

The Estimated Taxable Assessable Base at the County Level

For the tax year beginning July 1, 2014

Base Estimate Date: November 30, 2014

(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	3,532,225	500	15,204	3,547,929	7,321	7%	3,540,608	18,680	7,184	125,300	190,870	342,034	3,889,963
Anne Arundel	75,168,272	150,000	787	75,319,059	8,564,128	2%	66,754,931	1,308	38,536	863,480	1,584,590	2,487,914	77,806,973
Baltimore City	33,618,826	49,745	208,537	33,877,108	1,970,097	4%	31,907,011	32,916	133,182	813,110	1,038,830	2,018,038	35,895,146
Baltimore	74,911,664	158,778	14,166	75,084,608	1,607,788	4%	73,476,820	10,401	106,266	1,136,266	1,668,340	2,921,273	78,005,881
Calvert	11,254,400	20,000	0	11,274,400	1,607	10%	11,272,793	0	87,137	761,419	109,280	957,836	12,232,236
Caroline	2,497,663	2,000	0	2,499,663	18,054	5%	2,481,609	0	5,054	53,789	54,150	112,993	2,612,656
Carroll	17,931,843	30,000	5,530	17,967,373	21,240	5%	17,946,133	6,981	12,933	246,622	250,340	516,876	18,484,249
Cecil	9,236,670	10,000	6,127	9,252,797	2,270	8%	9,250,527	5,286	15,816	145,839	249,040	415,981	9,668,778
Charles	15,382,374	82,113	1,245	15,465,732	7,217	7%	15,458,515	2,872	17,504	257,460	579,820	857,656	16,323,388
Dorchester	2,780,377	2,250	0	2,782,627	28,667	5%	2,753,960	0	2,231	106,589	0	108,820	2,891,447
Frederick	25,795,994	50,000	10,632	25,856,626	43,155	5%	25,813,471	0	24,106	277,311	0	301,417	26,158,043
Garrett	4,254,961	4,343	958	4,260,262	35,692	5%	4,224,570	8,783	35,147	69,248	88,500	201,678	4,461,940
Harford	25,643,117	50,000	2,282	25,695,399	9,256	5%	25,686,143	2,547	26,635	473,119	558,370	1,060,671	26,756,070
Howard	43,707,687	151,980	15,778	43,875,445	626,948	5%	43,248,497	7,193	25,513	535,948	926,230	1,494,884	45,370,329
Kent	2,905,797	3,500	0	2,909,297	78,858	5%	2,830,439	0	2,205	38,626	0	40,831	2,950,128
Montgomery	164,438,271	648,073	10,789	165,097,133	115,441	10%	164,981,692	6,740	103,873	1,397,410	2,247,290	3,755,313	168,852,446
Prince George's	73,669,813	219,436	7,404	73,896,653	2,036,126	2%	71,860,527	9,482	53,609	1,296,720	1,373,690	2,733,501	76,630,154
Queen Anne's	7,565,285	17,468	0	7,582,753	102,982	5%	7,479,771	0	4,203	66,620	0	70,823	7,653,576
St. Mary's	11,771,792	30,000	0	11,801,792	195,110	5%	11,606,682	0	4,706	123,067	167,970	295,743	12,097,535
Somerset	1,351,022	750	6,123	1,357,895	1,142	10%	1,356,753	5,045	1,026	35,266	31,570	72,907	1,430,802
Talbot	8,465,636	5,125	0	8,470,761	1,418,924	0%	7,051,837	0	3,266	58,916	0	62,182	8,532,943
Washington	11,749,524	12,500	32,106	11,794,130	19,132	5%	11,774,998	16,430	15,544	129,818	371,850	533,642	12,327,772
Wicomico	5,671,220	12,000	7,058	5,690,278	2,632	5%	5,687,646	4,821	11,860	133,901	243,780	394,362	6,084,640
Worcester	14,518,743	8,500	639	14,527,882	173,552	3%	14,354,330	236	4,759	117,944	205,870	328,809	14,856,691
TOTAL	647,823,176	1,719,060	345,365	649,887,601	17,087,339		632,800,262	139,721	742,295	9,263,788	11,940,380	22,086,184	671,973,785

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 full year and busines personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator 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 2014 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

Allegany County \$187,705 and Worcester County \$199,516.

Effective July 1, 2013 manufacturing equipment became exempt in Wicomico County.

Washington County real property base for July 1, 2014 revised on 1-7-15.

State Department of Assessments and Taxation

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2015

Base Estimate Date: November 30, 2014
(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	3,504,530	500	15,356	3,520,386	5,101	7%	3,515,285	18,867	7,112	122,794	192,780	341,553	3,861,939
Anne Arundel	77,554,063	150,000	795	77,704,858	8,680,659	2%	69,024,199	1,321	38,151	846,210	1,552,900	2,438,582	80,143,440
Baltimore City	33,300,000	46,250	210,622	33,556,872	1,795,390	4%	31,761,482	33,245	131,850	796,848	1,059,610	2,021,553	35,578,425
Baltimore	76,181,715	140,000	14,308	76,336,023	1,214,894	4%	75,121,129	10,505	105,203	1,113,541	1,672,510	2,901,759	79,237,782
Calvert	11,314,409	20,000	0	11,334,409	825	10%	11,333,584	0	86,266	746,191	108,190	940,647	12,275,056
Caroline	2,457,461	2,000	0	2,459,461	12,045	5%	2,447,416	0	5,003	52,713	54,690	112,406	2,571,867
Carroll	18,120,000	30,000	5,585	18,155,585	18,106	5%	18,137,479	7,051	12,804	241,690	247,840	509,385	18,664,970
Cecil	9,330,870	10,000	6,188	9,347,058	1,569	8%	9,345,489	5,339	15,658	142,922	250,460	414,379	9,761,437
Charles	15,500,000	72,500	1,257	15,573,757	5,755	7%	15,568,002	2,901	17,329	252,311	568,220	840,761	16,414,518
Dorchester	2,760,400	1,500	0	2,761,900	18,906	5%	2,742,994	0	2,209	104,457	0	106,666	2,868,566
Frederick	26,413,380	50,000	10,738	26,474,118	49,465	5%	26,424,653		23,865	271,765	0	295,630	26,769,748
Garrett	4,229,420	2,975	968	4,233,363	25,707	5%	4,207,656	8,871	34,796	67,863	86,730	198,260	4,431,623
Harford	25,700,000	50,000	2,305	25,752,305	7,463	5%	25,744,842	2,572	26,369	463,657	569,540	1,062,138	26,814,443
Howard	44,971,469	125,000	15,936	45,112,405	480,189	5%	44,632,216	7,265	25,258	525,229	944,750	1,502,502	46,614,907
Kent	2,901,669	3,000	0	2,904,669	62,927	5%	2,841,742	0	2,183	37,853	0	40,036	2,944,705
Montgomery	171,327,802	500,000	10,897	171,838,699	82,822	10%	171,755,877	6,807	102,834	1,369,462	2,202,340	3,681,443	175,520,142
Prince George's	74,558,011	225,000	7,478	74,790,489	2,444,409	2%	72,346,080	9,577	53,073	1,270,786	1,346,220	2,679,656	77,470,145
Queen Anne's	7,546,471	15,000	0	7,561,471	56,201	5%	7,505,270	0	4,161	65,288	0	69,449	7,630,920
St. Mary's	11,788,322	29,000	0	11,817,322	129,685	5%	11,687,637	0	4,659	120,606	171,330	296,595	12,113,917
Somerset	1,359,945	875	6,184	1,367,004	890	10%	1,366,114	5,095	1,016	34,561	31,260	71,932	1,438,936
Talbot	8,297,348	5,125	0	8,302,473	1,314,020	0%	6,988,453	0	3,233	57,738	0	60,971	8,363,444
Washington	11,776,020	12,500	32,427	11,820,947	13,173	5%	11,807,774	16,594	15,389	127,222	368,130	527,335	12,348,282
Wicomico	5,716,100	5,500	7,129	5,728,729	4,870	5%	5,723,859	4,869	11,741	131,223	236,470	384,303	6,113,032
Worcester	14,454,400	2,500	645	14,457,545	151,827	3%	14,305,718	238	4,711	115,585	207,930	328,464	14,786,009
TOTAL	661,063,805	1,499,225	348,818	662,911,848	16,576,898		646,334,950	141,117	734,873	9,078,515	11,871,900	21,826,405	684,738,253

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 busines personal property columns include the value of the Rock Springs Non-Utility Generator.
Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2016

Base Estimate Date: November 30, 2014

(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	Estimated 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	3,494,798	500	15,510	3,510,808	3,554	7%	3,507,254	19,055	7,041	120,338	194,710	341,144	3,851,952
Anne Arundel	79,949,556	150,000	803	80,100,359	8,798,776	2%	71,301,583	1,334	37,769	829,286	1,521,840	2,390,229	82,490,588
Baltimore City	33,300,000	46,250	212,729	33,558,979	1,636,176	4%	31,922,803	33,578	130,532	780,911	1,080,800	2,025,821	35,584,800
Baltimore	77,825,000	140,000	14,451	77,979,451	918,011	4%	77,061,440	10,610	104,151	1,091,270	1,676,690	2,882,721	80,862,172
Calvert	11,345,229	20,000	0	11,365,229	424	10%	11,364,805	0	85,403	731,267	107,110	923,780	12,289,009
Caroline	2,420,172	2,000	0	2,422,172	8,036	5%	2,414,136	0	4,953	51,659	55,240	111,852	2,534,024
Carroll	18,691,000	30,000	5,641	18,726,641	15,434	5%	18,711,207	7,121	12,676	236,856	245,360	502,013	19,228,654
Cecil	9,370,870	10,000	6,250	9,387,120	1,084	8%	9,386,036	5,392	15,501	140,064	251,560	412,517	9,799,637
Charles	16,000,000	72,500	1,270	16,073,770	4,589	7%	16,069,181	2,930	17,156	247,265	556,860	824,211	16,897,981
Dorchester	2,750,000	1,750	0	2,751,750	12,469	5%	2,739,281	0	2,187	102,368	0	104,555	2,856,305
Frederick	26,592,470	50,000	10,846	26,653,316	56,698	5%	26,596,618		23,626	266,329	0	289,955	26,943,271
Garrett	4,245,816	2,875	977	4,249,668	18,515	5%	4,231,153	8,960	34,448	66,506	84,990	194,904	4,444,572
Harford	25,800,000	50,000	2,328	25,852,328	6,017	5%	25,846,311	2,598	26,105	454,383	628,930	1,112,016	26,964,344
Howard	45,805,000	125,000	16,095	45,946,095	367,784	5%	45,578,311	7,338	25,005	514,724	963,650	1,510,717	47,456,812
Kent	2,935,635	3,000	0	2,938,635	50,214	5%	2,888,421	0	2,161	37,096	0	39,257	2,977,892
Montgomery	178,180,914	650,000	11,006	178,841,920	59,420	10%	178,782,500	6,875	101,806	1,342,073	2,158,300	3,609,054	182,450,974
Prince George's	75,303,591	225,000	7,553	75,536,144	2,934,561	2%	72,601,583	9,673	52,542	1,245,370	1,319,300	2,626,885	78,163,029
Queen Anne's	7,558,999	15,000	0	7,573,999	30,671	5%	7,543,328	0	4,119	63,982	0	68,101	7,642,100
St. Mary's	11,800,000	29,000	0	11,829,000	86,199	5%	11,742,801	0	4,612	118,194	174,760	297,566	12,126,566
Somerset	1,375,503	1,000	6,246	1,382,749	694	10%	1,382,055	5,146	1,006	33,869	30,950	70,971	1,453,720
Talbot	8,297,349	5,125	0	8,302,474	1,216,872	0%	7,085,602	0	3,201	56,583	0	59,784	8,362,258
Washington	11,884,668	14,000	32,751	11,931,419	9,070	5%	11,922,349	16,760	15,235	124,677	364,450	521,122	12,452,541
Wicomico	5,868,600	6,000	7,200	5,881,800	9,011	5%	5,872,789	4,918	11,624	128,599	229,370	374,511	6,256,311
Worcester	14,731,800	2,500	652	14,734,952	132,822	3%	14,602,130	241	4,664	113,273	210,010	328,188	15,063,140
TOTAL	675,526,970	1,651,500	352,308	677,530,778	16,377,100		661,153,678	142,529	727,523	8,896,942	11,854,880	21,621,874	699,152,652

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 busines personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

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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	3,556,799	500	15,204	3,572,503	2,710	10%	3,569,793	7,184
Anne Arundel	75,305,270	150,000	787	75,456,057	35,541	10%	75,420,516	38,536
Baltimore City	34,340,267	32,330	208,537	34,581,134	270,216	10%	34,310,918	133,182
Baltimore	75,064,055	108,352	14,166	75,186,573	16,510	10%	75,170,063	106,266
Calvert	11,253,108	20,000	0	11,273,108	1,604	10%	11,271,504	87,137
Caroline	2,498,665	2,000	0	2,500,665	1,873	10%	2,498,792	5,054
Carroll	17,931,843	30,000	5,530	17,967,373	1,505	10%	17,965,868	12,933
Cecil	9,251,585	10,000	6,127	9,267,712	1,009	10%	9,266,703	15,816
Charles	15,385,802	56,409	1,245	15,443,456	1,176	10%	15,442,280	17,504
Dorchester	2,780,377	2,250	0	2,782,627	2,579	10%	2,780,048	2,231
Frederick	25,801,770	50,000	10,632	25,862,402	4,332	10%	25,858,070	24,106
Garrett	4,254,961	4,343	958	4,260,262	3,246	10%	4,257,016	35,147
Harford	25,690,180	50,000	2,282	25,742,462	1,716	10%	25,740,746	26,635
Howard	43,683,668	105,487	15,778	43,804,933	6,591	10%	43,798,342	25,513
Kent	2,905,824	3,500	0	2,909,324	7,422	10%	2,901,902	2,205
Montgomery	164,438,271	448,716	10,789	164,897,776	119,985	10%	164,777,791	103,873
Prince George's	73,670,684	146,291	7,404	73,824,379	11,829	10%	73,812,550	53,609
Queen Anne's	7,565,293	17,468	0	7,582,761	4,211	10%	7,578,550	4,203
St. Mary's	11,792,504	30,000	0	11,822,504	12,816	10%	11,809,688	4,706
Somerset	1,350,783	750	6,123	1,357,656	1,126	10%	1,356,530	1,026
Talbot	8,465,636	5,125	0	8,470,761	4,272	10%	8,466,489	3,266
Washington	11,772,737	12,500	32,106	11,817,343	1,440	10%	11,815,903	15,544
Wicomico	5,676,640	12,000	7,058	5,695,698	1,061	10%	5,694,637	11,860
Worcester	14,518,743	8,500	639	14,527,882	4,479	10%	14,523,403	4,759
TOTAL	648,955,465	1,306,518	345,365	650,607,348	519,249		650,088,099	742,295

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.

Washington County real property base for July 1, 2014 revised on 1-7-15.

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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	3,529,732	500	15,356	3,545,588	1,815	10%	3,543,773	7,112
Anne Arundel	77,700,000	150,000	795	77,850,795	53,230	10%	77,797,565	38,151
Baltimore City	34,000,000	30,000	210,622	34,240,622	238,749	10%	34,001,873	131,850
Baltimore	76,337,778	92,500	14,308	76,444,586	23,729	10%	76,420,857	105,203
Calvert	11,313,108	20,000	0	11,333,108	823	10%	11,332,285	86,266
Caroline	2,458,462	2,000	0	2,460,462	944	10%	2,459,518	5,003
Carroll	18,120,000	30,000	5,585	18,155,585	1,220	10%	18,154,365	12,804
Cecil	9,345,536	10,000	6,188	9,361,724	538	10%	9,361,186	15,658
Charles	15,504,000	50,000	1,257	15,555,257	1,011	10%	15,554,246	17,329
Dorchester	2,760,400	1,500	0	2,761,900	1,651	10%	2,760,249	2,209
Frederick	26,419,286	50,000	10,738	26,480,024	4,299	10%	26,475,725	23,865
Garrett	4,229,420	2,975	968	4,233,363	2,542	10%	4,230,821	34,796
Harford	25,750,000	50,000	2,305	25,802,305	1,171	10%	25,801,134	26,369
Howard	44,966,055	87,500	15,936	45,069,491	10,631	10%	45,058,860	25,258
Kent	2,901,696	3,000	0	2,904,696	5,020	10%	2,899,676	2,183
Montgomery	171,327,802	350,000	10,897	171,688,699	83,370	10%	171,605,329	102,834
Prince George's	74,558,890	150,000	7,478	74,716,368	73,949	10%	74,642,419	53,073
Queen Anne's	7,549,555	15,000	0	7,564,555	2,738	10%	7,561,817	4,161
St. Mary's	11,809,352	29,000	0	11,838,352	4,615	10%	11,833,737	4,659
Somerset	1,359,706	875	6,184	1,366,765	873	10%	1,365,892	1,016
Talbot	8,297,348	5,125	0	8,302,473	881	10%	8,301,592	3,233
Washington	11,799,020	12,500	32,427	11,843,947	768	10%	11,843,179	15,389
Wicomico	5,721,700	5,500	7,129	5,734,329	977	10%	5,733,352	11,741
Worcester	14,454,400	2,500	645	14,457,545	3,687	10%	14,453,858	4,711
TOTAL	662,213,246	1,150,475	348,818	663,712,539	519,231		663,193,308	734,873

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, 2016

Base Estimate Date: November 30, 2014

(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	Assumed 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	3,520,000	500	15,510	3,536,010	1,216	10%	3,534,794	7,041
Anne Arundel	80,100,000	150,000	803	80,250,803	79,723	10%	80,171,080	37,769
Baltimore City	34,000,000	30,000	212,729	34,242,729	210,946	10%	34,031,783	130,532
Baltimore	77,977,000	92,500	14,451	78,083,951	34,105	10%	78,049,846	104,151
Calvert	11,343,925	20,000	0	11,363,925	422	10%	11,363,503	85,403
Caroline	2,421,174	2,000	0	2,423,174	476	10%	2,422,698	4,953
Carroll	18,691,000	30,000	5,641	18,726,641	989	10%	18,725,652	12,676
Cecil	9,385,536	10,000	6,250	9,401,786	287	10%	9,401,499	15,501
Charles	16,004,000	50,000	1,270	16,055,270	869	10%	16,054,401	17,156
Dorchester	2,750,000	1,750	0	2,751,750	1,057	10%	2,750,693	2,187
Frederick	26,609,509	50,000	10,846	26,670,355	4,266	10%	26,666,089	23,626
Garrett	4,245,816	2,875	977	4,249,668	1,991	10%	4,247,677	34,448
Harford	25,850,000	50,000	2,328	25,902,328	799	10%	25,901,529	26,105
Howard	45,800,000	87,500	16,095	45,903,595	17,147	10%	45,886,448	25,005
Kent	2,935,662	3,000	0	2,938,662	3,395	10%	2,935,267	2,161
Montgomery	178,180,914	450,000	11,006	178,641,920	57,929	10%	178,583,991	101,806
Prince George's	75,304,479	150,000	7,553	75,462,032	462,292	10%	74,999,740	52,542
Queen Anne's	7,562,088	15,000	0	7,577,088	1,780	10%	7,575,308	4,119
St. Mary's	11,815,000	29,000	0	11,844,000	1,662	10%	11,842,338	4,612
Somerset	1,375,219	1,000	6,246	1,382,465	677	10%	1,381,788	1,006
Talbot	8,297,349	5,125	0	8,302,474	182	10%	8,302,292	3,201
Washington	11,907,668	14,000	32,751	11,954,419	410	10%	11,954,009	15,235
Wicomico	5,874,200	6,000	7,200	5,887,400	900	10%	5,886,500	11,624
Worcester	14,731,800	2,500	652	14,734,952	3,035	10%	14,731,917	4,664
TOTAL	676,682,339	1,252,750	352,308	678,287,397	886,554		677,400,843	727,523

Full year column includes new construction added for the full year (July 1).

New construction is property added for partial year levy (January 1).

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