

**MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION**  
**Personal Property Assessment Exemptions for the 2024/25 Tax Year**  
**By State, County & Municipality**  
**(Expressed as the Percentage Exempt from Assessment)**  
**Publication Date: 07/01/2024**  
**(boldface indicates a change from the previous yr)**

**PERSONAL PROPERTY EXEMPTIONS FOR TAX YEAR 2024/2025**

| COUNTY<br>TOWN                                               | COMMERCIAL<br>INVENTORY | MANUFACTURING<br>INVENTORY | MANUFACTURING<br>MACHINERY |
|--------------------------------------------------------------|-------------------------|----------------------------|----------------------------|
| <b>Allegany</b>                                              |                         |                            |                            |
| Allegany                                                     | 100%                    | 100%                       | 100%                       |
| Barton                                                       | ***                     | ***                        | ***                        |
| Cumberland                                                   | 100%                    | 100%                       | 100%                       |
| Frostburg                                                    | 100%                    | 100%                       | <b>100%</b>                |
| Lonaconing                                                   | ***                     | ***                        | ***                        |
| Luke                                                         | ***                     | ***                        | ***                        |
| Midland                                                      | ***                     | ***                        | ***                        |
| Westernport                                                  | 100%                    | 100%                       | ***                        |
| LaVale                                                       | 100%                    | 100%                       | 100%                       |
| <b>Anne Arundel</b>                                          |                         |                            |                            |
| Anne Arundel (L)                                             | 100%                    | 100%                       | 100%                       |
| Annapolis                                                    | 100%                    | 100%                       | 100%                       |
| Highland Beach                                               | ***                     | ***                        | ***                        |
| (L) manufacturing exemption includes laundries (County only) |                         |                            |                            |
| <b>Baltimore City</b>                                        |                         |                            |                            |
| Baltimore City (L,D)                                         | 100%                    | 100%                       | 100%                       |
| (L,D) manufacturing exemption includes laundries and dairies |                         |                            |                            |
| <b>Baltimore</b>                                             |                         |                            |                            |
| Baltimore                                                    | 100%                    | 100%                       | 100%                       |
| <b>Calvert</b>                                               |                         |                            |                            |
| 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                 |                         |                            |                            |
| <b>Caroline</b>                                              |                         |                            |                            |
| Caroline (1)                                                 | 100%                    | 100%                       | 100%                       |
| Denton                                                       | 100%                    | 100%                       | 100%                       |
| Federalsburg                                                 | 100%                    | 100%                       | ***                        |
| Goldsboro                                                    | ***                     | ***                        | ***                        |
| Greensboro                                                   | 100%                    | 100%                       | 100%                       |
| Henderson                                                    | ***                     | ***                        | ***                        |
| Hillsboro                                                    | ***                     | ***                        | ***                        |

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| COUNTY<br>TOWN | COMMERCIAL<br>INVENTORY | MANUFACTURING<br>INVENTORY | MANUFACTURING<br>MACHINERY |
|----------------|-------------------------|----------------------------|----------------------------|
| 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    | ***  | ***  | ***  |

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| COUNTY<br>TOWN            | COMMERCIAL<br>INVENTORY | MANUFACTURING<br>INVENTORY | MANUFACTURING<br>MACHINERY |
|---------------------------|-------------------------|----------------------------|----------------------------|
| <b>Frederick City (1)</b> | 100%                    | 100%                       | <b>100.00%</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>Garrett</b>     |      |      |      |
|--------------------|------|------|------|
| 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

| <b>Harford</b> |      |      |      |
|----------------|------|------|------|
| Harford        | 100% | 100% | 100% |
| Aberdeen       | 100% | 100% | 100% |
| Bel Air        | 100% | 100% | ***  |
| Havre de Grace | 100% | 100% | 100% |

| <b>Howard</b> |      |      |      |
|---------------|------|------|------|
| Howard        | 100% | 100% | 100% |

| <b>Kent</b>     |      |      |      |
|-----------------|------|------|------|
| 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

| <b>Montgomery</b>    |      |      |      |
|----------------------|------|------|------|
| 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             | ***  | ***  | ***  |

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|--------------------|-------------------------|----------------------------|----------------------------|
| 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        | 100%                    | 100%                       | 100%                       |
| 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       | ***  | ***  | ***  |

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|------------------------------------------------|-------------------------|----------------------------|----------------------------|
| Sudlersville                                   | ***                     | ***                        | ***                        |
| Templeville                                    | ***                     | ***                        | ***                        |
| (1) all other personal property is 100% exempt |                         |                            |                            |
| <b>St. Mary's</b>                              |                         |                            |                            |
| St. Mary's                                     | 100%                    | 100%                       | 100%                       |
| Leonardtown (1)                                | 100%                    | 100%                       | 100%                       |
| (1) all other personal property is 100% exempt |                         |                            |                            |
| <b>Somerset</b>                                |                         |                            |                            |
| Somerset                                       | 100%                    | 100%                       | ***                        |
| Crisfield                                      | 100%                    | 100%                       | ***                        |
| Princess Anne                                  | 100%                    | 100%                       | ***                        |
| <b>Talbot</b>                                  |                         |                            |                            |
| 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 |                         |                            |                            |
| <b>Washington</b>                              |                         |                            |                            |
| 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%                       | ***                        |
| <b>Wicomico</b>                                |                         |                            |                            |
| 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              |                         |                            |                            |
| <b>Worcester</b>                               |                         |                            |                            |
| Worcester                                      | 100%                    | 100%                       | ***                        |
| Berlin                                         | 100%                    | 100%                       | ***                        |
| Ocean City                                     | ***                     | ***                        | ***                        |
| Pocomoke                                       | ##                      | 100%                       | ***                        |
| Snow Hill                                      | 100%                    | 100%                       | ***                        |

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| COUNTY<br>TOWN | COMMERCIAL<br>INVENTORY | MANUFACTURING<br>INVENTORY | MANUFACTURING<br>MACHINERY |
|----------------|-------------------------|----------------------------|----------------------------|
|----------------|-------------------------|----------------------------|----------------------------|

## - 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.

updated 6/28/2024