

Estimated Assessable Base Loss Due to Homestead Property Tax Credit
Fiscal 2026
(\$ in Thousands)

County	Total County Assessable Base	Loss Due to 10% Homestead Cap	After 10% Homestead Cap	Percent Lost	Loss Due to Actual Homestead Cap	After Actual Homestead Cap	Percent Lost
Allegany	\$4,567,056	\$23,326	\$4,543,730	0.5%	\$152,482	\$4,414,574	3.3%
Anne Arundel	114,226,042	444,222	113,781,820	0.4%	12,875,335	101,350,707	11.3%
Baltimore City	52,023,419	344,611	51,678,808	0.7%	1,536,484	50,486,935	3.0%
Baltimore	110,448,666	392,370	110,056,296	0.4%	3,939,731	106,508,935	3.6%
Calvert	15,027,009	28,098	14,998,911	0.2%	28,098	14,998,911	0.2%
Caroline	3,603,988	33,322	3,570,666	0.9%	162,272	3,441,716	4.5%
Carroll	26,550,784	104,841	26,445,943	0.4%	824,706	25,726,078	3.1%
Cecil	13,851,763	14,135	13,837,628	0.1%	256,776	13,594,987	1.9%
Charles	26,211,353	111,377	26,099,976	0.4%	433,849	25,777,504	1.7%
Dorchester	3,862,698	15,927	3,846,771	0.4%	76,387	3,786,311	2.0%
Frederick	49,515,341	288,941	49,226,400	0.6%	1,921,953	47,593,388	3.9%
Garrett	6,951,232	81,015	6,870,217	1.2%	216,845	6,734,387	3.1%
Harford	36,274,572	32,703	36,241,869	0.1%	436,054	35,838,518	1.2%
Howard	69,789,025	173,366	69,615,659	0.2%	1,958,818	67,830,207	2.8%
Kent	3,564,375	10,405	3,553,970	0.3%	54,316	3,510,059	1.5%
Montgomery	244,123,559	899,272	243,224,287	0.4%	899,272	243,224,287	0.4%
Prince George's	136,518,688	495,115	136,023,573	0.4%	13,040,951	123,477,737	9.6%
Queen Anne's	11,555,649	34,472	11,521,177	0.3%	299,411	11,256,238	2.6%
St. Mary's	16,351,661	27,562	16,324,099	0.2%	616,596	15,735,065	3.8%
Somerset	1,911,916	45,427	1,866,489	2.4%	45,427	1,866,489	2.4%
Talbot	10,556,297	25,951	10,530,346	0.2%	1,439,201	9,117,096	13.6%
Washington	18,408,443	264,996	18,143,447	1.4%	798,270	17,610,173	4.3%
Wicomico	9,113,680	84,348	9,029,332	0.9%	302,333	8,811,347	3.3%
Worcester	22,549,614	220,645	22,328,969	1.0%	854,423	21,695,191	3.8%
Total	\$1,007,556,830	\$4,196,447	\$1,003,360,383	0.4%	\$43,169,990	\$964,386,840	4.3%

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

County Tax Relief Due to Homestead Property Tax Credits

County	Fiscal 2025		Fiscal 2026		Fiscal 2027 Estimate	
	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base	Revenue Foregone	Percent of Base
Allegany	\$917,163	2.2%	\$1,486,703	3.3%	\$1,901,034	4.0%
Anne Arundel	104,767,621	9.9%	125,792,022	11.3%	149,830,451	12.7%
Baltimore City	27,560,539	2.5%	34,540,162	3.0%	39,441,090	3.3%
Baltimore	27,770,993	2.4%	43,337,042	3.6%	54,903,203	4.3%
Calvert	178,176	0.1%	271,714	0.2%	279,765	0.2%
Caroline	1,118,757	3.4%	1,590,264	4.5%	1,868,529	5.0%
Carroll	5,017,435	2.0%	8,395,507	3.1%	10,936,589	3.8%
Cecil	1,490,152	1.2%	2,522,572	1.9%	3,343,260	2.3%
Charles	4,101,159	1.4%	5,227,880	1.7%	5,095,106	1.5%
Dorchester	453,599	1.3%	786,793	2.0%	951,357	2.3%
Frederick	13,014,102	2.6%	21,333,683	3.9%	27,498,013	4.6%
Garrett	1,327,263	2.1%	2,211,829	3.1%	2,659,738	3.5%
Harford	2,354,607	0.7%	4,264,174	1.2%	5,451,183	1.5%
Howard	15,128,212	1.8%	24,485,226	2.8%	31,649,412	3.4%
Kent	347,292	1.0%	555,105	1.5%	683,943	1.8%
Montgomery	6,363,901	0.3%	9,345,230	0.4%	9,382,339	0.4%
Prince George's	155,368,147	8.8%	179,182,662	9.6%	194,781,106	9.9%
Queen Anne's	1,423,525	1.6%	2,485,108	2.6%	3,370,429	3.3%
St. Mary's	3,405,123	2.6%	5,227,497	3.8%	6,600,893	4.6%
Somerset	265,786	1.6%	454,267	2.4%	507,415	2.4%
Talbot	9,825,422	12.6%	11,559,667	13.6%	13,508,327	15.0%
Washington	4,157,809	2.7%	7,407,945	4.3%	10,410,393	5.7%
Wicomico	1,631,796	2.3%	2,448,601	3.3%	3,193,929	4.0%
Worcester	4,778,340	2.8%	6,963,551	3.8%	9,695,728	4.8%
Statewide	\$392,766,921	3.5%	\$501,875,205	4.3%	\$587,943,231	4.8%

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