	2,549	10%	<b>12,079,536</b>	5,559
Somerset	1,354,549	3,339	5,815	<b>1,363,703</b>	537	10%	<b>1,363,166</b>	1,136
Talbot	8,348,070	9,434		<b>8,357,504</b>	459	10%	<b>8,357,045</b>	3,003
Washington	12,016,765	26,093	31,072	<b>12,073,930</b>	1,616	10%	<b>12,072,314</b>	14,320
Wicomico	5,768,793	7,301	6,739	<b>5,782,832</b>	1,776	10%	<b>5,781,056</b>	12,786
Worcester	14,798,286	26,933	469	<b>14,825,688</b>	4,741	10%	<b>14,820,947</b>	5,846
<b>TOTAL</b>	<b>692,024,600</b>	<b>2,523,247</b>	<b>342,208</b>	<b>694,890,055</b>	<b>778,070</b>		<b>694,111,984</b>	<b>838,059</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.

**State Department of Assessments and Taxation**

**The Estimated Taxable Assessable Base at the State Level  
For the tax year beginning July 1, 2017**

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(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	3,543,204	1,500	15,463	<b>3,560,167</b>	1,152	10%	<b>3,559,015</b>	7,381
Anne Arundel	84,702,759	150,000	766	<b>84,853,525</b>	94,465	10%	<b>84,759,060</b>	43,461
Baltimore City	39,346,683	30,000	199,996	<b>39,576,679</b>	205,775	10%	<b>39,370,904</b>	136,975
Baltimore	81,253,518	105,000	15,989	<b>81,374,507</b>	59,073	10%	<b>81,315,434</b>	109,894
Calvert	11,676,116	13,750		<b>11,689,866</b>	528	10%	<b>11,689,337</b>	111,253
Caroline	2,487,918	2,750		<b>2,490,668</b>	438	10%	<b>2,490,229</b>	5,211
Carroll	18,933,849	30,000	6,500	<b>18,970,349</b>	1,916	10%	<b>18,968,433</b>	12,749
Cecil	9,567,284	4,000	5,894	<b>9,577,178</b>	911	10%	<b>9,576,267</b>	15,263
Charles	16,917,920	55,000	1,116	<b>16,974,036</b>	3,750	10%	<b>16,970,286</b>	33,805
Dorchester	2,760,142	1,500		<b>2,761,642</b>	1,204	10%	<b>2,760,438</b>	2,367
Frederick	28,896,365	62,500	10,990	<b>28,969,855</b>	8,119	10%	<b>28,961,735</b>	30,273
Garrett	4,312,205	5,400	932	<b>4,318,537</b>	1,824	10%	<b>4,316,714</b>	39,274
Harford	27,141,977	50,000	2,213	<b>27,194,190</b>	1,796	10%	<b>27,192,395</b>	36,508
Howard	49,314,418	112,500	18,341	<b>49,445,259</b>	15,313	10%	<b>49,429,946</b>	35,470
Kent	2,900,040	2,500		<b>2,902,540</b>	1,645	10%	<b>2,900,894</b>	2,115
Montgomery	186,589,604	150,000	10,496	<b>186,750,100</b>	92,423	10%	<b>186,657,677</b>	111,832
Prince George's	87,214,006	200,000	7,181	<b>87,421,187</b>	504,842	10%	<b>86,916,345</b>	64,849
Queen Anne's	7,929,763	15,000		<b>7,944,763</b>	2,873	10%	<b>7,941,890</b>	4,682
St. Mary's	12,218,302	23,000		<b>12,241,302</b>	1,639	10%	<b>12,239,663</b>	5,615
Somerset	1,349,457	1,750	5,771	<b>1,356,978</b>	394	10%	<b>1,356,584</b>	1,147
Talbot	8,349,021	12,500		<b>8,361,521</b>	723	10%	<b>8,360,798</b>	3,033
Washington	12,221,869	15,000	30,839	<b>12,267,708</b>	2,023	10%	<b>12,265,685</b>	14,463
Wicomico	5,914,157	6,000	6,688	<b>5,926,845</b>	3,195	10%	<b>5,923,650</b>	12,914
Worcester	15,165,461	3,000	465	<b>15,168,926</b>	5,689	10%	<b>15,163,238</b>	5,904
<b>TOTAL</b>	<b>720,706,039</b>	<b>1,052,650</b>	<b>339,640</b>	<b>722,098,329</b>	<b>1,011,713</b>		<b>721,086,615</b>	<b>846,438</b>

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

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Utility operating real property is taxed at a different rate than other real property.

**Adjustment was made to the Garrett County Real Property base and the new construction.**

**State Department of Assessments and Taxation**