

**MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION**

**Personal Property Assessment Exemptions for the 2011/12 Tax Year**

**By State, County & Municipality**

**(Expressed as the Percentage Exempt from Assessment)**

**Publication Date: 07/01/2011**

**(boldface indicates a change from the previous yr)**

| <b>LOCATION</b>               | <b>COMMERCIAL<br/>INVENTORY</b> | <b>MANUFACTURING/<br/>R &amp; D INVENTORY</b> | <b>MANUFACTURING/<br/>R &amp; D MACHINERY</b> | <b>REMARKS/NOTES</b>                                            |
|-------------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------------------------|
| 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<br>per local ordinance                      |
| Annapolis                     | 100%                            | 100%                                          | 100%                                          |                                                                 |
| Highland Beach                | ---                             | ---                                           | ---                                           |                                                                 |
| BALTIMORE CITY                | 100%                            | 100%                                          | 100%*                                         | *includes laundries &<br>dairies per local<br>ordinance         |
| BALTIMORE                     | 100%                            | 100%                                          | 100%                                          |                                                                 |
| CALVERT                       | 100%                            | 100%                                          | 100%                                          |                                                                 |
| Chesapeake Beach <sup>1</sup> | 100%                            | 100%                                          | 100%                                          | <sup>1</sup> all other personal<br>property 100% exempt         |
| North Beach <sup>2</sup>      | 100%                            | 100%                                          | 100%                                          | <sup>2</sup> town exemptions to<br>be the same as the<br>county |
| CAROLINE                      | 100%                            | 100%                                          | 100%                                          |                                                                 |
| Denton                        | 100%                            | 100%                                          | 100%                                          |                                                                 |
| Federalsburg                  | 100%                            | 100%                                          | ---                                           |                                                                 |
| Goldsboro                     | ---                             | ---                                           | ---                                           |                                                                 |
| Greensboro                    | 100%                            | 100%                                          | 100%                                          |                                                                 |
| Henderson                     | ---                             | ---                                           | ---                                           |                                                                 |
| Hillsboro                     | ---                             | ---                                           | ---                                           |                                                                 |

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|-------------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------------------------|
| CAROLINE, continued           |                                 |                                               |                                               |                                                         |
| Marydel                       | ---                             | ---                                           | ---                                           |                                                         |
| Preston                       | ---                             | ---                                           | ---                                           |                                                         |
| Ridgely                       | 100%                            | 100%                                          | ---                                           |                                                         |
| Templeville                   | ---                             | ---                                           | ---                                           |                                                         |
| <hr/>                         |                                 |                                               |                                               |                                                         |
| 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%                                          | ---                                           |                                                         |
| Westminster                   | 100%                            | 100%                                          | 100%                                          |                                                         |
| <hr/>                         |                                 |                                               |                                               |                                                         |
| 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<br>property 100% exempt |
| Rising Sun                    | 100%                            | 100%                                          | ---                                           |                                                         |
| <hr/>                         |                                 |                                               |                                               |                                                         |
| CHARLES                       | 100%                            | 100%                                          | 100%                                          |                                                         |
| Indian Head                   | 100%                            | 100%                                          | ---                                           |                                                         |
| La Plata                      | 100%                            | 100%                                          | ---                                           |                                                         |
| Port Tobacco                  | ---                             | ---                                           | ---                                           |                                                         |
| <hr/>                         |                                 |                                               |                                               |                                                         |
| <b>DORCHESTER<sup>1</sup></b> | 100%                            | 100%                                          | 100%                                          | <sup>1</sup> all other personal                         |

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|------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|-------------------------------------------------------------------|
| Brookview              | ---                             | ---                                           | ---                                           | <b>property 60% exempt;<br/>being phased out @<br/>10% per yr</b> |
| Cambridge              | 100%                            | 100%                                          | ---                                           |                                                                   |
| Church Creek           | 100%                            | ---                                           | ---                                           |                                                                   |
| East New Market        | 100%                            | ---                                           | ---                                           |                                                                   |
| Eldorado               | ---                             | ---                                           | ---                                           |                                                                   |
| Galestown              | ---                             | ---                                           | ---                                           |                                                                   |
| Hurlock                | ---                             | ---                                           | ---                                           |                                                                   |
| Secretary              | 40%                             | ---                                           | ---                                           |                                                                   |
| Vienna                 | ---                             | ---                                           | ---                                           |                                                                   |
| <hr/>                  |                                 |                                               |                                               |                                                                   |
| FREDERICK <sup>1</sup> | 100%                            | 100%                                          | 100%                                          | <sup>1</sup> all other personal property 100% exempt              |
| Brunswick <sup>1</sup> | 100%                            | 100%                                          | 100%                                          |                                                                   |
| Burkittsville          | ---                             | ---                                           | ---                                           |                                                                   |
| Emmitsburg             | ---                             | ---                                           | ---                                           |                                                                   |
| Frederick <sup>2</sup> | 100%                            | 100%                                          | 77.5%                                         | <sup>2</sup> all other personal property is 62.5% exempt          |
| Middletown             | 40%                             | 40%                                           | ---                                           |                                                                   |
| Mt. Airy               | 100%                            | 100%                                          | 100%                                          |                                                                   |
| Myersville             | ---                             | ---                                           | ---                                           |                                                                   |
| New Market             | ---                             | ---                                           | ---                                           |                                                                   |
| Rosemont               | ---                             | ---                                           | ---                                           |                                                                   |
| Thurmont               | 100%                            | 100%                                          | 40%                                           |                                                                   |
| Walkersville           | ---                             | 40%                                           | ---                                           |                                                                   |
| Woodsboro              | ---                             | ---                                           | ---                                           |                                                                   |
| <hr/>                  |                                 |                                               |                                               |                                                                   |
| GARRETT <sup>1</sup>   | 100%                            | 100%                                          | 100%                                          | <sup>1</sup> all other personal property 100% exempt              |
| Accident               | 100%                            | 100%                                          | ---                                           |                                                                   |
| Deer Park              | ---                             | ---                                           | ---                                           |                                                                   |
| Friendsville           | 100%                            | 100%                                          | ---                                           |                                                                   |
| Grantsville            | 100%                            | 100%                                          | ---                                           |                                                                   |
| Kitzmiller             | ---                             | ---                                           | ---                                           |                                                                   |
| Loch Lynn Heights      | ---                             | ---                                           | ---                                           |                                                                   |
| Mt. Lake Park          | ---                             | ---                                           | ---                                           |                                                                   |
| Oakland                | 100%                            | 100%                                          | ---                                           |                                                                   |
| HARFORD                | 100%                            | 100%                                          | 100%                                          |                                                                   |

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|--------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|------------------------------------------------------|
| Aberdeen                 | 100%                            | 100%                                          | 100%                                          |                                                      |
| Bel Air                  | 100%                            | 100%                                          | ---                                           |                                                      |
| Havre de Grace           | 100%                            | 100%                                          | 100%                                          |                                                      |
| <hr/>                    |                                 |                                               |                                               |                                                      |
| HOWARD                   | 100%                            | 100%                                          | 100%                                          |                                                      |
| <hr/>                    |                                 |                                               |                                               |                                                      |
| KENT <sup>1</sup>        | 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                | ---                             | ---                                           | ---                                           |                                                      |
| <hr/>                    |                                 |                                               |                                               |                                                      |
| MONTGOMERY               | 100%                            | 100%                                          | 100%                                          |                                                      |
| Barnesville              | ---                             | ---                                           | ---                                           |                                                      |
| Brookeville              | ---                             | ---                                           | ---                                           |                                                      |
| Chevy Chase Sec. 3       | ---                             | ---                                           | ---                                           |                                                      |
| Chevy Chase Sec. 5       | ---                             | ---                                           | ---                                           |                                                      |
| Chevy Chase View         | ---                             | ---                                           | ---                                           |                                                      |
| Chevy Chase Village      | ---                             | ---                                           | ---                                           |                                                      |
| Gaithersburg             | 100%                            | 100%                                          | 100%                                          |                                                      |
| 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         | ---                             | ---                                           | ---                                           |                                                      |
| <hr/>                    |                                 |                                               |                                               |                                                      |
| PRINCE GEORGE'S          | 100%                            | 100%                                          | 100%*                                         | *includes pasteurizing & laundries per               |

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|-------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------|
|                   |                                 |                                               |                                               | 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    | ---                             | ---                                           | ---                                           |                      |

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|                           |      |      |      |                                                         |
|---------------------------|------|------|------|---------------------------------------------------------|
| 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               | ---  | ---  | ---  |                                                         |
| ST. MARY'S                | 100% | 100% | 100% |                                                         |
| Leonardtown <sup>1</sup>  | 100% | 100% | 100% | <sup>1</sup> all other personal                         |

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|-------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------------------------------|
|                         |                                 |                                               |                                               | property is 100%<br>exempt                                    |
| SOMERSET                | 100%                            | 100%                                          | ---                                           |                                                               |
| Crisfield               | 100%                            | 100%                                          | ---                                           |                                                               |
| Princess Anne           | 100%                            | 100%                                          | ---                                           |                                                               |
| TALBOT <sup>1</sup>     | 100%                            | 100%                                          | 100%                                          | <sup>1</sup> all other personal<br>property is 100%<br>exempt |
| Easton                  | 100%                            | 100%                                          | ---                                           |                                                               |
| Oxford <sup>1</sup>     | 100%                            | 100%                                          | 100%                                          |                                                               |
| Queen Anne              | ---                             | ---                                           | ---                                           |                                                               |
| St. Michael's           | ---                             | ---                                           | ---                                           |                                                               |
| Trappe                  | ---                             | ---                                           | ---                                           |                                                               |
| WASHINGTON              | 100%                            | 100%                                          | 100%                                          |                                                               |
| Boonsboro               | ---                             | ---                                           | ---                                           |                                                               |
| Clearspring             | 100%                            | 100%                                          | 100%                                          |                                                               |
| Funkstown               | 100%                            | 100%                                          | 100%                                          |                                                               |
| Hagerstown              | 100%                            | 100%                                          | 100%                                          |                                                               |
| Hancock                 | 100%                            | 100%                                          | ---                                           |                                                               |
| Keedysville             | ---                             | ---                                           | ---                                           |                                                               |
| Sharpsburg              | ---                             | ---                                           | ---                                           |                                                               |
| Smithsburg              | ---                             | ---                                           | ---                                           |                                                               |
| Williamsport            | 100%                            | 100%                                          | ---                                           |                                                               |
| WICOMICO                | 65%                             | 100%                                          | ---                                           |                                                               |
| Delmar                  | 100%                            | 100%                                          | 100%                                          |                                                               |
| Fruitland               | 35%                             | 100%                                          | 100%                                          |                                                               |
| Hebron                  | ---                             | ---                                           | ---                                           |                                                               |
| Mardela Springs         | ---                             | ---                                           | ---                                           |                                                               |
| WICOMICO, continued     |                                 |                                               |                                               |                                                               |
| Pittsville <sup>1</sup> | 25%                             | 100%                                          | 100%                                          | <sup>1</sup> all other personal<br>property 25% exempt        |

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|--------------------------------|---------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------------------------------|
| Salisbury                      | 55%                             | 100%                                          | ---                                           |                                                         |
| Sharptown                      | ---                             | ---                                           | ---                                           |                                                         |
| Willards                       | ---                             | ---                                           | ---                                           |                                                         |
| <hr/>                          |                                 |                                               |                                               |                                                         |
| WORCESTER                      | 100%                            | 100%                                          | ---                                           |                                                         |
| Berlin                         | 100%                            | 100%                                          | ---                                           |                                                         |
| Ocean City                     | ---                             | ---                                           | ---                                           |                                                         |
| Pocomoke City                  | *                               | 100%                                          | ---                                           | *the first \$100,000<br>of assessed value<br>is exempt  |
| Snow Hill                      | 100%                            | 100%                                          | ---                                           |                                                         |
| <hr/>                          |                                 |                                               |                                               |                                                         |
| STATE OF MARYLAND <sup>1</sup> | 100%                            | 100%                                          | 100%                                          | <sup>1</sup> all personal<br>property is 100%<br>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:

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Email: [persprop@dat.state.md.us](mailto:persprop@dat.state.md.us)