

The Estimated Taxable Assessable Base at the County Level **For the tax year beginning July 1, 2023**

Base Estimate Date: March 31, 2024

(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	3,971,496	2,650	22,801	3,996,947	48,340	4%	3,948,607	21,956	8,283	254,784	147,691	432,714	4,429,661
Anne Arundel	102,138,934	184,596	1,171	102,324,701	9,190,528	2%	93,134,172	1,975	72,394	1,410,001	1,326,206	2,810,575	105,135,276
Baltimore City	45,354,133	215,489	305,209	45,874,831	1,012,954	4%	44,861,877	47,646	229,624	1,226,479	1,016,612	2,520,361	48,395,192
Baltimore	98,259,441	187,741	27,413	98,474,595	1,540,778	4%	96,933,817	14,431	193,738	1,965,168	1,768,873	3,942,210	102,416,805
Calvert	13,754,827	10,536	0	13,765,364	6,896	10%	13,758,468	0	448,579	4,273,261	751,170	5,473,010	19,238,374
Caroline	3,096,708	5,473	0	3,102,181	71,458	5%	3,030,723	0	7,619	80,042	1,884	89,546	3,191,726
Carroll	23,196,769	33,890	12,716	23,243,375	249,973	5%	22,993,402	5,987	16,646	390,117	321,798	734,548	23,977,923
Cecil	12,227,458	28,861	10,273	12,266,592	79,409	4%	12,187,183	7,534	25,657	259,524	446,410	739,125	13,005,717
Charles	22,255,236	153,904	1,702	22,410,842	166,496	7%	22,244,346	3,861	39,339	343,412	197,182	583,794	22,994,636
Dorchester	3,291,685	15,760	0	3,307,445	25,462	5%	3,281,983	0	2,813	183,559	8,500	194,871	3,502,316
Frederick	41,166,410	189,321	19,397	41,375,128	608,720	5%	40,766,408	0	30,670	424,176	8,961	463,808	41,838,936
Garrett	5,316,909	19,222	1,422	5,337,553	46,545	5%	5,291,008	0	38,356	101,473	106,481	246,310	5,583,863
Harford	32,080,181	100,438	3,470	32,184,088	92,201	5%	32,091,887	3,451	66,097	829,532	717,569	1,616,648	33,800,736
Howard	61,919,697	160,311	38,334	62,118,342	629,542	5%	61,488,801	9,473	46,708	842,386	848,290	1,746,857	63,865,199
Kent	3,187,822	9,002	0	3,196,824	17,717	5%	3,179,107	0	2,415	82,835	0	85,250	3,282,074
Montgomery	219,124,199	555,676	16,008	219,695,883	311,227	10%	219,384,656	9,060	134,383	2,175,720	1,905,794	4,224,957	223,920,840
Prince George's	119,092,635	761,658	11,202	119,865,495	9,613,156	1%	110,252,339	12,840	86,785	1,848,023	1,592,342	3,539,991	123,405,486
Queen Anne's	9,772,715	27,292	0	9,800,006	71,893	5%	9,728,114	0	9,200	118,960	59,032	187,192	9,987,198
St. Mary's	14,363,076	28,674	0	14,391,751	205,472	3%	14,186,279	0	17,193	136,819	160,963	314,974	14,706,725
Somerset	1,526,835	3,940	4,283	1,535,058	8,509	10%	1,526,549	357	2,140	56,303	121,131	179,931	1,714,989
Talbot	9,348,920	25,462	0	9,374,382	1,122,415	0%	8,251,966	0	3,773	82,868	0	86,641	9,461,022
Washington	14,974,458	248,713	53,771	15,276,942	219,493	5%	15,057,450	21,827	12,767	191,934	520,001	746,529	16,023,472
Wicomico	7,558,791	49,232	5,425	7,613,448	93,842	5%	7,519,605	469	26,833	207,497	198,745	433,544	8,046,992
Worcester	18,034,536	31,852	270	18,066,659	346,763	3%	17,719,896	337	8,556	224,681	210,073	443,647	18,510,306
TOTAL	885,013,872	3,049,693	534,868	888,598,433	25,779,789		862,818,644	161,202	1,530,568	17,709,554	12,435,709	31,837,032	920,435,465

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 2023 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) Worcester County \$200,003.

State Department of Assessments and Taxation

The Estimated Taxable Assessable Base at the County Level For the tax year beginning July 1, 2024

Base Estimate Date: March 31, 2024

(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	4,220,704	500	23,029	4,244,233	95,021	4%	4,149,212	22,175	8,200	259,880	133,000	423,255	4,667,489
Anne Arundel	107,574,584	162,500	1,182	107,738,267	10,836,982	2%	96,901,284	1,995	73,841	1,438,201	1,194,000	2,708,037	110,446,304
Baltimore City	48,147,917	73,750	311,313	48,532,980	1,243,291	4%	47,289,690	48,122	234,217	1,251,009	895,000	2,428,348	50,961,328
Baltimore	103,289,943	120,000	27,687	103,437,630	2,546,435	4%	100,891,195	14,575	197,613	2,004,471	1,620,000	3,836,659	107,274,289
Calvert	14,446,092	12,500	0	14,458,592	18,425	10%	14,440,166	0	457,550	4,358,727	750,000	5,566,277	20,024,869
Caroline	3,325,446	3,000	0	3,328,446	114,357	5%	3,214,090	0	7,771	81,643	1,840	91,254	3,419,701
Carroll	24,712,534	30,000	12,844	24,755,377	495,072	5%	24,260,305	6,047	16,480	397,919	296,054	716,500	25,471,877
Cecil	12,902,533	12,500	10,376	12,925,408	152,581	4%	12,772,828	7,609	25,400	264,714	446,400	744,124	13,669,532
Charles	24,225,997	129,500	1,719	24,357,216	343,919	7%	24,013,297	3,900	38,945	339,978	173,520	556,343	24,913,559
Dorchester	3,517,227	3,750	0	3,520,977	45,190	5%	3,475,788	0	2,869	187,230	8,450	198,549	3,719,526
Frederick	44,930,851	100,000	19,591	45,050,442	1,178,820	5%	43,871,622	0	30,364	432,660	8,960	471,984	45,522,426
Garrett	6,076,692	16,750	1,436	6,094,878	124,464	3%	5,970,414	0	37,972	103,502	106,400	247,874	6,342,752
Harford	33,770,060	45,000	3,504	33,818,565	241,737	5%	33,576,827	3,485	67,419	846,122	703,070	1,620,096	35,438,661
Howard	65,452,937	157,500	39,101	65,649,538	1,220,279	5%	64,429,259	9,567	46,241	859,234	764,000	1,679,043	67,328,581
Kent	3,346,379	2,500	0	3,348,879	33,836	5%	3,315,043	0	2,463	84,492	0	86,955	3,435,833
Montgomery	230,927,831	462,500	16,168	231,406,499	619,919	10%	230,786,580	9,150	135,727	2,219,234	1,773,000	4,137,112	235,543,611
Prince George's	127,859,292	547,500	11,314	128,418,106	11,442,413	3%	116,975,694	12,969	88,521	1,884,984	1,496,800	3,483,273	131,901,380
Queen Anne's	10,415,520	22,500	0	10,438,020	172,486	5%	10,265,534	0	9,292	121,340	59,000	189,632	10,627,652
St. Mary's	15,423,741	35,000	0	15,458,741	405,067	3%	15,053,675	0	17,021	135,450	149,695	302,166	15,760,907
Somerset	1,702,425	3,500	4,240	1,710,166	26,339	10%	1,683,827	353	2,161	55,740	110,000	168,254	1,878,420
Talbot	9,767,223	7,500	0	9,774,723	1,261,432	0%	8,513,291	0	3,811	84,525	0	88,336	9,863,058
Washington	16,564,647	25,000	54,309	16,643,957	454,081	5%	16,189,875	22,264	12,640	193,854	510,000	738,757	17,382,714
Wicomico	8,290,983	18,500	5,371	8,314,854	194,570	5%	8,120,284	464	27,370	211,646	180,000	419,481	8,734,335
Worcester	20,067,993	15,000	267	20,083,261	570,256	3%	19,513,005	334	8,727	229,174	190,000	428,235	20,511,496
TOTAL	940,959,553	2,006,750	543,452	943,509,755	33,836,971		909,672,784	163,009	1,552,615	18,045,730	11,569,189	31,330,543	974,840,298

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

The Estimated Taxable Assessable Base at the State Level

For the tax year beginning July 1, 2023

Base Estimate Date: March 31, 2024

(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	4,003,256	2,650	22,801	4,028,707	7,719	10%	4,020,989	8,283
Anne Arundel	102,349,382	184,596	1,171	102,535,150	66,202	10%	102,468,947	72,394
Baltimore City	46,004,023	152,497	305,209	46,461,730	201,699	10%	46,260,031	229,624
Baltimore	98,472,462	126,527	27,413	98,626,401	106,284	10%	98,520,117	193,738
Calvert	13,752,743	10,536	0	13,763,279	6,896	10%	13,756,383	448,579
Caroline	3,096,960	5,473	0	3,102,433	14,069	10%	3,088,364	7,619
Carroll	23,196,881	33,890	12,716	23,243,487	32,574	10%	23,210,914	16,646
Cecil	12,253,832	28,861	10,273	12,292,966	4,069	10%	12,288,897	25,657
Charles	22,271,406	103,301	1,702	22,376,409	47,350	10%	22,329,059	39,339
Dorchester	3,291,685	15,760	0	3,307,445	5,498	10%	3,301,947	2,813
Frederick	41,172,114	189,321	19,397	41,380,832	88,901	10%	41,291,931	30,670
Garrett	5,316,953	19,222	1,422	5,337,597	22,526	10%	5,315,071	38,356
Harford	32,139,012	100,438	3,470	32,242,920	7,976	10%	32,234,943	66,097
Howard	61,936,337	108,793	38,334	62,083,464	69,163	10%	62,014,301	46,708
Kent	3,187,956	9,002	0	3,196,959	1,995	10%	3,194,963	2,415
Montgomery	219,226,521	374,065	16,008	219,616,593	311,227	10%	219,305,366	134,383
Prince George's	119,203,231	409,436	11,202	119,623,869	302,776	10%	119,321,093	86,785
Queen Anne's	9,775,225	27,292	0	9,802,517	8,924	10%	9,793,593	9,200
St. Mary's	14,364,166	28,674	0	14,392,840	6,290	10%	14,386,550	17,193
Somerset	1,526,583	3,940	4,283	1,534,807	8,509	10%	1,526,298	2,140
Talbot	9,348,920	25,462	0	9,374,382	4,387	10%	9,369,995	3,773
Washington	14,976,585	248,713	53,771	15,279,070	61,498	10%	15,217,572	12,767
Wicomico	7,567,284	49,232	5,425	7,621,941	24,592	10%	7,597,349	26,833
Worcester	18,034,249	31,852	270	18,066,371	62,492	10%	18,003,880	8,556
TOTAL	886,467,767	2,289,532	534,868	889,292,168	1,473,615		887,818,553	1,530,568

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.

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Allegany	4,252,853	500	23,029	4,276,382	15,645	10%	4,260,737	8,200
Anne Arundel	107,788,357	162,500	1,182	107,952,040	235,504	10%	107,716,535	73,841
Baltimore City	48,842,148	50,000	311,313	49,203,461	272,692	10%	48,930,770	234,217
Baltimore	103,502,571	80,000	27,687	103,610,258	229,041	10%	103,381,217	197,613
Calvert	14,443,990	12,500	0	14,456,490	18,425	10%	14,438,065	457,550
Caroline	3,325,699	3,000	0	3,328,699	25,138	10%	3,303,562	7,771
Carroll	24,712,534	30,000	12,844	24,755,377	68,164	10%	24,687,213	16,480
Cecil	12,931,204	12,500	10,376	12,954,080	6,591	10%	12,947,489	25,400
Charles	24,242,501	85,000	1,719	24,329,220	95,210	10%	24,234,010	38,945
Dorchester	3,517,227	3,750	0	3,520,977	10,003	10%	3,510,975	2,869
Frederick	44,937,236	100,000	19,591	45,056,827	198,822	10%	44,858,005	30,364
Garrett	6,076,736	16,750	1,436	6,094,922	52,952	10%	6,041,970	37,972
Harford	33,843,870	45,000	3,504	33,892,375	17,709	10%	33,874,666	67,419
Howard	65,470,476	105,000	39,101	65,614,577	123,924	10%	65,490,653	46,241
Kent	3,346,513	2,500	0	3,349,013	5,786	10%	3,343,228	2,463
Montgomery	231,046,155	275,000	16,168	231,337,323	619,919	10%	230,717,404	135,727
Prince George's	127,972,932	365,000	11,314	128,349,247	433,921	10%	127,915,326	88,521
Queen Anne's	10,418,082	22,500	0	10,440,582	22,682	10%	10,417,900	9,292
St. Mary's	15,424,839	35,000	0	15,459,839	18,749	10%	15,441,090	17,021
Somerset	1,702,171	3,500	4,240	1,709,912	26,339	10%	1,683,573	2,161
Talbot	9,767,223	7,500	0	9,774,723	7,758	10%	9,766,965	3,811
Washington	16,569,529	25,000	54,309	16,648,838	148,346	10%	16,500,492	12,640
Wicomico	8,299,757	18,500	5,371	8,323,628	55,814	10%	8,267,814	27,370
Worcester	20,067,703	15,000	267	20,082,971	139,211	10%	19,943,759	8,727
TOTAL	942,502,308	1,476,000	543,452	944,521,760	2,848,345		941,673,415	1,552,615

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

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State Department of Assessments and Taxation