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Maryland Department of Assessments and Taxation

Real Property Data Search

Source: http://sdatcert3.resiusa.org/rp_rewrite/rp_def.html

Glossary of Terms

Ad Valorem

The name of the ad valorem tax district, if any, in which the account is located. (*Ad valorem* means "according to value." An ad valorem tax, such as the property tax, is calculated according to the value of the property.)

Account Identifier

This is the real property account identifier assigned by the Department. In most counties, the number consists of a two-digit district code and an account code. In Anne Arundel County the account identifier is a two-digit district code, a three-digit subdivision code, and an account code. In Baltimore City the account identifier is a two-digit ward number, a two-digit section number, a four-digit block number, and a lot number.

Base Value

The full cash value of the property as determined prior to the most recent assessment. The date of finality (valuation date) for this value will typically be three years prior to the most recent assessment (current value). Along with the current value, the base value is used to calculate the phase-in values.

Basement

YES indicates the primary structure has a basement. NO indicates the primary structure has no basement. Applicable to residential accounts only.

Block

Properties that have been platted and subdivided may have a block number as part of the legal description.

BPRUC

This code identifies many improved commercial uses. Click here to see a list of [BPRUC Codes](#).

Class

Displays the exemption class code and describes the type of exemption the property is receiving.

Consideration

The recorded price for which title to a property is transferred.

County

The assessment amount, granted by the county or Baltimore City government, by law, exempt for taxation.

County Use

Where used, this code is used by a county government agency. The Department provides this as a service to county governments.

Current Value

The full cash value of the property as of the most recent assessment. The date below this label will indicate the date of finality (valuation date).

Deed 1

The liber (book) and folio (page) used to identify the buyer's deed in the land records office of the clerk

of the court.

Deed 2

The liber (book) and folio (page) used to identify the buyer's other deed that may be part of the transfer in the land records office of the clerk of the court.

Deed Reference

The liber (book) and folio (page) used to identify the buyer's deed in the land records office of the clerk of court.

District

The assessment district number is a two-digit number that is part of the account identifier. (Account identifiers in Baltimore City do not have district numbers.)

Enclosed Area

Generally, for residential property, the enclosed area of the dwelling above ground level. The calculation excludes the area of the basement (if any) even if it is finished. For commercial property, this is usually the total area in square feet of the building(s) excluding parking structures and out-buildings.

Exempt Class

The Exempt Class identifies the type of exemption the property is receiving (if any).

Exterior

Describes the type of exterior construction for the primary structure. These descriptions are: siding; frame; wood shingle; asbestos-type shingle; stucco; block; brick; stone; brick/siding; brick/frame; stone/siding; and stone/frame. Applies to residential accounts only.

Grade

Describes the quality of construction for the main dwelling.

Grid

Identifies the grid number of the tax map in which the property is located.

Group

The reassessment group in which the property is located. The Department reassesses all real property in the state on a three-year cycle. Area 1 will be revalued as of January 1, 2007, 2010, 2013, etc. Area 2 will be revalued as of January 1, 2008, 2011, 2014, etc. Area 3 will be revalued as of January 1, 2009, 2012, 2015, etc.

Homestead Application Status

The current status of a homestead tax credit application: approved and date of approval; application received * but not yet processed; no application on file with the Department; or the application has been denied.

Improved

Improved property is land with one or more structures on it. It is the opposite of unimproved or vacant property.

Improvements

Total value of all structures on the land.

Land

Total value of all land types, including preferential land.

Land Use

The code indicates how the property is being used. In the sales search, Residential includes residential, town house, and condominium land uses. Commercial includes commercial, commercial condominium, and industrial land uses. Other includes agricultural, commercial/residential, country club, exempt, exempt commercial, marsh, and residential/commercial uses.

Liber/Folio 1

The book and page number where the deed is recorded in the land records of the clerk of the court.

Liber/Folio 2

The book and page number where the other deed that may be part of the transfer is recorded in the land records of the clerk of the court.

Legal Description

The description of the property as it appears in the deed. Some accounts may have other location information as well.

Location

The property location either by address or legal description.

Lot

Properties that have been platted and subdivided may have a lot number as part of the legal description.

Mailing Address

The name and address to which the owner has requested assessment notices, tax bills, and other correspondence be mailed, adjusted to meet Postal Service guidelines. It may be different from the premises address.

Map Number

The tax map on which the property is located, as assigned by the Maryland Department of Planning, which produces tax maps. If you would like to order a tax map, [click here](#) to get a map order form.

Municipal

The assessment amount, granted by the municipality, by law, exempt from municipal taxation.

Owner Name

The name of the owner as it appears on the last recorded deed. Only the first line of the owner name may be shown. Common abbreviations: ET AL means "and others"; ET UX means "and spouse"; T/E means tenancy by the entirety; /WF means "and wife."

OCC

This indicates whether the property is the owner's principal residence. A principal residence will have an H or a D in this field. Other property types will have an N in this field. Properties with an N are not eligible for the Homestead Tax Credit, Homeowners' Tax Credit, or county income tax setoff credits.

Parcel

Identifies the parcel number of the property as shown on the tax map. A parcel may be one account or may encompass several accounts if it has been subdivided.

Partial Exempt Assessments

The amount of assessment exempt, by law, from taxation.

Phase-In Assessments

When property values increase, the increase is phased-in equal increments over the next three years. A property with a base value of \$100,000 and a current value of \$130,000, would have the \$30,000 increase phased-in over the next three years: Year 1: \$110,000; Year 2: \$120,000; Year 3: 130,000. If a property's value decreases, the phase-in value is the same as the current value.

The phase-in assessment is the amount to which the tax rate is multiplied to determine tax liability. Note tax rates are expressed as dollars per \$100 of assessment. (Phase-in Assessment / 100 x Tax Rate = Tax Bill) These columns show the phase-in assessments for the current and next year. Note that if the property will be revalued before the next tax year starts, NOT AVAIL will appear.

Plat No.

The plat number (if any) on which the account can be found.

Plat Ref.

The plat reference number (if any).

Preferential Land

Preferential land is valued, by law, at its use value rather than its market value. The most common example is agricultural land, which is valued for agricultural use and not market value. The amount is included in the total land value.

Premises Address

The physical address of the property as assigned by the local government, including the street location, city, and ZIP code.

Price

The amount of consideration shown on the deed.

Principal Residence

An indicator of whether the property is the owner's principal residence. "Yes" indicates the property is the owner's principal residence. Only the owner's principal residence is eligible for the Homestead Tax Credit, the Homeowners' Tax Credit, and local income tax offset credits.

Property Land Area

The land area of the account in acres or square feet. (There are 43,560 square feet in an acre).

Sale Date

Date the deed was recorded.

Sale From

Identity of the seller of the property.

Sale Number

Identification number of the transfer form prepared by the assessment office.

Sale To

Identity of the buyer of the property.

Sale/Transfer Type

Arms-Length Improved

An arms-length transaction is one in which the property was exposed for sale in the open market, and the transaction involved a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used. Improved property is land with one or more structures on it. It is the opposite of vacant or unimproved property.

Arms-Length Multiple Accounts

An arms-length transaction is one in which the property was exposed for sale in the open market, and the transaction involved a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used. Multiple accounts means that more than one piece of property was transferred in the same transaction. Users should be aware that the sale price shown may reflect the total of all the properties transferred and not the individual prices.

Arms-Length Unimproved

An arms-length transaction is one in which the property was exposed for sale in the open market, and the transaction involved a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which it is adapted and for which it is capable of being used. Unimproved has the same meaning as vacant: no structures built on the land. It is the opposite of improved property.

Non-Arms-Length Other

These are not arms-length transactions.

Section

Properties that have been platted and subdivided may have a section code as part of the legal description.

Seller

Identity of the person or organization selling the property.

Special Tax Areas

Areas in which a specific tax or taxes are applied against assessable base, such as municipalities (towns), ad valorem districts, and tax class districts.

Special Tax Recapture

This field identifies properties that are subject to recapture of tax credits or use assessments before the property can be transferred. Most common examples are agricultural use, recipients of homeowners' tax credits, rezoned property assessments, and properties subject to a forest conservation management agreement. If the box is blank, there is no special tax recapture applicable to this account.

State

The assessment amount, granted by the state, by law, exempt from state taxation.

Status

Describes the tax status of the property. 0 = fully taxable, 1 = taxable state/county exempt, 2 = state exempt/county taxable, 3 = total exempt.

Stories

The number of levels of living area of the primary structure. A half story is where the upper level is smaller than the level beneath it, usually because of roof pitch. For example, most "cape cod" style homes are 1 1/2 stories. Applies to residential accounts only.

Street Location

The street address assigned by the local government. It includes the street number and street name as well as any directions and street types. Note that it is not necessarily the same as the mailing address.

Street Name

The street name assigned by the local government. The street name includes neither indications of direction nor the street type. For example, the street name for "West Preston Street" would be "Preston." Also note that it may not be the same street name as the mailing address.

Street Number

The street number assigned by the local government. It may not be the same as the mailing address or the number on the building.

Subdivision

Properties that have been platted and subdivided may have a subdivision number. Not all jurisdictions assign a subdivision code. Contact the local assessment office for a list of subdivision codes.

Total

The sum of all land and improvement values.

Tax Class

Defines special tax areas in Montgomery and Prince George's county.

Tax Exempt

This indicates if the property is exempt from State and/or local real property taxes. If "NO" appears here, it indicates the property is fully taxable. The class will indicate what category of exemption the property receives.

Town

The name of the incorporated municipality, if any, in which the property is located. Note that a property may have a premises address and/or mailing address of an incorporated municipality but not be located within the borders of the municipality.

Town Code

The town code assigned by the Department to an incorporated municipality. When searching for property by map reference, this field must be included if the property is located within an incorporated town. When looking for property outside the corporate limit of a town, this field should be left blank. Click here for a list of [Town Codes](#).

Transfer Date

The date the deed was recorded in the land records office. It is frequently later than the settlement or closing date.

Type

Describes the dwelling style. A standard unit is a detached, 1, 1 1/2, 2, or 2 1/2 story residence. Other types are: End Unit; Center Unit; Split Foyer; Split Level; Mobile Home; Condo Townhouse; Condo Garage; Condo High-rise; Studio; and Penthouse. Baltimore City has an additional type, Rental Dwelling. Applies to residential accounts only.

Use

The use or possible use of the property. There are fourteen land use codes: agricultural, apartment, commercial, commercial condominium, commercial/residential, (residential) condominium, country club, exempt, exempt commercial, industrial, marsh, residential, residential/commercial, and town house. Not all counties use all codes. For example, if the town house code is not used, those properties would be included in residential.

Vacant

Vacant (unimproved) property has no buildings or improvements on it. It is the opposite of improved property.

Year Built (Primary Structure)

The year the primary structure was built.

Zoning

This is the zoning of the property as indicated by the local government. Contact the local planning and zoning agency for information about the meaning of these codes. Not all jurisdictions have this information.