

Table R-1
Residential and Commercial Full Cash Value Change

Value and Percent Change for Reassessment Group 2

January 1, 2023 Base Full Cash Values Compared To January 1, 2026 Reassessment Full Cash Values

Group 2	Residential			Commercial			Residential & Commercial Combined		
County	1-Jan-23	1-Jan-26	% Change	1-Jan-23	1-Jan-26	% Change	1-Jan-23	1-Jan-26	% Change
Allegany	1,294,741,500	1,481,653,700	14.4%	260,163,700	287,559,000	10.5%	1,554,905,200	1,769,212,700	13.8%
Anne Arundel	31,234,587,900	36,244,965,200	16.0%	15,283,308,970	17,285,104,400	13.1%	46,517,896,870	53,530,069,600	15.1%
Baltimore City	10,824,243,440	12,269,544,700	13.4%	9,185,088,400	9,833,784,200	7.1%	20,009,331,840	22,103,328,900	10.5%
Baltimore	34,015,337,700	38,224,817,300	12.4%	13,158,702,200	14,650,664,600	11.3%	47,174,039,900	52,875,481,900	12.1%
Calvert	4,690,864,300	5,104,398,800	8.8%	379,485,200	420,509,500	10.8%	5,070,349,500	5,524,908,300	9.0%
Caroline	1,277,722,800	1,434,589,900	12.3%	221,833,100	238,439,100	7.5%	1,499,555,900	1,673,029,000	11.6%
Carroll	7,477,403,841	8,680,856,000	16.1%	578,487,600	646,913,200	11.8%	8,055,891,441	9,327,769,200	15.8%
Cecil	3,304,935,600	3,803,490,200	15.1%	709,254,000	811,878,100	14.5%	4,014,189,600	4,615,368,300	15.0%
Charles	5,957,289,300	6,713,444,600	12.7%	369,470,400	403,940,700	9.3%	6,326,759,700	7,117,385,300	12.5%
Dorchester	1,250,864,800	1,394,889,700	11.5%	389,482,982	425,582,300	9.3%	1,640,347,782	1,820,472,000	11.0%
Frederick	14,405,448,400	16,757,114,000	16.3%	2,365,835,300	2,790,589,100	18.0%	16,771,283,700	19,547,703,100	16.6%
Garrett	3,733,827,400	4,062,676,100	8.8%	276,640,300	294,632,800	6.5%	4,010,467,700	4,357,308,900	8.6%
Harford	11,712,797,442	12,953,956,900	10.6%	2,171,420,100	2,418,791,800	11.4%	13,884,217,542	15,372,748,700	10.7%
Howard	21,033,145,000	24,560,760,700	16.8%	5,661,750,500	6,092,141,000	7.6%	26,694,895,500	30,652,901,700	14.8%
Kent	1,400,252,400	1,502,222,500	7.3%	26,039,400	27,838,200	6.9%	1,426,291,800	1,530,060,700	7.3%
Montgomery	63,779,356,200	71,838,791,400	12.6%	19,142,788,900	21,239,784,300	11.0%	82,922,145,100	93,078,575,700	12.2%
Prince George's	46,944,132,800	51,757,154,800	10.3%	11,711,224,800	12,937,994,900	10.5%	58,655,357,600	64,695,149,700	10.3%
Queen Anne's	1,782,826,300	2,069,432,900	16.1%	137,857,900	154,320,000	11.9%	1,920,684,200	2,223,752,900	15.8%
St. Mary's	6,008,579,400	6,637,791,400	10.5%	526,237,200	594,710,800	13.0%	6,534,816,600	7,232,502,200	10.7%
Somerset	461,607,500	510,297,200	10.5%	72,804,700	75,133,200	3.2%	534,412,200	585,430,400	9.5%
Talbot	3,340,063,900	3,947,614,100	18.2%	204,169,900	248,852,400	21.9%	3,544,233,800	4,196,466,500	18.4%
Washington	3,813,980,900	4,681,966,300	22.8%	1,862,288,400	2,102,114,000	12.9%	5,676,269,300	6,784,080,300	19.5%
Wicomico	2,452,497,200	2,885,376,800	17.7%	1,098,755,900	1,236,543,700	12.5%	3,551,253,100	4,121,920,500	16.1%
Worcester	3,460,108,100	3,824,293,200	10.5%	786,703,400	853,466,500	8.5%	4,246,811,500	4,677,759,700	10.1%
TOTAL	285,656,614,123	323,342,098,400	13.2%	86,579,793,252	96,071,287,800	11.0%	372,236,407,375	419,413,386,200	12.7%

Table R-2
Increases in Group 2 Full Cash Values
Compares the January 1, 2026 Reassessment Full Cash Values
to the Prior Valuation done January 1, 2023

County	Total Number of Residential Improved Properties	Number That Increased in Value	Percentage That Increased in Value	Total Number of All Properties	Number That Increased in Value	Percentage That Increased in Value
Allegany	9,571	9,327	97.45%	13,651	11,250	82.41%
Anne Arundel	80,911	80,083	98.98%	89,383	85,154	95.27%
Baltimore City	72,004	58,479	81.22%	82,100	65,902	80.27%
Baltimore County	80,766	69,404	85.93%	92,209	73,204	79.39%
Calvert	10,856	10,757	99.09%	12,233	11,057	90.39%
Caroline	4,362	4,225	96.86%	5,774	4,696	81.33%
Carroll	18,791	18,545	98.69%	21,247	19,735	92.88%
Cecil	11,432	11,247	98.38%	13,454	11,786	87.60%
Charles	16,195	15,578	96.19%	19,308	17,361	89.92%
Dorchester	6,384	5,502	86.18%	8,405	5,945	70.73%
Frederick	38,072	37,677	98.96%	41,864	40,271	96.19%
Garrett	7,649	7,422	97.03%	11,081	8,964	80.90%
Harford	31,078	30,954	99.60%	33,559	31,968	95.26%
Howard	32,600	32,401	99.39%	35,047	33,829	96.52%
Kent	3,932	3,684	93.69%	5,033	3,726	74.03%
Montgomery	90,388	76,484	84.62%	95,321	79,825	83.74%
Prince George's	108,274	103,543	95.63%	123,908	110,157	88.90%
Queen Anne's	5,074	4,945	97.46%	6,611	5,938	89.82%
St. Mary's	15,046	14,758	98.09%	17,920	16,636	92.83%
Somerset	3,060	2,629	85.92%	5,108	2,812	55.05%
Talbot	4,683	4,666	99.64%	5,751	5,403	93.95%
Washington	17,476	17,285	98.91%	20,099	18,247	90.79%
Wicomico	11,475	11,286	98.35%	14,956	12,303	82.26%
Worcester	11,136	10,070	90.43%	15,156	11,545	76.17%
Totals	691,215	640,951	92.73%	789,178	687,714	87.14%

Table R-3
Triennial Change in Full Cash Value (Residential & Commerical)
January 1, 2013 through January 1, 2026

County	2013 Group 1	2014 Group 2	2015 Group 3	2016 Group 1	2017 Group 2	2018 Group 3	2019 Group 1	2020 Group 2	2021 Group 3	2022 Group 1	2023 Group 2	2024 Group 3	2025 Group 1	2026 Group 2
Allegany	-2.4%	-2.8%	-0.4%	1.3%	-0.2%	0.4%	2.4%	3.2%	5.2%	10.7%	23.5%	24.4%	31.0%	13.8%
Anne Arundel	-1.9%	9.9%	10.8%	11.5%	12.4%	8.9%	7.9%	10.8%	6.0%	7.9%	17.4%	22.0%	22.0%	15.1%
Baltimore City	-3.1%	7.0%	9.6%	10.9%	6.2%	3.6%	8.4%	9.1%	4.1%	6.6%	21.6%	17.9%	17.4%	10.5%
Baltimore	-8.1%	1.2%	6.4%	12.4%	8.5%	6.6%	10.9%	8.1%	7.2%	11.1%	16.4%	23.3%	22.6%	12.1%
Calvert	-11.4%	-2.9%	0.8%	3.9%	3.8%	4.0%	7.0%	7.4%	7.0%	11.7%	18.9%	24.9%	19.4%	9.0%
Caroline	-15.7%	-3.6%	-2.8%	0.5%	-0.8%	7.0%	11.5%	6.8%	8.9%	17.3%	23.6%	26.6%	22.6%	11.6%
Carroll	-3.8%	-3.0%	4.1%	6.0%	5.3%	7.1%	8.0%	6.2%	7.8%	12.9%	23.9%	23.5%	21.4%	15.8%
Cecil	-10.4%	-2.3%	3.9%	1.1%	6.1%	6.0%	9.5%	9.2%	5.8%	6.8%	20.7%	22.0%	24.2%	15.0%
Charles	-6.8%	-4.2%	3.3%	12.4%	8.3%	5.6%	12.2%	7.3%	8.6%	23.4%	29.4%	26.2%	11.9%	12.5%
Dorchester	-11.7%	-7.9%	-0.8%	-1.4%	2.1%	-5.1%	7.6%	7.9%	5.0%	11.8%	21.1%	21.0%	23.2%	11.0%
Frederick	-2.2%	4.0%	11.2%	9.3%	6.3%	6.2%	10.0%	9.8%	11.0%	18.4%	29.5%	30.8%	28.6%	16.6%
Garrett	-3.6%	-14.0%	-2.8%	1.5%	0.1%	0.2%	3.7%	4.0%	7.1%	10.0%	50.8%	44.2%	23.6%	8.6%
Harford	-6.5%	1.6%	3.1%	3.2%	6.0%	4.5%	5.8%	5.6%	6.3%	9.6%	16.0%	22.0%	19.8%	10.7%
Howard	2.5%	8.1%	10.5%	9.0%	6.1%	5.9%	8.5%	8.3%	9.3%	10.8%	20.4%	20.5%	19.5%	14.8%
Kent	-6.0%	-5.5%	-0.7%	-1.6%	-0.2%	2.2%	2.3%	1.6%	4.3%	4.5%	15.1%	19.3%	19.0%	7.3%
Montgomery	4.1%	11.0%	18.7%	11.1%	7.8%	8.4%	6.9%	7.6%	9.2%	11.1%	19.7%	21.0%	17.7%	12.2%
Prince George's	-10.6%	5.3%	19.5%	24.7%	13.5%	17.5%	16.8%	13.3%	13.4%	15.8%	22.7%	23.0%	16.1%	10.3%
Queen Anne's	-9.0%	-10.3%	1.2%	7.7%	3.6%	8.6%	3.8%	6.9%	3.0%	12.1%	24.2%	25.2%	21.6%	15.8%
St. Mary's	-7.9%	-2.2%	1.5%	0.8%	0.5%	2.2%	6.2%	6.9%	9.4%	14.3%	17.8%	25.9%	18.1%	10.7%
Somerset	-11.5%	-13.3%	3.1%	-5.2%	-6.4%	0.5%	0.9%	1.2%	5.4%	12.8%	40.3%	40.5%	32.0%	9.5%
Talbot	-11.5%	-11.4%	-7.1%	1.7%	-0.5%	-1.6%	3.9%	5.6%	2.4%	6.2%	18.4%	18.4%	22.3%	18.4%
Washington	-6.9%	-3.0%	5.5%	4.3%	2.2%	4.0%	6.6%	6.2%	6.8%	14.5%	26.6%	29.1%	29.3%	19.5%
Wicomico	-17.4%	-6.2%	2.6%	3.5%	6.4%	6.0%	11.0%	11.2%	10.1%	18.5%	24.5%	32.4%	27.4%	16.1%
Worcester	-14.3%	-7.8%	2.2%	9.4%	4.1%	4.3%	9.4%	4.7%	2.1%	16.5%	30.8%	46.1%	27.0%	10.1%
State Average	-3.6%	4.7%	10.8%	10.9%	8.2%	7.7%	9.1%	8.9%	8.1%	12.0%	20.6%	23.4%	20.1%	12.7%

State Department of Assessments and Taxation
December 2025

Table R-4
July 1, 2026 County Established Assessment Caps

County	July 1, 2026 County Assessment Cap*
Allegany	4%
Anne Arundel	2%
Baltimore City	4%
Baltimore	4%
Calvert	10%
Caroline	5%
Carroll	5%
Cecil	4%
Charles	7%
Dorchester	5%
Frederick	5%
Garrett	3%
Harford	5%
Howard	5%
Kent	5%
Montgomery	10%
Prince George's	3%
Queen Anne's	5%
St. Mary's	3%
Somerset	10%
Talbot	0%
Washington	5%
Wicomico	5%
Worcester	0%

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

*Maryland Annotated Code, Tax-Property Article § 9-105(e)(3) provides that County Governments and Baltimore City have up until March 15th to adjust their Homestead Assessment Cap Percentages for the upcoming taxable year.

Change in Statewide Assessments Value from 2013 - 2026

