	(boldface indicates a change from the previous yr				
LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES	
ALLEGANY	100%	100%	100%		
Douton					
Barton					
Cumberland	100%	100%	100%		
Frostburg	100%	100%			
Lonaconing					
Luke	100%	100%	100%		
Midland					
Westernport	100%	100%			
ANNE ARUNDEL	100%	100%	$100\%^*$	*includes laundries	
Annonalia	1000/	100%	1000/	per local ordinance	
Annapolis	100%		100%		
Highland Beach					
BALTIMORE CITY	100%	100%	100%*	<sup>*</sup> includes laundries & dairies per local ordinance	
BALTIMORE	100%	100%	100%		
CALVERT	100%	100%	100%		
Chesapeake Beach <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal	
North Beach <sup>2</sup>	100%	100%	100%	property 100% exempt <sup>2</sup> town exemptions to be the same as the county	
CAROLINE	100%	100%	100%		
Denton	100%	100%	100%		
Federalsburg	100%	100%	100%		
Goldsboro					
Greensboro	100%	100%	100%		
Henderson					
Hillsboro					

		Publication Date: 07		
LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	(boldface indicates a cha MANUFACTURING/ R & D MACHINERY	ange from the previous yr) <u>REMARKS/NOTES</u>
CAROLINE, contin	ued			
Marydel				
Preston				
Ridgely	100%	100%		
Templeville				
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	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 property 100% exempt
Rising Sun	100%	100%		
CHARLES	100%	100%	100%	
Indian Head	100%	100%		
La Plata	100%	100%		
Port Tobacco				

	rubication Date: 07/01/2015					
LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	(boldface indicates a cha MANUFACTURING/ R & D MACHINERY	ange from the previous yr) <u>REMARKS/NOTES</u>		
LUCATION						
				property 100% exem		
Brookview						
Cambridge	100%	100%				
Church Creek	100%					
East New Market	100%					
Eldorado						
Galestown						
Hurlock						
Secretary	40%					
Vienna						
· · · · · · · · · · · · · · · · · · ·						
FREDERICK <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal property 100% exempt		
Brunswick <sup>1</sup>	100%	100%	100%	L L		
Burkittsville						
Emmitsburg						
Frederick <sup>2</sup>	100%	100%	79.75%	<sup>2</sup> all other personal property is 66.25% exempt (phasing out @ 3.75% per year)		
Middletown	40%	40%				
Mt. Airy	100%	100%	100%			
Myersville						
New Market						
Rosemont						
Thurmont	100%	100%	40%			
Walkersville		40%				
Woodsboro						
GARRETT <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal prop- erty 100% exempt		
Accident	100%	100%		_		
Deer Park						
Friendsville	100%	100%				
Grantsville	100%	100%				
Kitzmiller						
Loch Lynn Heights						
Mt. Lake Park						
Dakland	100%	100%				
HARFORD	100%	100%	100%			

	(boldface indicates a change from the previous y			
LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
Aberdeen	100%	100%	100%	
Bel Air	100%	100%		
Havre de Grace	100%	100%	100%	
	10070	10070	10070	
HOWARD	100%	100%	100%	
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				
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				

PRINCE GEORGE'S

Deced or         Docal or           Badensburg             Badensburg           Badensburg           Badensburg           Badensburg           Badensburg            Badensburg            Badensburg            Badensburg             Capitol Heights            Colar or         Colar or           Colar or          Colar or         Colar or           Colar or           Colar or         Colar or           Colar or         Colar or           Colar or         Colar or           Colar or           Colar or            Colar or		Fublication Date: 07/01/2015				
Berwyn Heights            Bladensburg            Bowie            Brentwood            Capitol Heights            College Park            College Park            Collage Coll            District Heights            Edmonston            Forest Heights            Genarden            Greenbelt            Laurel       100%       100%       100%         Mu Rainier            New Carrollton            New Carrollton            New Carrollton            QUEEN ANNES <sup>1</sup> 100%       100%       100%       i odms         Barclay <t< th=""><th>LOCATION</th><th></th><th></th><th>MANUFACTURING/</th><th>ange from the previous yn <u>REMARKS/NOTES</u></th></t<>	LOCATION			MANUFACTURING/	ange from the previous yn <u>REMARKS/NOTES</u>	
Berwyn Heights            Bladensburg            Bowie            Bowie            Bowie            Bowie            Bowie            Capitol Heights            Collage Park            Cottage City            District Heights            Edmonston            Fairmount Heights            Forest Heights            Forest Heights            Greenbelt            Landover Hills            Landover Hills            Landover Hills            New Carrollton					local ordinance	
Bladensburg            Bowie            Bowie            Bowie            Bowie            Capitol Heights            Collage Park            Colmar Manor            District Heights            Fairmount Heights            Greenbelt            Landower Hills            Landower Hills       100%       100% <td>Barwyn Haights</td> <td></td> <td></td> <td></td> <td>local orumance</td>	Barwyn Haights				local orumance	
Bowie          Brentwood          Capitol Heights          Cheverly          Collage Park          Collage Ramon          Collage Orly          District Heights          Eagle Harbor          Eagle Harbor          Edmonston          Forest Heights          Glenarden          Greenbelt          Landover Hills          Laurel     100%     100%     100%       Morningside          North Brentwood          Riverdale Park          Upper Marlboro          QUEEN ANNE'S <sup>1</sup> 100%     100%     100%     'all other property i exempt       Barclay						
Brentwood            Capitol Heights            Cheverly            College Park            Colmar Manor            District Heights            Eagle Harbor            Edmonston            Fairmount Heights            Forest Heights            Glenarden            Hyattsville            Landover Hills            Landover Hills            Landover Hills            Landover Hills            Landover Hills            North Brentwood            North Brentwood            QUEEN ANNE'S <sup>1</sup>	-					
Capitol Heights            Cheverly            College Park            College Park            College City            District Heights            Eagle Harbor            Edmonston            Forest Heights            Glenarden            Idenarden            Hyattsville            Landover Hills            Landover Hills            Landover Hills            Landover Hills            North Brentwood            New Carrollton            New Carrollton            QUEEN ANNE'S <sup>1</sup> <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>						
Cheverly            Collage Park            Colmar Manor            District Heights            Eagle Harbor            Eagle Harbor            Fairmount Heights            Forest Heights            Glenarden            Greenbelt            Hyattsville            Laurel       100%       100%       100%       Morningside                Laurel       100%       100%       100%       Morningside                North Brentwood             Riverdale Park             QUEEN ANNE'S <sup>1</sup> 100%       100%       100%       100%       iall other property i exe						
College Park            Collage City            District Heights            Eagle Harbor            Fairmount Heights            Forest Heights            Glenarden            Greenbelt            Landover Hills            Landover Hills            Landover Hills            Landover Hills            Landover Hills            Morningside            North Brentwood            North Brentwood            QUEEN ANNES <sup>1</sup> 100%       100%       100%       idl other property i exempt         Contreville <sup>1</sup> 100%       100%       100%       iol%       exempt         Gueen Anne						
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	-					
District Heights            Eagle Harbor            Edmonston            Forest Heights            Greenbelt            Hyattsville            Landover Hills            Laurel       100%       100%       100%         Morningside            New Carrollton           North Brentwood            North Brentwood            Vinversity Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property is exempt         Barclay             Queen Anne            Millington <sup>1</sup> 100%       100%       100%       00%         Queenstown						
Eagle Harbor            Edmonston            Fairmount Heights            Glenarden            Greenbelt            Hyatsville            Landover Hills            Laurel       100%       100%       100%         Morningside            New Carrollton            North Brentwood            Riverdale Park            Vupper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100%       'all other property i exempt'         Barclay              Queen Anne             Millington <sup>1</sup> 100%       100%       100%          St. MARY'S       100%       100%       100%						
Edmonston            Fairmount Heights            Greenbelt            Greenbelt            Hyattsville            Landover Hills            Landover Hills            Laurel       100%       100%       100%         Morningside            New Carrollton            North Brentwood            North Brentwood            QUEEN ANNE'S <sup>1</sup> 100%       100%       100%       'all other property' i exempt'         QUEEN ANNE'S <sup>1</sup> 100%       100%       100%       'all other property i exempt'         Barclay             Queentaine            Millington <sup>1</sup> 100%       100%       100%       'all other property' i exempt'         Generative He <sup>1</sup> 100%       100%       100% </td <td>-</td> <td></td> <td></td> <td></td> <td></td>	-					
Fairmount Heights            Forest Heights            Glenarden            Greenbelt            Landover Hills            Laurel       100%       100%       100%         Morningside            North Brentwood            North Brentwood            North Brentwood            North Brentwood            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100%       iall other property i exempt         Barclay              Queenstown             Queenstown             St. MARY'S       100%       100%       100%       100% <td>0</td> <td></td> <td></td> <td></td> <td></td>	0					
Forest Heights            Glenarden            Greenbelt            Hyattsville            Landover Hills            Laurel       100%       100%       100%         Morningside            Mt. Rainier            North Brentwood            Riverdale Park            Seat Pleasant            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay              Generaville <sup>1</sup> 100%       100%       100%       100%       exempt         Barclay              Millington <sup>1</sup> 100%       100%       100%       100%       00%         Queenstown						
Glenarden            Greenbelt            Hyatsville            Landover Hills            Laurel       100%       100%       100%         Morningside            Mt. Rainier            North Brentwood            North Brentwood            Riverdale Park            Seat Pleasant            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay              Church Hill             Millington <sup>1</sup> 100%       100%       100%       00%         Queenstown             St. MARY'S       100%       100%       100% <td></td> <td></td> <td></td> <td></td> <td></td>						
Greenbelt            Hyattsville            Landover Hills            Laurel       100%       100%       100%         Morningside            Mt. Rainier            New Carrollton            North Brentwood            North Brentwood            Riverdale Park            Seat Pleasant            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property ic exempt         Barclay             Church Hill            Millington <sup>1</sup> 100%       100%       100%         Queenstown            Sudlersville            Tompleville        <	-					
Hyattsville            Landover Hills            Laurel       100%       100%       100%         Morningside            Mt. Rainier            New Carrollton            North Brentwood            Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay             Gueen Anne            Millington <sup>1</sup> 100%       100%       100%         Queen Anne            Sudlersville            Sudlersville            Str. MARY'S       100%       100%       1						
Landover Hills            Laurel       100%       100%       100%         Morningside            Mt. Rainier            New Carrollton            North Brentwood            Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       100%         Church Hill             Millington <sup>1</sup> 100%       100%       100%       100%         Queen Anne             Sudlersville             Sudlersville         -						
Laurel       100%       100%       100%         Morningside            Mt. Rainier            New Carrollton            North Brentwood            Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay             Barclay            Church Hill            Millington <sup>1</sup> 100%       100%       100%       100%         Queen Anne             Sudlersville             Strikersville             Strikersville	-					
Morningside            Mt. Rainier            New Carrollton            North Brentwood            Riverdale Park            Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay              Centreville <sup>1</sup> 100%       100%       100%       100%       exempt         Barclay              Centreville <sup>1</sup> 100%       100%       100%       00%       Queen Anne          Queen Anne              Queenstown              ST. MARY'S       100%<						
Mt. Rainier            New Carrollton            North Brentwood            Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       100%         Church Hill             Queen Anne             Queenstown             Sudlersville             Strike       100%       100%       100%						
New Carrollton            North Brentwood            Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       100%         Church Hill             Millington <sup>1</sup> 100%       100%       100%       00%         Queen Anne             Sudlersville             Sudlersville             St. MARY'S       100%       100%       100%       00%	0					
North Brentwood            Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       100%         Church Hill             Millington <sup>1</sup> 100%       100%       100%       100%         Queen Anne             Sudlersville            Sudlersville            St. MARY'S       100%       100%       100%						
Riverdale Park            Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property i exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       exempt         Millington <sup>1</sup> 100%       100%       100%       100%         Queen Anne             Sudlersville             Sudlersville             St. MARY'S       100%       100%       100%						
Seat Pleasant            University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property is exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       exempt         Millington <sup>1</sup> 100%       100%       100%       100%         Queen Anne             Queenstown             Sudlersville             St. MARY'S       100%       100%       100%       100%						
University Park            Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property is exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       exempt         Millington <sup>1</sup> 100%       100%       100%       100%         Queen Anne             Queenstown             Sudlersville             ST. MARY'S       100%       100%       100%       100%						
Upper Marlboro            QUEEN ANNE'S <sup>1</sup> 100%       100%       100%       'all other property is exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       exempt         Millington <sup>1</sup> 100%       100%       100%       00%         Queen Anne            Queenstown            Sudlersville            ST. MARY'S       100%       100%       100%						
QUEEN ANNE'S <sup>1</sup> 100%       100%       100% <sup>1</sup> all other property is exempt         Barclay             Centreville <sup>1</sup> 100%       100%       100%       100%         Church Hill             Millington <sup>1</sup> 100%       100%       100%       100%         Queen Anne             Queenstown             Sudlersville             ST. MARY'S       100%       100%       100%       100%	-					
Barclay           exempt         Centreville <sup>1</sup> 100%       10%       10% <td></td> <td></td> <td></td> <td></td> <td></td>						
Centreville <sup>1</sup> 100%       100%         Church Hill           Millington <sup>1</sup> 100%       100%         Queen Anne           Queenstown           Sudlersville           Templeville           ST. MARY'S       100%       100%	QUEEN ANNE'S <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal property is 100% exempt	
Church Hill            Millington <sup>1</sup> 100%       100%       100%         Queen Anne            Queenstown            Sudlersville            Templeville            ST. MARY'S       100%       100%       100%						
Millington <sup>1</sup> 100%       100%         Queen Anne           Queenstown           Sudlersville           Templeville           ST. MARY'S       100%       100%	Centreville <sup>1</sup>	100%	100%	100%		
Queen Anne            Queenstown            Sudlersville            Templeville            ST. MARY'S       100%       100%       100%						
Queenstown            Sudlersville            Templeville            ST. MARY'S       100%       100%       100%	Millington <sup>1</sup>	100%	100%	100%		
Sudlersville              Templeville              ST. MARY'S         100%         100%         100%	Queen Anne					
Templeville              ST. MARY'S         100%         100%         100%	Queenstown					
ST. MARY'S 100% 100%	Sudlersville					
ST. MARY'S 100% 100%	Templeville					
Leonardtown <sup>1</sup> 100% 100% 100% $^{1}$ all other p		100%	100%	100%		
	Leonardtown <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal	

		Publication Date: 07		
	COMMERCIAL	MANUFACTURING/	(boldface indicates a cha MANUFACTURING/	ange from the previous
LOCATION	INVENTORY	R & D INVENTORY	R & D MACHINERY	REMARKS/NOTES
				property is 100% exempt
SOMERSET	100%	100%		
Crisfield	100%	100%		
Princess Anne	100%	100%		
TALBOT <sup>1</sup>	100%	100%	100%	<sup>1</sup> all other personal property is 100% exempt
Easton	100%	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	86% <sup>1</sup>	100%	100%	<sup>1</sup> being phased out at 7% per year
Delmar	100%	100%	100%	at / per year
Fruitland	35%	100%	100%	
Hebron				
Mardela Springs				
WICOMICO, continue	d			
Pittsville <sup>1</sup>	25%	100%	100%	<sup>1</sup> all other personal property 25% exer

			(boldface indicates a change from the previous yr)	
LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
Salisbury	55%	100%		
Sharptown	5570	100 /0		
Willards				
WORCESTER	100%	100%		
Berlin	100%	100%		
Ocean City				
Pocomoke City	*	100%		*the first \$100,000
Snow Hill	100%	100%		of assessed value is exempt
STATE OF MARYLANI	$D^1$ 100%	100%	100%	<sup>1</sup> all personal
STATE OF MARTLAN	5 10070	100 %	100 %	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: <u>http://www.dat.state.md.us</u> Email: <u>sdat.persprop@maryland.gov</u>