

Maryland Department  
of  
Assessments and Taxation

Dale DeWeese  
Area Supervisor  
Real Property

**TABLE R-3****Group 3 Total Full Cash Value Change ( Residential & Commercial)  
January 1, 2012 Base Full Cash Values Compared To  
January 1, 2015 Reassessment Full Cash Values**

	Date of Finality		Percent Change
	January 1, 2012	January 1, 2015	
Allegany	1,042,455,216	1,038,272,700	-0.4%
Anne Arundel	25,016,311,572	27,723,008,800	10.8%
Baltimore City	12,674,024,800	13,890,995,300	9.6%
Baltimore	21,427,045,500	22,795,960,700	6.4%
Calvert	4,066,965,700	4,101,051,900	0.8%
Caroline	631,022,400	613,437,100	-2.8%
Carroll	5,170,396,870	5,384,200,700	4.1%
Cecil	3,464,343,900	3,600,227,300	3.9%
Charles	5,632,127,400	5,820,367,800	3.3%
Dorchester	866,236,100	859,432,700	-0.8%
Frederick	6,446,719,600	7,170,631,900	11.2%
Garrett	1,354,625,400	1,316,375,400	-2.8%
Harford	9,712,507,300	10,014,297,400	3.1%
Howard	13,707,950,000	15,145,248,500	10.5%
Kent	961,216,600	954,665,700	-0.7%
Montgomery	55,231,853,670	65,585,438,400	18.7%
Prince George's	20,327,509,700	24,300,780,400	19.5%
Queen Anne's	3,342,141,200	3,383,135,800	1.2%
St. Mary's	4,388,875,200	4,456,088,500	1.5%
Somerset	617,009,350	636,346,300	3.1%
Talbot	2,345,346,400	2,179,537,200	-7.1%
Washington	3,686,807,320	3,889,346,800	5.5%
Wicomico	1,857,129,300	1,905,876,300	2.6%
Worcester	7,922,695,200	8,097,103,600	2.2%
<b>TOTAL</b>	<b>211,893,315,698</b>	<b>234,861,827,200</b>	<b>10.8%</b>

**Table R-4**

**Residential and Commercial Full Cash Value Change  
Value and Percent Change for Reassessment Group 3**

**January 1, 2012 Base Full Cash Values Compared To January 1, 2015 Reassessment Full Cash Values**

Group 3 Jurisdiction	Residential				Commercial			
	Base	Reassessment	Difference	% Change	Base	Reassessment	Difference	% Change
Allegany	739,678,816	722,519,600	(17,159,216)	-2.3%	302,776,400	315,753,100	12,976,700	4.3%
Anne Arundel	20,765,514,480	22,887,539,200	2,122,024,720	10.2%	4,250,797,092	4,835,469,600	584,672,508	13.8%
Baltimore City	7,878,146,000	8,405,518,800	527,372,800	6.7%	4,795,878,800	5,485,476,500	689,597,700	14.4%
Baltimore	16,384,199,500	17,235,984,700	851,785,200	5.2%	5,042,846,000	5,559,976,000	517,130,000	10.3%
Calvert	3,486,829,400	3,517,295,300	30,465,900	0.9%	580,136,300	583,756,600	3,620,300	0.6%
Caroline	489,963,000	454,024,500	(35,938,500)	-7.3%	141,059,400	159,412,600	18,353,200	13.0%
Carroll	3,963,761,770	4,111,818,900	148,057,130	3.7%	1,206,635,100	1,272,381,800	65,746,700	5.4%
Cecil	2,716,125,800	2,777,655,400	61,529,600	2.3%	748,218,100	822,571,900	74,353,800	9.9%
Charles	4,987,405,900	5,195,087,000	207,681,100	4.2%	644,721,500	625,280,800	(19,440,700)	-3.0%
Dorchester	746,012,900	731,466,800	(14,546,100)	-1.9%	120,223,200	127,965,900	7,742,700	6.4%
Frederick	4,888,515,900	5,421,304,800	532,788,900	10.9%	1,558,203,700	1,749,327,100	191,123,400	12.3%
Garrett	1,200,671,800	1,162,828,700	(37,843,100)	-3.2%	153,953,600	153,546,700	(406,900)	-0.3%
Harford	7,086,239,800	7,001,589,400	(84,650,400)	-1.2%	2,626,267,500	3,012,708,000	386,440,500	14.7%
Howard	10,272,639,400	11,250,081,400	977,442,000	9.5%	3,435,310,600	3,895,167,100	459,856,500	13.4%
Kent	685,415,400	684,588,900	(826,500)	-0.1%	275,801,200	270,076,800	(5,724,400)	-2.1%
Montgomery	37,771,471,570	42,117,085,200	4,345,613,630	11.5%	17,460,382,100	23,468,353,200	6,007,971,100	34.4%
Prince George's	12,507,244,400	15,399,966,500	2,892,722,100	23.1%	7,820,265,300	8,900,813,900	1,080,548,600	13.8%
Queen Anne's	2,906,598,300	2,936,169,100	29,570,800	1.0%	435,542,900	446,966,700	11,423,800	2.6%
St. Mary's	3,346,233,400	3,329,620,200	(16,613,200)	-0.5%	1,042,641,800	1,126,468,300	83,826,500	8.0%
Somerset	470,424,750	490,510,100	20,085,350	4.3%	146,584,600	145,836,200	(748,400)	-0.5%
Talbot	2,262,095,100	2,096,774,400	(165,320,700)	-7.3%	83,251,300	82,762,800	(488,500)	-0.6%
Washington	2,309,532,320	2,349,858,000	40,325,680	1.7%	1,377,275,000	1,539,488,800	162,213,800	11.8%
Wicomico	1,476,213,800	1,519,960,800	43,747,000	3.0%	380,915,500	385,915,500	5,000,000	1.3%
Worcester	7,115,845,600	7,298,776,400	182,930,800	2.6%	806,849,600	798,327,200	(8,522,400)	-1.1%
<b>TOTAL</b>	<b>156,456,779,106</b>	<b>169,098,024,100</b>	<b>12,641,244,994</b>	<b>8.1%</b>	<b>55,436,536,592</b>	<b>65,763,803,100</b>	<b>10,327,266,508</b>	<b>18.6%</b>

**Decreases in Group 3 Full Cash Values  
Compares the January 1, 2015 Reassessment Full Cash Values  
to the Prior Valuation done January 1, 2012**

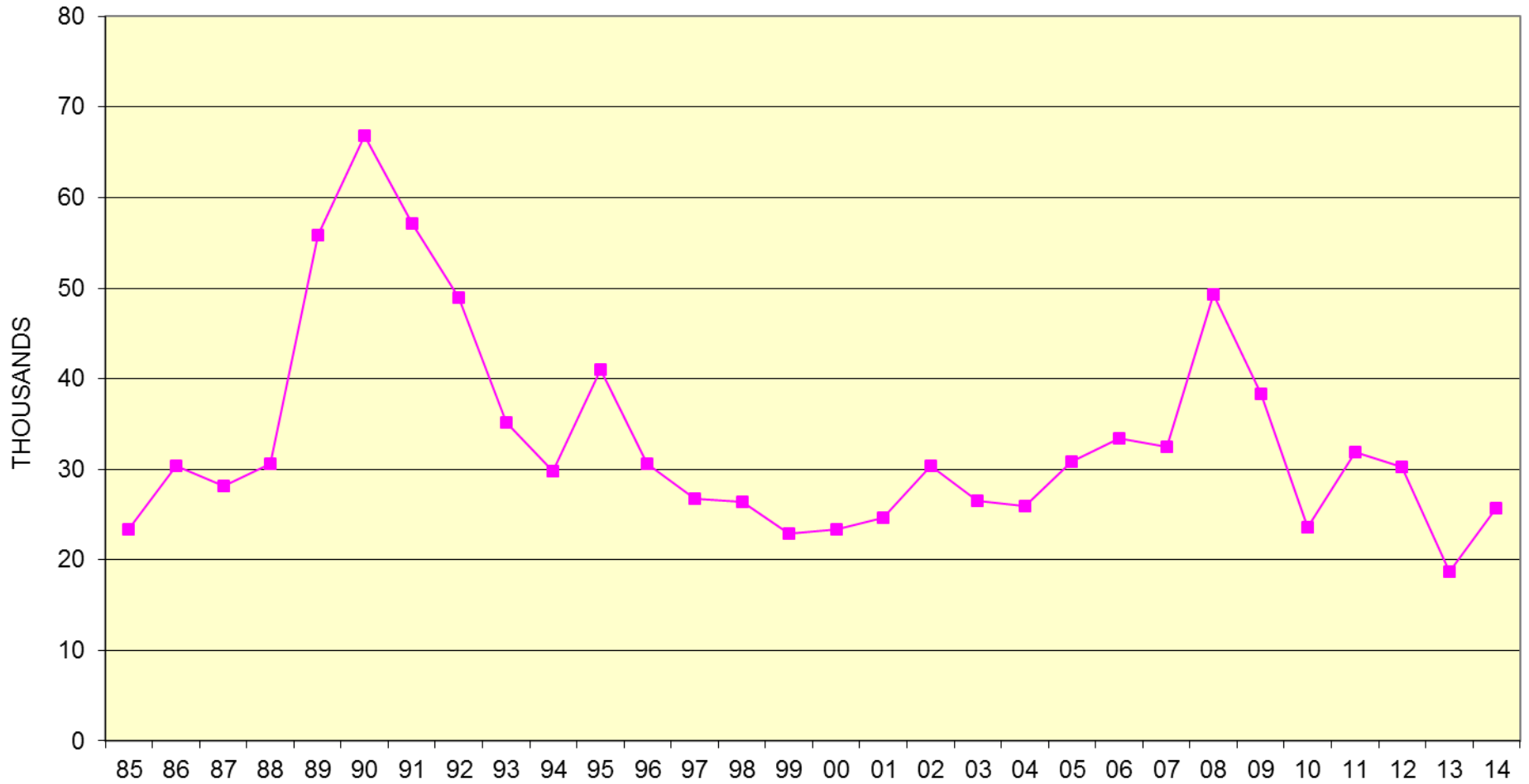
<b>County</b>	<b>Total Number of Residential Improved Properties</b>	<b>Number That Decreased in Value</b>	<b>Percentage That Decreased in Value</b>	<b>Total Number of All Properties</b>	<b>Number That Decreased in Value</b>	<b>Percentage That Decreased in Value</b>
Allegany	9,076	5,446	60.00%	14,076	6,616	47.00%
Anne Arundel	54,662	5,716	10.46%	65,932	7,488	11.36%
Baltimore City	61,568	21,387	34.74%	74,780	22,892	30.61%
Baltimore County	87,303	29,599	33.90%	106,957	30,139	28.18%
Calvert	12,895	7,127	55.27%	18,006	7,712	42.83%
Caroline	3,107	2,339	75.28%	4,706	3,371	71.63%
Carroll	16,810	7,552	44.93%	20,994	8,688	41.38%
Cecil	11,962	3,940	32.94%	16,053	5,184	32.29%
Charles	16,509	5,144	31.16%	23,112	6,531	28.26%
Dorchester	3,056	2,094	68.52%	6,194	2,396	38.68%
Frederick	18,908	1,231	6.51%	24,678	1,914	7.76%
Garrett	5,202	2,288	43.98%	10,145	2,884	28.43%
Harford	32,247	21,448	66.51%	39,173	22,613	57.73%
Howard	32,333	5,153	15.94%	37,278	5,870	15.75%
Kent	2,582	1,675	64.87%	4,194	2,045	48.76%
Montgomery	112,400	6,175	5.49%	128,641	6,798	5.28%
Prince George's	75,693	3,286	4.34%	91,505	4,513	4.93%
Queen Anne's	7,478	3,117	41.68%	10,393	4,177	40.19%
St. Mary's	13,153	6,532	49.66%	17,764	8,218	46.26%
Somerset	3,811	324	8.50%	7,095	689	9.71%
Talbot	4,355	3,487	80.07%	5,762	4,203	72.94%
Washington	11,867	5,960	50.22%	17,144	6,437	37.55%
Wicomico	10,455	4,228	40.44%	16,551	5,952	35.96%
Worcester	30,941	10,583	34.20%	32,578	11,254	34.54%
<b>Totals</b>	<b>638,373</b>	<b>165,831</b>	<b>25.98%</b>	<b>793,711</b>	<b>188,584</b>	<b>23.76%</b>

**Table R-2**  
**Triennial Change in Full Cash Value ( Residential & Commercial )**  
**January 1, 2003 through January 1, 2015**

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Gr. 3	Gr. 1	Gr. 2	Gr. 3	Gr. 1	Gr. 2	Gr. 3	Gr. 1	Gr. 2	Gr.3	Gr.1	Gr.2	Gr.3
Allegany	9.3%	10.6%	10.6%	21.4%	43.3%	34.5%	16.8%	0.4%	-4.5%	-5.3%	-2.4%	-2.8%	-0.4%
Anne Arundel	37.0%	49.0%	47.6%	65.9%	55.4%	34.9%	-0.3%	-17.9%	-16.6%	-12.6%	-1.9%	9.9%	10.8%
Baltimore City	23.0%	18.5%	21.6%	45.6%	58.5%	75.0%	20.9%	-2.6%	-8.7%	-6.8%	-3.1%	7.0%	9.6%
Baltimore	11.2%	19.3%	38.1%	53.4%	64.8%	32.6%	13.3%	-13.2%	-13.6%	-14.5%	-8.1%	1.2%	6.4%
Calvert	17.6%	29.7%	50.4%	71.7%	69.7%	38.3%	3.1%	-15.1%	-20.7%	-16.1%	-11.4%	-2.9%	0.8%
Caroline	13.3%	25.0%	38.9%	49.7%	73.6%	40.6%	13.4%	-15.6%	-18.8%	-18.9%	-15.7%	-3.6%	-2.8%
Carroll	15.8%	35.9%	42.2%	54.0%	56.9%	37.4%	5.1%	-19.2%	-19.6%	-15.4%	-3.8%	-3.0%	4.1%
Cecil	17.4%	20.5%	33.1%	56.7%	54.0%	33.3%	2.5%	-11.0%	-20.0%	-15.4%	-10.4%	-2.3%	3.9%
Charles	17.9%	27.5%	47.2%	70.2%	62.6%	41.4%	-4.6%	-19.8%	-26.6%	-15.2%	-6.8%	-4.2%	3.3%
Dorchester	12.3%	19.4%	32.5%	60.8%	58.5%	34.5%	6.8%	-9.9%	-21.4%	-10.8%	-11.7%	-7.9%	-0.8%
Frederick	18.1%	33.5%	56.0%	60.9%	52.2%	27.4%	-4.7%	-22.0%	-24.1%	-18.8%	-2.2%	4.0%	11.2%
Garrett	22.2%	11.1%	39.2%	47.6%	38.3%	29.0%	8.5%	0.0%	-2.4%	-14.7%	-3.6%	-14.0%	-2.8%
Harford	14.4%	25.5%	37.6%	48.2%	55.5%	38.6%	9.0%	-14.3%	-15.3%	-5.8%	-6.5%	1.6%	3.1%
Howard	29.0%	39.3%	48.5%	58.7%	50.3%	24.2%	-2.3%	-19.8%	-18.8%	-8.7%	2.5%	8.1%	10.5%
Kent	20.7%	30.6%	46.5%	36.8%	65.2%	37.3%	13.5%	-10.3%	-12.5%	-9.0%	-6.0%	-5.5%	-0.7%
Montgomery	36.3%	51.8%	65.0%	63.3%	43.4%	16.2%	-10.6%	-17.0%	-14.5%	-8.6%	4.1%	11.0%	18.7%
Prince George's	16.4%	32.8%	40.1%	60.6%	79.5%	51.6%	14.6%	-18.4%	-28.7%	-24.8%	-10.6%	5.3%	19.5%
Queen Anne's	38.6%	40.9%	48.3%	58.7%	50.1%	36.8%	7.2%	-12.4%	-18.6%	-13.7%	-9.0%	-10.3%	1.2%
St. Mary's	9.7%	19.1%	37.2%	57.2%	84.3%	49.0%	8.2%	-15.5%	-16.0%	-9.6%	-7.9%	-2.2%	1.5%
Somerset	17.0%	17.1%	49.5%	65.0%	79.6%	45.5%	4.4%	-10.6%	-18.5%	-20.6%	-11.5%	-13.3%	3.1%
Talbot	34.9%	31.3%	47.9%	53.5%	54.8%	42.7%	13.6%	-9.0%	-15.0%	-15.3%	-11.5%	-11.4%	-7.1%
Washington	11.1%	21.4%	32.4%	58.6%	64.7%	40.2%	3.0%	-18.4%	-18.3%	-9.0%	-6.9%	-3.0%	5.5%
Wicomico	12.7%	16.9%	21.3%	40.2%	53.2%	40.6%	5.1%	-15.6%	-20.1%	-20.2%	-17.4%	-6.2%	2.6%
Worcester	70.6%	55.5%	26.7%	78.9%	54.1%	33.3%	-12.7%	-20.0%	-14.9%	-17.4%	-14.3%	-7.8%	2.2%
State Average	26.4%	36.0%	46.6%	60.2%	56.1%	33.2%	0.8%	-16.1%	-17.9%	-13.0%	-3.6%	4.7%	10.8%

# NUMBER OF APPEALS

1985 - 2014



# PERCENTAGE OF ACCOUNTS APPEALED 1985 - 2014

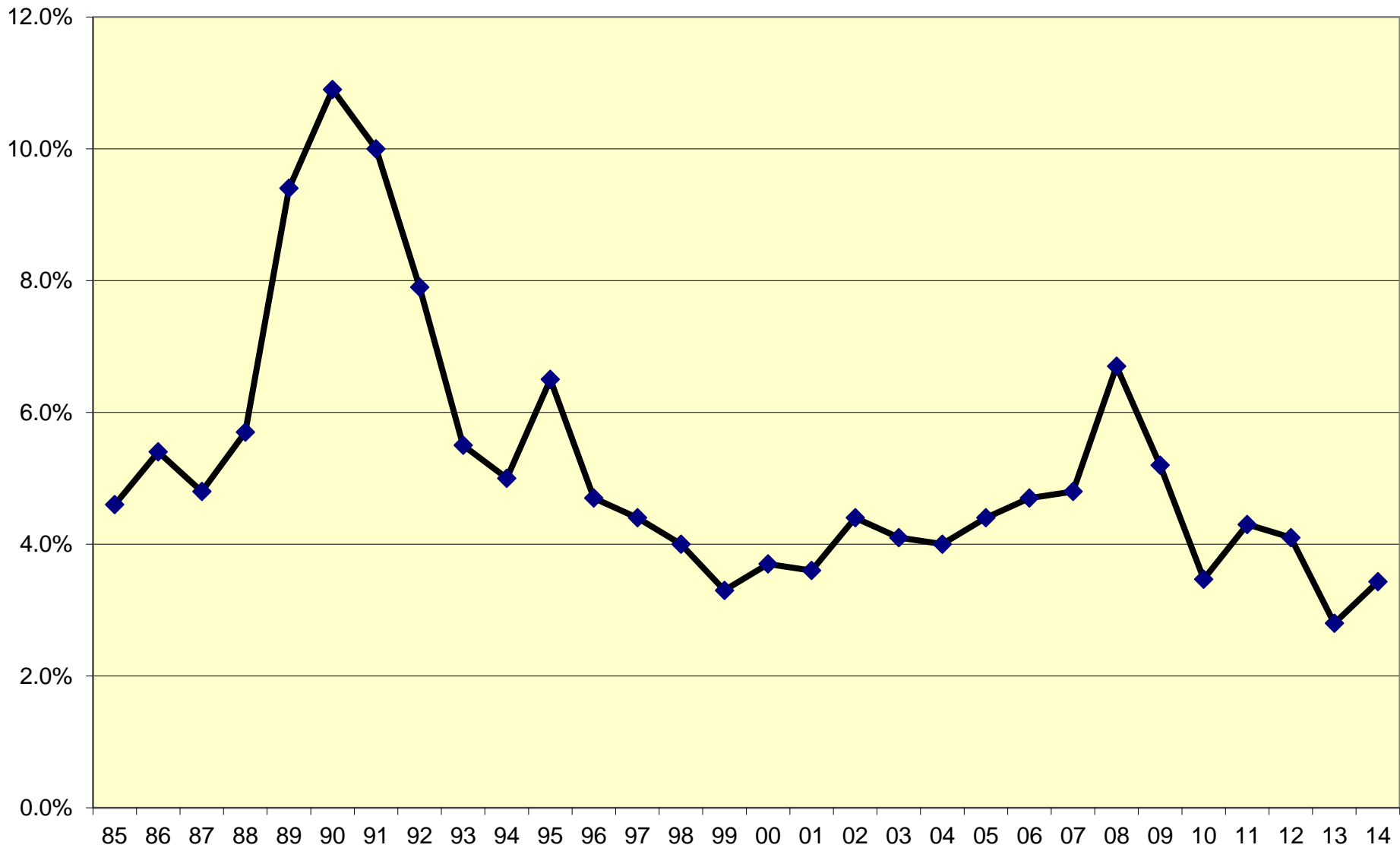


Table R-1  
July 1, 2015 County Established Assessment Caps

Jurisdiction	July 1, 2015 County Assessment Cap*
Allegany	7%
Anne Arundel	2%
Baltimore City	4%
Baltimore	4%
Calvert	10%
Caroline	5%
Carroll	5%
Cecil	8%
Charles	7%
Dorchester	5%
Frederick	5%
Garrett	5%
Harford	5%
Howard	5%
Kent	5%
Montgomery	10%
Prince George's	2%
Queen Anne's	5%
St. Mary's	5%
Somerset	10%
Talbot	0%
Washington	5%
Wicomico	5%
Worcester	3%

\*Annual assessment cap applies only to owner-occupied properties.



# Homestead Credit Application System

## Statistical Report by County

Covering Dates 01/01/2008 thru 01/10/2014

County Name	Owner Occupied "H" & "D" Accts	Applications Received	Denied	Net Approved Applications
Allegany	19,502	11,087	611	10,476
Anne Arundel	151,116	126,287	3,239	123,048
Baltimore City	117,238	91,616	5,255	86,361
Baltimore	211,666	172,477	5,118	167,359
Calvert	25,607	16,319	534	15,785
Caroline	8,412	6,680	244	6,436
Carroll	49,688	36,569	658	35,911
Cecil	25,114	19,895	529	19,366
Charles	41,040	23,289	846	22,443
Dorchester	8,665	6,344	263	6,081
Frederick	66,736	42,184	992	41,192
Garrett	8,315	6,158	377	5,781
Harford	71,656	50,944	1,142	49,802
Howard	79,971	64,080	1,184	62,896
Kent	5,576	4,373	164	4,209
Montgomery	249,726	156,350	3,478	152,872
Prince George's	197,755	139,715	4,170	135,545
Queen Anne's	15,129	11,554	309	11,245
St. Mary's	28,006	20,571	650	19,921
Somerset	5,517	2,655	141	2,514
Talbot	11,070	10,264	310	9,954
Washington	35,654	23,318	542	22,776
Wicomico	22,447	11,909	429	11,480
Worcester	15,666	13,188	891	12,297
<b>TOTALS</b>	<b>1,471,272</b>	<b>1,067,826</b>	<b>32,076</b>	<b>1,035,750</b>

**TABLE 3**

**HOMESTEAD TAX CREDIT RECIPIENTS FOR THE JULY 1, 2015 TAX YEAR (APPLICATION FILED)**

<b>County</b>	<b>No. of Accounts</b>	<b>Total County Credit</b>	<b>County Tax Rate</b>	<b>Foregone County Tax Revenue</b>	<b>Average Assessment County Credit</b>	<b>Average Foregone Tax Revenue</b>	<b>Total State Credit</b>	<b>State Tax Rate</b>	<b>Foregone State Tax Revenue</b>
Allegany	472	\$ 5,184,548	0.9790	\$ 50,757	10,984	\$ 108	\$ 1,933,019	0.1120	\$ 2,165
Anne Arundel	96,047	8,643,186,007	0.9430	81,505,244	89,989	849	54,219,792	0.1120	60,726
Baltimore City	54,818	1,797,285,141	2.2480	40,402,970	32,786	737	240,101,085	0.1120	268,913
Baltimore	60,528	1,206,482,712	1.1000	13,271,310	19,933	219	23,714,470	0.1120	26,560
Calvert	26	825,622	0.8920	7,365	31,755	283	823,270	0.1120	922
Caroline	688	12,016,691	0.9600	115,360	17,466	168	949,319	0.1120	1,063
Carroll	2,756	18,371,298	1.0180	187,020	6,666	68	1,527,042	0.1120	1,710
Cecil	96	1,538,524	0.9907	15,242	16,026	159	519,049	0.1120	581
Charles	432	5,663,437	1.2050	68,244	13,110	158	976,157	0.1120	1,093
Dorchester	692	18,888,968	0.9760	184,356	27,296	266	1,651,302	0.1120	1,849
Frederick	6,003	49,260,024	1.0600	522,156	8,206	87	4,535,681	0.1120	5,080
Garrett	1,604	25,622,398	0.9900	253,662	15,974	158	2,532,266	0.1120	2,836
Harford	607	7,418,329	1.0420	77,299	12,221	127	1,171,607	0.1120	1,312
Howard	23,442	478,300,607	1.0140	4,849,968	20,404	207	11,105,459	0.1120	12,438
Kent	1,356	62,978,494	1.0220	643,640	46,444	475	5,144,914	0.1120	5,762
Montgomery	4,562	78,005,624	0.7320	571,001	17,099	125	78,553,720	0.1120	87,980
Prince George's	92,096	2,434,168,694	0.9600	23,368,019	26,431	254	73,466,240	0.1120	82,282
Queen Anne's	1,984	57,891,353	0.8471	490,398	29,179	247	2,693,693	0.1120	3,017
St. Mary's	4,240	129,713,315	0.8570	1,111,643	30,593	262	4,648,080	0.1120	5,206
Somerset	54	859,221	0.9150	7,862	15,912	146	842,043	0.1120	943
Talbot	7,510	1,306,677,479	0.5270	6,886,190	173,992	917	880,023	0.1120	986
Washington	1,085	13,112,069	0.9480	124,302	12,085	115	768,974	0.1120	861
Wicomico	1,982	4,942,769	0.9516	47,035	2,494	24	1,113,997	0.1120	1,248
Worcester	4,701	150,733,487	0.7700	1,160,648	32,064	247	3,720,761	0.1120	4,167
<b>TOTALS</b>	<b>367,781</b>	<b>16,509,126,811</b>		<b>\$ 175,921,693</b>	<b>44,888</b>	<b>\$ 478</b>	<b>517,591,963</b>		<b>\$ 579,703</b>

AS OF 1/9/2015

**TABLE 2**  
**PROPERTIES WITH NO APPLICATIONS RECEIVED FOR JULY 1, 2015**

County	No Applications filed	
	No. of L Codes	No. of M Codes
Allegany	192	7,645
Anne Arundel	11,738	7,691
Baltimore City	13,613	15,332
Baltimore	9,453	24,527
Calvert	10	8,201
Caroline	123	1,601
Carroll	316	10,594
Cecil	25	4,891
Charles	99	14,529
Dorchester	222	2,058
Frederick	773	19,633
Garrett	369	1,921
Harford	104	17,656
Howard	3,380	9,461
Kent	272	892
Montgomery	374	81,221
Prince George's	18,656	29,289
Queen Anne's	431	2,474
St. Mary's	1,376	4,149
Somerset	35	2,416
Talbot	442	257
Washington	324	10,563
Wicomico	596	8,736
Worcester	821	1,989
<b>TOTALS</b>	<b>63,744</b>	<b>287,726</b>

# **Personal Property**

Business Personal Property  
Leroy Bryant, (410) 767-1170

Utility Operating Personal Property  
Laura Kittel, (410) 767-1940

Railroad Operating Personal Property  
Laura Kittel, (410) 767-1940

Actual County Detail

See the Department's website:

[www.dat.maryland.gov](http://www.dat.maryland.gov)

SDAT/Stats

Assessable Base Estimates

March (preferable)

For more information or questions,  
please visit the Department's website  
at [www.dat.maryland.gov](http://www.dat.maryland.gov)  
or contact your local Assessment Office.

Dale DeWeese  
Area Supervisor  
(410) 767-1199