

BUSINESS PERSONAL PROPERTY TAX RETURN

MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION BUSINESS SERVICES UNIT
700 E. Pratt Street, Suite 2700 BALTIMORE, MARYLAND 21202

2026
Form 7
Due April 15th

Date Received
by Department

RENTAL CONDOMINIUMS, TOWNHOUSES, COTTAGES, ROOMS, ETC LOCATED WITHIN TOWN LIMITS OF OCEAN CITY, WORCESTER COUNTY

**OWNERS OF RENTAL CONDOMINIUMS, TOWNHOUSES, COTTAGES, ROOMS, ETC. MUST
COMPLETE THIS RETURN AND SUBMIT IT TO THE DEPARTMENT BY APRIL 15.**

Information supplied in this return is confidential, not open to public inspection.

OWNER'S NAME, TRADING AS NAME, AND MAILING ADDRESS

☐ CHECK IF THIS IS A CHANGE OF ADDRESS

☐ CHECK HERE IF THIS IS AN AMENDED RETURN

Note: Please include an email address in order to receive important reminders from the Department.

DEPARTMENT ID NUMBER* (Letter Prefix **L** followed by 8-digits) **L** _____

*Required so that the proper account is credited. **See Form 20, Application for Sole Proprietorship or General Partnership account number, found on website, <https://dat.maryland.gov> under Forms and Applications, if you do not already have a Department ID number.**

The Tax Property Article of the Annotated Code of Maryland requires the Maryland Department of Assessments and Taxation to assess annually the tangible personal property owned by you located in Maryland or held by you as agent, broker, consignee, or in any other representative or fiduciary capacity.

IF YOU DO NOT RENT OR RENT UNFURNISHED - Write the following statement under remarks: My property is for my personal use only or my property is rented unfurnished.

IF THE PROPERTY WAS SOLD - Submit a copy of the settlement sheet.

IF YOU RENT YOUR PROPERTY FURNISHED – Complete the following by reporting the original cost (purchase price) of all furnishings, by year of acquisition, excluding refrigerator, range, dishwasher, laundry equipment, and wall-to-wall carpeting. (These items are considered part of the real estate). If you purchased the unit furnished, report the fair market value of the furnishings at the time of purchase.

A. Is the total original cost of all the property, including inventory and excluding licensed vehicles, less than \$20,000? ☐ Yes ☐ No
If yes, you may proceed to the signature line.

Year Acquired	Original Cost	Year Acquired	Original Cost
2025		2022	
2024		2021 & prior	
2023			

Total Cost

\$

IMPORTANT: List the exact location of all personal property reported in this return, including county, town, and street address, this assures proper distribution of assessments. If property is located in two or more locations or units, please attach a listing of all locations.

STREET NUMBER & NAME, CITY/TOWN, COUNTY & ZIP CODE

MONTH & YEAR UNIT PURCHASED; BUILDING/CONDOMINIUM NAME; UNIT NUMBER

Business Personal Property Division | 700 E. Pratt Street, Suite 2700 | Baltimore, MD 21202 | 410-767-1170 | 888-246-5941

dat.maryland.gov

DEPARTMENT ID L _____

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If the property was acquired from another party, please provide the following, if known:

While this information is not required, it will assist in maintaining correct assessment records.

Name of Previous Owner: _____

MD Department ID of the Previous Owner: L _____

REMARKS - Please note under remarks any explanation, or changes/disposals made since last year.

ESTIMATED ASSESSMENTS: Individuals and firms which fail to file this report will receive estimated assessments which may be twice the estimated value of the property owned.

I declare under the penalties of perjury, pursuant to the Tax Property Article 1-201 of the Annotated Code of Maryland, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

X Taxpayer's Signature	Date	Phone Number and E-mail Address
Preparer's Signature	Date	Phone Number and E-mail Address
Name and Address of Preparer		

Please mail the completed form to:
Maryland State Department of Assessments and Taxation
Business Personal Property Division
700 E Pratt Street, Suite 2700
Baltimore, Maryland 21202

Contact the Business Personal Property division with questions or comments about this form:
Phone: 410-767-1170, Toll Free within Maryland 888-246-5941
Email: sdat.persprop@maryland.gov

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