

## WHAT IS MARYLAND'S PERSONAL PROPERTY TAX

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In Maryland, there is a tax on business-owned personal property that is imposed and collected by local governments. Personal property generally includes business property, including furniture, fixtures, office and industrial equipment, machinery, tools, supplies, inventory, and any other property not classified as real property. To provide for uniform assessments, the State Department of Assessments and Taxation (SDAT) is responsible for assessing all personal property. Each county or municipal government is responsible for issuing the tax bills and collecting the tax.

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[Common Filing Questions and Annual Report/Personal Property Questions](#)

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### What happens if I don't file?

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Personal Property Tax Returns are due to the SDAT by April 15th each year. Extensions of the filing deadline up to 60 days can be granted if the requests are made on or before April 15th. Visit SDAT to file an extension.

A business which files an annual return after the due date of April 15 (June 15 for those with approved extensions), will be assessed penalties by the State of Maryland. 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.

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#### SDAT BUSINESS SERVICES UNIT

Charter Services / Business Personal Property / Customer Service Contact Center

#### CUSTOMER SERVICE REFERRAL GUIDE

410-767-1330

#### ALL GENERAL INQUIRIES

Topics Include: Good Standing Status, Business Forfeiture, Submitting a Business Filing, Forming a Business, LLCs and Corporations, Resident Agent, Filing an Annual Report, Maryland Business Express, Fees and Filing Schedules.

410-767-1170

#### Business Personal Property Inquiries

Topics Include: The Business Personal Property Section of the Annual Report, Tax Exemptions and Appeals, Assessed Business Personal Property, Filing an Amended Business Personal Property Return.

Phone Lines are Open from 8:30 AM to 3:30 PM.

For Expedited Filing, Please Visit: <https://egov.maryland.gov/BusinessExpress/>

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#### Additional Actions



Pay Your Bill



Change Your Address



Tax Bill Lookup



Contact Us