

PERSONAL PROPERTY EXEMPTIONS FOR TAX YEAR 2025/2026

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

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Union Bridge	100%	100%	100%
Westminster	100%	100%	100%

Cecil

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

Charles

Charles	100%	100%	100%
Indian Head	100%	100%	***
La Plata	100%	100%	***
Port Tobacco	***	***	***

Dorchester

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

Frederick

Frederick (1)	100%	100%	100%
Brunswick (1)	100%	100%	100%
Burkittsville	***	***	***
Emmitsburg	***	***	***
Frederick City (1)	100%	100%	100.00%
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

Garrett

Garrett (1)	100%	100%	100%
Accident	100%	100%	***

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Deer Park	***	***	***
Friendsville	100%	100%	***
Grantsville	100%	100%	***
Kitzmiller	***	***	***
Loch Lynn Heights	***	***	***
Mountain Lake Park	***	***	***
Oakland (2)	100%	100%	***
(1) all other personal property is 100% exempt			
(2) - first 10,000 of assessed value is exempt			
Harford			
Harford	100%	100%	100%
Aberdeen	100%	100%	100%
Bel Air	100%	100%	***
Havre de Grace	100%	100%	100%
Howard			
Howard	100%	100%	100%
Kent			
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			
Montgomery			
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	100%	100%	100%
Washington Grove	***	***	***
Prince George's			

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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)

Queen Anne's			
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

St. Mary's			
St. Mary's	100%	100%	100%
Leonardtown (1)	100%	100%	100%

(1) all other personal property is 100% exempt

Somerset			
Somerset	100%	100%	***
Crisfield	100%	100%	***
Princess Anne	100%	100%	***

Talbot			
Talbot (1)	100%	100%	100%

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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%

(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.

updated 5/6/2025