

**MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION**  
**Personal Property Assessment Exemptions for the 2020/21 Tax Year**  
**By State, County & Municipality**  
**(Expressed as the Percentage Exempt from Assessment)**  
**Publication Date: 07/01/2020**  
**(boldface indicates a change from the previous yr)**

COUNTY TOWN	COMMERCIAL INVENTORY	MANUFACTURING INVENTORY	MANUFACTURING MACHINERY
<b>Allegany</b>			
Allegany	100%	100%	100%
Barton	***	***	***
Cumberland	100%	100%	100%
Frostburg	100%	100%	***
Lonaconing	***	***	***
<b>Luke</b>	***	***	***
Midland	***	***	***
Westernport	100%	100%	***
LaVale	100%	100%	100%
<b>Anne Arundel</b>			
Anne Arundel (L)	100%	100%	100%
Annapolis	100%	100%	100%
Highland Beach	***	***	***
(L) manufacturing exemption includes laundries (County only)			
<b>Baltimore City</b>			
Baltimore City (L,D)	100%	100%	100%
(L,D) manufacturing exemption includes laundries and dairies			
<b>Baltimore</b>			
Baltimore	100%	100%	100%
<b>Calvert</b>			
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			
<b>Caroline</b>			
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	***	***	***
<b>(1) all other personal property is 100% exempt</b>			
<b>Carroll</b>			
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%

<b>Cecil</b>			
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

<b>Charles</b>			
Charles	100%	100%	100%
Indian Head	100%	100%	***
La Plata	100%	100%	***
Port Tobacco	***	***	***

<b>Dorchester</b>			
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

<b>Frederick</b>			
Frederick (1)	100%	100%	100%
Brunswick (1)	100%	100%	100%
Burkittsville	***	***	***
Emmitsburg	***	***	***
<b>Frederick City (2)</b>	100%	100%	<b>91.00%</b>
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 85.00% exempt (phasing out at 3.75% per year)**

<b>Garrett</b>			
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

<b>Harford</b>			
Harford	100%	100%	100%
Aberdeen	100%	100%	100%
Bel Air	100%	100%	***
Havre de Grace	100%	100%	100%

<b>Howard</b>			
Howard	100%	100%	100%

<b>Kent</b>			
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

<b>Montgomery</b>			
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	***	***	***
Washington Grove	***	***	***

<b>Prince George's</b>			
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)

<b>Queen Anne's</b>			
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

<b>St. Mary's</b>			
St. Mary's	100%	100%	100%
Leonardtwn (1)	100%	100%	100%

(1) all other personal property is 100% exempt

<b>Somerset</b>			
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	***	***	***
Smithburg	***	***	***
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%
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(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:

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