



Seventy-Eighth

Annual Report

FY 2022



Wes Moore | Governor
Aruna Miller | Lt. Governor
Michael Higgs | Director
Marcus Alzona | Deputy Director

July 5, 2023

The Honorable Wes Moore
State House
100 State Circle
Annapolis, Maryland 21401

The Honorable William C. Ferguson IV
President
Senate of Maryland
State House, H-107
Annapolis, Maryland 21401

The Honorable Adrienne A. Jones
Speaker
Maryland House of Delegates
State House, H-101
Annapolis, Maryland 21401

Re: Report required by State Government Article § 2-1257 (MSAR #923)

Dear Mr. President and Madam Speaker:

The State Department of Assessments and Taxation (SDAT) is required to submit an annual report in accordance with State Government Article § 2-1257 of the Annotated Code of Maryland. In accordance with this requirement, SDAT is pleased to submit its FY 2022 Annual Report. This report is a collection of data on programs administered by the department. Our entire team is committed to provide the customers we serve with the highest level of courteous, prompt, and efficient service. I hope the information contained in this Report is of value to you and your constituents. As always, I welcome and appreciate the opportunity to share more information on our policies and procedures with you to enhance the level of service provided to our customers.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Higgs". The signature is written in a cursive style and is positioned above the printed name and title of the signatory.

Michael Higgs
Director

GENERAL DUTIES AND POWERS OF THE MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

The Maryland State Department of Assessments and Taxation was established in 1959 and was assigned the administrative functions formerly given to the State Tax Commission. The Department has broad responsibilities that have since expanded, including: (1) assessing all real and personal property in the State, (2) supervising the real and personal property tax structure of the State, (3) creating and maintaining State records that establish corporations and other business entities, (4) administering programs for State property tax exemptions and credits, (5) administering programs for homeowners' facing tax sale, (6) administering the State's ground rent program, and (7) publishing statistics and reports.

Office of the Director

The *Office of the Director* manages the entire agency, including the Director's staff and the offices of Finance/Accounting, Equal Employment Opportunity, Human Resources, Tax Sale Ombudsman and the Attorney General. The Director's staff compiles statistics and reports, monitors assessment levels, ensures compliance with applicable laws and regulations, establishes Department priorities, manages the budget, interfaces with the Legislature and Executive Branch agencies, manages the Department's public facing communications, and assists the Director in Department management.

The *Office of Human Resources* is responsible for recruitment, position classification, salary administration, employer-employee relations, health benefits, retirement programs, workers' compensation, unemployment insurance, collective bargaining, teleworking, tuition reimbursement, training, and timekeeping.

The *Office of Equal Employment Opportunity* monitors personnel actions, investigates Equal Employment Opportunity complaints, provides employee assistance services, and ensures Americans with Disabilities Act compliance.

The *Tax Sale Ombudsman* helps Maryland homeowners navigate the tax sale system by providing the best information, assistance, and resources available. Since its creation in 2020, the Ombudsman's Office has helped over 5,000 homeowners keep their homes. The Ombudsman team achieves this by helping homeowners understand the tax sale process, and by connecting them with counseling, benefits programs, and tax credits, among other resources. They also collaborate closely with local jurisdictions, communicating daily about specific homeowners' needs, and how to help them more efficiently and effectively.

The *Office of the Attorney General* provides advice to program managers on legal matters and represents the Department in litigation.

The *Office of Communications* manages internal and external communications including media relations, employee relations, interdepartmental relations, and social media.

Real Property Division

The *Real Property Division* functions under the relevant provisions of the Tax-Property Article of the Maryland Annotated Code and is responsible for performing real property assessments of residential, commercial, industrial, and agricultural properties throughout the State. The assessment of property is conducted by assessors working in each of Maryland's 23 counties and Baltimore City. Real property assessments are based on a three-year cycle in which one-third of all real property in each jurisdiction is reviewed every year.

Assessment notices are mailed annually on January 1. For 2022, 779,573 Maryland property owners received their reassessment notices. Assessments are based upon estimates of the market value of real property, including vacant and improved land. In addition to monitoring and analyzing all real estate sales in Maryland, assessors use the Real Property Assessment Administration and Valuation System (AAVS) to estimate the replacement cost values of various types of real property improvements. Commercial and industrial assessors also utilize the capitalization of net income in the valuation of income-producing properties. The Real Property Assessment Procedures Manual, the Code of Maryland Regulations, and other commercially produced references are also used in the property valuation process. Real property assessment values are furnished to each county and municipality for tax billing purposes.

Real Property Assessment Appeals

This service provides real property owners the ability to request assessment appeal hearings *via* the internet. Prior to this service, property owners could only file an appeal of their assessment by mailing a form to the respective county assessment office.

Any property owner that disagrees with an assessment has a right of appeal. Maryland law provides for a three-level administrative appeal process: the Supervisor's Level Hearing, the Property Tax Assessment Appeals Board (PTAAB), and the Maryland Tax Court.

Uniform and accurate assessments form the foundation of fair property taxation. The Department has adopted national standards for measuring property assessment quality as outlined by the International Association of Assessing Officers. To ensure the accuracy of assessments, the Department completes an annual assessment ratio survey by comparing actual sales with assessment levels in the various subdivisions. This survey also determines how well local assessment offices are keeping pace with current property values.

Exempt Property

The Maryland General Assembly has enacted a strict standard for granting real property tax exemptions because these properties place a demand on local governments for services and the cumulative effect of exemptions can erode the local government tax base. These statutes require a stricter showing of "actually" serving the enumerated exempt purposes and not merely the showing of "nonprofit" status that is required to receive a federal 501(c)(3) designation.

The Department reviews all applications for a real or personal property tax exemption. Exemptions are granted to eligible charitable, educational, religious, or other organizations or individuals specifically named in the statute. In considering the application for exemption, the Department reviews the financial records, the entity formation documents, and the specific use of the particular property by the applicant. The Department also processes the property tax exemption applications for 100% permanently disabled veterans and their surviving spouses.

Table XIII provides a summary of the total amount of assessable base in each subdivision exempted from State, County, and Municipal property taxes. This table lists the information by type of property owner. Local governments are the largest governmental owner of exempt property in the state and the federal government owns the second largest amount. The State of Maryland owns the smallest amount of government-owned property among the three.

In terms of privately held exempt property, religious organizations own the largest amount of exempt property. Charitable organizations comprise the second largest group and educational organizations are third. Finally, the category on Table XIII titled “individual” property includes disabled veterans/surviving spouses, blind persons, and foreign embassies.

Enterprise Zone and Other Business Property Tax Credits

The Departments’ role in the administration of *Enterprise Zone tax incentives* is to process the property tax credit granted to an eligible business. This credit equals 80% of the property taxes on the increased assessment on the new construction for the first five tax years, and from 30% to 70% of the increased assessment over the next five years. A business located in a “focus area” within an Enterprise Zone can receive a tax credit on newly acquired personal property, and the real property credit granted in a focus area remains at the 80% level for all 10 years of the credit’s duration.

The central administration of the Department and local Supervisors of Assessments in the counties work closely with the local economic development officials in explaining the provisions and calculations of these credits to businesses, which are bringing jobs and capital investment to Maryland. For each year’s tax billing, the local Supervisor of Assessments certifies to the County Government Finance Officer or Treasurer the amount of assessment eligible for that year’s amount of Enterprise Zone Credit. These certifications are made each year for the ten-year life of the credit. Finally, the central administration of the Department directs its accounting section to issue payment to local governments for the State’s one-half share reimbursement of the taxes forgiven to the eligible business in the form of the Enterprise Zone Credit. Table XIV lists the State’s one-half reimbursements to local governments of the property tax credits for the Enterprise Zones.

The Department also performs assessment-related functions for State agencies and local governments in the administration of other business-related property tax credits, such as the Business that Creates New Jobs Tax Credit, the Brownfields Tax Credit, the Arts and Entertainment Tax Credit, and the BRAC Zone Tax Credit Payment.

Business Services Unit

In 2021, SDAT consolidated Business Charter Services, the Business Personal Property Assessments team, and the Customer Service Contact Center into the *Business Services Unit (BSU)*. This Unit is now the hub for all SDAT functions that serve Maryland's business community. By formally integrating these teams, SDAT has created a centralized team better equipped at upholding the Department's customer service promise to Maryland's business community.

The legal team in the Business Services Unit has been expanded to include more team members holding a *Juris Doctor* (JD) degree to ensure that the review of both common business filings and complicated documents like Transfers of Controlling Interest in Real Property, Ground Rent Redemption Applications, and Prohibited Filing Affidavits are reviewed timely and accurately for legal sufficiency.

Customer Service Contact Center

Brought online in January 2020, SDAT's *Customer Service Contact Center* acts as a one-touch hub for all of SDAT's business customers' needs. Once a call or email is received by the Center, SDAT's well-trained team of customer service representatives work swiftly to navigate every part of the Business Services Unit to answer questions and resolve problems. The CSCC's average wait time from FY21 to FY22 was reduced by 15 minutes.

Office of Customer Experience

The *Office of Customer Experience*, newly formed in 2022, will continually evaluate how SDAT employees interact with customers and make internal recommendations for management and staff to streamline services, provide support, and ensure overall satisfaction. Efforts of the Office of Customer Experience include:

- Performing professional analysis of all programs' public content, processes, and procedures.
- Recommending improvements including the use of new technologies.
- Leadership development training.
- Performing follow-up reviews to ensure that all suggested improvements are functioning as expected and customers' needs are being met.

Charter Services

The *Charter Services* team is the custodian of documents required to be submitted to SDAT to form, amend, or dissolve a business entity registered in Maryland. The documents that Charter Services staff review include common filings such as Articles of Organization for Maryland LLCs, Articles of Incorporation for Maryland corporations, and qualification and registration filings for out-of-state businesses. The unit also manages the intake of security interest (UCC) filings.

Business Personal Property Assessment Services

The *Business Personal Property Assessment Services* team administers the annual assessments of business's personal property for 17 Maryland counties that still collect this tax, and the operating property of all railroads and public utilities in the State. Annual Reports that include the entities' property tax returns are filed with, and reviewed by, the team. Thereafter, the valuations are certified to the local subdivisions so that they may issue tax bills. The team also administers franchise taxes applicable to public service corporations.

Maryland Business Express

SDAT's award-winning *Maryland Business Express (MBE)* site makes it easier than ever for business owners and entrepreneurs to **PLAN, START, MANAGE** and **GROW** their business! This website combines information previously spread across many state agencies into one, easy-to-navigate site, while also providing a clear outline of the steps involved in starting a business.

MBE consistently boasts a 97%+ satisfaction rating from SDAT customers who claim the site makes owning a business in Maryland that much easier and more desirable. With the onset of COVID it was more important than ever to have a robust, modern digital interface able to transact efficiently and conveniently all our customers' business needs.

Nearly all charter and personal property filings can be submitted online, as with the onset of Covid MBE began accepting 15 additional online filing types to better serve Maryland businesses. Maryland Corporations, LLCs, LLPs, and LPs, and Foreign (non-Maryland) Corporations and LLCs may now revive or dissolve their businesses online, making it more convenient to do business in Maryland than ever before.

Tax Credit Program

Homeowners' Tax Credit

The *Homeowners' Tax Credit Program* assists homeowners whose property tax bills are disproportionately higher than a fixed percentage of their gross household income. The program uses a graduated formula that establishes a tax limit for each income amount. A credit is granted whenever the amount of eligible taxes paid exceeds the tax limit for that income level. Table XI compares the number of Homeowners' Tax Credits granted within each subdivision in fiscal years 2021 and 2022. This Program works diligently on outreach to potentially eligible applicants, sending over 120,000 postcards to residents as determined by a cross-check of the Comptrollers income data and SDAT's Homestead eligibility data. As the legislated formula has not been adjusted in many years however, we are seeing fewer eligible applicants.

Homestead Tax Credit

The *Homestead Tax Credit* caps the amount of residential real property assessment on which a homeowner pays property taxes, and this credit (or cap) can increase substantially through the years of home ownership as property values increase. To qualify for the Homestead Tax Credit, an applicant must be using the subject residence as his or her principal residence for over one-half of the year.

Renters' Tax Credit

The Maryland General Assembly created the *Renters' Tax Credit Program* based on the proposition that renters indirectly pay property taxes in their monthly rent and therefore, should receive a tax credit if they qualify based on their gross household income. The majority of recipients of this credit are retirees aged 60 or older, but the program is also available to the 100% disabled and renters under age 60 with at least one dependent child. There is an itemization in Table XII for the 2021 and 2022 Renters' Tax Credit application years as to the number of applications received, the number of credits issued, the total disbursement of funds for the credit, and the average amount of credit received by each eligible applicant.

(Attached tables)

Table I
The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2021

Base Estimate Date: November 30, 2021
 (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	3,666,119	1,750	19,256	3,687,125	8,485	4%	3,678,640	19,154	8,322	187,472	170,000	384,948	4,072,073
Anne Arundel	96,620,741	250,000	962	96,871,703	8,781,859	2%	88,089,844	1,717	63,877	1,238,538	1,600,000	2,904,132	99,775,835
Baltimore City	42,258,125	204,921	253,609	42,716,654	984,015	4%	41,732,640	38,882	208,748	1,122,697	1,250,000	2,620,327	45,336,981
Baltimore	91,585,502	285,615	21,795	91,892,912	1,059,206	4%	90,833,706	11,488	158,709	1,715,880	1,950,000	3,836,077	95,728,989
Calvert	12,841,766	25,000	0	12,866,766	2,367	10%	12,864,399	0	12,461	173,601	125,000	311,062	13,177,828
Caroline	2,781,543	2,750	0	2,784,293	29,088	5%	2,755,205	0	6,749	74,839	0	81,588	2,865,881
Carroll	21,191,040	40,000	10,589	21,241,629	68,804	5%	21,172,825	5,462	15,323	340,563	330,000	691,348	21,932,977
Cecil	10,949,807	42,500	8,211	11,000,518	52,315	4%	10,948,203	5,862	19,235	235,233	250,000	510,330	11,510,848
Charles	19,585,526	114,074	1,399	19,700,999	21,819	7%	19,679,180	3,359	40,870	346,435	240,000	630,664	20,331,663
Dorchester	2,934,018	7,500	0	2,941,518	10,929	5%	2,930,589	0	2,302	158,489	6,500	167,291	3,108,809
Frederick	35,453,924	150,000	16,027	35,619,951	112,840	5%	35,507,111	0	31,712	407,469	6,000	445,181	36,065,132
Garrett	4,594,952	9,000	1,169	4,605,121	8,209	5%	4,596,913	0	36,701	84,562	123,000	244,263	4,849,384
Harford	29,809,913	90,000	2,834	29,902,747	34,639	5%	29,868,108	2,958	60,341	711,512	720,000	1,494,811	31,397,558
Howard	56,661,050	212,510	31,528	56,905,088	238,865	5%	56,666,223	8,241	41,291	747,162	1,010,000	1,806,694	58,711,782
Kent	3,020,448	2,500	0	3,022,948	13,485	5%	3,009,462	0	2,205	54,103	0	56,308	3,079,256
Montgomery	202,855,161	535,744	13,165	203,404,070	76,817	10%	203,327,253	7,882	128,281	1,914,139	2,250,000	4,300,302	207,704,372
Prince George's	107,626,652	299,456	9,172	107,935,280	9,207,310	1%	98,727,970	10,897	78,170	1,629,331	1,750,000	3,468,398	111,403,678
Queen Anne's	8,847,105	20,000	0	8,867,105	35,339	5%	8,831,766	0	7,127	97,858	19,500	124,485	8,991,590
St. Mary's	13,292,427	45,000	0	13,337,427	57,154	3%	13,280,273	0	7,240	130,855	183,000	321,095	13,658,522
Somerset	1,385,260	4,400	4,814	1,394,474	409	10%	1,394,065	694	1,794	50,281	120,000	172,769	1,567,243
Talbot	8,751,297	14,000	0	8,765,297	1,042,841	0%	7,722,457	0	3,883	75,069	0	78,952	8,844,249
Washington	13,444,871	20,000	43,207	13,508,078	37,930	5%	13,470,148	17,090	13,320	178,012	430,000	638,422	14,146,500
Wicomico	6,728,190	12,000	6,097	6,746,287	22,560	5%	6,723,727	913	18,568	185,428	200,000	404,909	7,151,196
Worcester	16,608,899	18,500	303	16,627,702	138,808	3%	16,488,894	395	7,584	197,653	240,000	445,632	17,073,334
TOTAL	813,494,335	2,407,219	444,137	816,345,691	22,046,091		794,299,600	134,994	974,813	12,057,181	12,973,000	26,139,988	842,485,679

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 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 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 2021 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000): Worcester County \$221,140.

State Department of Assessments and Taxation

Table II
The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2022

Base Estimate Date: November 30, 2021

(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	3,783,999	500	19,352	3,803,851	16,838	4%	3,787,013	19,250	8,364	188,409	160,000	376,023	4,179,874
Anne Arundel	98,875,000	250,000	967	99,125,967	9,002,336	2%	90,123,631	1,726	64,196	1,244,731	1,550,000	2,860,653	101,986,620
Baltimore City	43,000,000	73,750	254,877	43,328,627	983,047	4%	42,345,580	39,076	209,792	1,128,310	1,150,000	2,527,178	45,855,805
Baltimore	94,382,851	127,500	21,904	94,532,255	1,129,422	4%	93,402,833	11,545	159,503	1,724,459	1,850,000	3,745,507	98,277,762
Calvert	13,245,891	25,000	0	13,270,891	3,206	10%	13,267,684	0	12,523	174,469	120,000	306,992	13,577,883
Caroline	2,884,455	2,250	0	2,886,705	42,335	5%	2,844,371	0	6,783	75,213	0	81,996	2,968,701
Carroll	21,896,938	40,000	10,642	21,947,580	98,862	5%	21,848,718	5,489	15,400	342,266	320,000	683,155	22,630,735
Cecil	11,054,807	15,000	8,252	11,078,059	56,543	4%	11,021,517	5,891	19,331	236,409	240,000	501,631	11,579,690
Charles	20,700,000	102,000	1,406	20,803,406	63,731	7%	20,739,675	3,376	41,074	348,167	230,000	622,617	21,426,023
Dorchester	3,052,000	5,000	0	3,057,000	13,341	5%	3,043,659	0	2,314	159,281	6,200	167,795	3,224,795
Frederick	37,205,080	150,000	16,107	37,371,187	251,861	5%	37,119,326	0	31,871	409,506	6,000	447,377	37,818,564
Garrett	4,734,199	8,250	1,175	4,743,624	9,039	5%	4,734,585	0	36,885	84,985	120,000	241,870	4,985,494
Harford	30,120,000	90,000	2,848	30,212,848	41,484	5%	30,171,364	2,973	60,643	715,070	710,000	1,488,686	31,701,534
Howard	58,585,402	212,500	31,686	58,829,588	304,521	5%	58,525,067	8,282	41,497	750,898	1,000,000	1,800,677	60,630,265
Kent	3,064,154	2,500	0	3,066,654	12,991	5%	3,053,663	0	2,216	54,374	0	56,590	3,123,244
Montgomery	207,574,368	500,000	13,231	208,087,599	96,031	10%	207,991,568	7,921	128,922	1,923,710	2,200,000	4,260,553	212,348,152
Prince George's	112,935,742	300,000	9,218	113,244,960	9,265,154	5%	103,979,806	10,951	78,561	1,637,478	1,700,000	3,426,990	116,671,950
Queen Anne's	9,078,970	20,000	0	9,098,970	42,943	5%	9,056,027	0	7,163	98,347	19,450	124,960	9,223,930
St. Mary's	13,708,127	42,500	0	13,750,627	93,814	3%	13,656,813	0	7,276	131,509	182,000	320,785	14,071,412
Somerset	1,425,544	2,500	4,838	1,432,882	779	10%	1,432,103	697	1,803	50,532	110,000	163,032	1,595,914
Talbot	8,915,648	16,500	0	8,932,148	1,090,769	0%	7,841,380	0	3,902	75,444	0	79,346	9,011,494
Washington	13,888,465	16,000	43,423	13,947,888	90,683	5%	13,857,205	17,175	13,387	178,902	420,000	629,464	14,577,352
Wicomico	7,061,000	14,000	6,127	7,081,127	40,637	5%	7,040,490	918	18,661	186,355	200,000	405,934	7,487,061
Worcester	17,100,285	17,500	305	17,118,090	203,291	3%	16,914,798	397	7,622	198,641	240,000	446,660	17,564,750
TOTAL	838,272,926	2,033,250	446,358	840,752,534	22,953,658		817,798,876	135,667	979,689	12,117,465	12,533,650	25,766,471	866,519,005

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 full year and business personal property columns include the value of the 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.

State Department of Assessments and Taxation

Table III
The Estimated Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2021

Base Estimate Date: November 30, 2021

(figures expressed in thousands)

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	3,697,103	1,750	19,256	3,718,109	1,383	10%	3,716,726	8,322
Anne Arundel	96,877,708	250,000	962	97,128,670	45,418	10%	97,083,251	63,877
Baltimore City	43,054,191	133,280	253,609	43,441,080	159,887	10%	43,281,193	208,748
Baltimore	91,791,449	195,410	21,795	92,008,654	64,100	10%	91,944,555	158,709
Calvert	12,839,727	25,000	0	12,864,727	2,367	10%	12,862,360	12,461
Caroline	2,781,784	2,750	0	2,784,534	3,199	10%	2,781,335	6,749
Carroll	21,191,040	40,000	10,589	21,241,629	6,853	10%	21,234,776	15,323
Cecil	10,974,332	42,500	8,211	11,025,043	3,646	10%	11,021,397	19,235
Charles	19,601,202	78,549	1,399	19,681,150	4,682	10%	19,676,468	40,870
Dorchester	2,934,018	7,500	0	2,941,518	1,433	10%	2,940,085	2,302
Frederick	35,464,555	150,000	16,027	35,630,582	15,918	10%	35,614,664	31,712
Garrett	4,595,079	9,000	1,169	4,605,248	1,098	10%	4,604,150	36,701
Harford	29,873,944	90,000	2,834	29,966,778	4,568	10%	29,962,210	60,341
Howard	56,678,891	145,007	31,528	56,855,425	30,232	10%	56,825,194	41,291
Kent	3,020,475	2,500	0	3,022,975	503	10%	3,022,472	2,205
Montgomery	202,922,220	323,829	13,165	203,259,214	76,817	10%	203,182,397	128,281
Prince George's	107,731,963	191,304	9,172	107,932,439	285,534	10%	107,646,905	78,170
Queen Anne's	8,849,437	20,000	0	8,869,437	2,388	10%	8,867,049	7,127
St. Mary's	13,295,581	45,000	0	13,340,581	1,456	10%	13,339,125	7,240
Somerset	1,385,014	4,400	4,814	1,394,228	409	10%	1,393,818	1,794
Talbot	8,751,297	14,000	0	8,765,297	2,353	10%	8,762,945	3,883
Washington	13,468,220	20,000	43,207	13,531,427	6,916	10%	13,524,511	13,320
Wicomico	6,736,786	12,000	6,097	6,754,883	3,972	10%	6,750,912	18,568
Worcester	16,608,614	18,500	303	16,627,417	3,967	10%	16,623,451	7,584
TOTAL	815,124,629	1,822,280	444,137	817,391,045	729,099		816,661,947	974,813

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.

State Department of Assessments and Taxation

TABLE IV
The Estimated Taxable Assessable Base at the State Level
For the tax year beginning July 1, 2022
Base Estimate Date: November 30, 2021
 (figures expressed in thousands)

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	3,752,627	500	19,352	3,772,479	2,023	10%	3,770,456	8,364
Anne Arundel	99,128,000	250,000	967	99,378,967	45,285	10%	99,333,682	64,196
Baltimore City	43,500,000	50,000	254,877	43,804,877	174,739	10%	43,630,138	209,792
Baltimore	94,599,848	85,000	21,904	94,706,752	62,963	10%	94,643,789	159,503
Calvert	13,244,069	25,000	0	13,269,069	3,206	10%	13,265,862	12,523
Caroline	2,884,703	2,250	0	2,886,953	6,123	10%	2,880,830	6,783
Carroll	21,896,938	40,000	10,642	21,947,580	9,355	10%	21,938,225	15,400
Cecil	11,079,332	15,000	8,252	11,102,584	5,264	10%	11,097,319	19,331
Charles	20,700,000	70,500	1,406	20,771,906	14,421	10%	20,757,485	41,074
Dorchester	3,052,000	5,000	0	3,057,000	1,795	10%	3,055,205	2,314
Frederick	37,215,902	150,000	16,107	37,382,009	25,276	10%	37,356,733	31,871
Garrett	4,734,281	8,250	1,175	4,743,706	1,523	10%	4,742,183	36,885
Harford	30,112,500	90,000	2,848	30,205,348	4,653	10%	30,200,695	60,643
Howard	58,602,313	145,000	31,686	58,778,999	30,501	10%	58,748,498	41,497
Kent	3,064,181	2,500	0	3,066,681	812	10%	3,065,869	2,216
Montgomery	207,642,767	300,000	13,231	207,955,998	96,031	10%	207,859,967	128,922
Prince George's	113,043,299	200,000	9,218	113,252,517	223,566	10%	113,028,950	78,561
Queen Anne's	9,081,431	20,000	0	9,101,431	3,673	10%	9,097,758	7,163
St. Mary's	13,711,342	42,500	0	13,753,842	2,297	10%	13,751,545	7,276
Somerset	1,425,296	2,500	4,838	1,432,634	779	10%	1,431,855	1,803
Talbot	8,915,648	16,500	0	8,932,148	2,180	10%	8,929,968	3,902
Washington	13,908,303	16,000	43,423	13,967,726	19,733	10%	13,947,993	13,387
Wicomico	7,069,000	14,000	6,127	7,089,127	9,788	10%	7,079,339	18,661
Worcester	17,100,000	17,500	305	17,117,805	18,829	10%	17,098,976	7,622
TOTAL	839,463,780	1,568,000	446,358	841,478,138	764,817		840,713,321	979,689

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.
 State Department of Assessments and Taxation

Table V
Fiscal Year 2022 Real Property Tax Base/Ratio by Jurisdiction

This table shows the taxable assessable base and ratios of real property used for different purposes. Ratios shown are median ratios of arms-length sales of properties in Group 1 that were sold between July 1, 2021 and June 30, 2022, compared with the Department's January 1, 2022 assessed value. In jurisdictions with fewer than 10 commercial sales, the statewide ratio is used (see Table V). A ratio of 100% is used for property not assessed on market value.

	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	38,361	2,680,067,113	95.1%	995,993,897	92.1%	141,797,523	95.1%	3,125,300	100.0%	3,820,983,833	94.3%
Anne Arundel	215,931	76,404,658,321	85.6%	22,682,495,623	88.3%	596,163,971	85.6%	23,160,900	100.0%	99,706,478,815	86.2%
Baltimore City	221,083	27,453,590,771	88.8%	20,836,362,288	92.6%	0	88.8%	0	100.0%	48,289,953,059	90.4%
Baltimore	286,045	67,662,680,608	87.0%	27,152,497,904	85.0%	1,142,122,036	87.0%	63,344,466	100.0%	96,020,645,014	86.4%
Calvert	41,758	11,462,711,544	91.4%	1,470,519,873	96.9%	314,731,096	91.4%	3,200	100.0%	13,247,965,713	92.0%
Caroline	15,900	2,095,762,841	87.6%	419,583,142	92.1%	420,822,204	87.6%	511,833	100.0%	2,936,680,020	88.2%
Carroll	66,656	18,377,303,043	90.2%	2,942,821,633	81.0%	971,247,622	90.2%	4,373,166	100.0%	22,295,745,464	88.9%
Cecil	46,531	8,096,039,904	91.0%	2,744,128,539	92.4%	627,615,578	91.0%	1,936,800	100.0%	11,469,720,821	91.3%
Charles	67,165	16,758,316,812	93.0%	3,692,851,089	96.1%	484,385,139	93.0%	18,793,233	100.0%	20,954,346,273	93.6%
Dorchester	22,258	2,312,591,477	92.0%	591,986,837	92.1%	284,529,799	92.0%	736,967	100.0%	3,189,845,080	92.0%
Frederick	104,398	29,209,100,993	89.7%	7,253,898,068	95.4%	1,514,808,914	89.7%	14,331,166	100.0%	37,992,139,141	90.7%
Garrett	29,115	3,994,606,367	94.0%	494,104,945	92.1%	259,392,231	94.0%	0	100.0%	4,748,103,543	93.8%
Harford	97,954	23,988,915,142	93.8%	6,108,670,037	85.5%	837,865,041	93.8%	18,912,033	100.0%	30,954,362,253	92.0%
Howard	107,148	44,748,982,899	90.0%	14,197,807,733	91.2%	452,337,220	90.0%	39,198,032	100.0%	59,438,325,884	90.3%
Kent	12,939	2,233,177,476	96.7%	419,248,472	92.1%	422,898,665	96.7%	2,799,500	100.0%	3,078,124,113	96.1%
Montgomery	334,432	160,417,799,379	92.7%	49,902,332,428	97.4%	682,847,238	92.7%	108,205,433	100.0%	211,111,184,478	93.8%
Prince George's	289,465	80,042,373,920	91.9%	32,604,911,118	91.5%	347,603,798	91.9%	13,124,667	100.0%	113,008,013,503	91.8%
Queen Anne's	26,151	7,355,201,250	96.7%	1,068,669,833	86.0%	837,995,062	96.7%	9,411,733	100.0%	9,271,277,878	95.3%
St. Mary's	48,606	11,033,974,705	94.2%	2,056,220,074	86.3%	728,168,287	94.2%	4,068,833	100.0%	13,822,431,899	92.9%
Somerset	15,801	1,015,742,597	78.7%	280,790,399	92.1%	158,126,134	78.7%	858,300	100.0%	1,455,517,430	81.0%
Talbot	21,018	6,925,859,666	90.1%	1,119,451,464	88.9%	927,777,071	90.1%	7,512,567	100.0%	8,980,600,768	89.9%
Washington	57,079	9,291,862,231	88.8%	4,293,912,612	87.6%	656,707,800	88.8%	8,126,433	100.0%	14,250,609,076	88.4%
Wicomico	44,614	4,897,318,863	85.9%	1,882,958,470	97.2%	323,707,903	85.9%	3,696,500	100.0%	7,107,681,736	88.6%
Worcester	64,464	13,924,469,107	87.9%	2,919,294,911	67.9%	316,465,193	87.9%	7,598,400	100.0%	17,167,827,611	83.7%
Statewide	2,274,872	632,383,107,029	90.2%	208,131,511,389	92.1%	13,450,115,525	90.2%	353,829,462	100.0%	854,318,563,405	90.7%

TABLE VI
Assessment Levels

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Allegany	93.0	89.6	90.1	90.0	91.8	94.5%	94.2%	95.2%	94.0%	95.6%	96.4%	95.4%	95.2%	96.3%	94.3%
Anne Arundel	95.2	95.1	90.3	89.7	90.2	91.2%	90.7%	93.8%	95.2%	94.3%	96.3%	96.9%	93.2%	91.5%	86.2%
Baltimore City	94.7	91.6	91.4	91.3	95.8	94.8%	93.1%	91.0%	92.2%	91.7%	94.7%	95.7%	95.0%	89.1%	90.4%
Baltimore	94.6	94.8	91.5	93.6	93.0	87.6%	92.3%	96.8%	94.8%	94.6%	92.3%	92.3%	93.2%	87.5%	86.4%
Calvert	95.4	96.0	94.0	91.7	90.6	90.5%	91.1%	91.3%	91.5%	93.3%	94.2%	96.0%	95.0%	91.2%	92.0%
Caroline	95.3	92.8	95.7	97.2	98.1	94.4%	95.6%	95.4%	94.8%	95.2%	92.4%	94.5%	96.1%	87.3%	88.2%
Carroll	97.1	94.0	89.5	93.2	90.5	91.5%	92.9%	91.3%	92.6%	93.7%	94.9%	94.8%	94.4%	95.5%	88.9%
Cecil	94.9	94.9	91.6	87.2	91.2	94.8%	92.4%	93.2%	92.6%	94.2%	96.0%	95.9%	95.8%	93.2%	91.3%
Charles	96.4	93.4	92.1	92.2	92.2	91.9%	92.3%	94.5%	93.1%	94.1%	94.3%	93.5%	94.8%	93.0%	93.6%
Dorchester	96.9	90.2	95.3	91.2	90.8	98.1%	91.8%	93.1%	93.7%	95.5%	96.1%	94.7%	88.9%	89.3%	92.0%
Frederick	98.2	95.6	89.2	93.0	89.2	90.4%	92.1%	90.9%	92.3%	93.2%	94.1%	95.2%	93.2%	87.8%	90.7%
Garrett	92.7	91.0	89.9	98.1	90.6	90.2%	94.9%	94.7%	93.3%	96.1%	94.9%	95.3%	94.9%	91.4%	93.8%
Harford	96.1	92.8	91.6	91.2	94.2	92.8%	92.0%	91.7%	91.2%	94.9%	93.1%	93.6%	93.1%	86.2%	92.0%
Howard	96.5	93.1	88.2	89.6	91.3	89.8%	92.6%	91.3%	94.2%	94.4%	94.0%	95.3%	91.9%	88.6%	90.3%
Kent	95.2	91.0	90.8	94.8	98.5	96.9%	96.4%	91.4%	91.7%	97.1%	96.1%	95.7%	94.8%	87.2%	96.1%
Montgomery	96.4	95.4	88.4	92.9	92.9	91.6%	92.4%	96.6%	93.6%	93.1%	93.9%	96.2%	95.8%	93.6%	93.8%
Prince George's	98.2	96.4	95.3	92.8	92.9	90.7%	91.8%	93.7%	94.3%	92.5%	93.2%	94.4%	94.6%	93.2%	91.8%
Queen Anne's	96.4	91.1	90.6	93.6	92.2	95.2%	93.8%	96.4%	98.4%	95.8%	96.7%	96.7%	94.2%	94.4%	95.3%
St. Mary's	97.9	96.6	93.3	94.5	94.5	95.3%	94.1%	92.7%	93.2%	94.1%	93.4%	92.9%	94.8%	89.4%	92.9%
Somerset	92.5	89.3	85.0	91.5	87.9	96.1%	93.7%	93.3%	94.2%	94.9%	96.7%	92.6%	94.9%	86.6%	81.0%
Talbot	98.0	93.9	93.8	97.7	96.8	93.8%	94.5%	92.8%	96.6%	96.6%	98.0%	94.7%	95.2%	93.6%	89.9%
Washington	97.2	91.8	92.9	95.4	90.7	90.8%	93.7%	93.1%	93.3%	92.3%	92.7%	92.7%	92.4%	87.9%	88.4%
Wicomico	90.3	88.9	89.1	90.6	89.4	91.0%	90.4%	87.8%	91.5%	93.3%	92.5%	92.7%	91.5%	88.4%	88.6%
Worcester	93.9	93.9	92.2	89.5	91.4	89.7%	91.5%	90.5%	92.5%	94.6%	92.4%	94.8%	93.9%	85.7%	83.7%
Statewide	95.7	94.0	91.0	92.0	91.7	91.3%	92.3%	93.9%	93.2%	93.9%	94.3%	94.9%	94.4%	91.5%	90.7%

TABLE VII
2021-2022 County Tax Rates

Jurisdiction	Real Property	Personal Property	Utility
Allegany County	0.9750	2.4375	2.4375
Anne Arundel County	0.9330	2.3320	2.3320
Baltimore City	2.2480	5.6200	5.6200
Baltimore County	1.1000	2.7500	0.0000
Calvert County	0.9270	2.2300	2.2300
Caroline County	0.9800	2.4500	2.4500
Carroll County	1.0180	2.5150	2.5150
Cecil County	1.0279	2.5697	2.5697
Charles County	1.1410	2.8525	2.8525
Dorchester County	1.0000	2.4400	2.4400
Frederick County	1.0600	0.0000	2.6500
Garrett County	1.0560	0.0000	2.6400
Harford County	1.0279	2.5698	2.5698
Howard County	1.0140	2.5350	2.5350
Kent County	1.0120	0.0000	0.0000
Montgomery County	0.7178	1.7945	0.0000
Prince George's County	1.0000	2.5000	0.0000
Queen Anne's County	0.8471	0.0000	2.1180
St. Mary's County	0.8478	2.1195	2.1195
Somerset County	1.0000	2.5000	2.5000
Talbot County	0.6565	0.0000	1.6413
Washington County	0.9480	2.3700	2.3700
Wicomico County	0.9195	2.1715	2.1715
Worcester County	0.8450	2.1125	2.1125
State	0.1120	0.0000	0.2800

Note: Information on tax rate differentials and other local tax rates within the counties are available upon request. The rates are also available on our website:

<https://dat.maryland.gov/Pages/Tax-Rates.aspx>

TABLE VIII
CHARTER DOCUMENTS, LIMITED PARTNERSHIP DOCUMENTS
AND FINANCING STATEMENTS APPROVED FOR RECORD

DOCUMENTS	FY 2019	FY 2020	FY 2021	FY 2022
Certificates of Status (Good Standing)	61,603	72,962	61,597	77,072
Name Reservation	912	770	656	838
Agency Record	17,763	33,622	28,633	26,945
Foreign Limited Liability Companies	6,486	6,268	5,364	6,861
Foreign Qualifications	3,145	3,009	3,009	3,609
Certificate of Withdrawal or Supplemental Certificate	1,082	781	718	729
Foreign Penalty	0	12	0	0
Corporate Charters	9,067	9,707	8,595	8,539
Amendment or Related Document	2,203	4,643	4,038	4,396
Merger or Consolidation	442	267	240	274
Transfers	104	1	2	3
Dissolutions	9,654	1,979	1,966	2,223
Revivals	5,580	2,063	1,886	1,934
Change of Principal Office or Resident Agent	19,319	21,858	18,683	24,100
Certificate of LTD Partnership	67	176	165	177
Financing Statements	56,084	56,084	51,322	43,608
Limited Liability Companies	57,753	92,674	79,316	80,399
TOTALS	251,264	304,389	266,190	281,707

TABLE IX
STATEMENT OF REVENUES

	FISCAL YEAR ENDING		
	June 30, 2020	June 30, 2021	June 30, 2022
Corporate Filing Fees	\$ 83,861,444	\$ 149,685,801	122,624,487
Gross Receipts Franchise Tax	\$ 178,049,863	\$ 144,256,915	\$ 141,832,654
Recordation Tax	\$ 4,318,419	\$ 5,015,233	\$ 6,759,285
Transfer Tax	\$ 7,186,648	\$ 2,427,405	\$ 6,929,618
Recording Fee	\$ 13,121,603	\$ 20,076,204	\$ 17,286,037
Organization & Capitalization Fees	\$ 213,823	\$ 261,235	\$ 258,136
Expedited Services Fees	\$ 8,790,421	\$ 12,650,158	\$ 13,851,738
Charges for Services	\$ 36	\$ 275	\$ -
Ground Rent Registration	\$ 1,220	\$ 520	\$ 10
Local Subdivision Participation	\$ 21,700,656	\$ 18,067,802	\$ 21,202,106
Other	\$ 7,263	\$ 55,100	\$ 35,750
TOTAL REVENUES	\$ 317,251,396	\$ 352,496,648	\$ 330,779,821

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Personal Property Assessment Exemptions for the 2022/23 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2022
(boldface indicates a change from the previous yr)

COUNTY TOWN	COMMERCIAL INVENTORY	MANUFACTURING INVENTORY	MANUFACTURING MACHINERY
Allegany			
Allegany	100%	100%	100%
Barton	***	***	***
Cumberland	100%	100%	100%
Frostburg	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%
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 (2)	100%	100%	95.50%
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 92.50% exempt (phasing out at 3.75% per year)

Garrett			
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

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			
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%
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.

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:

**Department of Assessments and Taxation
Personal Property Division
301 W. Preston Street
Baltimore, Maryland 21201-2305
(410) 767-1170
MD Toll Free 1-888-246-5941
Website: <http://www.dat.maryland.gov>
Email: sdat.persprop@maryland.gov**

updated 5/13/2022

TABLE XI HOMEOWNERS' TAX CREDIT COMPARISON OF 2021 AND 2022

Jurisdiction	2021 Number of Applications Received	2021 Number of Credits Issued	2021 Total Credits Issued	2021 Average Credit	2022 Number of Applications Received	2022 Number of Credits Issued	2022 Total Credits Issued	2022 Average Credit
Allegany	975	643	\$490,552.85	\$762.91	961	585	\$463,072.18	\$791.58
Anne Arundel	4,122	2448	\$2,941,471.69	\$1,201.58	3,765	2,255	\$2,700,954.74	\$1,197.76
Baltimore City	12,090	7250	\$12,133,933.64	\$1,673.65	9,487	6,680	\$11,551,862.45	\$1,729.32
Baltimore County	10,230	5971	\$7,482,388.97	\$1,253.12	8,973	5,707	\$7,272,894.72	\$1,274.38
Calvert	969	556	\$678,028.89	\$1,219.48	915	510	\$650,598.00	\$1,275.68
Caroline	613	394	\$440,901.28	\$1,119.04	552	375	\$467,021.95	\$1,245.39
Carroll	1,971	1406	\$1,940,664.64	\$1,380.27	1,864	1,308	\$1,824,205.26	\$1,394.65
Cecil	1131	719	\$866,199.49	\$1,204.73	1,074	722	\$879,300.58	\$1,217.87
Charles	1670	1051	\$1,430,295.25	\$1,360.89	1,616	1,023	\$1,397,198.28	\$1,365.79
Dorchester	590	382	\$390,486.14	\$1,022.22	554	367	\$391,589.81	\$1,067.00
Frederick	3622	2123	\$3,257,406.91	\$1,534.34	3,462	2,046	\$3,216,245.43	\$1,571.97
Garrett	510	321	\$270,427.13	\$842.45	504	312	\$248,109.45	\$795.22
Harford	2660	1748	\$2,177,311.84	\$1,245.60	2,511	1,577	\$1,928,240.31	\$1,222.73
Howard	2153	1532	\$3,153,165.69	\$2,058.20	1,956	1,401	\$2,913,901.10	\$2,079.87
Kent	348	232	\$254,141.92	\$1,095.44	352	220	\$231,765.68	\$1,053.48
Montgomery	5978	3670	\$6,417,392.31	\$1,748.61	6,052	3,507	\$6,158,721.23	\$1,756.12
Prince George's	6305	3926	\$7,390,118.12	\$1,882.35	6,004	3,603	\$7,160,193.87	\$1,987.29
Queen Anne's	498	327	\$417,992.46	\$1,278.26	475	319	\$404,882.47	\$1,269.22
St. Mary's	921	582	\$726,681.46	\$1,248.59	901	539	\$667,099.30	\$1,237.66
Somerset	312	190	\$141,258.97	\$743.47	331	207	\$152,024.33	\$734.42
Talbot	218	115	\$108,980.14	\$947.65	215	107	\$102,954.25	\$962.19
Washington	1900	1248	\$1,294,521.67	\$1,037.28	1,746	1,108	\$1,178,226.18	\$1,063.38
Wicomico	919	560	\$495,920.26	\$885.57	904	531	\$481,213.76	\$906.24
Worcester	679	411	\$469,688.99	\$1,142.80	660	398	\$476,939.37	\$1,198.34
STATEWIDE	61384	37805	\$55,369,930.71	1464.62	55,834	35,407	\$52,919,214.70	\$1,494.60

TABLE XII RENTERS' TAX CREDIT COMPARISON OF 2021 AND 2022

Jurisdiction	2021 Number of Applications Received	2021 Number of Credits Issued	2021 Total Credits Issued	2021 Average Credit	2022 Number of Applications Received	2022 Number of Credits Issued	2022 Total Credits Issued	2022 Average Credit
Allegany	130	99	\$26,831.55	\$271.03	97	73	\$24,452.35	\$334.96
Anne Arundel	384	264	\$144,231.75	\$546.33	372	220	\$119,905.02	\$545.02
Baltimore City	3,275	2,339	\$859,398.10	\$367.42	3,188	2,062	\$764,879.57	\$370.94
Baltimore County	1,931	1,348	\$633,158.14	\$469.70	1,933	1,227	\$572,820.15	\$466.85
Calvert	31	22	\$15,575.22	\$707.96	28	13	\$7,931.70	\$610.13
Caroline	25	18	\$7,652.12	\$425.12	28	18	\$6,577.56	\$365.42
Carroll	139	90	\$45,202.01	\$502.24	164	104	\$51,561.94	\$495.79
Cecil	118	81	\$36,998.46	\$456.77	116	72	\$34,694.87	\$481.87
Charles	201	138	\$67,819.10	\$491.44	192	122	\$54,466.04	\$446.44
Dorchester	199	151	\$70,818.07	\$468.99	169	135	\$63,973.18	\$473.88
Frederick	177	121	\$66,753.90	\$551.69	171	96	\$59,731.32	\$622.20
Garrett	9	6	\$593.75	\$98.96	10	4	\$1,024.23	\$256.06
Harford	187	122	\$55,544.87	\$455.29	207	111	\$51,832.68	\$466.96
Howard	376	292	\$152,530.16	\$422.36	324	221	\$107,870.11	\$488.10
Kent	38	24	\$10,908.16	\$454.51	25	15	\$8,335.80	\$555.72
Montgomery	669	405	\$201,975.21	\$498.70	679	348	\$173,259.55	\$497.87
Prince George's	914	642	\$352,475.57	\$549.03	948	531	\$301,833.24	\$568.42
Queen Anne's	24	15	\$6,992.70	\$466.18	29	13	\$6,783.60	\$521.82
St. Mary's	57	37	\$19,420.32	\$524.87	64	31	\$16,373.49	\$528.18
Somerset	56	40	\$24,331.14	\$608.28	58	36	\$20,468.39	\$568.57
Talbot	61	39	\$17,858.75	\$457.92	49	35	\$17,286.30	\$493.89
Washington	179	130	\$54,352.98	\$418.10	188	111	\$53,088.11	\$478.27
Wicomico	219	153	\$62,593.31	\$409.11	212	124	\$49,708.08	\$400.87
Worcester	75	60	\$28,100.28	\$468.34	75	47	\$19,420.46	\$413.20
STATEWIDE	9,474	6,636	\$2,962,115.62	\$446.37	9,326	5,769	\$2,588,277.74	\$448.65

**TABLE XIII
EXEMPT PROPERTY AMOUNT OF ASSESSABLE BASE
BY SUBDIVISION FOR FY 2022**

Jurisdiction	Federal	State	County and Municipal	Educational	Religious	Charitable and Fraternal	Individual
Allegany	86,886,349	271,877,682	157,640,480	488,128,467	93,421,910	287,048,896	28,069,454
Anne Arundel	1,480,951,895	1,334,855,067	1,178,032,778	2,107,491,284	740,268,554	789,078,490	1,174,686,623
Baltimore City	534,143,761	2,525,517,002	2,990,268,981	5,706,100,508	1,805,499,435	3,600,427,226	142,115,731
Baltimore	515,578,368	1,138,190,528	1,328,470,629	3,721,969,936	1,446,824,475	819,587,235	394,855,154
Calvert	76,650,700	110,040,600	260,932,695	445,057,434	150,086,917	112,576,101	195,120,312
Caroline	9,064,167	59,335,233	56,882,100	117,826,300	46,480,498	38,354,456	23,359,763
Carroll	12,195,275	218,896,768	526,572,672	784,628,147	304,138,647	252,035,574	154,210,554
Cecil	122,169,166	160,668,500	172,599,731	337,203,099	131,208,430	118,362,559	116,941,202
Charles	952,821,867	151,275,328	230,943,251	613,022,192	186,751,983	94,857,140	663,666,735
Dorchester	38,564,099	185,065,666	83,200,145	105,629,433	61,978,702	39,352,372	22,619,491
Frederick	335,513,269	103,824,264	829,335,164	1,298,207,275	489,987,821	476,760,721	352,390,372
Garrett	5,025,868	179,293,302	144,113,967	124,003,834	80,176,204	30,944,583	21,787,843
Harford	891,312,200	108,064,005	379,908,867	820,774,101	287,390,811	305,282,915	386,023,299
Howard	31,729,933	524,483,369	956,831,399	1,549,081,065	550,941,455	345,087,950	353,975,296
Kent	10,699,767	24,471,933	70,538,147	121,000,499	36,030,590	64,043,858	13,695,186
Montgomery	3,095,469,500	1,229,893,532	8,157,890,835	6,399,496,874	3,017,496,839	1,773,237,846	951,512,522
Prince George's	2,677,913,700	872,498,301	1,963,049,918	2,822,004,245	1,576,257,609	616,851,011	1,946,299,364
Queen Anne's	3,649,500	148,927,552	267,197,000	272,762,701	87,055,268	61,722,766	66,196,525
St. Mary's	1,127,572,766	187,539,366	309,227,464	435,405,804	120,386,001	43,577,223	229,711,730
Somerset	2,943,300	157,232,731	50,853,066	154,287,266	35,047,165	52,102,935	13,433,954
Talbot	16,060,116	28,569,634	171,820,065	109,963,600	83,829,315	144,510,471	46,553,167
Washington	71,079,500	271,775,399	417,267,662	666,188,714	368,769,392	528,985,210	102,432,287
Wicomico	5,207,400	138,184,733	259,586,660	742,630,592	139,944,106	278,420,529	67,569,597
Worcester	93,578,767	101,202,866	392,484,929	208,626,900	99,562,232	83,052,033	50,004,889
TOTALS	\$12,196,781,233	\$10,231,683,361	\$21,355,648,605	\$30,151,490,270	\$11,939,534,359	\$10,956,260,100	\$7,517,231,050

TABLE XIV
FY 2022 Enterprise Zone Tax Credit

Enterprise Zone	Capital Investment FY 2022	# Of Business in FY 2022	State's One-Half Portion For FY 2022
Allegany County	\$ 18,328,567	11	\$ 79,123
Baltimore City	\$ 1,866,755,208	200	\$ 15,256,521
Baltimore City PP	\$ 0	13	\$ 2,906,193
Baltimore County	\$ 593,163,867	23	\$ 2,402,027
Caroline County	\$ 0	1	\$ 0
Cecil County	\$ 390,391,166	14	\$ 1,554,285
Dorchester County	\$ 259,834	3	\$ 691
Frederick County	\$ 1,023,900	3	\$ 6,855
Garrett County	\$ 10,993,832	6	\$ 46,584
Harford County	\$ 444,661,565	50	\$ 1,794,854
Kent County	\$ 17,285,200	5	\$ 100,614
Montgomery County	\$ 207,471,400	12	\$ 430,271
Prince George's County	\$ 451,620,645	95	\$ 1,618,022
Prince Georges's County PP	\$ 0	4	\$ 1,256
Queen Anne's County	\$ 13,984,400	31	\$ 47,385
St. Mary's County	\$ 10,094,700	3	\$ 16,337
Somerset County	\$ 822,766	8	\$ 5,572
Talbot County	\$ 580,600	1	\$ 1,480
Washington County	\$ 98,312,267	29	\$ 405,066
Wicomico County	\$ 27,742,452	39	\$ 181,576
Worcester County	\$ 1,583,333	6	\$ 10,466
TOTAL	\$ 4,155,075,702	557	\$ 26,865,177

TABLE XV
DEPARTMENT LEVEL APPEALS
FY 2020 - FY 2022

	FISCAL YEAR 2020			FISCAL YEAR 2021			FISCAL YEAR 2022		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
Allegany	13,689	138	1.01%	12,809	148	1.16%	11,929	94	0.79%
Anne Arundel	85,739	2,123	2.48%	63,232	1,842	2.91%	61,506	851	1.38%
Baltimore City	82,265	4,536	5.51%	69,670	3,610	5.18%	69,125	4,375	6.33%
Baltimore	91,915	3,302	3.59%	101,847	2,367	2.32%	88,325	1,689	1.91%
Calvert	12,144	186	1.53%	16,889	181	1.07%	11,812	135	1.14%
Caroline	5,834	112	1.92%	4,480	68	1.52%	5,652	65	1.15%
Carroll	21,236	360	1.70%	20,782	444	2.14%	23,908	249	1.04%
Cecil	13,360	146	1.09%	15,655	387	2.47%	16,795	153	0.91%
Charles	18,532	152	0.82%	23,493	389	1.66%	22,864	372	1.63%
Dorchester	8,885	288	3.24%	5,430	65	1.20%	7,742	57	0.74%
Frederick	38,150	625	1.64%	24,698	420	1.70%	38,986	474	1.22%
Garrett	11,003	122	1.11%	9,965	83	0.83%	7,605	44	0.58%
Harford	33,104	533	1.61%	37,864	465	1.23%	25,307	189	0.75%
Howard	33,806	1,259	3.72%	36,594	765	2.09%	32,651	745	2.28%
Kent	5,020	79	1.57%	3,863	57	1.48%	4,002	72	1.80%
Montgomery	95,129	3,023	3.18%	122,266	3,667	3.00%	108,237	2,489	2.30%
Prince George's	116,174	2,863	2.46%	88,586	1,489	1.68%	79,549	2,113	2.66%
Queen Anne's	6,582	119	1.81%	10,491	188	1.79%	8,449	154	1.82%
St. Mary's	17,598	351	1.99%	16,831	341	2.03%	13,358	146	1.09%
Somerset	5,228	83	1.59%	6,542	106	1.62%	4,172	35	0.84%
Talbot	5,717	83	1.45%	5,646	26	0.46%	9,387	80	0.85%
Washington	19,557	495	2.53%	15,694	334	2.13%	21,534	611	2.84%
Wicomico	14,641	152	1.04%	15,666	152	0.97%	14,397	324	2.25%
Worcester	14,838	306	2.06%	31,095	297	0.96%	17,841	247	1.38%
TOTAL	770,146	21,436	2.78%	760,088	17,891	2.35%	705,133	15,763	2.24%

**Notices are not sent for exempt properties.*

TABLE XVI
Median Sales Price
Owner Occupied

County	FY 2020		FY 2021		FY 2022	
	Count	Median	Count	Median	Count	Median
Allegany	165	\$124,900	192	\$130,500	167	\$160,000
Anne Arundel	8,225	\$375,000	10,730	\$401,000	10,680	\$437,340
Baltimore City	2,814	\$218,000	5,788	\$236,374	8,046	\$249,925
Baltimore	8,211	\$270,000	10,795	\$293,000	11,609	\$320,000
Calvert	1,276	\$354,424	1,731	\$375,900	1,691	\$405,000
Caroline	332	\$220,000	411	\$250,000	422	\$277,500
Carroll	2,159	\$347,500	2,817	\$375,010	2,759	\$415,000
Cecil	1,192	\$250,000	1,572	\$280,000	1,542	\$300,000
Charles	2,775	\$345,000	3,672	\$370,000	4,069	\$410,000
Dorchester	255	\$190,000	356	\$220,000	398	\$259,950
Frederick	4,928	\$360,573	6,690	\$395,000	6,154	\$455,000
Garrett	161	\$147,000	198	\$182,500	171	\$215,000
Harford	3,811	\$295,000	5,112	\$318,700	4,286	\$350,000
Howard	3,968	\$455,108	5,290	\$480,000	5,340	\$525,000
Kent	141	\$230,000	310	\$250,000	251	\$270,000
Montgomery	10,400	\$475,000	14,274	\$520,000	15,376	\$565,000
Prince George's	8,617	\$355,000	11,242	\$382,270	11,677	\$410,000
Queen Anne's	758	\$372,683	1,164	\$405,000	1,099	\$446,000
St. Mary's	1,569	\$309,820	2,143	\$335,000	2,026	\$365,000
Somerset	134	\$145,000	191	\$158,500	230	\$205,000
Talbot	424	\$335,000	681	\$369,000	461	\$370,000
Washington	1,609	\$235,000	2,098	\$252,175	1,911	\$295,000
Wicomico	981	\$190,000	1,215	\$205,000	1,293	\$248,500
Worcester	512	\$260,000	668	\$287,000	583	\$350,000
Statewide	65,417	\$345,000	89,340	\$369,000	92,241	\$399,000