

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2018
Base Estimate Date: November 30, 2018

(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	3,556,001	750	15,359	3,572,110	4,646	4%	3,567,464	17,839	7,898	129,649	196,000	351,386	3,923,496
Anne Arundel	87,321,516	200,000	761	87,522,277	8,781,522	2%	78,740,755	1,809	54,764	1,058,727	1,480,000	2,595,300	90,117,577
Baltimore City	39,813,028	181,100	205,592	40,199,720	1,266,133	4%	38,933,587	38,305	161,823	972,709	1,260,000	2,432,837	42,632,557
Baltimore	83,728,900	308,852	17,234	84,054,987	1,098,618	4%	82,956,369	11,339	123,008	1,492,887	1,625,000	3,252,234	87,307,221
Calvert	11,924,659	23,900		11,948,559	888	10%	11,947,670		11,773	155,919	135,000	302,692	12,251,251
Caroline	2,526,047	2,250		2,528,297	9,047	5%	2,519,249		5,636	63,466	58,000	127,102	2,655,399
Carroll	19,411,203	35,000	6,767	19,452,970	36,397	5%	19,416,573	7,355	12,831	294,473	280,000	594,659	20,047,629
Cecil	9,810,367	16,000	6,828	9,833,195	21,643	4%	9,811,552	5,610	17,789	190,994	370,000	584,393	10,417,588
Charles	17,456,543	74,572	1,107	17,532,222	15,086	7%	17,517,136	3,124	33,894	275,396	211,250	523,664	18,055,886
Dorchester	2,744,809	1,750		2,746,559	6,542	5%	2,740,017		2,109	130,171		132,280	2,878,839
Frederick	30,395,230	87,500	11,061	30,493,791	71,035	5%	30,422,756		29,849	383,386		413,235	30,907,026
Garrett	4,342,352	3,900	925	4,347,177	11,031	5%	4,336,146		36,654	72,835	110,520	220,009	4,567,186
Harford	27,602,217	50,000	2,258	27,654,475	14,972	5%	27,639,503	2,761	52,339	631,823	710,000	1,396,923	29,051,398
Howard	51,276,076	278,046	18,208	51,572,330	210,216	5%	51,362,114	8,340	40,766	628,698	810,000	1,487,804	53,060,134
Kent	2,920,306	3,050		2,923,356	24,353	5%	2,899,003		2,072	45,655		47,727	2,971,083
Montgomery	190,272,236	397,896	10,419	190,680,551	75,506	10%	190,605,045	7,330	118,530	1,678,782	1,875,000	3,679,642	194,360,193
Prince George's	92,125,028	344,668	7,343	92,477,039	6,608,110	2%	85,868,929	10,282	67,561	1,491,961	1,500,000	3,069,804	95,546,843
Queen Anne's	8,158,512	12,500		8,171,012	43,941	5%	8,127,071		4,892	80,586		85,478	8,256,490
St. Mary's	12,318,352	26,000		12,344,352	40,182	5%	12,304,169		6,642	129,746	155,000	291,388	12,635,740
Somerset	1,344,928	1,250	3,686	1,349,864	224	10%	1,349,640	52	1,700	41,458	96,000	139,210	1,489,074
Talbot	8,359,370	8,500		8,367,870	1,076,612	0%	7,291,258		3,087	65,957		69,044	8,436,914
Washington	12,381,875	22,500	35,686	12,440,061	12,724	5%	12,427,337	17,382	12,940	154,065	361,000	545,387	12,985,448
Wicomico	6,061,917	7,500	5,631	6,075,048	22,152	5%	6,052,896	68	16,306	157,526	190,000	363,900	6,438,948
Worcester	15,479,354	22,500	411	15,502,265	155,584	3%	15,346,681	122	5,917	152,579	192,000	350,618	15,852,883
TOTAL	741,330,825	2,109,986	349,276	743,790,088	19,607,165		724,182,922	131,718	830,780	10,479,448	11,614,770	23,056,716	766,846,804

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 busines 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 2018 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

Worcester County \$158,843.

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

State Department of Assessments and Taxation

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(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	3,593,773	750	15,436	3,609,959	4,213	4%	3,605,746	17,928	7,977	130,945	197,000	353,850	3,963,809
Anne Arundel	90,200,000	200,000	765	90,400,765	8,688,389	2%	81,712,376	1,818	55,312	1,069,314	1,550,000	2,676,444	93,077,209
Baltimore City	40,884,237	75,000	206,620	41,165,857	1,062,159	4%	40,103,698	38,497	163,441	982,436	1,330,000	2,514,374	43,680,231
Baltimore	86,419,772	172,500	17,320	86,609,592	850,004	4%	85,759,588	11,396	124,238	1,507,816	1,800,000	3,443,450	90,053,042
Calvert	12,164,172	23,900		12,188,072	666	10%	12,187,406		11,891	157,478	155,000	324,369	12,512,441
Caroline	2,588,242	2,250		2,590,492	12,603	5%	2,577,889		5,692	64,101		69,793	2,660,285
Carroll	19,888,653	35,000	6,801	19,930,454	29,169	5%	19,901,284	7,392	12,959	297,418	310,000	627,769	20,558,223
Cecil	10,064,710	50,000	6,862	10,121,572	22,825	4%	10,098,747	5,638	17,967	192,904	366,500	583,009	10,704,581
Charles	18,153,000	81,500	1,113	18,235,613	10,286	7%	18,225,327	3,140	34,233	278,150	230,000	545,523	18,781,136
Dorchester	2,768,000	1,250		2,769,250	6,655	5%	2,762,595		2,130	131,473		133,603	2,902,853
Frederick	31,337,979	87,500	11,116	31,436,595	53,801	5%	31,382,794		30,147	387,220		417,367	31,853,962
Garrett	4,381,488	3,400	930	4,385,818	7,738	5%	4,378,080		37,021	73,563	110,000	220,584	4,606,402
Harford	27,900,000	50,000	2,269	27,952,269	13,191	5%	27,939,078	2,775	52,862	638,141	750,000	1,443,778	29,396,047
Howard	52,562,815	228,750	18,299	52,809,864	121,390	5%	52,688,475	8,382	41,174	634,985	865,000	1,549,541	54,359,405
Kent	2,943,232	3,500		2,946,732	16,909	5%	2,929,823		2,093	46,112		48,205	2,994,937
Montgomery	196,699,236	350,000	10,471	197,059,707	46,548	10%	197,013,159	7,367	119,715	1,695,570	1,950,000	3,772,652	200,832,359
Prince George's	96,861,221	342,500	7,380	97,211,101	7,103,574	3%	90,107,528	10,333	68,237	1,506,881	1,600,000	3,185,451	100,396,552
Queen Anne's	8,253,207	12,500		8,265,707	24,224	5%	8,241,483		4,941	81,392		86,333	8,352,040
St. Mary's	12,370,352	28,000		12,398,352	25,859	5%	12,372,493		6,708	131,043	160,000	297,751	12,696,103
Somerset	1,350,069	1,500	3,704	1,355,273	145	10%	1,355,128	52	1,717	41,873	60,000	103,642	1,458,915
Talbot	8,439,346	8,500		8,447,846	1,091,411	0%	7,356,435		3,118	66,617		69,735	8,517,581
Washington	12,605,425	20,000	35,864	12,661,289	12,501	5%	12,648,788	17,469	13,069	155,606	400,000	586,144	13,247,433
Wicomico	6,277,000	8,500	5,659	6,291,159	14,514	5%	6,276,645	68	16,469	159,101	200,000	375,638	6,666,797
Worcester	15,929,296	10,000	413	15,939,709	136,869	3%	15,802,840	123	5,976	154,105	220,000	380,204	16,319,913
TOTAL	764,635,224	1,796,800	351,022	766,783,046	19,355,642		747,427,404	132,378	839,087	10,584,244	12,253,500	23,809,209	790,592,255

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 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 a non-utility generator used to generate electricity which is a separate class of property.

State Department of Assessments and Taxation

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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	3,585,248	750	15,359	3,601,357	1,003	10%	3,600,354	7,898
Anne Arundel	87,566,818	200,000	761	87,767,579	90,319	10%	87,677,261	54,764
Baltimore City	40,468,291	120,733	205,592	40,794,616	172,806	10%	40,621,810	161,823
Baltimore	83,914,951	204,235	17,234	84,136,420	58,650	10%	84,077,770	123,008
Calvert	11,922,919	23,900		11,946,819	888	10%	11,945,931	11,773
Caroline	2,526,111	2,250		2,528,361	939	10%	2,527,422	5,636
Carroll	19,411,203	35,000	6,767	19,452,970	2,140	10%	19,450,830	12,831
Cecil	9,834,508	16,000	6,828	9,857,336	1,457	10%	9,855,879	17,789
Charles	17,459,570	46,715	1,107	17,507,392	4,932	10%	17,502,460	33,894
Dorchester	2,744,809	1,750		2,746,559	1,002	10%	2,745,556	2,109
Frederick	30,401,016	87,500	11,061	30,499,577	8,611	10%	30,490,966	29,849
Garrett	4,342,568	3,900	925	4,347,393	1,298	10%	4,346,094	36,654
Harford	27,665,161	50,000	2,258	27,717,419	2,210	10%	27,715,210	52,339
Howard	51,347,160	192,864	18,208	51,558,232	10,547	10%	51,547,685	40,766
Kent	2,920,333	3,050		2,923,383	676	10%	2,922,707	2,072
Montgomery	190,272,236	290,264	10,419	190,572,919	76,397	10%	190,496,523	118,530
Prince George's	92,226,581	229,779	7,343	92,463,703	601,016	10%	91,862,687	67,561
Queen Anne's	8,160,738	12,500		8,173,238	2,932	10%	8,170,306	4,892
St. Mary's	12,329,103	26,000		12,355,103	1,294	10%	12,353,809	6,642
Somerset	1,344,708	1,250	3,686	1,349,644	222	10%	1,349,422	1,700
Talbot	8,359,370	8,500		8,367,870	1,135	10%	8,366,735	3,087
Washington	12,406,807	22,500	35,686	12,464,993	2,205	10%	12,462,788	12,940
Wicomico	6,070,829	7,500	5,631	6,083,960	4,220	10%	6,079,740	16,306
Worcester	15,479,079	22,500	411	15,501,990	5,846	10%	15,496,144	5,917
TOTAL	742,760,116	1,609,441	349,276	744,718,833	1,052,743		743,666,090	830,780

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.

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Allegany	3,623,600	750	15,436	3,639,786	694	10%	3,639,092	7,977
Anne Arundel	90,400,000	200,000	765	90,600,765	39,440	10%	90,561,325	55,312
Baltimore City	41,595,215	50,000	206,620	41,851,835	127,926	10%	41,723,909	163,441
Baltimore	86,609,930	115,000	17,320	86,742,250	35,367	10%	86,706,883	124,238
Calvert	12,162,397	23,900		12,186,297	666	10%	12,185,632	11,891
Caroline	2,588,306	2,250		2,590,556	1,138	10%	2,589,417	5,692
Carroll	19,888,653	35,000	6,801	19,930,454	1,902	10%	19,928,552	12,959
Cecil	10,088,835	50,000	6,862	10,145,697	1,592	10%	10,144,105	17,967
Charles	18,262,000	53,500	1,113	18,316,613	1,741	10%	18,314,872	34,233
Dorchester	2,768,000	1,250		2,769,250	780	10%	2,768,470	2,130
Frederick	31,343,767	87,500	11,116	31,442,383	6,519	10%	31,435,864	30,147
Garrett	4,381,704	3,400	930	4,386,034	694	10%	4,385,340	37,021
Harford	28,000,000	50,000	2,269	28,052,269	1,784	10%	28,050,485	52,862
Howard	52,632,669	160,000	18,299	52,810,968	6,931	10%	52,804,037	41,174
Kent	2,943,259	3,500		2,946,759	266	10%	2,946,493	2,093
Montgomery	196,699,236	250,000	10,471	196,959,707	47,253	10%	196,912,454	119,715
Prince George's	96,962,810	230,000	7,380	97,200,190	379,921	10%	96,820,269	68,237
Queen Anne's	8,255,535	12,500		8,268,035	1,222	10%	8,266,812	4,941
St. Mary's	12,381,103	28,000		12,409,103	897	10%	12,408,206	6,708
Somerset	1,349,855	1,500	3,704	1,355,059	145	10%	1,354,914	1,717
Talbot	8,439,346	8,500		8,447,846	1,150	10%	8,446,696	3,118
Washington	12,634,224	20,000	35,864	12,690,088	1,598	10%	12,688,490	13,069
Wicomico	6,286,000	8,500	5,659	6,300,159	2,063	10%	6,298,096	16,469
Worcester	15,929,572	10,000	413	15,939,985	3,000	10%	15,936,984	5,976
TOTAL	766,226,014	1,405,050	351,022	767,982,086	664,690		767,317,396	839,087

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