

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION  
Personal Property Assessment Exemptions for the 2020/21 Tax Year  
By State, County & Municipality  
(Expressed as the Percentage Exempt from Assessment)  
Publication Date: 07/01/2020  
(boldface indicates a change from the previous yr)

| COUNTY<br>TOWN                                               | COMMERCIAL<br>INVENTORY | MANUFACTURING<br>INVENTORY | MANUFACTURING<br>MACHINERY |
|--------------------------------------------------------------|-------------------------|----------------------------|----------------------------|
| Allegany                                                     |                         |                            |                            |
| Allegany                                                     | 100%                    | 100%                       | 100%                       |
| Barton                                                       | ***                     | ***                        | ***                        |
| Cumberland                                                   | 100%                    | 100%                       | 100%                       |
| Frostburg                                                    | 100%                    | 100%                       | ***                        |
| Lonaconing                                                   | ***                     | ***                        | ***                        |
| <b>Luke</b>                                                  | <b>***</b>              | <b>***</b>                 | <b>***</b>                 |
| 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                                                                           | ***  | ***  | ***           |
| <b>Frederick City (2)</b>                                                            | 100% | 100% | <b>91.00%</b> |
| 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                                       |      |      |               |
| <b>(2) all other personal property 85.00% exempt (phasing out at 3.75% per year)</b> |      |      |               |

| Garrett                                        |      |      |      |
|------------------------------------------------|------|------|------|
| Garrett (1)                                    | 100% | 100% | 100% |
| Accident                                       | 100% | 100% | ***  |
| Deer Park                                      | ***  | ***  | ***  |
| Friendsville                                   | 100% | 100% | ***  |
| Grantsville                                    | 100% | 100% | ***  |
| Kitzmiller                                     | ***  | ***  | ***  |
| 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                                    | ***  | ***  | ***  |
| 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% |
| Leonardtwn (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:

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