



**STATE OF MARYLAND  
DEPARTMENT OF ASSESSMENTS  
AND  
TAXATION**

**SIXTY-THIRD  
REPORT**

*Made to the Governor  
And  
General Assembly of Maryland  
January 2007*

*Maryland*

**State Department of Assessments & Taxation**

Office of the Director

Martin O'Malley  
Governor

C. John Sullivan Jr.  
Director

Wayne M. Skinner  
Deputy Director

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The Honorable Martin O'Malley  
and  
The General Assembly of Maryland

It is both an honor and a pleasure for me to submit this, the Sixty-Third Annual Report of the Department of Assessments and Taxation. This report presents an examination of this agency's functions, a review of significant developments during the past year, and important statistical data presented in tabular form.

Through the dedication and hard work of our employees this agency has been able to provide the public with a high level of access to services and data both in person and via the Internet. The extensive range of public data available provides the basis of our real and personal property assessments and our business document filings. As a result, Maryland taxpayers, businesses and citizens alike have greater confidence in our work.

In December of 2006, Assessment Notices were mailed to 661,000 property owners throughout Maryland and reflected the continued phenomenal growth in real estate values across the State over the past three years. These growth trends created an average increase of 56.1 percent in assessment values for reassessed properties statewide; this is an annual increase of 18.7% for each of the next three years. This was one of the largest value increases in Maryland since the beginning of triennial reassessments in 1980.

I assure you that I am dedicated to providing all Maryland property owners and businesses the highest caliber of professional, prompt and courteous service. I welcome any comments or suggestions regarding this report or ideas which would enhance the level of our services.

Sincerely,

C. John Sullivan, Jr.  
Director

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## **GENERAL DUTIES AND POWERS OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION**

The State Department of Assessments and Taxation was established in 1959 and was assigned the administrative functions formerly given to the State Tax Commission. The Department has broad responsibilities including (1) supervision of the real and personal property tax structure of the State, (2) creation and maintenance of State records that establish corporations and other business entities, (3) administration of property exemptions and State property tax credit programs, and (4) publication of statistics and reports.

### **OFFICE OF THE DIRECTOR**

The Office of the Director performs functions necessary for the management of the entire agency including the Director's staff, Accounting, Equal Employment Opportunity, Personnel, and the Office of Attorney General. The Director's Special Assistant coordinates legislation, compiles statistics and reports, monitors assessment levels, and assists the Director in agency management.

The Human Resources Section is responsible for recruitment, position classification, salary administration, employer-employee relations, health benefits, retirement, substance abuse, workers' compensation, unemployment insurance, collective bargaining, teleworking, tuition reimbursement, training, and timekeeping.

The Equal Employment Opportunity Officer monitors personnel actions and investigates EEO complaints. The Office of Attorney General provides advice to program managers on legal matters and represents the Department in litigation.

### **REAL PROPERTY VALUATION DIVISION**

The Real Property Valuation Division functions on the Tax-Property Article of the Maryland Annotated Code and is responsible for performing real property assessments of residential, commercial, industrial, and agricultural properties throughout the State. The valuation of property is professionally conducted by assessors working in 23 counties and Baltimore City. Real property assessing is based on a three-year cycle in which a third of all real property is reviewed every year.

Assessment notices were mailed December 2006 to 661,000 property owners throughout Maryland which reflected the continued phenomenal growth in real estate values across the State for the past three years. These growth trends created an average 56.1 percent increase in assessment values for reassessed properties statewide; this is an annual increase of 18.7% for each of the next three years. The reassessment increase this year is 11.9% lower than the 2005 increase for residential properties.

Assessments are based upon estimates of the market value of real property, including vacant and improved land. In addition to monitoring and analyzing all real estate sales in Maryland, assessors use the Maryland Assessment Manual to estimate the replacement cost values of various types of

real property improvements. Commercial and Industrial Assessors also utilize the capitalization of net income in the valuation of income producing properties. The Real Property Assessment Procedures Manual, the Code of Maryland Regulations, and commercially produced references are also used in the property valuation process. The Department's Computer Assisted Mass Appraisal System (CAMA) is used to improve data research, retrieval, and valuation computations. Assessment values are furnished to each county and municipality for tax billing purposes.

Maryland law provides for a three-level administrative appeal process: the Supervisor's Level Hearing, the Property Tax Assessment Appeals Board, and the Maryland Tax Court. During FY 2007, 32,395 Supervisor's Level Hearings were conducted from the previous year's reassessment. Approximately 4.9% of the property owners subject to reassessment appealed their assessments.

The foundation of fair property taxation is uniform and accurate assessments. The Department has adopted national standards for measuring property assessment quality as outlined by the International Association of Assessing Officers. Maryland has excellent assessment uniformity. To ensure the accuracy of assessments, the Department makes an annual assessment ratio survey by comparing actual sales with assessment levels in the various subdivisions. This survey also determines how well our local assessment offices are keeping pace with current property values.

The Department is committed to providing the citizens of Maryland with outstanding service. In order to obtain input from the public, an ongoing survey titled "PLEASE RATE OUR PERFORMANCE" is used. The survey brochures are prominently displayed in each office and are personally provided to first-level appellants. The survey results indicate a high degree of satisfaction for courtesy and professionalism.

The Department continually strives to make the format of the reassessment notice more property owner understandable. The "impact" statement and explanation of the Homestead Credit was color enhanced. This will allow property owners to more easily understand the assessment amount that will be the basis of their property tax bill. Additionally, property owners who receive a reassessment notice can now be mailed their property worksheet and sales analysis via an internet request without appealing.

The development of the new data system continues to advance on schedule. This will combine our existing administrative and valuation processes into one relational database system. This new system will provide enhanced functionality to the valuation, administrative, and analysis applications. Implementation is projected for early 2008.

It is important to the Department that property owners are informed on all assessments programs, credits, and processes. To insure accomplishing this objective, informational brochures are continuously maintained. The brochures are available on the internet website or from any local assessment office.

## **TAXPAYER SERVICES DIVISION**

### **Charter Services:**

This unit of the Department serves businesses or individuals seeking to legally create a new business entity. All legal formation documents are filed here and reviewed by the Department. In recent years, the limited liability company is the preferred business entity type being formed by the public. In addition, there are substantial numbers of corporations, limited partnerships, limited liability partnerships, and business trusts being formed each year. All foreign, out-of-state business entities doing significant business in the State must register with the Department. Tables VIII and IX provide an itemization of the number and types of documents processed as well as the revenues collected by the agency in fiscal year 2007.

The Charter Unit performs significant recordkeeping and reporting functions on business entities. The Department maintains internet, paper and public counter systems for reporting resident agents for service of process, service of process itself for certain entities, certified documents, and “certificates of good standing” for all entities in compliance with filing laws that are used in settlement proceedings, refinancings, and professional licensing.

There is a myriad of other business services performed by this section of the Department. One of the major financial services it provides is to serve as the central filing office for Uniform Commercial Code financings statements. It also serves as the collector of several major statutory prescribed fees that include an annual report fee from all business entities, reorganization and capitalization fees for corporations, and recording fees. Miscellaneous functions include providing trade names and a system for redeeming certain ground rents.

Because of the volume and the numerous types of business filings processed by the Charter Unit, the Department must provide extensive public information systems for the filing public. The Department’s website provides fill-in-the blank legal forms, commonly asked questions, and a schedule of fees depending on the time frame by which the filer wishes to receive a completely processed document. To alleviate the volume of telephone calls for individuals wanting technical advice, the Department created a Charter Help e-mail system on the website with a 48 hour turnaround time for answering inquiries. The website also provides “certificates of status” for all entities on a 24 hour, 7 days a week basis. Finally, the Department’s website makes available free images of all documents filed within 48 hours after processing.

### **Business Personal Property Valuation:**

The Personal Property Valuation Unit of the Department uses generally accepted accounting practices and depreciation schedules to value all non-exempt personal property used in a business. It received 255,000 tax returns from for-profit entities and nonstock corporations in fiscal year 2006. There were 118,000 of these returns which reported taxable property amounting to \$11.46 billion in assessable base. That amount of assessable base translated into \$344 million in revenue to county

governments when their local tax rates are applied. The two graphs on page 25, following Table X, indicate the amount of growth in personal property assessable base certified by the Department to local governments for a 10 year period.

This unit of the Department also reviewed the returns of 35,193 home-based businesses, which are not subject to assessment because the businesses are exempt sole proprietorships and the initial acquisition of the property was at a cost of less than \$10,000. It also receives and processes several types of applications for personal property tax exemptions enacted by the General Assembly that include charitable, educational or religious organizations. The other major exemption type processed by this unit is the “manufacturing exemption.” All of a company’s equipment used in a true manufacturing process will be exempted if the company timely files for the exemption in accordance with the law. The specific personal property tax exemptions allowed by local governments for commercial inventory, manufacturing inventory, and research and development equipment are listed in Table X.

A final function performed by the Personal Property Unit is to certify to local governments the amount of business inventory for certain individual businesses that will be used for determining the “trader’s license” fee for that business.

There is a filing deadline extension allowed under the law for submitting personal property returns, and the Department has continued to stress the use of its website system as the most efficient means for making the request. As a result, there was a 4.6% increase in the use of the website extension system in fiscal year 2006. The number of such requestors increased from 119,173 to 124,664. Significantly, there was a total of only 65 paper extension requests filed in fiscal year 2006.

### **Franchise Taxes and Public Utility Valuation:**

The two work units in this section of the Department deal with different statutory taxes applicable to utility companies. A franchise tax is paid by gas, electric, and telephone companies. The other tax is a property tax paid to local governments based upon the Department’s assessed valuation of the operating property of utility companies and also of railroads.

The franchise tax paid by telephone companies is a single tax equal to 2% of their gross receipts derived from business in Maryland. There is a two-part tax paid by a gas and electric utility. In addition to paying the 2% gross receipts tax on the operating revenues of business derived in Maryland, a gas and electric utility also pays an energy unit tax equal to 0.62 cents per kilowatt-hour of electricity and .402 cents for each therm of natural gas delivered for final consumption in Maryland.

The two different franchise taxes are paid into the State General Fund. The total taxes of \$124,671,662 paid in fiscal year 2006 represent a 6.4% decline in the amount of revenue reported for the prior fiscal year. This decline is attributable to a reduction in gas and electric revenues due to warmer weather conditions and a dramatic decline in telephone company tax receipts due to the deduction of a \$7 million overpayment in the previous quarter. The overall tax revenues from telephone companies slid by approximately \$1.7 million in fiscal year 2006.

The separate Public Utility Valuation section of the Department assesses the operating real and

personal property of electric companies, local gas distribution companies, interstate natural gas and oil pipelines, railroads, telecommunication companies, and water companies. It also assesses the personal property of cable companies as well as non-utility electric generating companies. In fiscal year 2006, this section of the Department assessed 350 companies resulting \$10.5 billion in assessable base. These companies paid approximately \$263.6 million in property taxes to local governments in fiscal year 2006.

The assessment of public utility property is done according to the “unit” method of valuation, which primarily relies on the income approach but also considers cost and market data where available. Since a large number of the companies operate on a national or multi-state basis, the assessors must apportion the total operating unit value to the portion of the property here in Maryland. Furthermore, the assessors must also allocate the Maryland value to the specific properties within the local subdivisions and the individual municipalities for their taxation purposes.

### **Homeowners’ Tax Credit Program:**

The Homeowners’ Tax Credit Program is the tax credit the General Assembly created to assist homeowners with paying their property tax bills based upon the homeowners’ gross household income. This credit is granted after the homeowner has received any Homestead Credit to which he or she is entitled based upon the local assessment caps. This tax credit has been available to homeowners of all ages since 1978. Approximately 80% of the total recipients each year are age 60 or older.

The Department processes the tax credit applications based upon the income reported and information furnished from income tax returns and Social Security benefit statements furnished by the applicants. The Tax Credit section also maintains significant automated systems for auditing the accuracy of the income reported.

Any eligible homeowner who submits a properly completed application by May 1 of the year is guaranteed to receive the credit due as a direct deduction from the July property tax bill. Subsequent filers will receive any credit due on a revised tax bill and a refund check will be sent to the homeowner by the local county government or Baltimore City if the property tax has already been paid. The Department in turn reimburses the county governments and Baltimore City on a monthly basis for the tax credits issued on the homeowners’ property tax bills. For some counties, the Department also processes a Homeowners’ Supplemental Tax Credit paid for by those jurisdictions.

The 2006 session of the General Assembly enacted legislation improving the Homeowners’ Tax Credit benefit formula and other provisions. The maximum amount of assessment eligible for the credit increased from \$150,000 to \$300,000. These legislative changes reversed the significant decline in the total number of Homeowner’s Tax Credit recipients that had been occurring each year.

Table XI compares the number of homeowners receiving this tax credit in the 2006 fiscal year (the year before the changes) and the 2007 fiscal year (when the new law took effect). In fiscal year 2007, the Department received 2,822 more applications than it had received in the prior 2006 fiscal year. The number of eligible recipients increased by 1,423 homeowners over the prior year. The average credit received by all 48,290 recipients increased by \$124.85 from \$851.43 to \$976.28. Finally, the total amount of credits granted to homeowners for this credit increased from \$39,903,858 to \$47,144,560 in fiscal year 2007.



### **Renters' Tax Credit Program:**

The Renters' Tax Credit Program operates on the premise that eligible renters should receive a property tax credit based upon their income just as homeowners do who qualify for the Homeowners' Tax Credit Program. This program was created by the General Assembly in 1979. This law provided that the amount of "assumed property taxes" paid by the tenant equals 15% of the total eligible rent for the calendar year. This amount of assumed property taxes is compared to a "tax limit amount" for the renter's gross household income based upon a graduated formula established in the law.

Persons age 60 or older or under age 60 with at least one dependent who rent their primary residence may apply for this credit. Eligible renters receive a direct check payment for the amount of the credit which is issued by the Comptroller's Office upon the authorization by the Department.

The Tax Credit Section of the Department uses its experience and systems for processing the Homeowners' Credit to also process the Renters' Credit. Before authorizing a credit, the Department verifies the income reported, the amount of rent paid, and other information required to be submitted on the application form. The application period to apply for a Renter's Tax Credit runs from January to September, and the Department issues tax credits on a monthly basis according to the order in which the applications were received.

Table XII provides an itemization of the number of Renters' Tax Credits issued in the 2006 application year. The total number of recipients for this year declines by 6.4% to a total of 9,951. The average credit received also declined slightly to \$265.03. The total expenditure for the 2006 Renters' Tax Credit Program equaled \$2,637,319.84.

### **Exempt Property:**

When the General Assembly created the Department of Assessments and Taxation, it concluded that one of the agency's most important functions is to have a statewide uniform system for reviewing and granting real property tax exemptions. Such exemptions affect the tax revenues of all governments and impact the various State aid formulas to local governments.

The Maryland property tax laws require that the Department only grant an exemption where the property is "actually used exclusively" for the specific purpose enumerated in the statutes. The granting of a 501(c)(3) designation service by the Internal Revenue Service or a non-profit incorporation with this Department will not necessarily result in the granting of a property tax exemption. Moreover, an otherwise exempt organization will only receive an exemption on that amount of real property actually used for the specific exempt purposes.

A significant amount of case law has been developed by the Department through the years which provides standards and guidance for granting property tax exemptions to charitable, educational and religious organizations. These court decisions have reinforced the Department's policies for requesting detailed information from organizations in order to make a proper determination on eligibility for a particular exemption. The Department standardly requests a completed exemption application, a copy of the organization's charter, an audited yearly financial statement, and a written

statement describing the use of the property. After reviewing that information the Department makes a physical inspection of the property.

Table XIII provides the amount of assessable base for the major types or categories of exempt property in the State for the 2006-2007 tax year. It is interesting to note that county, city and municipal governments own the largest amount of real property with a total assessable base of \$22.72 billion. Next comes the Federal government with its ownership of properties having a total assessable base of 10.66 billion. The State of Maryland is the third largest owner of exempt properties which have an assessable base of \$8.59 billion.

Religious organizations own the largest amount of privately held exempt properties with a total assessable base of \$6.93 billion for the 2006-2007 tax year. The amount of assessable base owned by charitable organizations equals \$5.77 billion. Private educational organizations (which include religious schools) own properties with a total assessable base of \$2.53 billion. The fiscal category of exempt property is “individually” owned, which includes 100% disabled veterans, blind persons and foreign embassies. These properties have a total assessable base of \$1.29 billion. The total exempt property tax base in the State of all categories for the 2006-2007 tax year is \$58.53 billion. The amount of assessable base held by private charitable, educational or religious organizations equals \$16.54 billion.

### **Enterprise Zone Business Property Tax Credits:**

A property tax credit that is available to businesses locating or expanding their operations in certain designated geographic areas of the State is the Enterprise Zone Tax Credit. It is viewed by businesses as a major economic incentive for locating in Maryland. The Department works closely with the Maryland Department of Business and Economic Development and with local government economic development officials to explain this program to attract individual businesses. The Enterprise Zone Credit can provide significant property tax savings to businesses making new capital investment for constructing or renovating buildings located in the zones. This credit is equal to 80% of the property taxes on the increased assessment on new construction for the first five years and from 70% to 30% of increased assessment for the next five years. The credits are available for a total of ten years.

Table XIV provides a listing of the Enterprise Zone Credits within the various subdivisions of the State. The total number of businesses receiving an Enterprise Zone Credit for the 2006-2007 tax year is 729, which represents only a 5% increase in the total number granted in the prior year. There is also a corresponding 5% increase in the State’s one-half reimbursement to the local governments for the credited property taxes. This reimbursement amount equals \$8,574,000.

There are several functions that the Department performs with regard to the administration of the Enterprise Zone Tax Credits. First, the Department has numerous discussions throughout the year with individual businesses thinking of locating or expanding their operations in Maryland. These discussions include an explanation of the specific property tax savings that would be received based upon the estimated capital investment that a particular business is considering. Next the Department certifies to local governments prior to tax billing the amount of assessment eligible for the credit for those businesses that have completed construction and will be assessed for the upcoming tax year. These certifications include assessment information for businesses still in the 10-year period for

receiving the credit. Finally, the Department authorizes the actual payment of the State's one-half reimbursement to local governments for the lost property tax revenues due to the granting of the credits.

There are two other business property tax credits that the Department administers. The first credit is the "Business That Create New Jobs" Tax Credit for properties located outside an Enterprise Zone. In order to receive this credit, a county government must pass local legislation authorizing its participation in the program. An eligible business must create a certain number of new jobs and add a certain amount of square footage to its business location. The credit granted by the State is an income tax credit but which is calculated on the basis of the increased assessment on the expanded real property. The Department certifies the amount of the income tax credit to the Maryland Comptroller's Office, the county government, and the eligible business.

The newest business tax credit for which the Department administers the property tax component is the "Arts and Entertainment District" Tax Credit. This credit provides property tax savings on the increased assessment on commercial, industrial, and manufacturing buildings that have been rehabilitated to provide space for qualified "endeavors in the arts". Again, local governments must enact their own ordinances agreeing to participate in the program. The Department certifies to the local governments the amount of assessment eligible for a tax credit that is granted only by the local government. There is no State participation in the funding of this property tax credit.

## **OFFICE OF INFORMATION TECHNOLOGY**

The Office of Information Technology (OIT) provides the data, informational, and technology support services for the Department, and assists county/local government IT departments and finance offices. OIT supports the Department's Wide Area Network that connects over 800 personal computers, 70 network servers linking all of the 23 counties and Baltimore City assessment offices to the Baltimore Preston Street Office Complex Headquarters (HQ) and the State's Annapolis Data Center. OIT also provides technical support for the following SDAT automated applications: Real Property Data System (ADS), Homeowners' and Renters' Tax Credits, Residential and Commercial Computer Assisted Mass Appraisal (CAMA), Maryland Business Entity System (MBES), client based Budgeting, Personnel, Web and Imaging as well as office automation.

### **2006 OIT Accomplishments:**

The following IT related accomplishments were realized during calendar year 2006:

- Secured DBM OIT Project approval and funding, and issued a Request For Proposal for a Real Property Administrative and Valuation COTS Software System;
- Converted all DAT communication circuits to Network Maryland – additional communication efficiencies will be realized with the upgrading of the State multi-service centers expected to be completed during FY2007;
- Completed the Attachmate IP printing project – converted all CICS SNA remote printing on real property applications to IP printing utilizing DAT WAN to local county HP printers;
- Completed the rewrite of all Attachmate web applications to the latest 'Synapta' software – the enhanced processing efficiencies of this new code has reduced the number of hosting

servers from four to two and eliminated software support issues associated with the prior software version;

- Completed the Novell server replacement for the five major counties;
- An independent third party security analysis of the DAT network was completed – results confirmed efficient and secure network infrastructure;
- Contracted for the implementation of a disaster recovery “cold site” at the Department’s Headquarters’ Operation Center for all web services and web applications;
- Deployed office automation (Word, Excel, GroupWise Web Access E-mail, Internet) statewide to all DAT PC users;
- Deployed office automation (Word, Excel, GroupWise Web Access E-mail, Internet) statewide to all DAT PC users;
- Replaced all Windows 95 PC’s statewide with Windows XP PC’s;
- Replaced all stand alone DeskJet printers with more efficient laser printers;
- Completed PC security awareness CBT training for all DAT employees.

### **Internet Services:**

The Department offers real-time Internet access to information and services 24 hours a day, seven days a week. This includes a searchable database for real and personal property assessments, tax maps, sales data, Corporate Charter and Uniform Commercial Code (UCC) information.

The following web enabled services are also offered on the Department’s web site:

- **Good Standing Certificates**
- **Filing of Personal Property return extension requests**
- **Electronic images of UCC and Corporate Charter documents and filings**
- **Filing of requests for real property assessment hearing appeals**

We also offer a variety of forms, publications, and other valuable information. The services and information available are of great value to homeowners, lenders, appraisers, real estate agents, businesses, and attorneys. The Department’s web site currently averages over 250,000 “views” daily (over 7,500,000 monthly), a 25,000 per day and 700,000 per month increase respectively from last year’s figures.

The Department’s Office of Information Technology (OIT) Division has taken the lead in moving services from “waiting in line” to “being online”. Of the 29 Internet capable services that the Department has inventoried, DAT has Web enabled 26, or 90%, of these services.

### **EGov UCC/Charter Document Imaging:**

The Department continues to provide web access to the document images of UCC Form 1 filings (over 55,000 annually) and Corporate Charter filings (over 110,000 annually). This online service helps to free up DAT staff who were previously assigned to assist “walk in” customers and service company personnel who came in to the office for this information. Customers now view the documents in a matter of seconds from the convenience of their home or office. Approximately 500,000 requests for UCC and Corporate Charter image documents were received over the web in FY2006, a 25% increase over the previous fiscal year.

As part of its imaging service, the Department also provides for the digital imaging of approximately 45,000 local unincorporated personal property returns each year.

The total number of pages imaged during FY2006 was approximately 670,000.

### **Certificate of Status:**

The Department currently receives approximately 50,000 **requests** for Certificate of Status (COS) on an annual basis. These certificates certify that the entity is in “good standing” with the Department and that all documents and fees required by law to be submitted have been properly received and that the entity is not delinquent in any tax payments. During FY2006, over 29,000 (over 50%) of the total number of certificates issued were processed using the Internet and over \$580,000 in revenue was generated. The number of Internet requested COS documents and the amount of revenue from the associated fees is expected to continue to increase over the next several years.

### **Personal Property Returns – Filing Extensions:**

The Department provides the capability for customers to file for personal property tax return extensions using the Internet. During the first year of this service (FY2002), the Department received over 17,000 extension requests via the Internet. In FY2006, approximately 125,000 extensions were filed using the Internet, or 99.5% of the total extensions filed (125,272) with the Department.

### **Internet Web Hosting and Web Advertising Initiative:**

In May 2005, the Department re-negotiated its Internet web hosting and advertising agreement with RESI of Towson University. This agreement provides for the 24x7x365 web hosting and application support of the DAT web site by RESI. It also provides for the ability of customers to advertise on the DAT web site based on an established fee structure. While providing this valuable service to advertisers, the agreement with RESI also provides for part of the proceeds generated from the sale of advertising space to be used to maintain and support the DAT web site. Another benefit is that RESI uses student interns and graphic artists from the Marketing Department of Towson University to promote and design the banner ads. This provides students with an opportunity to gain hands-on experience in developing and implementing marketing plans and to work as an intermediary between potential advertising clients and providers. For FY 2006, the Department collected approximately \$9,000 in gross advertising revenue.

### **EGov Real Property Assessment Appeals:**

This service provides real property owners the ability to request assessment appeal hearings via the web. Prior to this service becoming available, property owners could only file an appeal of their assessment by mailing a form to the respective county assessment office. The total number of online appeal submissions files over the Internet during FY2006 was 6,157.

### **Maryland Business Entity System (MBES):**

Implementation of new lock box system application that provides for 24 hour deposit turn-around of personal property return filing fees.

Conversion of printing reports to PDF to provide easier access and storage for users and local jurisdictions.

Development of audit programs which compare DAT business file activity against various Comptroller of the Treasury files in order to identify new entities qualified to do business in Maryland.

Implementation of new legislation that assesses a \$5.00 postage fee for all Corporate Charter documents returned to their filer.

**TABLE I**  
**County Assessable Base**  
**For the Tax Year Beginning July 1, 2005**  
(in thousands)

County	Subject to the Real Property Tax Rate				Subject to the Personal Property Tax Rate				TOTAL
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Real Property	Personal Property	Real Property	Personal Property	Personal Property	Business Personal Property <sup>3</sup>	
Allegany	\$2,437,947	\$5,740	\$8,328	\$8,006	\$11,581	\$101,305	\$228,577	\$2,801,484	
Anne Arundel	49,897,454	226,577	416	536	209,230	1,101,726	1,167,100	52,603,039	
Baltimore City	20,945,156	276,052	116,700	15,421	166,645	836,104	935,760	23,291,838	
Baltimore	52,256,050	361,930	9,415	6,316	153,219	1,143,461	1,601,950	55,532,341	
Calvert	7,275,351	40,596	0	0	236,142	745,681	105,040	8,402,810	
Caroline	1,695,218	18,379	0	0	7,568	38,544	38,170	1,797,879	
Carroll	12,842,209	79,942	1,029	1,029	16,355	243,780	248,120	13,432,464	
Cecil	6,548,484	59,591	3,289	2,824	29,606	101,743	234,920	6,980,457	
Charles	10,309,636	111,445	659	1,175	23,080	178,251	674,270	11,298,516	
Dorchester	1,920,783	23,304	0	0	11,087	69,679	49,740	2,074,593	
Frederick	18,536,937	152,109	4,779	0	38,987	295,038	0	19,027,850	
Garrett	2,754,096	21,401	507	3,593	38,684	54,782	1,248	2,874,311	
Harford	16,349,982	138,629	1,198	1,083	77,301	451,743	375,120	17,395,056	
Howard	29,272,087	291,350	9,806	2,883	24,676	464,138	871,140	30,936,080	
Kent	1,873,357	14,128	0	0	8,228	27,615	0	1,923,328	
Montgomery	119,075,988	747,757	6,023	2,757	162,648	1,392,388	2,285,350	123,672,911	
Prince George's	51,225,773	517,665	3,953	4,025	83,861	1,087,028	1,651,100	54,573,405	
Queen Anne's	5,135,633	36,037	0	0	13,087	46,270	0	5,231,027	
St. Mary's	6,573,114	51,807	0	0	9,167	116,810	130,510	6,881,408	
Somerset	884,867	14,261	2,915	3,276	5,842	24,318	27,470	962,949	
Talbot	5,802,264	35,472	0	0	9,216	41,547	0	5,888,499	
Washington	8,230,573	93,761	17,277	8,478	13,982	158,526	333,140	8,855,737	
Wicomico	4,516,020	47,048	3,968	3,131	23,788	105,646	330,240	5,029,841	
Worcester	11,423,584	96,871	751	164	18,342	81,431	187,440	11,808,583	
<b>TOTAL</b>	<b>\$447,782,563</b>	<b>\$3,461,849</b>	<b>\$191,013</b>	<b>\$64,697</b>	<b>\$1,392,322</b>	<b>\$8,907,554</b>	<b>\$11,476,405</b>	<b>\$473,276,403</b>	

<sup>1</sup> Full year column includes new construction added for the full year (July 1).

<sup>2</sup> New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

<sup>3</sup> 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 2004 must be adjusted before being used for state aid purposes by substituting the following figures (in \$000): Allegany County 99,011, Wicomico County 246,535, and Worcester County 168,001.

TABLE II

**STATE ASSESSABLE BASE  
FOR THE TAX YEAR BEGINNING JULY 1, 2005**  
(in thousands)

Jurisdiction	Real Property				Utility Operating Real Property <sup>3</sup>
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Railroad Operating Real	Total	
Allegany	\$2,437,947	\$5,740	\$8,328	\$2,452,015	\$11,581
Anne Arundel	49,988,834	226,577	416	50,215,827	209,230
Baltimore City	20,945,156	184,140	116,700	21,245,996	166,645
Baltimore	52,339,816	249,222	9,415	52,598,453	153,219
Calvert	7,274,899	40,596	0	7,315,495	236,142
Caroline	1,696,146	18,379	0	1,714,525	7,568
Carroll	12,842,209	79,942	1,029	12,923,180	16,355
Cecil	6,548,484	59,591	3,289	6,611,364	29,606
Charles	10,309,636	76,923	659	10,387,218	23,080
Dorchester	1,920,783	23,304	0	1,944,087	11,087
Frederick	18,542,589	152,109	4,779	18,699,477	38,987
Garrett	2,754,214	21,401	507	2,776,122	38,684
Harford	16,374,991	138,629	1,198	16,514,818	77,301
Howard	29,272,087	212,064	9,806	29,493,957	24,676
Kent	1,873,384	14,128	0	1,887,512	8,228
Montgomery	119,075,988	504,770	6,023	119,586,781	162,648
Prince George's	51,226,545	390,929	3,953	51,621,427	83,861
Queen Anne's	5,136,300	36,037	0	5,172,337	13,087
St. Mary's	6,712,876	51,807	0	6,764,683	9,167
Somerset	884,697	14,261	2,915	901,873	5,842
Talbot	5,802,264	35,472	0	5,837,736	9,216
Washington	8,230,573	93,761	17,277	8,341,611	13,982
Wicomico	4,511,790	47,048	3,968	4,562,806	23,788
Worcester	11,423,584	96,871	751	11,521,206	18,342
<b>TOTAL</b>	<b>\$448,125,792</b>	<b>\$2,773,698</b>	<b>\$191,013</b>	<b>\$451,090,503</b>	<b>\$1,392,322</b>

<sup>1</sup> Full year column includes new construction added for the full year (July 1).

<sup>2</sup> New construction is property added for partial year levy (January 1).

<sup>3</sup> Utility operating real property is taxed at a different rate than other real property.



**TABLE III**  
**County Assessable Base**  
**For the Tax Year Beginning July 1, 2006**  
(in thousands)

County	Subject to the Real Property Tax Rate			Subject to the Personal Property Tax Rate			Total
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Railroad Operating Real Property	Utility Operating Real Property	Personal Property	Business Personal Property	
Allegany	\$2,568,877	\$9,350	\$8,745	\$12,657	\$101,623	\$216,450	\$2,926,109
Anne Arundel	58,063,641	225,000	437	221,890	1,130,482	1,184,675	60,826,688
Baltimore City	22,954,777	192,845	122,427	179,409	856,360	934,665	25,256,648
Baltimore	59,063,339	315,538	9,482	165,664	1,164,442	1,640,760	62,365,607
Calvert	8,590,074	37,500	0	245,302	760,211	109,330	9,742,417
Caroline	1,983,513	15,000	0	8,625	42,128	39,750	2,089,016
Carrroll	14,842,814	85,000	1,113	16,593	254,444	251,700	15,453,866
Cecil	7,497,107	37,500	3,454	33,991	105,315	251,670	7,932,003
Charles	12,281,738	130,096	692	20,867	180,298	689,680	13,304,605
Dorchester	2,244,374	22,500	0	12,977	75,286	45,780	2,400,917
Frederick	21,801,942	150,000	5,035	34,235	301,699	0	22,292,911
Garrett	3,252,998	18,500	532	38,912	56,054	1,198	3,371,967
Harford	18,867,966	125,000	1,258	82,042	471,958	377,000	19,926,361
Howard	34,506,076	288,808	10,297	27,133	471,206	918,290	36,224,837
Kent	2,138,116	5,000	0	9,075	28,925	0	2,181,116
Montgomery	141,181,915	708,190	6,324	179,240	1,394,904	2,341,760	145,815,228
Prince George's	59,527,752	379,169	4,150	87,736	1,074,591	1,648,540	62,726,164
Queen Anne's	6,076,344	35,462	0	14,396	48,239	0	6,174,441
St. Mary's	7,914,744	51,900	0	9,842	117,708	133,100	8,227,294
Somerset	1,104,244	9,000	3,060	6,506	25,745	28,320	1,180,315
Talbot	6,664,763	31,325	0	10,041	43,331	0	6,749,460
Washington	9,476,844	75,553	18,131	14,753	160,174	359,820	10,114,171
Wicomico	5,104,404	32,500	4,166	26,284	109,220	337,620	5,617,482
Worcester	14,111,949	72,500	731	20,229	85,177	193,075	14,483,821
<b>TOTAL</b>	<b>\$521,820,311</b>	<b>\$3,053,236</b>	<b>\$200,034</b>	<b>\$1,478,399</b>	<b>\$9,059,520</b>	<b>\$11,703,183</b>	<b>\$547,383,444</b>

<sup>1</sup> Full year column includes new construction added for the full year (July 1).

<sup>2</sup> New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

<sup>3</sup> 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 2006 must be adjusted before being used for state aid purposes by substituting the following figures (in \$000): Allegany County 108,665; Wicomico County 259,466, and Worcester County 184,665.

**TABLE IV**  
**State Assessable Base**  
**For the Tax Year Beginning July 1, 2006**

County	Real Property				Utility Operating Real Property <sup>3</sup>
	Full Year <sup>1</sup>	New Construction <sup>2</sup>	Railroad Operating Real	Total	
Allegany	\$2,568,877	\$9,350	\$8,745	\$2,586,972	\$12,657
Anne Arundel	58,650,143	225,000	437	58,875,580	221,890
Baltimore City	23,366,779	122,730	122,427	23,611,936	179,409
Baltimore County	59,138,707	210,359	9,482	59,358,548	165,664
Calvert	8,589,556	37,500	0	8,627,056	245,302
Caroline	1,984,462	15,000	0	1,999,462	8,625
Carroll	14,842,814	85,000	1,113	14,928,927	16,593
Cecil	7,508,607	37,500	3,454	7,549,561	33,991
Charles	12,281,738	88,398	692	12,370,828	20,867
Dorchester	2,244,397	22,500	0	2,266,897	12,977
Frederick	21,806,868	150,000	5,035	21,961,903	34,235
Garrett	3,252,998	18,500	532	3,272,030	38,912
Harford	18,899,152	125,000	1,258	19,025,410	82,042
Howard	34,506,026	197,689	10,297	34,714,012	27,133
Kent	2,138,142	5,000	0	2,143,142	9,075
Montgomery	141,181,915	472,127	6,324	141,660,366	179,240
Prince George's	59,528,524	252,779	4,150	59,785,453	87,736
Queen Anne's	6,077,136	35,462	0	6,112,598	14,396
St. Mary's	7,926,744	51,900	0	7,978,644	9,842
Somerset	1,104,072	9,000	3,060	1,116,132	6,506
Talbot	6,664,692	31,325	0	6,696,017	10,041
Washington	9,476,844	75,553	18,131	9,570,528	14,753
Wicomico	5,100,129	32,500	4,166	5,136,795	26,284
Worcester	14,111,949	72,500	731	14,185,180	20,229
<b>TOTAL</b>	<b>\$522,951,271</b>	<b>\$2,382,671</b>	<b>\$200,034</b>	<b>\$525,533,976</b>	<b>\$1,478,399</b>

<sup>1</sup> Full year column includes new construction added for the full year (July 1).

<sup>2</sup> New construction is property added for partial year levy (January 1).

<sup>3</sup> Utility operating real property is taxed at a different rate than other real property.

**TABLE V**  
**Fiscal Year 2007 Real Property Tax Base/Ratio by Subdivision**

	Number of Properties	Residential		Commercial		Agricultural		Use Value		Total Base	Weighted Ratio
		Base	Ratio	Base	Ratio	Base	Ratio	Base	Ratio		
Allegany	38,393	1,858,292,599	94.8	637,554,318	96.6	74,419,937	94.8	0	100	2,570,266,854	95.2
Anne Arundel	193,960	47,582,750,254	88.2	10,347,034,614	75.3	418,476,118	88.2	29,211,430	100	58,377,472,416	85.6
Baltimore City	217,999	15,681,527,944	90.1	7,294,561,170	76.4	0	90.1	0	100	22,976,089,114	85.2
Baltimore	275,510	44,659,232,589	84.9	13,658,434,275	79.2	851,276,101	84.9	29,621,563	100	59,198,564,528	83.5
Calvert	40,150	7,758,688,414	85.3	602,179,049	89.1	227,389,491	85.3	1,710	100	8,588,258,664	85.6
Caroline	15,485	1,416,835,792	88.9	251,785,763	89.1	293,975,155	88.9	4,382,953	100	1,966,979,663	88.9
Carroll	62,904	12,272,114,951	88.9	1,797,890,463	96.2	756,058,019	88.9	11,462,731	100	14,837,526,164	89.7
Cecil	44,222	5,748,816,011	90.5	1,317,795,462	93.2	422,331,827	90.5	9,890	100	7,488,953,190	91.0
Charles	56,132	9,953,120,279	86.1	1,891,729,482	100.0	341,960,540	86.1	14,172,173	100	12,200,982,474	88.0
Dorchester	20,810	1,626,550,038	80.1	357,342,807	75.1	247,504,876	80.1	12,828,741	100	2,244,226,462	79.3
Frederick	86,313	17,149,942,052	90.0	3,544,137,627	95.8	1,076,728,566	90.0	27,682,864	100	21,798,491,109	90.9
Garrett	27,372	2,773,071,183	91.5	326,836,276	94.9	152,055,308	91.5	0	100	3,251,962,767	91.8
Harford	90,964	15,392,019,720	85.7	2,852,213,068	81.4	603,160,399	85.7	0	100	18,847,393,187	85.0
Howard	92,333	27,404,263,243	91.9	6,653,748,108	95.1	373,902,950	91.9	0	100	34,431,914,301	92.5
Kent	12,688	1,545,016,965	86.6	297,780,694	70.2	291,374,716	86.6	349,913	100	2,134,522,288	83.9
Montgomery	306,122	112,410,765,922	95.4	28,054,864,885	95.7	514,876,155	95.4	90,469,656	100	141,070,976,618	95.5
Prince George's	259,820	50,588,681,575	84.7	14,418,368,807	86.4	26,031,736	84.7	23,251,004	100	65,056,333,122	85.1
Queen Anne's	23,840	4,980,459,571	89.0	513,557,425	77.2	581,044,742	89.0	1,282,628	100	6,076,344,366	87.9
St. Mary's	43,169	6,278,136,194	88.2	1,092,139,626	87.9	399,618,088	88.2	7,290,218	100	7,777,184,126	88.2
Somerset	15,888	799,952,174	84.5	169,864,504	96.6	124,897,367	84.5	701,052	100	1,095,415,097	86.2
Talbot	19,675	5,209,368,103	88.6	693,679,677	89.1	757,952,919	88.6	3,887,892	100	6,664,888,591	88.7
Washington	54,596	6,603,200,692	87.5	2,411,875,324	98.2	459,995,110	87.5	0	100	9,475,071,126	90.0
Wicomico	43,392	3,675,204,485	88.2	1,167,196,443	68.9	255,695,082	88.2	4,757,802	100	5,102,853,812	82.9
Worcester	62,370	11,406,621,907	91.5	2,122,447,521	78.5	241,395,437	91.5	122,576	100	13,770,587,441	89.2
Statewide	2,104,107	414,774,632,657	89.8	102,475,017,388	89.1	9,492,120,639	89.8	261,486,796	100	527,003,257,480	89.7

This table shows assessed values and ratios of real property used for different purposes. Ratios shown are median ratios of arms-length sales of properties in Group 3 that were sold between July 1, 2005 and June 30, 2006, compared with the Department's January 1, 2006, assessed value. In jurisdictions with fewer than 10 commercial sales, the statewide ratio is used. A ratio of 100% is used for property not assessed on market value.

**TABLE VI**  
**Assessment Levels Converted to Full Value**

	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Allegany	94.2	94.2	92.2	89.5	92.1	95.3	95.0	96.8	92.6	95.6	96.4	98.5	93.4	99.9	95.2
Anne Arundel	94.5	96.5	96.5	95.0	94.2	93.9	96.1	93.0	90.9	90.6	89.8	87.4	84.4	84.5	85.6
Baltimore City	94.2	99.5	91.5	98.1	95.4	97.0	92.5	92.8	90.5	94.7	94.3	94.9	95.0	74.3	85.2
Baltimore	94.6	95.5	94.4	96.8	96.5	95.9	96.3	92.9	94.1	93.0	91.3	92.7	86.5	88.5	83.5
Calvert	95.6	95.3	95.3	96.0	92.9	94.2	94.7	94.2	93.6	92.4	90.4	87.3	82.1	82.3	85.6
Caroline	92.0	94.9	93.0	94.8	92.3	97.0	95.9	96.2	94.3	92.7	92.2	88.3	87.3	81.7	88.9
Carroll	97.6	96.3	95.2	94.0	95.8	95.9	96.7	95.3	94.0	92.1	92.0	89.5	86.6	85.9	89.7
Cecil	94.2	97.0	93.9	93.2	94.6	94.7	95.9	88.4	94.0	93.1	92.0	91.8	88.9	86.0	91.0
Charles	95.8	95.8	95.2	96.6	92.0	96.6	94.6	95.1	94.3	92.6	92.0	88.6	88.9	87.1	88.0
Dorchester	86.8	94.6	95.2	90.2	94.0	91.3	93.3	93.4	94.3	92.9	89.1	89.3	85.4	67.0	79.3
Frederick	96.8	97.2	95.2	95.6	96.8	96.2	93.6	95.0	92.8	89.0	90.2	87.4	88.9	83.7	90.9
Garrett	88.7	91.3	91.8	86.0	93.4	98.6	87.5	96.2	93.4	94.6	93.7	83.8	91.6	88.6	91.8
Harford	92.8	95.7	93.4	90.3	93.4	94.3	93.4	93.1	92.2	92.6	89.1	88.2	85.0	85.5	85.0
Howard	96.3	95.8	96.2	94.8	94.8	93.5	94.3	93.9	95.1	92.0	92.2	90.1	88.2	89.8	92.5
Kent	83.7	92.7	93.9	99.1	98.7	95.6	94.3	95.8	91.4	91.0	92.0	92.6	87.3	86.0	83.9
Montgomery	94.6	96.2	96.1	97.7	97.4	98.4	97.6	95.7	93.8	92.1	88.2	91.0	93.3	93.2	95.5
Prince George's	98.3	100.2	98.2	97.1	96.4	94.4	94.9	96.2	94.7	94.0	91.0	90.5	83.8	83.0	85.1
Queen Anne's	96.5	95.1	91.7	92.7	94.5	93.2	94.0	98.2	91.5	92.6	93.8	90.5	86.8	88.7	87.9
St. Mary's	96.5	96.8	93.0	96.0	94.6	96.8	95.0	96.1	95.3	93.7	93.1	89.5	83.8	80.4	88.2
Somerset	86.4	96.3	90.5	88.8	96.3	91.9	95.8	97.2	94.0	93.6	94.5	94.5	85.2	85.5	86.2
Talbot	96.1	93.7	95.7	96.1	93.7	93.0	96.3	92.2	93.1	89.7	84.4	87.4	89.6	83.3	88.7
Washington	97.3	96.4	93.4	95.3	96.0	96.0	95.3	95.8	90.9	93.7	92.6	89.1	91.1	87.4	90.0
Wicomico	95.7	93.2	91.1	92.2	93.4	93.9	94.3	94.3	93.4	91.8	91.8	89.8	90.6	84.0	82.9
Worcester	93.7	96.4	96.5	93.7	93.2	94.8	90.4	90.7	89.5	84.5	89.4	76.8	86.8	83.2	89.2
<b>Statewide</b>	<b>95.3</b>	<b>96.6</b>	<b>95.7</b>	<b>96.1</b>	<b>95.9</b>	<b>96.0</b>	<b>95.5</b>	<b>94.4</b>	<b>93.3</b>	<b>92.1</b>	<b>90.5</b>	<b>90.0</b>	<b>88.2</b>	<b>86.0</b>	<b>89.7</b>

**TABLE VII**  
**2006/2007 STATE AND COUNTY TAX RATES**

	<b>Real Property *</b>	<b>Business Personal Property, Public Utility Operating Real &amp; Personal Property, and Railroad Operating Personal Property</b>
Allegany County <sup>1</sup>	0.9829	2.4573
Anne Arundel County <sup>1</sup>	0.918	2.295
Baltimore City <sup>1</sup>	2.288	5.720
Baltimore County	1.10	2.75
Calvert County <sup>1</sup>	0.892	2.230
Caroline County	0.870	2.180
Carroll County <sup>1</sup>	1.048	2.620
Cecil County <sup>1</sup>	0.960	2.400
Charles County <sup>1</sup>	1.026	2.565
Dorchester County	0.896	2.240
Frederick County <sup>1</sup> ,	0.936	0.000
Garrett County <sup>1</sup> ,	1.000	0.000
Harford County <sup>1</sup>	1.082	2.705
Howard County	1.014	2.535
Kent County	0.972	0.000
Montgomery County <sup>1</sup>	0.624	1.560
Prince George's County	0.960	2.400
Queen Anne's County <sup>1</sup>	0.800	0.000
St. Mary's County <sup>1</sup>	0.857	2.195
Somerset County	0.940	2.350
Talbot County	0.500	0.000
Washington County <sup>1</sup>	0.948	2.37
Wicomico County <sup>1</sup>	0.942	2.355
Worcester County <sup>1</sup>	0.700	1.750
State	\$0.112	\$ 0.28
<sup>1</sup> Contains additional miscellaneous, ad valorem, fire and/or special taxing areas.		

Note: Information on tax rate differentials and other local tax rates within the counties available upon request. The rates are also available on our web site at: [www.dat.state.md.us/sdatweb/taxrate.html](http://www.dat.state.md.us/sdatweb/taxrate.html).

\* Some of the rates listed are considered base rates and have additional charges added to them. For a total tax rate for a particular jurisdiction you should contact the local government.

**TABLE VIII  
CHARTER DOCUMENTS, LIMITED PARTNERSHIP  
DOCUMENTS AND FINANCING STATEMENTS  
APPROVED FOR RECORD**

DOCUMENTS	FY 2004	FY 2005	FY 2006
Certificates of Status (Good Standing)	47,331	49,925	51,554
Name Reservation	2,157	1,019	1,994
Agency Record	19,890	21,020	21,591
Foreign Registration	4	7	1
Foreign Qualification	3,953	4,138	4,252
Certificate of Withdrawal or Supplemental Certificate	1,308	1,258	1,360
Foreign Penalty	1,442	1,501	1,701
Corporate Charters	16,555	16,127	15,950
Amendment or Related Document	2,261	2,184	2,335
Merger or Consolidation	468	437	437
Transfers	363	393	376
Dissolutions	2,001	1,787	2,068
Revivals	1,994	2,018	2,384
Change of Principal Office or Resident Agent	7,576	7,546	7,450
Certificate of LTD Partnership	1,161	988	873
Financing Statements	59,214	54,437	68,095
Limited Liability Companies	22,568	26,489	29,719
<b>TOTALS</b>	<b>190,246</b>	<b>191,274</b>	<b>212,140</b>

**TABLE IX**  
**STATEMENT OF REVENUES**

	<b>FISCAL YEAR ENDING</b>		
	<b>June 30, 2005</b>	<b>June 30, 2005</b>	<b>June 30, 2006</b>
<b>Corporate filing fees (1)</b>	53,243,759	64,849,933	69,920,514
<b>Gross receipts tax</b>	137,373,172	133,310,042	125,154,440
<b>Financial franchise tax</b>	19,796	(252,604)	1,160,459
<b>Recordation tax</b>	407,506	429,950	308,708
<b>Transfer tax</b>	2,006,502	1,934,127	1,328,531
<b>Recording fees</b>	9,984,424	10,733,666	11,958,920
<b>Organization &amp; capitalization fees</b>	449,903	470,422	384,192
<b>Expedited service fees</b>	3,794,924	4,354,751	5,057,488
<b>Charges for services</b>	226,153	197,947	183,108
<b>Local subdivision participation</b>	16,700	16,500	35,000
<b>Other</b>	8,848	29,531	93,772
<b>Total Revenues</b>	<b>207,531,687</b>	<b>216,074,265</b>	<b>215,585,132</b>

(1) Annual corporate filing fee was increased from \$100 to \$300 effective January 1, 2004

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2006/2007 TAX YEAR**  
(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
ALLEGANY	100%	100%	100%	
Barton	---	---	---	
Cumberland	100%	100%	---	
Frostburg	100%	100%	---	
Lonaconing	---	---	---	
Luke	100%	100%	100%	
Midland	---	---	---	
<b>Westernport</b>	<b>70%*</b>	<b>70%*</b>	---	<b>*Being phased out at 10% per year</b>
ANNE ARUNDEL	100%	100%	100%*	* Includes laundries per local ordinance.
Annapolis	100%	100%	100%	
Highland Beach	---	---	---	
BALTIMORE CITY	100%	100%	100%*	* 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 property 100% exempt.
North Beach <sup>2</sup>	100%	100%	100%	<sup>2</sup> Town exemptions to be the same as the county.
CAROLINE	100%	100%	100%	
Denton	100%	100%	100%	
Federalsburg	100%	100%	---	
Goldsboro	---	---	---	
Greensboro	100%	100%	100%	
Henderson	---	---	---	
Hillsboro	---	---	---	
Marydel	---	---	---	
Preston	---	---	---	
Ridgely	100%	100%	---	
Templeville	---	---	---	
CARROLL	100%	100%	100%	
Hampstead	100%	100%	100%	
Manchester	100%	100%	---	
Mount Airy	100%	100%	100%	
New Windsor	100%	100%	100%	
Sykesville	100%	100%	---	
Taneytown	100%	100%	100%	
Union Bridge	100%	100%	---	
Westminster	100%	100%	100%	
CECIL	100%	100%	100%	
Cecilton	---	---	---	
Charlestown	---	---	---	
Chesapeake City	---	---	---	
Elkton	100%	100%	---	
North East	40%	40%	---	
Perryville	50%	50%	---	
<b>Port Deposit<sup>1</sup></b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<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	---	---	---	



**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2006/2007 TAX YEAR**  
(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
<b>DORCHESTER<sup>1</sup></b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<sup>1</sup> All other personal property 10% exempt; being phased out @10% per year.
Brookview	---	---	---	
Cambridge	100%	100%	---	
Church Creek	100%	---	---	
East New Market	100%	---	---	
Eldorado	---	---	---	
Galestown	---	---	---	
Hurlock	---	---	---	
Secretary	40%	---	---	
Vienna	---	---	---	
<b>FREDERICK<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> All other personal property 100% exempt.  <sup>2</sup> All other personal property is 62.5% exempt.
Brunswick	100%	100%	100%	
Burkittsville	---	---	---	
Emmitsburg	---	---	---	
Frederick <sup>2</sup>	100%	100%	77.5%	
Middletown	40%	40%	---	
Mount Airy	100%	100%	100%	
Myersville	---	---	---	
New Market	---	---	---	
Rosemont	---	---	---	
Thurmont	100%	100%	40%	
Walkersville	---	40%	---	
Woodsboro	---	---	---	
<b>GARRETT<sup>1</sup></b>	100%	100%	100%	<sup>1</sup> All other personal property 100% exempt.
Accident	100%	100%	---	
Deer Park	---	---	---	
Friendsville	100%	100%	---	
Grantsville	100%	100%	---	
Kitzmilller	---	---	---	
Loch Lynn Heights	---	---	---	
Mt. Lake Park	---	---	---	
Oakland	100%	100%	---	
<b>HARFORD</b>	100%	100%	100%	
Aberdeen	100%	100%	100%	
Bel Air	100%	100%	---	
Havre de Grace	100%	100%	100%	
<b>HOWARD</b>	100%	100%	100%	
<b>KENT<sup>1</sup></b>	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	---	---	---	
<b>MONTGOMERY</b>	100%	100%	100%	
Barnesville	---	---	---	
Brookeville	---	---	---	
Chevy Chase Sec. 3	---	---	---	
Chevy Chase Sec. 5	---	---	---	
Chevy Chase View	---	---	---	
Chevy Chase Village	---	---	---	
Gaithersburg	100%	100%	100%	

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2006/2007 TAX YEAR**

(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
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	---	---	---	
<b>PRINCE GEORGE'S</b>	<b>100%</b>	<b>100%</b>	<b>100%*</b>	* Includes pasteurizing & laundries per local ordinance.
Berwyn Heights	---	---	---	
Bladensburg	---	---	---	
Bowie	---	---	---	
Brentwood	---	---	---	
Capitol Heights	---	---	---	
Cheverly	---	---	---	
College Park	---	---	---	
Colmar Manor	---	---	---	
Cottage City	---	---	---	
District Heights	---	---	---	
Eagle Harbor	---	---	---	
Edmonston	---	---	---	
Fairmount Heights	---	---	---	
Forest Heights	---	---	---	
Glenarden	---	---	---	
Greenbelt	---	---	---	
Hyattsville	---	---	---	
Landover Hills	---	---	---	
Laurel	100%	100%	---	
Morningside	---	---	---	
Mt. Rainier	---	---	---	
New Carrollton	---	---	---	
North Brentwood	---	---	---	
Riverdale Park	---	---	---	
Seat Pleasant	---	---	---	
University Park	---	---	---	
Upper Marlboro	---	---	---	
<b>QUEEN ANNE'S<sup>1</sup></b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<sup>1</sup> All other personal property is 100% exempt.
Barclay	---	---	---	
Centreville <sup>1</sup>	100%	100%	100%	
Church Hill	---	---	---	
Millington <sup>1</sup>	100%	100%	100%	
Queen Anne	---	---	---	
Queenstown	---	---	---	
Sudlersville	---	---	---	
Templeville	---	---	---	
<b>ST. MARY'S</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<sup>1</sup> All other personal property is 100% exempt.
Leonardtown <sup>1</sup>	100%	100%	100%	

**TABLE X**  
**PERSONAL PROPERTY ASSESSMENT EXEMPTIONS - 2006/2007 TAX YEAR**  
(Expressed as the Percentage Exempt from Assessment)

(boldface indicates a change from the previous year)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
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%	---	
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%	<b>100%*</b>	
Hancock	100%	100%	---	
Keedysville	---	---	---	
Sharpsburg	---	---	---	
Smithsburg	---	---	---	
Williamsport	100%	100%	---	
WICOMICO	65%	100%	---	
Delmar	100%	100%	100%	
Fruitland	35%	100%	100%	
Hebron	---	---	---	
Mardela Springs	---	---	---	
Pittsville <sup>1</sup>	25%	100%	100%	<sup>1</sup> All other personal property 25% exempt.
Salisbury	55%	100%	---	
Sharptown	---	---	---	
Willards	---	---	---	
Willards	---	---	---	
WORCESTER	100%	100%	---	
Berlin	100%	100%	---	
Ocean City	---	---	---	
Pocomoke City	*	100%	---	* The first \$100,000 of assessed value is exempt.
Snow Hill	100%	100%	---	
STATE OF MARYLAND <sup>1</sup>	100%	100%	100%	<sup>1</sup> All personal property is 100% exempt.

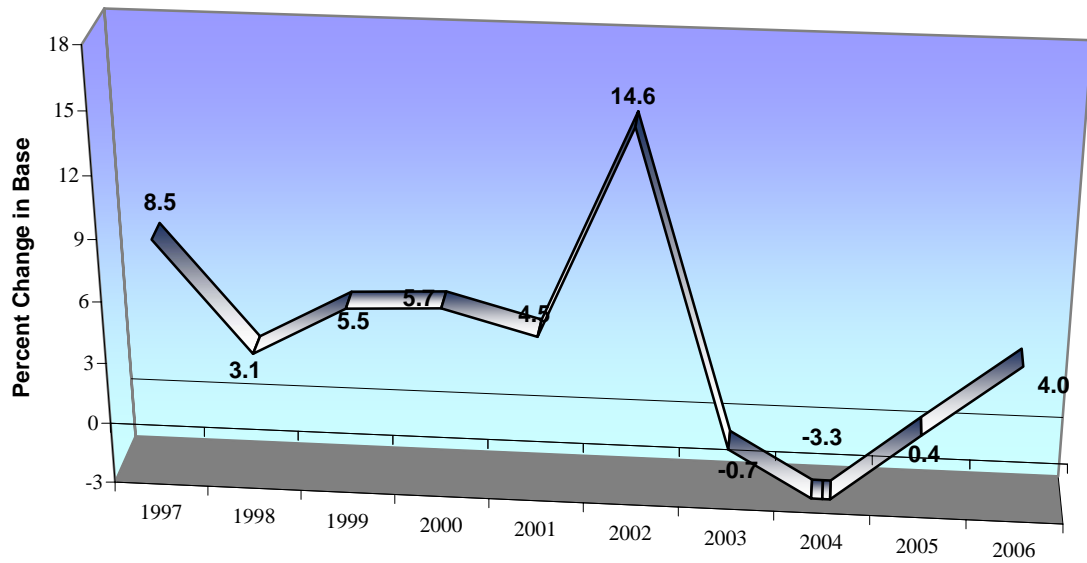
SPECIAL NOTES:

- 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.

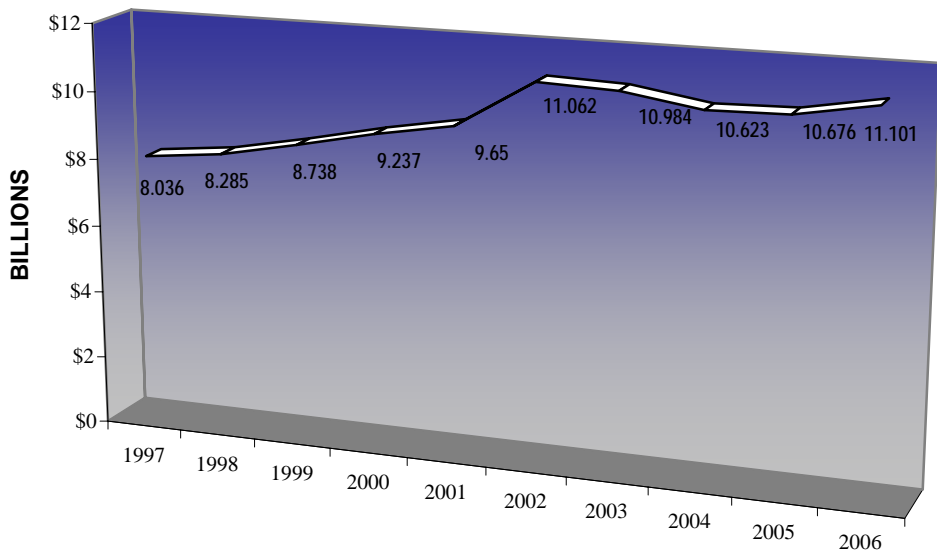
This chart was prepared by the Department of Assessments and Taxation. The exemption information contained herein is used by the Department in making personal property assessments of all legal entities and unincorporated businesses. Every effort was made to ensure the accuracy of the information at the time of publication. However, it should be noted that the exemptions granted by counties and municipalities may change from year to year.

Publication Date: June 13, 2006

### ASSESSABLE BASE GROWTH PERCENT CHANGE IN BASE FROM PRIOR YEAR



### ASSESSABLE BASE FY 1997 - 2006



**TABLE XI**  
**COMPARISON OF FY 2006 AND FY 2007**  
**HOMEOWNERS' TAX CREDITS**

Jurisdiction	FY '06 Number of Applications Received	FY '07 Number of Applications Received	FY '06 Number of Credits Issued	FY '07 Number of Credits Issued	FY '06 Total Credit Amount	FY '07 Total Credit Amount	FY '06 Average Credit	FY '07 Average Credit
Allegany	1,417	1,600	1,113	1,210	\$581,793.24	\$692,921.52	\$522.73	\$572.66
Anne Arundel	5,358	5,568	3,900	3,931	2,724,758.32	3,170,584.88	698.66	806.56
Baltimore City	15,156	14,811	12,275	11,665	11,604,583.87	11,765,409.23	945.38	1,008.61
Baltimore	10,866	11,428	8,346	8,313	6,223,607.72	6,865,868.10	745.70	825.92
Calvert	614	855	470	524	392,990.42	543,120.26	836.15	1,036.49
Caroline	457	467	351	338	223,172.21	235,650.88	635.82	697.19
Carroll	2,075	2,792	1,654	1,946	1,522,347.46	2,132,859.24	920.40	1,096.02
Cecil	967	1,059	739	787	603,886.52	717,188.33	817.17	911.29
Charles	1,378	1,221	710	797	577,172.13	795,828.33	812.92	998.53
Dorchester	540	630	405	442	259,185.32	310,335.26	639.96	702.12
Frederick	2,509	2,673	2,061	2,163	2,271,662.73	2,620,050.92	1,102.21	1,211.30
Garrett	622	646	478	488	210,443.51	249,103.70	440.26	510.46
Harford	2,390	2,620	1,947	2,125	1,730,068.77	2,368,851.48	888.58	1,114.75
Howard	1,280	1,516	883	1,109	926,118.10	1,518,028.32	1,048.83	1,368.83
Kent	312	306	247	241	161,815.47	188,216.80	655.12	780.98
Montgomery	7,578	7,576	3,310	4,100	2,622,535.79	4,704,627.58	792.31	1,147.47
Prince George's	5,056	5,398	3,817	3,811	4,281,792.41	4,789,328.44	1,121.77	1,256.71
Queen Anne's	514	511	363	380	271,886.71	333,390.30	749.00	877.34
St. Mary's	852	874	659	677	482,136.90	578,045.28	731.62	853.83
Somerset	351	356	273	273	139,590.60	156,471.06	511.32	573.15
Talbot	195	211	152	144	78,328.16	81,259.62	515.32	564.30
Washington	1,943	2,087	1,616	1,688	1,309,721.36	1,531,467.12	810.47	907.27
Wicomico	894	905	728	749	470,504.23	526,141.09	646.30	702.46
Worcester	534	570	370	389	233,755.42	269,812.88	631.77	693.61
<b>TOTAL</b>	<b>63,858</b>	<b>66,680</b>	<b>46,867</b>	<b>48,290</b>	<b>\$39,903,858.09</b>	<b>\$47,144,560.92</b>	<b>\$851.43</b>	<b>\$976.28</b>

**TABLE XII**  
**2006 RENTERS' TAX CREDIT STATISTICS**

<b>JURISDICTION</b>	<b>NUMBER OF APPLICATIONS RECEIVED</b>	<b>NUMBER OF CREDITS ISSUED</b>	<b>TOTAL CREDIT AMOUNT</b>	<b>AVERAGE CREDIT</b>
Allegany	169	127	\$24,516.14	\$193.04
Anne Arundel	461	349	115,132.13	329.89
Baltimore City	5,485	4,255	1,069,260.64	251.30
Baltimore	2,718	2,101	580,259.57	276.18
Calvert	34	20	9,652.52	482.63
Caroline	82	53	9,863.71	186.11
Carroll	295	187	48,080.14	257.11
Cecil	121	72	17,456.50	242.45
Charles	191	144	44,995.77	312.47
Dorchester	161	120	25,090.98	209.09
Frederick	175	123	35,721.41	290.42
Garrett	12	8	2,479.29	309.91
Harford	360	249	74,404.82	298.81
Howard	337	253	73,437.44	290.27
Kent	63	54	13,403.25	248.21
Montgomery	628	518	108,724.44	209.89
Prince George's	1,038	714	225,433.86	315.73
Queen Anne's	34	25	4,304.09	172.16
St. Mary's	66	46	14,119.80	306.95
Somerset	59	38	7,982.41	210.06
Talbot	51	38	11,584.35	304.85
Washington	309	226	54,080.55	239.29
Wicomico	276	201	59,330.38	295.18
Worcester	40	30	8,005.65	266.86
<b>TOTAL</b>	<b>13,165</b>	<b>9,951</b>	<b>\$2,637,319.84</b>	<b>\$265.03</b>

**TABLE XIII  
EXEMPT PROPERTY: AMOUNT OF ASSESSABLE BASE BY SUBDIVISION FOR FY 2007**

<b>Jurisdiction</b>	<b>Federal</b>	<b>State</b>	<b>County and Municipal</b>	<b>Educational (Includes Church Owned)</b>	<b>Religious</b>	<b>Charitable and Fraternal</b>	<b>Individual (Blind, Veterans and Others)</b>
<b>Allegany</b>	\$75,053,777	\$308,605,464	\$300,968,224	\$9,560,471	\$156,656,098	\$77,895,234	\$11,192,107
<b>Anne Arundel</b>	\$1,098,071,162	\$1,025,724,285	\$1,714,651,921	\$307,758,263	\$409,017,133	\$374,851,758	\$123,408,593
<b>Baltimore City</b>	\$587,816,229	\$2,232,301,127	\$3,602,514,985	\$710,837,091	\$1,087,641,788	\$1,567,162,419	\$30,304,381
<b>Baltimore</b>	\$426,646,926	\$1,345,108,484	\$2,010,867,443	\$284,786,875	\$872,818,900	\$597,297,137	\$99,164,217
<b>Calvert</b>	\$63,595,198	\$73,169,513	\$330,131,729	\$6,201,580	\$88,133,682	\$62,833,801	\$18,235,552
<b>Caroline</b>	\$2,424,341	\$29,433,938	\$95,903,564	\$13,386,700	\$33,098,068	\$22,880,189	\$5,472,151
<b>Carrroll</b>	\$9,601,765	\$125,069,113	\$691,235,548	\$105,305,905	\$211,231,150	\$141,056,567	\$18,679,597
<b>Cecil</b>	\$107,591,520	\$104,893,678	\$272,148,235	\$32,528,207	\$107,070,559	\$90,488,077	\$15,046,076
<b>Charles</b>	\$811,938,034	\$76,152,005	\$475,244,775	\$10,328,724	\$115,795,286	\$46,238,518	\$35,113,622
<b>Dorchester</b>	\$15,708,700	\$38,850,316	\$113,023,303	\$2,115,038	\$45,536,424	\$39,371,026	\$99,705,604
<b>Frederick</b>	\$360,640,978	\$108,881,913	\$933,234,761	\$151,310,277	\$321,112,096	\$164,443,457	\$39,948,045
<b>Garrett</b>	\$4,454,400	\$101,162,747	\$156,819,526	\$3,011,233	\$45,489,279	\$10,878,048	\$5,987,161
<b>Harford</b>	\$869,795,033	\$69,602,921	\$648,814,874	\$30,063,318	\$179,512,884	\$148,956,101	\$44,279,645
<b>Howard</b>	\$70,507,158	\$489,819,689	\$1,125,787,978	\$47,754,316	\$217,490,862	\$280,270,989	\$46,652,474
<b>Kent</b>	\$9,146,733	\$19,235,111	\$79,305,941	\$69,831,243	\$30,544,177	\$34,859,875	\$3,588,189
<b>Montgomery</b>	\$2,449,532,761	\$735,604,548	\$5,947,835,783	\$470,533,137	\$1,577,489,444	\$631,808,507	\$407,934,885
<b>Prince George's</b>	\$2,051,985,024	\$744,898,740	\$2,194,657,735	\$115,922,713	\$801,976,871	\$917,971,503	\$202,530,980
<b>Queen Anne's</b>	\$1,879,466	\$99,326,131	\$209,734,217	\$3,961,300	\$51,654,885	\$32,884,211	\$15,959,640
<b>St. Mary's</b>	\$1,526,660,680	\$161,711,482	\$306,336,619	\$74,182,046	\$66,490,388	\$41,197,754	\$16,504,606
<b>Somerset</b>	\$2,609,330	\$210,463,269	\$56,077,313	\$1,956,865	\$21,949,548	\$33,679,761	\$4,138,014
<b>Talbot</b>	\$10,471,599	\$15,561,804	\$145,330,264	\$18,514,240	\$43,304,463	\$87,381,191	\$10,860,910
<b>Washington</b>	\$51,292,275	\$215,889,957	\$552,749,720	\$44,858,844	\$272,418,239	\$178,914,444	\$20,676,997
<b>Wicomico</b>	\$4,133,165	\$219,935,736	\$369,946,512	\$12,394,298	\$102,164,324	\$139,829,465	\$13,510,591
<b>Worcester</b>	\$57,806,233	\$43,326,546	\$390,580,199	\$10,389,374	\$73,459,102	\$56,743,296	\$10,258,792
<b>TOTALS</b>	<b>\$10,669,362,487</b>	<b>\$8,594,728,517</b>	<b>\$22,723,901,169</b>	<b>\$2,537,492,058</b>	<b>\$6,932,055,650</b>	<b>\$5,779,893,328</b>	<b>\$1,299,152,829</b>

**TABLE XIV**  
**REIMBURSEMENT OF PROPERTY TAX CREDITS**  
**FOR URBAN ENTERPRISE ZONES**

<b>Enterprise Zones</b>	<b>Capital Investments</b>	<b>Number of Businesses in FY 2008</b>	<b>State's One-Half Reimbursement for 2008</b>
<b>Allegany County</b>	\$ 36,531,913	27	\$ 169,119
<b>Baltimore City</b>	315,676,051	189	2,889,067
<b>Baltimore County</b>	160,657,721	44	534,168
<b>Calvert County</b>	14,865,772	17	45,574
<b>Cecil County</b>	159,884,356	11	723,719
<b>Dorchester County</b>	23,912,667	19	128,893
<b>Garrett County</b>	8,659,065	22	40,901
<b>Harford County</b>	404,536,606	163	1,534,254
<b>Montgomery County</b>	357,178,177	98	1,339,416
<b>Prince George's County</b>	100,078,771	20	555,367
<b>St. Mary's County</b>	6,361,968	18	27,261
<b>Somerset County</b>	735,940	6	2,953
<b>Washington County</b>	174,352,141	48	504,716
<b>Wicomico County</b>	8,481,917	40	58,618
<b>Worcester County</b>	5,866,190	7	19,974
<b>TOTAL</b>	\$1,777,779,255	729	\$8,574,000



**TABLE XV**  
**DEPARTMENT LEVEL APPEALS**  
**FY 2004 - 2006**

Jurisdiction	FISCAL YEAR 2004			FISCAL YEAR 2005			FISCAL YEAR 2006		
	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage	Notices Sent*	Department Appeals	Percentage
Allegany	11,701	475	4.1%	13,469	359	2.7%	13,002	319	2.5%
Anne Arundel	58,430	3,486	6.0%	71,413	2,392	3.3%	58,759	3,383	5.8%
Baltimore City	67,502	4,217	6.2%	84,258	3,522	4.2%	67,822	4,930	7.3%
Baltimore	83,456	2,512	3.0%	89,670	6,749	7.5%	97,287	5,329	5.5%
Calvert	10,547	371	3.5%	11,125	445	4.0%	17,038	910	5.3%
Caroline	5,181	166	3.2%	5,513	217	3.9%	4,328	266	6.1%
Carroll	21,843	914	4.2%	20,462	925	4.5%	19,146	1,031	5.4%
Cecil	15,883	459	2.9%	13,061	313	2.4%	14,230	795	5.6%
Charles	18,738	285	1.5%	16,123	614	3.8%	18,875	798	4.2%
Dorchester	7,016	131	1.9%	6,743	150	2.2%	5,383	251	4.7%
Frederick	27,886	600	2.2%	32,754	892	2.7%	22,697	1,107	4.9%
Garrett	7,228	149	2.1%	10,594	470	4.4%	8,873	264	3.0%
Harford	22,462	840	3.7%	30,936	908	2.9%	34,146	782	2.3%
Howard	28,409	1,235	4.3%	28,884	1,304	4.5%	30,932	913	3.0%
Kent	3,937	311	7.9%	4,817	314	6.5%	3,681	135	3.7%
Montgomery	96,210	4,882	5.1%	87,000	6,431	7.4%	114,322	4,842	4.2%
Prince George's	69,525	1,478	2.1%	101,044	2,114	2.1%	81,600	1,318	1.6%
Queen Anne's	7,686	552	7.2%	5,874	367	6.2%	9,435	681	7.2%
St. Mary's	12,316	244	2.0%	14,768	835	5.7%	14,091	857	6.1%
Somerset	4,069	62	1.5%	4,703	214	4.6%	6,569	333	5.1%
Talbot	8,284	247	3.0%	5,507	207	3.8%	5,432	188	3.5%
Washington	19,046	878	4.6%	18,461	700	3.8%	15,109	1,052	7.0%
Wicomico	12,683	581	4.6%	13,895	236	1.7%	15,180	344	2.3%
Worcester	20,643	890	4.3%	8,720	295	3.4%	30,344	2,600	8.6%
<b>TOTAL</b>	<b>640,681</b>	<b>25,965</b>	<b>4.1%</b>	<b>699,794</b>	<b>30,973</b>	<b>4.4%</b>	<b>708,281</b>	<b>33,428</b>	<b>4.7%</b>

\*Notices are not sent for exempt property

**TABLE XVI**  
**MEDIAN SALE PRICE**  
**OWNER OCCUPIED PROPERTY**

	FISCAL YEAR 2004		FISCAL YEAR 2005		FISCAL YEAR 2006	
	Properties Sold	Median Price	Properties Sold	Median Price	Properties Sold	Median Price
Allegany	574	\$71,250	624	76,750	656	87,775
Anne Arundel	11,035	236,900	10,648	289,900	10,002	334,900
Baltimore City	4,269	100,000	6,130	123,500	4,255	140,000
Baltimore	13,119	171,000	13,980	209,900	13,516	250,000
Calvert	1,366	234,900	1,391	288,900	1,227	328,000
Caroline	353	149,800	469	178,000	544	265,075
Carroll	2,880	245,000	2,797	295,000	2,654	345,000
Cecil	1,460	187,500	1,491	225,000	1,381	257,900
Charles	2,785	225,000	3,164	282,000	3,295	335,000
Dorchester	366	140,000	439	175,000	413	220,000
Frederick	5,526	230,000	5,095	282,000	4,830	330,000
Garrett	141	100,000	154	131,000	132	136,000
Harford	4,622	195,000	5,109	230,000	5,112	260,000
Howard	5,481	280,000	5,448	339,883	5,263	399,000
Kent	232	168,000	188	240,092	212	247,000
Montgomery	19,174	320,000	19,907	375,000	18,220	425,000
Prince George's	12,327	195,000	15,578	245,000	16,003	315,000
Queen Anne's	794	270,000	762	326,493	803	375,000
St. Mary's	1,446	195,000	1,628	250,000	1,536	293,250
Somerset	121	100,000	168	128,000	183	145,900
Talbot	686	255,000	710	298,400	593	368,205
Washington	1,878	165,000	2,181	205,000	1,944	242,276
Wicomico	1,264	142,700	1,307	172,000	1,231	196,000
Worcester	453	210,000	268	290,000	260	300,000
<b>TOTAL</b>	<b>92,352</b>	<b>\$221,103</b>	<b>99,636</b>	<b>265,500</b>	<b>94,265</b>	<b>318,000</b>

# STATE DEPARTMENT OF ASSESSMENTS AND TAXATION

## STAFF DIRECTORY

Director	C. John Sullivan, Jr.	410-767-1184
Deputy Director	Wayne M. Skinner	410-767-1184
Associate Director, Taxpayer Services Division	Robert E. Young	410-767-1191
Associate Director, Finance and Administration	James P. Wallace	410-767-1194
State Supervisor, Real Property Division	Wilton P. Stansbury	410-767-1199
Chief Information Officer	R. T. Mills	410-767-8983
Department Counsel/Assistant Attorney General	David M. Lyon	410-767-1280
Director – Human Resources	Anne B. Cure	410-767-1140
Personal Property Assessments Administrator	Edward S. Muth	410-767-1150
Corporate Charter Administrator	Paul B. Anderson	410-767-1350
Special Assistant to the Director	Laura A. Foussekis	410-767-1191

## LOCAL SUPERVISORS OF ASSESSMENTS

### Jurisdiction

Allegany (Cumberland)	Elizabeth A. Murphy	301-777-2113
Anne Arundel (Annapolis)	Joseph V. Glorioso	410-974-5709
Baltimore (Towson)	Ronald C. Tolson	410-512-4900
Baltimore City	Owen C. Charles	410-767-8250
Calvert (Prince Frederick)	Susan J. Kopanke	443-550-6840
Caroline (Denton)	Dana M. Jarrell	410-819-4450
Carroll (Westminster)	Larry C. White	410-876-1207
Cecil (Elkton)	Dale K. DeWeese	410-996-2760
Charles (La Plata)	Robert C. Farr	301-932-2440
Dorchester (Cambridge)	Diana T.C. Willey	410-228-3380
Frederick (Frederick)	Doris J. White	301-815-5350
Garrett (Oakland)	Joseph Keating	301-334-1950
Harford (Bel Air)	Donald D. Beynon	410-836-4800
Howard (Ellicott City)	Howard Levenson	410-480-7940
Kent (Chestertown)	Nancy L. Unruh	410-778-7447
Montgomery (Rockville)	Daniel Ercolani	301-279-1355
Prince George's (Upper Marlboro)	James P. Soresi	301-952-2500
Queen Anne's (Centreville)	Joyce A. Carlson	410-819-4160
St. Mary's (Leonardtown)	Sean P. Powell	301-880-2900
Somerset (Princess Anne)	James Ward, Jr.	410-651-0868
Talbot (Easton)	David H. Ewing	410-819-5920
Washington (Hagerstown)	W. Timothy O'Rourke	301-791-3050
Wicomico (Salisbury)	Steven M. Carey	410-713-3560
Worcester (Snow Hill)	Robert L. Smith	410-632-1196

<b>TOLL FREE NUMBERS:</b> Corporate Information	1-888-246-5941
Homeowners'/Renters' Tax Credit Information	1-800-944-7403

**STATE OF MARYLAND  
DEPARTMENT OF ASSESSMENTS AND TAXATION**

