The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2019

Base Estimate Date: November 30, 2019

(figures expressed in thousands)													
				Total			Net					Total Assessable	
	Real	Real	Railroad	Assessable Base	Loss	County	Assessable Base	Railroad	Utility	Utility		Base Subject to the	Total
	Property	Property	Operating	Subject to the	Due to	Homestead	Subject to the	Operating	Operating	Operating	Business	Personal Property /	Taxable
Jurisdiction	Full	New	Real	Real Property	Homestead	Tax Credit	Real Property	Personal	Real	Personal	Personal	Utility	County
	Year	Construction	Property	County Tax Rate	Tax Credit	Percentage	County Tax Rate	Property	Property	Property	Property	County Tax Rates	Assessable Base
Allegany	3,584,821	1,750	18,171	3,604,742	5,486	4%	3,599,257	18,982	8,204	137,793	180,000	344,979	3,949,721
Anne Arundel	91,156,938	200,000	901	91,357,839	8,803,515	2%	82,554,325	1,936	53,665	1,104,122	1,600,000	2,759,723	94,117,562
Baltimore City	40,890,414	93,889	238,225	41,222,528	1,127,694	4%	40,094,834	40,578	168,369	1,005,108	1,270,000	2,484,055	43,706,583
Baltimore	86,483,622	188,555	19,499	86,691,676	1,099,878	4%	85,591,798	12,160	135,254	1,519,268	1,850,000	3,516,682	90,208,358
Calvert	12,170,538	26,750	0	12,197,288	1,507	10%	12,195,782	0	11,392	159,023	159,000	329,415	12,526,703
Caroline	2,598,738	2,000	0	2,600,738	15,439	5%	2,585,299	0	6,127	67,217	0	73,344	2,674,082
Carroll	19,982,296	30,000	6,793	20,019,089	46,834	5%	19,972,255	7,346	12,892	301,043	285,000	606,281	20,625,370
Cecil	10,151,623	57,500	7,623	10,216,746	37,744	4%	10,179,002	5,913	16,065	203,592	401,000	626,570	10,843,316
Charles	18,168,539	91,915	1,311	18,261,765	17,074	7%	18,244,691	3,341	35,485	285,818	230,000	554,644	18,816,409
Dorchester	2,793,052	2,250	0	2,795,302	7,751	5%	2,787,551	0	2,146	137,484	0	139,630	2,934,932
Frederick	31,861,666	100,000	12,510	31,974,176	76,737	5%	31,897,439	0	29,552	391,725	0	421,277	32,395,453
Garrett	4,403,615	5,000	1,095	4,409,710	9,476	5%	4,400,234	0	38,548	77,299	130,000	245,847	4,655,557
Harford	28,343,462	100,000	2,649	28,446,111	20,762	5%	28,425,349	2,948	47,461	634,901	680,000	1,365,310	29,811,421
Howard	52,951,780	287,775	21,557	53,261,112	174,991	5%	53,086,120	8,922	39,838	666,660	1,025,000	1,740,420	55,001,532
Kent	2,952,070	2,000	0	2,954,070	19,404	5%	2,934,666	0	2,012	47,999	0	50,011	3,004,081
Montgomery	194,518,463	573,265	12,335	195,104,064	62,185	10%	195,041,879	7,841	131,648	1,784,820	2,170,000	4,094,309	199,198,373
Prince George's	97,561,594	423,392	8,582	97,993,568	7,304,132	3%	90,689,436	10,979	71,058	1,511,071	1,600,000	3,193,108	101,186,676
Queen Anne's	8,381,321	15,000	0	8,396,321	40,505	5%	8,355,816	0	4,540	84,924	22,800	112,264	8,508,585
St. Mary's	12,577,042	35,000	0	12,612,042	40,949	3%	12,571,093	0	6,519	122,597	175,000	304,116	12,916,158
Somerset	1,356,198	2,500	4,241	1,362,939	200	10%	1,362,739	365	1,669	44,295	85,000	131,329	1,494,268
Talbot	8,470,727	11,000	0	8,481,727	1,057,963	0%	7,423,764	0	3,452	68,764	0	72,216	8,553,943
Washington	12,775,094	15,000	39,831	12,829,925	16,979	5%	12,812,946	18,319	13,470	167,551	420,000	619,340	13,449,265
Wicomico	6,290,335	8,500	5,372	6,304,207	23,678	5%	6,280,529	477	15,974	164,540	210,000	390,991	6,695,198
Worcester	15,881,781	16,500	165	15,898,446	147,119	3%	15,751,327	107	5,884	164,642	220,000	390,633	16,289,079
TOTAL	766,305,728	2,289,540	400,860	768,996,129	20,158,001		748,838,128	140,214	861,224	10,852,256	12,712,800	24,566,494	793,562,623

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 2019 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000): Worcester County \$197,716.

The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2020

Base Estimate Date: November 30, 2019

	(figures expressed in thousands)												
				Total			Net					Total Assessable	
	Real	Real	Railroad	Assessable Base	Loss	County	Assessable Base	Railroad	Utility	Utility		Base Subject to the	Total
	Property	Property	Operating	Subject to the	Due to	Homestead	Subject to the	Operating	Operating	Operating	Business	Personal Property /	Taxable
Jurisdiction	Full	New	Real	Real Property	Homestead	Tax Credit	Real Property	Personal	Real	Personal	Personal	Utility	County
	Year	Construction	Property	County Tax Rate	Tax Credit	Percentage	County Tax Rate	Property	Property	Property	Property	County Tax Rates	Assessable Base
Allegany	3,518,635	1,250	18,262	3,538,147	6,536	4%	3,531,611	19,077	8,245	138,482	179,000	344,804	3,882,951
Anne Arundel	92,500,000	200,000	906	92,700,906	9,154,294	2%	83,546,612	1,946	53,923	1,109,643	1,550,000	2,715,512	95,416,418
Baltimore City	41,700,000	75,000	239,416	42,014,416	1,100,702	4%	40,913,714	40,781	169,211	1,010,134	1,250,000	2,470,126	44,484,542
Baltimore	88,790,992	172,500	19,596	88,983,088	1,061,189	4%	87,921,899	12,221	135,930	1,526,864	1,800,000	3,475,015	92,458,103
Calvert	12,534,865	26,750	0	12,561,615	2,092	10%	12,559,523	0	11,449	159,818	152,000	323,267	12,884,882
Caroline	2,667,375	2,000	0	2,669,375	24,220	5%	2,645,156	0	6,158	67,553	0	73,711	2,743,086
Carroll	20,494,603	30,000	6,827	20,531,430	58,821	5%	20,472,609	7,383	12,956	302,548	270,000	592,887	21,124,317
Cecil	10,538,023	15,000	7,661	10,560,684	48,222	4%	10,512,462	5,943	16,145	204,610	388,000	614,698	11,175,382
Charles	18,830,000	82,250	1,318	18,913,568	21,063	7%	18,892,505	3,358	35,662	287,247	225,000	551,267	19,464,835
Dorchester	2,850,695	1,250	0	2,851,945	9,609	5%	2,842,335	0	2,157	138,171	0	140,328	2,992,273
Frederick	32,764,165	100,000	12,573	32,876,738	96,348	5%	32,780,390	0	29,700	393,684	0	423,384	33,300,122
Garrett	4,458,598	4,500	1,100	4,464,198	9,053	5%	4,455,146	0	38,741	77,685	120,000	236,426	4,700,624
Harford	28,500,000	100,000	2,662	28,602,662	27,155	5%	28,575,507	2,963	47,698	638,076	650,000	1,338,737	29,941,399
Howard	54,401,353	242,500	21,665	54,665,518	185,870	5%	54,479,648	8,967	40,037	669,993	1,015,000	1,733,997	56,399,515
Kent	2,985,945	2,500	0	2,988,445	16,196	5%	2,972,250	0	2,022	48,239	0	50,261	3,038,706
Montgomery	198,446,005	425,000	12,397	198,883,402	66,215	10%	198,817,187	7,880	132,306	1,793,744	2,160,000	4,093,930	202,977,332
Prince George's	101,304,163	368,750	8,625	101,681,538	8,186,652	2%	93,494,885	11,034	71,413	1,518,626	1,500,500	3,101,573	104,783,111
Queen Anne's	8,561,718	15,000	0	8,576,718	46,726	5%	8,529,992	0	4,563	85,349	21,500	111,412	8,688,130
St. Mary's	12,647,277	32,500	0	12,679,777	47,958	3%	12,631,820	0	6,552	123,210	173,000	302,762	12,982,539
Somerset	1,360,348	2,500	4,262	1,367,110	270	10%	1,366,840	367	1,677	44,516	75,000	121,560	1,488,670
Talbot	8,521,551	11,000	0	8,532,551	1,103,140	0%	7,429,411	0	3,469	69,108	0	72,577	8,605,128
Washington	12,988,887	15,000	40,030	13,043,917	25,253	5%	13,018,664	18,411	13,537	168,389	410,000	610,337	13,654,254
Wicomico	6,493,000	8,000	5,399	6,506,399	21,716	5%	6,484,683	479	16,054	165,363	195,000	376,896	6,883,295
Worcester	16,351,141	22,500	166	16,373,807	147,487	3%	16,226,321	108	5,913	165,465	210,000	381,486	16,755,293
TOTAL	784,209,340	1,955,750	402,865	786,567,955	21,466,786		765,101,169	140,918	865,518	10,906,517	12,344,000	24,256,953	810,824,908

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.

The Estimated Taxable Assessable Base at the State Level For the tax year beginning July 1, 2019

Base Estimate Date: November 30, 2019

(figures expressed in thousands)

				Total			Net	
	Real	Real	Railroad	Assessable Base	Loss	State	Assessable Base	Utility Operating Real
	Property	Property	Operating	Subject to the	Due to	Homestead	Subject to the	Property Subject to
County	Full	Half-Year New	Real	Real Property	Homestead	Tax Credit	Real Property	the Utility Property
	Year	Construction	Property	State Tax Rate	Tax Credit	Percentage	State Tax Rate	State Tax Rate
Allegany	3,614,164	1,750	18,171	3,634,085	1,127	10%	3,632,958	8,204
Anne Arundel	91,382,952	200,000	901	91,583,853	65,698	10%	91,518,155	53,665
Baltimore City	41,553,111	62,592	238,225	41,853,928	163,000	10%	41,690,928	168,369
Baltimore	86,673,776	129,036	19,499	86,822,311	60,248	10%	86,762,063	135,254
Calvert	12,184,624	26,750	0	12,211,374	1,507	10%	12,209,868	11,392
Caroline	2,602,172	2,000	0	2,604,172	2,162	10%	2,602,010	6,127
Carroll	19,982,296	30,000	6,793	20,019,089	3,587	10%	20,015,501	12,892
Cecil	10,205,033	57,500	7,623	10,270,156	2,738	10%	10,267,418	16,065
Charles	18,345,265	59,943	1,311	18,406,520	4,444	10%	18,402,076	35,485
Dorchester	2,793,052	2,250	0	2,795,302	1,208	10%	2,794,094	2,146
Frederick	31,898,654	100,000	12,510	32,011,164	11,095	10%	32,000,069	29,552
Garrett	4,403,830	5,000	1,095	4,409,925	1,099	10%	4,408,826	38,548
Harford	28,495,506	100,000	2,649	28,598,155	2,694	10%	28,595,460	47,461
Howard	52,967,801	195,183	21,557	53,184,541	10,247	10%	53,174,295	39,838
Kent	2,952,098	2,000	0	2,954,098	530	10%	2,953,568	2,012
Montgomery	194,518,463	357,177	12,335	194,887,975	63,043	10%	194,824,932	131,648
Prince George's	97,662,993	263,928	8,582	97,935,503	488,507	10%	97,446,996	71,058
Queen Anne's	8,409,389	15,000	0	8,424,389	2,675	10%	8,421,715	4,540
St. Mary's	12,601,262	35,000	0	12,636,262	1,684	10%	12,634,579	6,519
Somerset	1,354,991	2,500	4,241	1,361,732	200	10%	1,361,532	1,669
Talbot	8,470,727	11,000	0	8,481,727	2,127	10%	8,479,600	3,452
Washington	12,799,334	15,000	39,831	12,854,165	2,490	10%	12,851,675	13,470
Wicomico	6,307,702	8,500	5,372	6,321,574	3,445	10%	6,318,128	15,974
Worcester	15,881,481	16,500	165	15,898,146	4,508	10%	15,893,638	5,884
TOTAL	768,060,675	1,698,610	400,860	770,160,145	900,064		769,260,082	861,224

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.

The Estimated Taxable Assessable Base at the State Level For the tax year beginning July 1, 2020

Base Estimate Date: November 30, 2019

(figures expressed in thousands)

				Total			Net	
	Real	Real	Railroad	Assessable Base	Loss	State	Assessable Base	Utility Operating Real
	Property	Property	Operating	Subject to the	Due to	Homestead	Subject to the	Property Subject to
County	Full	Half-Year New	Real	Real Property	Homestead	Tax Credit	Real Property	the Utility Property
	Year	Construction	Property	State Tax Rate	Tax Credit	Percentage	State Tax Rate	State Tax Rate
Allegany	3,646,168	1,250	18,262	3,665,680	1,227	10%	3,664,452	8,245
Anne Arundel	92,500,000	200,000	906	92,700,906	62,014	10%	92,638,892	53,923
Baltimore City	42,665,761	50,000	239,416	42,955,177	162,900	10%	42,792,277	169,211
Baltimore	88,992,020	115,000	19,596	89,126,616	60,367	10%	89,066,250	135,930
Calvert	12,532,859	26,750	0	12,559,609	2,092	10%	12,557,517	11,449
Caroline	2,667,610	2,000	0	2,669,610	3,230	10%	2,666,380	6,158
Carroll	20,494,603	30,000	6,827	20,531,430	5,115	10%	20,526,315	12,956
Cecil	10,552,706	15,000	7,661	10,575,367	3,471	10%	10,571,895	16,145
Charles	18,940,000	53,500	1,318	18,994,818	5,760	10%	18,989,058	35,662
Dorchester	2,850,695	1,250	0	2,851,945	1,348	10%	2,850,597	2,157
Frederick	32,770,098	100,000	12,573	32,882,671	13,748	10%	32,868,923	29,700
Garrett	4,458,814	4,500	1,100	4,464,414	1,231	10%	4,463,183	38,741
Harford	29,000,000	100,000	2,662	29,102,662	3,439	10%	29,099,223	47,698
Howard	54,420,117	165,000	21,665	54,606,782	14,307	10%	54,592,476	40,037
Kent	2,985,473	2,500	0	2,987,973	437	10%	2,987,536	2,022
Montgomery	198,446,005	250,000	12,397	198,708,402	67,021	10%	198,641,381	132,306
Prince George's	101,409,814	237,500	8,625	101,655,939	414,205	10%	101,241,734	71,413
Queen Anne's	8,564,034	15,000	0	8,579,034	3,170	10%	8,575,864	4,563
St. Mary's	12,658,579	32,500	0	12,691,079	1,393	10%	12,689,685	6,552
Somerset	1,360,135	2,500	4,262	1,366,897	270	10%	1,366,627	1,677
Talbot	8,521,551	11,000	0	8,532,551	2,460	10%	8,530,091	3,469
Washington	13,013,490	15,000	40,030	13,068,520	3,619	10%	13,064,901	13,537
Wicomico	6,504,000	8,000	5,399	6,517,399	3,254	10%	6,514,145	16,054
Worcester	16,350,852	22,500	166	16,373,518	4,092	10%	16,369,426	5,913
TOTAL	786,305,382	1,460,750	402,865	788,168,997	840,172		787,328,825	865,518

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.