

**2025-2026 TAX RATES
AND OTHER FEES
(Per \$100 of assessed value)**

REAL PROPERTY

		Assessment Cap % (Primary Residence Only)
STATE	0.112	10
COUNTY *	1.110	5
COUNTY FREDERICK CITY DIFFERENTIAL*	1.0079	5
COUNTY MYERSVILLE DIFFERENTIAL*	0.9967	5

*The County rate of 1.110 is for all properties **except** those located in Frederick City or the municipality of Myersville. For properties in Frederick City or Myersville, there is a differential rate as shown above.

MUNICIPALITY RATES

		Cap		Cap
Brunswick (001)	.41	5	Burkittsville (002)	.19
Emmitsburg (003)	.3464	5	Frederick (004)	.7055
Middletown (005)	.232	5	Mt. Airy (006)	.1962
Myersville (007)	.346	5	New Market (008)	.12
Rosemont (009)	.04	5	Thurmont (010)	.2780
Walkersville (011)	.14	10	Woodsboro (012)	.18

LIMITED BUSINESS PERSONAL PROPERTY*

COUNTY	2.775
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*Percent of assessment for this subclass of personal property is 55% for tax year 2010-2011 and thereafter the maximum percent of assessment allowed by State law and applies only to machinery and equipment, other than operating personal property of a public utility, that is used to generate electricity or steam for sale, or hot or chilled water for sale that is used to heat or cool a building. Frederick County Ordinance 08-04-480

LIGHTING DISTRICTS

.013	130	Braddock Lights, 131 Braddock Lights, 132 Braddock Lights
.014	172	Libertytown Lights
.014	150	New Addition Lights (Brunswick)

SYSTEM BENEFIT CHARGE FEE RATES

Residential	Single Family	\$88	Commercial	Medium	\$208
Residential	Multi Family	\$49	Commercial	Medium High	\$301
Commercial	Low	\$42	Commercial	High	\$372
Commercial	Medium Low	\$125			