

**Estimated Assessable Base Loss Due to Homestead Property Tax Credit**  
**Fiscal 2021**  
**(\$ in Thousands)**

<b>County</b>	<b>Total County Assessable Base</b>	<b>Loss Due to 10% Homestead Cap</b>	<b>After 10% Homestead Cap</b>	<b>Percent Lost</b>	<b>Loss Due to Actual Homestead Cap</b>	<b>After Actual Homestead Cap</b>	<b>Percent Lost</b>
Allegany	\$3,642,167	\$1,179	\$3,640,988	0.0%	\$6,281	\$3,635,886	0.2%
Anne Arundel	94,596,814	59,706	94,537,108	0.1%	8,896,210	85,700,604	9.4%
Baltimore City	42,007,018	157,185	41,849,833	0.4%	1,062,341	40,944,677	2.5%
Baltimore	89,286,003	58,626	89,227,377	0.1%	1,035,976	88,250,027	1.2%
Calvert	12,525,638	2,151	12,523,487	0.0%	2,151	12,523,487	0.0%
Caroline	2,689,274	3,224	2,686,050	0.1%	23,719	2,665,555	0.9%
Carroll	20,589,104	5,517	20,583,587	0.0%	58,252	20,530,852	0.3%
Cecil	10,659,456	3,219	10,656,237	0.0%	46,656	10,612,800	0.4%
Charles	18,838,986	5,665	18,833,321	0.0%	20,533	18,818,453	0.1%
Dorchester	2,856,785	1,234	2,855,551	0.0%	9,144	2,847,641	0.3%
Frederick	33,695,354	13,213	33,682,141	0.0%	93,379	33,601,975	0.3%
Garrett	4,477,995	1,204	4,476,791	0.0%	8,776	4,469,219	0.2%
Harford	29,214,799	3,479	29,211,320	0.0%	26,460	29,188,339	0.1%
Howard	54,961,246	13,209	54,948,037	0.0%	177,869	54,783,377	0.3%
Kent	2,974,948	538	2,974,410	0.0%	15,980	2,958,968	0.5%
Montgomery	198,990,215	65,187	198,925,028	0.0%	65,187	198,925,028	0.0%
Prince George's	102,576,888	399,646	102,177,242	0.4%	8,230,400	94,346,488	8.0%
Queen Anne's	8,660,178	2,895	8,657,283	0.0%	45,145	8,615,033	0.5%
St. Mary's	12,923,534	1,386	12,922,148	0.0%	46,702	12,876,832	0.4%
Somerset	1,372,584	270	1,372,314	0.0%	270	1,372,314	0.0%
Talbot	8,623,387	2,263	8,621,124	0.0%	1,068,937	7,554,450	12.4%
Washington	13,136,392	3,758	13,132,634	0.0%	24,498	13,111,894	0.2%
Wicomico	6,533,092	3,242	6,529,850	0.0%	21,266	6,511,826	0.3%
Worcester	16,362,490	3,969	16,358,521	0.0%	143,202	16,219,288	0.9%
<b>Total</b>	<b>\$792,194,347</b>	<b>\$811,965</b>	<b>\$791,382,382</b>	<b>0.1%</b>	<b>\$21,129,334</b>	<b>\$771,065,013</b>	<b>2.7%</b>

Source: State Department of Assessments and Taxation, Department of Legislative Services

## County Tax Relief Due to Homestead Tax Credits

County	Fiscal 2020		Fiscal 2021		Fiscal 2022 Estimate	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$53,484	0.2%	\$61,240	0.2%	\$88,806	0.2%
Anne Arundel	82,312,864	9.6%	83,090,605	9.4%	85,084,215	9.4%
Baltimore City	25,350,553	2.7%	23,881,413	2.5%	23,460,774	2.5%
Baltimore	12,098,658	1.3%	11,395,729	1.2%	12,047,088	1.2%
Calvert	14,116	0.0%	20,049	0.0%	22,241	0.0%
Caroline	151,301	0.6%	232,449	0.9%	296,528	1.1%
Carroll	476,768	0.2%	593,011	0.3%	722,058	0.3%
Cecil	393,063	0.4%	485,872	0.4%	568,124	0.5%
Charles	205,740	0.1%	247,418	0.1%	274,838	0.1%
Dorchester	77,514	0.3%	91,440	0.3%	113,941	0.4%
Frederick	813,416	0.2%	989,824	0.3%	1,255,589	0.3%
Garrett	100,067	0.2%	92,670	0.2%	90,679	0.2%
Harford	216,336	0.1%	275,717	0.1%	373,926	0.1%
Howard	2,187,392	0.3%	2,223,353	0.3%	2,958,942	0.4%
Kent	198,308	0.7%	163,318	0.5%	144,990	0.5%
Montgomery	616,068	0.0%	646,133	0.0%	828,418	0.0%
Prince George's	100,358,776	7.5%	113,085,699	8.0%	126,538,436	8.5%
Queen Anne's	343,116	0.5%	382,423	0.5%	315,091	0.4%
St. Mary's	347,168	0.3%	395,940	0.4%	496,507	0.4%
Somerset	1,999	0.0%	2,700	0.0%	4,016	0.0%
Talbot	6,741,338	12.5%	6,811,267	12.4%	7,004,725	12.6%
Washington	160,961	0.1%	232,240	0.2%	346,601	0.3%
Wicomico	221,296	0.4%	197,471	0.3%	218,728	0.3%
Worcester	1,243,157	0.9%	1,210,064	0.9%	1,224,935	0.9%
<b>Statewide</b>	<b>\$234,683,460</b>	<b>2.6%</b>	<b>\$246,808,045</b>	<b>2.7%</b>	<b>\$264,480,195</b>	<b>2.8%</b>

Source: State Department of Assessments and Taxation, Department of Legislative Services