

**Kent County Assessment Office**

400 High Street, 3rd Floor  
Chestertown, Maryland 21620 . . . . .(410) 778-7447

**Montgomery County Assessment Office**

30 W. Gude Drive, Suite 400  
Rockville, Maryland 20850 . . . . .(240) 314-4510

**Prince George's County Assessment Office**

14735 Main Street, Suite 354B  
Upper Marlboro, Maryland 20772 . . .(301) 952-2500

**Queen Anne's County Assessment Office**

District Court / Multi Service Center  
120 Broadway, Suite 7  
Centreville, Maryland 21617 . . . . .(410) 819-4160

**St. Mary's County Assessment Office**

Governmental Center – Carter Building  
23110 Leonard Hall Drive, Room 2059  
P.O. Box 653  
Leonardtown, Maryland 20650 . . . . .(301) 880-2900

**Somerset County Assessment Office**

11545 Somerset Avenue  
Princess Anne, Maryland 21853 . . . . .(410) 651-0868

**Talbot County Assessment Office**

29466 Pintail Drive, Suite 12  
Easton, Maryland 21601 . . . . .(410) 819-5920

**Washington County Assessment Office**

County Courthouse Complex  
3 Public Square  
Hagerstown, Maryland 21740 . . . . .(301) 791-3050

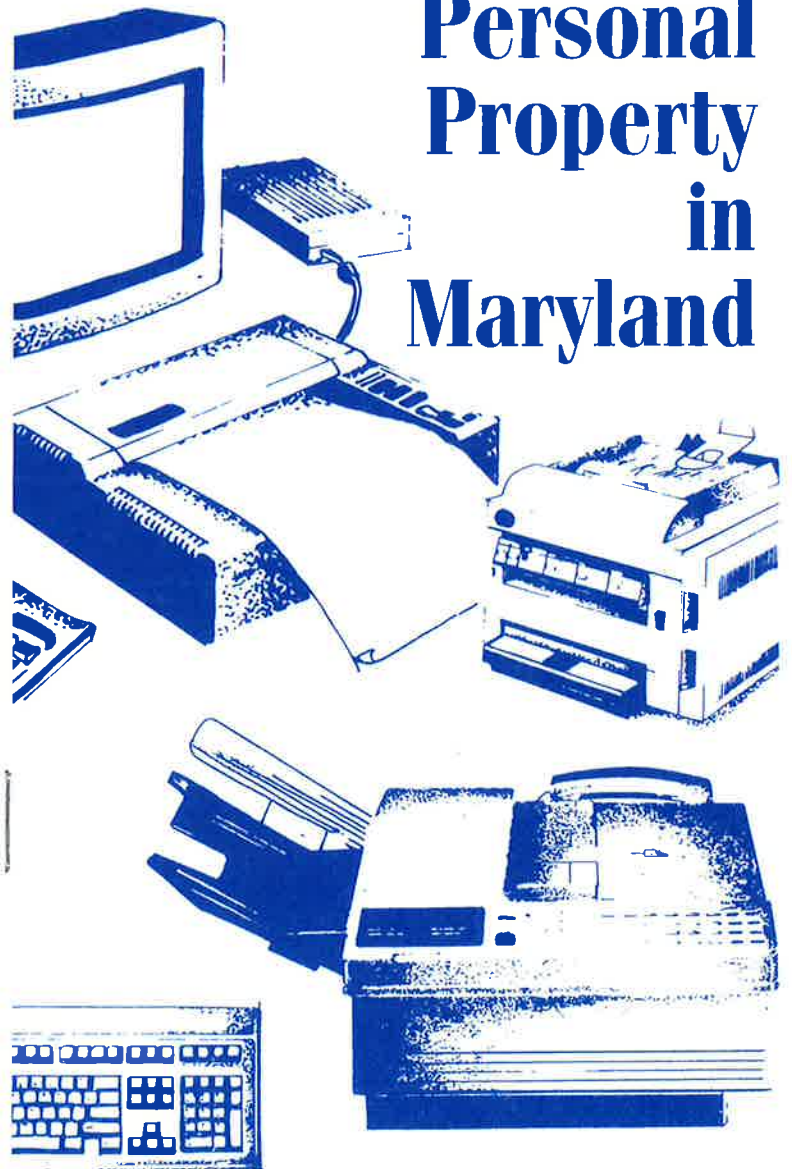
**Wicomico County Assessment Office**

Salisbury District Court - M.S.C.  
201 Baptist Street  
Salisbury, Maryland 21801-4962 . . . . .(410) 713-3560

**Worcester County Assessment Office**

1 West Market Street, Room 1202  
Snow Hill, Maryland 21863 . . . . .(410) 632-1196

# Assessment and Taxation of Business Personal Property in Maryland



**DEPARTMENT OF ASSESSMENTS  
& TAXATION**

**DATE REVISED: JULY, 2011**

# ASSESSMENT AND TAXATION OF BUSINESS OWNED PERSONAL PROPERTY

In Maryland there is a tax on business owned personal property which is imposed and collected by the local governments. Local levels of government include the 23 counties, Baltimore City, and numerous municipalities and towns. In order to foster the uniform and consistent administration of this tax, responsibility for the assessment of all personal property throughout Maryland rests with a single State agency, the Department of Assessments and Taxation.

Personal property generally includes furniture, fixtures, office and industrial equipment, machinery, tools, supplies, inventory, and any other property not classified as real property.

### FILING REQUIREMENTS/ANNUAL REPORT FEES

In contrast to real property, which is valued once every three years, personal property is valued every year for tax purposes. At the beginning of each year, the Department of Assessments and Taxation mails a personal property return to most businesses on record. Even if the business does not receive this return, it is still responsible for obtaining and filing one on time. All corporations, limited liability companies (LLCs), limited liability partnerships (LLPs), limited partnerships (LPs), real estate investment trusts (REITs) and domestic and foreign statutory trusts must file personal property returns (Form I) with the Department whether they own property or not. Sole proprietorships and general partnerships must file a return (Form AT3-51) only if they possess (own, lease, rent, use or borrow) business personal property or need a business license. These forms are always available on the Department's website. If you are unsure whether you are required to file, please call the appropriate number listed on page 12.

The business must file the return by April 15, reporting personal property located in Maryland on January 1, the "date of finality." This important date is used to determine ownership, location, value, and liability for tax purposes.

STATE OF MARYLAND  
DEPARTMENT OF ASSESSMENTS AND TAXATION  
PERSONAL PROPERTY DIVISION  
301 West Preston Street, Room 801  
Baltimore, Maryland 21201-2205  
www.dta.state.md.us  
(410) 767-1376 • (800) 230-5941 within Maryland

**Personal Property Return**  
**As of January 1, 2011**  
**Due April 15, 2011**

**2011**  
Form I  
Page 1 of 4

|   |             |                   |   |             |                   |
|---|-------------|-------------------|---|-------------|-------------------|
| <b>TYPE OF BUSINESS</b>                                     | <b>ID #</b> | <b>Filing Fee</b> | <b>TYPE OF BUSINESS</b>   | <b>ID #</b> | <b>Filing Fee</b> |
| <input type="checkbox"/> Domestic Stock Corporation (00)    | 0000        | \$100             | <input type="checkbox"/> Domestic Limited Liability Company (W)     | W000        | \$100             |
| <input type="checkbox"/> Foreign Stock Corporation (F)      | 0000        | \$100             | <input type="checkbox"/> Foreign Limited Liability Company (Z)      | Z000        | \$100             |
| <input type="checkbox"/> Domestic Non-Stock Corporation (T) | 0000        | \$100             | <input type="checkbox"/> Domestic Limited Partnership (M)           | M000        | \$100             |
| <input type="checkbox"/> Foreign Non-Stock Corporation (F)  | 0000        | \$100             | <input type="checkbox"/> Foreign Limited Partnership (P)            | P000        | \$100             |
| <input type="checkbox"/> Foreign Insurance Corporation (F)  | 0000        | \$100             | <input type="checkbox"/> Domestic Limited Liability Partnership (S) | S000        | \$100             |
| <input type="checkbox"/> Foreign Renewable Corporation (F)  | 0000        | \$100             | <input type="checkbox"/> Foreign Limited Liability Partnership (S)  | S000        | \$100             |
| <input type="checkbox"/> SDAT Certified Family Farm (AUMW)  | 0000        | \$100             | <input type="checkbox"/> Domestic Statutory Trust (B)               | B000        | \$100             |
| <input type="checkbox"/> Real Estate Investment Trust (R)   | 0000        | \$100             | <input type="checkbox"/> Foreign Statutory Trust (S)                | S000        | \$100             |

Mailing Address: \_\_\_\_\_  
City/State/Zip: \_\_\_\_\_  
Name of Business: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_

Check here if you are a preparer and do not treat this return as your own.

DEPARTMENT ID NUMBER: \_\_\_\_\_ FEDERAL EMPLOYER IDENTIFICATION NUMBER: \_\_\_\_\_

DATE OF INCORPORATION OR FORMALIZATION: \_\_\_\_\_ STATE OF INCORPORATION OR FORMALIZATION: \_\_\_\_\_ FEDERAL PRINCIPAL BUSINESS CODE: \_\_\_\_\_

TRADING AS NAME: \_\_\_\_\_  Check here if you use a preparer and do not treat this return as your own.

**SECTION I**

A. Is any business conducted in Maryland? (Yes/No) Date began: \_\_\_\_\_

B. Nature of business conducted in Maryland: \_\_\_\_\_

C. Does the business own, lease or use personal property located in Maryland? (Yes/No) If No, skip SECTION II.

**ONLY CORPORATIONS COMPLETE ITEM D**

D. Names and addresses of officers and names of directors (type or print):

| Name           | OFFICERS | Address |
|----------------|----------|---------|
| President      | _____    | _____   |
| Vice President | _____    | _____   |
| Secretary      | _____    | _____   |
| Treasurer      | _____    | _____   |
| DIRECTORS      |          |         |
| Name           | _____    | Address |
| _____          | _____    | _____   |

STATE OF MARYLAND  
DEPARTMENT OF ASSESSMENTS AND TAXATION  
PERSONAL PROPERTY DIVISION  
301 West Preston Street, Room 801  
Baltimore, MD 21201-2205  
www.dta.state.md.us  
(410) 767-1376 • (800) 230-5941 within Maryland

**ANNUAL PERSONAL PROPERTY RETURN OF  
SOLE PROPRIETORSHIPS AND GENERAL PARTNERSHIPS**

**AS OF JANUARY 1, 2011**  
**Due April 15, 2011**

**2011**  
Form AT3-51  
Page 1 of 2

OWNER'S NAME, TRADING AS NAME, AND MAILING ADDRESS: \_\_\_\_\_

DEPARTMENT ID NO. \_\_\_\_\_

Check here if this is a change of ownership.

Check here if this location has changed from the 2010 return.

**PART A**

1. Provide your federal employer ID # \_\_\_\_\_ (if none, provide social security number of owner)

2. Provide your federal principal business code # \_\_\_\_\_ (from IRS Schedule C or Form 1065)

3. **IMPORTANT:** List exact location of all personal property reported on this return including county, town, and street address. This assures proper distribution of assessments. If property is located in two or more locations, please attach additional copies of Part A for each location.

NOTE: If all of the personal property of this business is located entirely in the following exempt counties: Frederick, Garrett, Kent, Queen Anne's, or Talbot, you may be eligible to skip Part A. Line items 4 through 10. Be sure to complete signature section. Refer to Specific Instructions, Part A, 3 for more information.

STREET NUMBER & NAME: \_\_\_\_\_ (ZIP CODE) \_\_\_\_\_ (COUNTY) \_\_\_\_\_ (INCORP. TOWN)

4. State your nature of business or profession \_\_\_\_\_ Date began: \_\_\_\_\_

5. **Net gross sales or amount of business transacted during 2010 \$**  
If the business is in MD in Maryland and does not report any personal property, in remarks below explain how the business is conducted without personal property. If the business is using the personal property of another business, provide the name and address of that business.

6. Only sole proprietors complete questions 6a and 6b.

6a. Is this location the principal residence of the business owner? (Yes or No) \_\_\_\_\_

6b. Is the total original cost of all the property, including inventory and excluding licensed vehicles, less than \$10,000? If you answer yes to both 6a and 6b, your property is exempt. (Yes or No) \_\_\_\_\_

7. State the opening and closing dates of your fiscal year: \_\_\_\_\_

8. Do you have any fully depreciated property or property expensed under IRS rules? (Yes or No) \_\_\_\_\_ If yes, have you included such property on this return? (Yes or No) \_\_\_\_\_

9. Property leased by your business. See Instructions for Part A, 9.

10. Has the business disposed of assets during 2010? If yes, supply a schedule of disposition by year of acquisition and manner of disposal. (Yes or No) \_\_\_\_\_

REMARKS: \_\_\_\_\_

**T**he business must file the return by April 15, reporting personal property located in Maryland on January 1, the “date of finality.”

Extensions of the filing deadline until June 15th can be granted. The two options for requesting an extension are via the Department’s website or by paper document. The fastest, most reliable and convenient method is to visit our website at [www.dat.state.md.us](http://www.dat.state.md.us). This option is free, operational from February 1st through April 15th and offers Department ID number look-up, extension verification, confirmation numbers and recall lists by confirmation number. Paper extension requests may also be filed using Form AT3-71, but they must be received by March 15th and require a \$20 non-refundable processing fee for each entity.

All corporations, limited liability companies (LLCs), limited liability partnerships (LLPs), limited partnerships (LPs), real estate investment trusts (REITs), statutory trusts, sole proprietorships, and general partnerships are assigned a Department identification number that begins with a letter and is followed by 8 numbers. The letter denotes the type of business entity as shown below:

- A – Domestic Limited Liability Partnership
- B – Domestic Statutory Trust
- D – Domestic Stock or Non-Stock Corporation
- E – Foreign Limited Liability Partnership
- F – Foreign Stock or Non-Stock Corporation
- L – Sole Proprietor / General Partnership
- M – Domestic Limited Partnership
- P – Foreign Limited Partnership
- S – Foreign Statutory Trust
- W – Domestic Limited Liability Company
- Z – Foreign Limited Liability Company

A domestic entity is organized and exists under the laws of the State of Maryland. A foreign entity is formed in another state or country and is qualified or registered to do business in Maryland.

Domestic and foreign stock corporations, LLCs, LLPs, LPs and REITs, and statutory trusts are

required to pay an annual report fee. This fee is paid annually for the privilege of maintaining the legal entity’s existence in the State of Maryland and is due and payable with the filing of the personal property return. Non-stock corporations, sole proprietorships and general partnerships are not required to pay this fee. The following chart lists the annual report fee amounts:

| Domestic or Foreign Business Entity | Fee   |
|-------------------------------------|-------|
| Stock Corp                          | \$300 |
| Non-Stock Corp                      | \$0   |
| Foreign Insurance Corp              | \$300 |
| Foreign Interstate Corp             | \$0   |
| LLC                                 | \$300 |
| LLP                                 | \$300 |
| LP                                  | \$300 |
| Domestic Statutory Trust            | \$300 |
| Foreign Statutory Trust             | \$300 |
| REIT                                | \$300 |
| SDAT Certified Family Farm          | \$100 |
| Sole Proprietorship                 | \$0   |
| General Partnership                 | \$0   |
| Amended returns                     | \$0   |

**T**he annual report fee is paid annually for the privilege of maintaining the legal entity’s existence in the State of Maryland and is due and payable with the filing of the personal property return.

**PENALTIES**

A business which files an annual return after the due date of April 15 (June 15 for those with approved extensions), will receive an initial penalty of 1/10 of one percent of the county assessment, plus interest at the rate of 2% of the initial penalty amount for each thirty (30) days or part thereof that the return is late.

The following minimum and maximum initial penalty amounts apply:

| Days Late  | Minimum | Maximum |
|------------|---------|---------|
| 01-15      | \$30    | \$500   |
| 16-30      | \$40    | \$500   |
| 31 or more | \$50    | \$500   |

Businesses which do not file a return are subject to an estimated assessment of up to twice the estimated value of the personal property owned.

### **VALUATION/TAX BILLING & COLLECTION**

Personal property, except inventory, is assessed based on the original cost less an annual depreciation allowance. Property will not be depreciated below 25% (except for category D) of the original cost. For example, an item that was purchased for \$400 would be reduced by the depreciation factor each year until it reaches a minimum of \$100 (25% of the original cost).

**P**ersonal property, except inventory, is assessed based on the original cost less an annual depreciation allowance.

The depreciation factor is that percentage which when added to the depreciation rate equals 100%. It is also referred to as the "percent good." For example if the depreciation rate equals 10%, the depreciation factor will be 90%. The depreciation rates vary according to the category of the property, however 10% is the rate applied to most property. There are seven rate categories (A through G) with each pertaining to different types of personal property (see Appendix A on page 11 for rates). Inventory is valued at its fair average value using the cost or market value, whichever is lower.

After the returns are reviewed and the valuations are determined, assessment notices showing the assessed values of the properties are mailed to the businesses. These are not tax bills. These assessed values

are then certified to the respective county and/or municipal (town) governments which in turn calculate and issue tax bills, and collect the taxes for the tax year that begins on July 1 and ends on June 30. The personal property tax has been a local tax exclusively since 1984 when the State tax rate on personal property was set at zero. Business personal property is now exempt from the State property tax.

The formula generally used for valuing personal property (except inventory) is as follows:  
**original cost x depreciation factor = assessed value**

The formula for computing the taxes is:  
**assessed value ÷ 100 x tax rate = taxes due**

#### **EXAMPLE:**

A business purchased office furniture for \$40,000 in 2010 which is first reported on its 2011 return. It is category A property which receives a 10% depreciation rate per year (.90 depreciation factor). The example is based on a county tax rate of \$2.34 per \$100 of assessed value, and a town tax rate of \$1.10 per \$100 of assessed value.

#### **Assessment Calculation:**

2011 Assessment (Property is 1 Year Old)

| Original Cost | Depreciation Factor | Assessed Value |
|---------------|---------------------|----------------|
| \$40,000      | x .90               | = \$36,000     |

#### **Tax Calculation:**

| Assessed Value | Tax Rate | Taxes Due        |
|----------------|----------|------------------|
| \$36,000 ÷ 100 | x \$2.34 | = \$842 (county) |
| \$36,000 ÷ 100 | x \$1.10 | = \$396 (town)   |



**State of Maryland**  
**Department of Assessments and Taxation**  
**301 West Preston Street - Baltimore, MD 21201-2395**  
**Assessment Notice**  
**Personal Property**

Date of Notice: 08/23/2011  
 For Tax Year Beginning: 07/01/2011  
**Department ID Number: D 12345678**  
 Direct Inquiries To: ASSESSOR  
 Phone: 410-767-1170  
 Toll free in MD: 888-246-5941

ANY CORPORATION  
 XXX MAIN STREET  
 ANYWHERE, MD XXXXX-XXXX

This is to notify you that the tangible personal property of the owner named herein has been assessed for tax purposes as indicated on this notice. **This assessment will become final and conclusive** for the tax year indicated unless a written appeal is received within 45 days of this notice date. Please use your *Department ID* in all communications with the Department.

**This is not a tax bill.** Personal property tax bills are issued by local governments where the property is located.

|                                  | State Assessment | County Assessment | Town Assessment |
|----------------------------------|------------------|-------------------|-----------------|
| FURNITURE, FIXTURES, & EQUIPMENT |                  | 36,000            | 36,000          |
| COMMERCIAL INVENTORY             |                  |                   |                 |
| SUPPLIES                         |                  |                   |                 |
| MANUFACTURING / R&D INVENTORY    |                  |                   |                 |
| MANUFACTURING / R&D EQUIPMENT    |                  |                   |                 |
| OTHER VEHICLES                   |                  |                   |                 |
| LIVESTOCK                        |                  |                   |                 |
| OTHER PERSONAL PROPERTY          |                  |                   |                 |
| LEASED PROPERTY (LESSEE)         |                  |                   |                 |
| LEASED PROPERTY (LESSOR)         |                  |                   |                 |
| ESCAPED PROPERTY                 |                  |                   |                 |
| ESCAPED PROPERTY - PENALTY       |                  |                   |                 |
| <b>Total Assessment</b>          |                  | <b>36,000</b>     | <b>36,000</b>   |

INITIAL NOTICE

**Assessment Allocation by Locations**

| Location       | State Assessment | County Assessment | Town Assessment |
|----------------|------------------|-------------------|-----------------|
| HARFORD COUNTY |                  | 36,000            |                 |
| BEL AIR        |                  |                   | 36,000          |
|                |                  |                   |                 |
|                |                  |                   |                 |
|                |                  |                   |                 |
|                |                  |                   |                 |
|                |                  |                   |                 |
|                |                  |                   |                 |

## **EXEMPTIONS**

Certain personal property qualifies for exemption from assessment and taxation. Exemptions fall into two broad categories: 1) those mandated by State law and 2) those which are optional to local governments.

### ***Mandatory Exemptions***

All personal property owned by certain organizations, including religious groups, government, non-profit educational institutions, non-profit charitable organizations, non-profit hospitals, cemetery and mausoleum companies, and certain other organizations or groups which meet certain "strict use" criteria is exempt. These are referred to as exempt organizations and are fully exempt throughout Maryland from any assessment and taxation. It should be noted that because the laws differ, organizations granted exempt status by the Internal Revenue Service are not necessarily exempt from personal property taxation in Maryland.

In addition, State law requires that certain types of personal property be fully exempt throughout Maryland from any assessment and taxation. These include aircraft, farming implements, residential (non-business) property, most registered vehicles, boats not more than 100 feet in length, hand tools of mechanics or artisans, and intangible personal property (e.g. stocks, bonds, patents, goodwill, trademarks, etc.).

Customized computer software and related documentation is exempt. Embedded software residing permanently in the internal memory of a computer system and canned software sold from inventory in a tangible medium ready to use as it remains taxable. All other software is exempt. A business may not reduce the original cost of computer hardware by the value of software that is acquired as part of computer hardware.

Personal property owned by a small, home-based business is exempt if: 1) it is owned by a sole proprietorship; 2) it is located at the owner's

principal residence which is also the principal place of business of the sole proprietorship; and 3) its total original cost, excluding registered vehicles, is less than \$10,000. An initial return must be filed to receive this exemption.

### ***Optional Exemptions***

Optional exemptions cover certain types of personal property which receive a full or partial exemption at the discretion of the county or town where the property is located. The most significant types are commercial inventory, manufacturing inventory and manufacturing equipment.

Businesses that currently do not have a manufacturing exemption must file an application by September 1 to be eligible for the current year, or within 6 months of the date of the first assessment notice that includes the manufacturing personal property for taxable years beginning after June 30, 2009. Personal property used in Research & Development (R&D) falls under the definition of manufacturing. While the tests and definitions of these two different types of property vary considerably, R&D property will nevertheless receive the same exemption treatment accorded to traditional manufacturers.

Five counties (Frederick, Garrett, Kent, Queen Anne's and Talbot) have elected to exempt all business personal property from county taxation except the property of public utilities and non-utility generators. However, the towns within these counties may still impose the tax.

## **APPEALS / AMENDED RETURNS**

A property owner may file in writing an appeal of the assessment within 45 days of the date of the assessment notice with the Department. Businesses may file amended personal property returns to correct previous errors in reporting or claim missed exemptions, except for missed manufacturing exemptions, within three years of the April 15th date that the return was originally due.

## **TRANSFER OF PERSONAL PROPERTY**

If a business sells or transfers all of its personal property after January 1 and before July 1 of a given year, the seller or buyer must inform the Department in writing of the date of transfer, the consideration, the property involved, and the new owner. If this is done by October 1 of the year of the transfer, the purchaser (transferee) will be deemed the owner for property tax purposes.

## **TRADER'S LICENSE**

Businesses which sell goods or merchandise within Maryland must obtain a trader's license from the Clerk of the Circuit Court in the county where the business is located. The fee for the license is based on the value of the inventory reported on the personal property return filed by the business.

Sometimes businesses experience problems in obtaining their licenses. Usually these problems are the result of one of the following: 1) failure to file a personal property return in the previous year; 2) failure to report commercial inventory; 3) failure to pay personal property taxes from the previous year; 4) failure of a business to officially form a legal entity or register with the Department; 5) forfeiture of an entity's authority to do business in Maryland.

## **OUT OF BUSINESS**

If a business discontinues operations or goes "out of business" prior to January 1 and has not filed the appropriate legal documents with the Department's Charter Division, a return or letter of explanation detailing the date the business ceased operations and what happened to the property must be filed. Failure to provide this information will result in an estimated assessment being made against the business. A business that has not filed the aforementioned legal documents is legally active until it does so or until its charter or authority to do business is forfeited.

## **APPENDIX A**

### ***State of Maryland Department of Assessments and Taxation Depreciation Rate Chart For Business Personal Property Assessments***

#### **STANDARD DEPRECIATION RATE**

Category A - 10% per year-minimum 25%  
All property not specifically listed below.

#### **SPECIAL DEPRECIATION RATES**

(The rates listed below apply only to the items specifically listed. Use Category A for all other assets.)

Category B - 20% per year-minimum 25%  
Mainframe computers originally costing \$500,000 or more.

Category C - 20% per year-minimum 25%  
Autos (unregistered), bowling alley equipment, brain scanners, car wash equipment, fax machines, contractor's heavy equipment (tractors, bulldozers), hotel, motel, hospital and nursing home furniture and fixtures (room and lobby), MRI equipment, mobile telephones, model home furnishings, music boxes, outdoor Christmas decorations, outdoor theatre equipment, photocopy equipment, radio and TV transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stevedore equipment, theatre seats, trucks (unregistered), vending machines (cigarette, candy, soft drink), x-ray equipment.

Category D - 30% per year-minimum 10%  
Data processing equipment, canned software.

Category E - 33 1/3% per year-minimum 25%  
Blinds, carpets, drapes, shades. The following applies to equipment rental companies only: rental stereo and radio equipment, rental televisions, rental video cassette recorders and rental video tapes.

Category F - 50% per year-minimum 25%  
Pinball machines, rental tuxedos, rental uniforms, video games.

Category G - 5% per year-minimum 25%  
Boats, ships, vessels (over 100 feet).

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

For further information on personal property, businesses should contact the appropriate office below:

Corporations, LLCs, LLPs, Limited Partnerships, Statutory Trusts, REITs      Department of Assessments and Taxation  
Business Personal Property Division  
301 West Preston Street, Room 801  
Baltimore, MD 21201-2395  
(410) 767-1170 Fax: 410-333-5512  
1-888-246-5941 (toll free within MD)

Sole Proprietors, General Partnerships      Department of Assessments and Taxation  
Business Personal Property Unit  
301 West Preston Street, Room 801  
Baltimore, MD 21201-2395  
(410) 767-4991 Fax: 410-333-7937  
1-888-246-5941 (toll free within MD)

Other ways to reach the Department are:

Website ..... <http://www.dat.state.md.us>  
Email ..... [persprop@dat.state.md.us](mailto:persprop@dat.state.md.us)  
MD Relay Service ..... 1-800-735-2258 TT/voice

The Department also has a local assessment office in each of the counties where forms and routine information may be obtained as follows:

**Allegheny County Assessment Office**  
112 Baltimore Street, 3rd Floor  
Cumberland, Maryland 21502 .....(301) 777-2108

**Anne Arundel County Assessment Office**  
45 Calvert Street, 3rd Floor  
Annapolis, Maryland 21401 .....(410) 974-5709

**Baltimore City Office**  
301 West Preston Street, Room 801  
Baltimore, Maryland 21201-2395 .....(410) 767-4991

**Baltimore County Assessment Office**  
Hampton Plaza  
300 E. Joppa Road, Suite 602  
Baltimore, Maryland 21286 .....(410) 512-4900

**Calvert County Assessment Office**  
State Office Building, Room 1200  
200 Duke Street  
Prince Frederick, Maryland 20678 ... (443) 550-6840

**Caroline County Assessment Office**  
Denton Multi-Service Center  
207 South 3rd Street  
Denton, Maryland 21629 .....(410) 819-4450

**Carroll County Assessment Office**  
Winchester Exchange  
17 E. Main Street, Rear  
Westminster, Maryland 21157 .....(410) 857-0600  
.....Balto. Line (410) 876-1207

**Cecil County Assessment Office**  
Multi-Service Center  
170 E. Main Street  
Elkton, Maryland 21921 .....(410) 996-2770

**Charles County Assessment Office**  
101 Catalpa Drive, Suite 101A  
P.O. Box 2726  
La Plata, Maryland 20646 .....(301) 932-2440

**Dorchester County Assessment Office**  
501 Court Lane  
P.O. Box 488  
Cambridge, Maryland 21613 .....(410) 228-3380

**Frederick County Assessment Office**  
5310 Spectrum Drive, Suite E  
Frederick, Maryland 21703 .....(301) 815-5350

**Garrett County Assessment Office**  
County Courthouse  
P.O. Box 388  
Oakland, Maryland 21550 .....(301) 334-1950

**Harford County Assessment Office**  
District Court Multi-Service Center  
2 South Bond Street, Suite 400  
Bel Air, Maryland 21014 .....(410) 836-4800

**Howard County Assessment Office**  
District Court Multi-Service Center  
3451 Courthouse Drive  
Ellicott City, Maryland 21043 .....(410) 480-7940