



Takoma Park City Council Meeting – February 8, 2017

Agenda Item 5

Work Session

Discussion Concerning a Personal Property Tax Bill for a Particular Business

Recommended Council Action

Hear information presented and give direction regarding next steps, if any.

Context with Key Issues

Most businesses in Takoma Park, other than banks, are required to pay Personal Property Taxes on fixtures, equipment and inventory. (Banks are exempt by State law.) Businesses are required to submit documentation to the State Department of Assessment and Taxation (SDAT), then SDAT identifies the amount of Personal Property Tax owed and notifies a county to bill the business owner and pay the county and municipality the appropriate amounts. Most counties and municipalities collect taxes on fixtures but waive all or most of the taxes on inventory and equipment. Takoma Park taxes all three components at 100%. Takoma Park expects to receive about \$350,000 in Personal Property Tax revenue each year.

There have been complaints about the City's tax on inventory by several businesses that typically have a large amount of inventory on hand so that customers may choose from a large selection. The actual amount sold may not be much and the value of the inventory itself can vary greatly from store to store. The City Council has been considering reducing or eliminating the inventory tax as part of its economic development support efforts, so as to keep businesses in the city. While the revenue is needed, it may be fairer to have it assessed through a different mechanism than the inventory tax.

Complicating the matter is that the records kept by SDAT are replete with errors and there is no process in place to check accuracy or make corrections. The State does not receive any of the tax revenue so may not put a high priority on ensuring accuracy. Forms to be completed by the businesses are very confusing, so errors can easily be made. Many businesses do not even know they are to complete the forms and pay Personal Property Tax, and some may simply choose not to file. The SDAT records often have businesses located in the wrong jurisdiction so Personal Property Taxes may be paid to the wrong county or municipality at the wrong rates. City staff have discovered numerous location errors affecting businesses in and near Takoma Park.

In Takoma Park, one business, Priti's Fashion and Jewelry, LLC, is facing a very unfortunate situation. The business had been located in the Takoma-Langley area of Prince George's County for many years before moving across University Boulevard into Takoma Park in Montgomery County in 2012. Although SDAT changed the address of the business, it continued to identify the business as being in Prince George's County, a jurisdiction that does not charge the inventory and equipment portions of the Personal Property Tax. After several years, the business noticed that the records still showed it as being located in Prince George's County and tried to get SDAT to make the correction. With the help of Melanie Isis, Executive Director of the Takoma/Langley Crossroads Development Authority, SDAT changed the listing and then Montgomery County sent the business a Personal

Approved by: Suzanne R. Ludlow, City Manager

Property Tax bill of \$162,000, covering the years of 2013, 2014 and 2015. Before that time, their Personal Property Tax bills were less than \$1,000 per year. They immediately requested more information, checked with their accountant and tax attorney and determined that they had filed their information correctly. Unfortunately, their business has a large inventory of very expensive jewelry. Some of the jewelry is purchased by the business for resale and some is displayed but not yet owned by the business. Insurance covers all of the jewelry and so the value of all of the jewelry is shown on the forms submitted to SDAT. It is this value upon which the inventory tax is assessed. Because the owners of the business are accurate, honest and have expensive inventory, their Personal Property Tax amount is over twice the amount of any other business in Takoma Park and represents 27.5% of the amount of the total Personal Property Tax revenue reported owed to the City.

The business owners request that past-due tax amounts be waived, as they did not know of the amounts due. They also request that the City adjust how it assesses Personal Property Tax so that they may afford to remain in their location within the City boundaries of Takoma Park. While the business and City staff were investigating the facts of the situation, the City Manager requested that Montgomery County suspend its Personal Property Tax collection process for this business. Such a suspension should not continue indefinitely, so direction from Council as to how to proceed is desired. This Work Session is to inform the Council of the facts and issues related to this case.

Council Priority

Advance Economic Development Efforts
Fiscally Sustainable Government

Environmental Impact of Action

None.

Fiscal Impact of Action

Waiver of amounts of Personal Property Tax due from Priti's Fashion and Jewelry, LLC prior to 2016 would mean the City would forego \$161,638. These are funds the City did not expect to receive and were not included in the projected budgets for those years. The amount due for 2016 is \$57,798.

A change in the way the City assesses Personal Property Tax could have an impact on revenue, depending on the approach chosen.

Attachments and Links

- Personal Property Tax Bills 2013-2016, Priti's Fashion and Jewelry, LLC
- Takoma Park Businesses Paying Highest Amounts of Inventory Tax (2015)
- Personal Property Taxes by Business in Takoma Park (2015)
- Instructions for Completing Personal Property Tax Returns

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PERSONAL PROPERTY CONSOLIDATED TAX BILL
TAX PERIOD 07/01/2013 - 06/30/2014
ANNUAL BILL
LEVY YEAR 2013

PRITI'S FASHION AND JEWELRY, LLC
1157 UNIVERSITY BLVD E
TAKOMA PARK, MD 20912-7444

Customer Number
 1416584

Bill Number
 33531179

Account Number
 W13847975 -74

TAX DESCRIPTION	ASSESSMENT	*TAX RATE	TAX/CHARGE
TAKOMA PARK PROPERTY TAXES	2,984,960	1.55000	* 46,266.88
COUNTY PROPERTY TAX	6,280	2.54700	* 159.95
TOTAL TAX			46,426.83
PRIOR PAYMENTS ****			
INTEREST DUE (THRU 02/28/2017)			31,725.00
Total Annual Amount Due			\$78,151.83

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**PERSONAL PROPERTY CONSOLIDATED TAX BILL****TAX PERIOD 07/01/2014 - 06/30/2015****ANNUAL BILL****LEVY YEAR 2014****PRITI'S FASHION AND JEWELRY, LLC****1157 UNIVERSITY BLVD E****TAKOMA PARK, MD 20912-7444**

Customer Number

1416584

Bill Number

34531117

Account Number

W13847975 -74

TAX DESCRIPTION

TAKOMA PARK PROPERTY TAXES

ASSESSMENT

3,713,590

***TAX RATE**

1.55000

TAX/CHARGE

* 57,560.65

COUNTY PROPERTY TAX

5,490

2.51400

* 138.02

TOTAL TAX

57,698.67

PRIOR PAYMENTS ****

INTEREST DUE (THRU 02/28/2017)

27,887.69

Total Annual Amount Due**\$85,586.36**



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PERSONAL PROPERTY CONSOLIDATED TAX BILL
TAX PERIOD 07/01/2015 - 06/30/2016
ANNUAL BILL
LEVY YEAR 2015

PRITI'S FASHION AND JEWELRY, LLC
1157 UNIVERSITY BLVD E
TAKOMA PARK, MD 20912-7444

Customer Number
 1416584

Bill Number
 35530402

Account Number
 W13847975 -74

TAX DESCRIPTION	ASSESSMENT	*TAX RATE	TAX/CHARGE
TAKOMA PARK PROPERTY TAXES	3,729,680	1.55000	* 57,810.04
COUNTY PROPERTY TAX	4,710	2.49050	* 117.31
TOTAL TAX			57,927.35
PRIOR PAYMENTS ****			
INTEREST DUE (THRU 02/28/2017)			16,412.74
Total Annual Amount Due			\$74,340.09



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PERSONAL PROPERTY CONSOLIDATED TAX BILL

TAX PERIOD 07/01/2016 - 06/30/2017

ANNUAL BILL

LEVY YEAR 2016

PRITI'S FASHION AND JEWELRY, LLC
1157 UNIVERSITY BLVD E
TAKOMA PARK, MD 20912-7444

Customer Number
 1416584

Bill Number
 36526244

Account Number
 W13847975 -74

TAX DESCRIPTION	ASSESSMENT	*TAX RATE	TAX/CHARGE
TAKOMA PARK PROPERTY TAXES	3,728,890	1.55000	* 57,797.80
COUNTY PROPERTY TAX	3,920	2.58800	* 101.45
TOTAL TAX			57,899.25
PRIOR PAYMENTS ****			
INTEREST DUE (THRU 02/28/2017)			4,824.95
		Total Annual Amount Due	\$62,724.2

Known To Be
 O = Outside of Takoma Park
 (many others may also be outside of Takoma Park)

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STATE OF MARYLAND - DEPARTMENT ASSESSMENTS & TAXATION
 LINE ITEM ASSESSMENT REPORT FOR THE YEAR 2015

PAGE: 1

LOCATION: TAKOMA PARK

DATE: 03/18/2016

ENTITY ID	ENTITY NAME	COMM. INVEN	SUPPLIES	MFG. INVEN	MFG. EQUIP	TOT. ASMNT.
A05377064	WASHINGTON NEPHROLOGY ASSOCIAT		150			2,930
A05438759	UAQA L.L.P.					2,120
A06817761	TRUSTED ASSOCIATES LLP					540
D00098137	EWING OIL CO., INC.					1,650
D00222836	CARBO-MIX DISPENSERS OF MARYLA					190
D00239590	PINEY BRANCH MOTORS, INC.					2,340
D00245704	WILLIAMS SCOTSMAN, INC.					5,850
D00256636	WASTE MANAGEMENT OF MARYLAND,					19,940
D00284919	QUEST DIAGNOSTICS INCORPORATED		1,250			5,020
O D00312702	U-HAUL CO. OF MARYLAND, INC.	35,180				176,990
D00445973	KINETIC ARTISTRY INC.	10,310	100			23,350
D00542795	THE HEART CENTER - M.H. CHAUDH					102,810
D01070986	INDIA SARI PALACE INC.	169,340				185,840
D01173400	TAKOMA PARK-SILVER SPRING COOP	357,910				512,320
D01202555	OUR EXPANDING WORLD, INC.					32,110
D01223296	G. & G. PAWNBROKERS, INC.	55,970	100			61,510
D01231190	SHAMPOO, INC.	130				5,590
D01365865	ELITE PROPERTIES, INC. OF U.S.		70			910
D01379890	MAPALAD DEVELOPMENT, INCORPORA					3,810
D01380369	THE LANDSCAPE GROUP, LTD.					3,580
D01385772	BLAKE AND WILCOX, INC.					1,790
D01428887	TAKOMA PARK FOLK FESTIVAL, INC	80				670
D01514322	HEALEY SURGEONS, INC.	63,710	30			73,400
D01595792	DARLENE ENTERPRISES, INC.					10,660
D01612050	SKYWARD TRAVEL CENTER, INC.					33,740
D01664945	JJP SERVICE CORPORATION					3,060
D01718766	ALL STAR CARPET, BEDDING AND F	63,340				110,720
D01833656	KEMPANNA SUDHAKAR, M.D., P.C.					17,500
D02093078	HERITAGE BUILDING AND RENOVATI		500			11,940
D02335453	PACIFIC REHAB OF MARYLAND, P.A					4,200
D02366003	GAWIN L. FLYNN, M.D., P.A.					42,110
D02369783	OMV MEDICAL INC.					40,490
O D02575298	FAMOUS PAWN, INC.	288,210	400			345,020
D02690634	HOUSE OF MUSICAL TRADITIONS, I	68,410	50			70,090
D02760585	LEON E. BROWN, M.D., P.A.					11,010
D02784890	EDGE CONSTRUCTION, INC.					7,600
D02854446	DINALAW CORPORATION					5,280
D02911089	FELDMAN PROPERTIES, INC.					4,240
D02925477	APPLIANCE DISTRIBUTORS UNLIMIT	184,180				215,670
D03010246	TACTICAL PACIFIC SERVICES, LTD					6,770
D03060985	PRECISE, INC.					2,500
D03069127	LANGLEY USED TIRES, INC.	4,410				11,880
D03140795	SILBER, PERLMAN, SIGMAN & TILE					9,300
D03252798	MONUMENTAL VENDING INC.					660
D03306560	SLIGO COMPUTER SERVICES, INC.					640
D03397569	KAUFMAN PRODUCTION SERVICES IN					57,030
D03410933	BUDGET COMMERCIAL CLEANING, IN		1,500			180,740
D03441813	CARRIAGE HOUSE CLEANERS, INC.	1,260	850			13,520
D03487048	ACTION TECH SERVICE, INC.					540
D03568789	ANOTHER WAY, INC.	1,550				14,190
D03621208	AUTOMATIC NURSING CARE SERVICE					5,500
D03639507	TAKOMA AUTO CLINIC, INC.					12,540
D03646577	JAMSCO, INC.		1,200			97,850
D03676996	3H BROTHERS, INC.	500				23,580
D03681319	TPAC, INC.	24,900				86,530

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LOCATION: TAKOMA PARK

DATE: 03/18/2016

ENTITY ID	ENTITY NAME	COMM. INVEN	SUPPLIES	MFG. INVEN	MFG. EQUIP	TOT. ASMNT.
D03728243	MAHARAJA RESTAURANT CATERERS I	9,000				28,480
D03758828	S & A BEADS, INC.	203,640				208,440
D04034682	KITTNER & KITTNER, INC.					22,390
D04061073	WASHINGTON INTERNATIONAL MANAG		150			4,280
D04061958	DENCHFIELD ROOFING CORPORATION	33,000				73,850
D04186276	SHERWOOD RESEARCH ASSOCIATES,					730
D04196770	J.B. CASH CORPORATION	950	750			6,500
D04201836	FAYAZ A. SHAWL, M.D., P.A.					36,800
D04241071	CLAUDETTE'S BRAIDING GALLERY,					3,830
D04309811	FARO SYSTEMS, INC.					2,310
D04378089	JJV FOOD CO INC.	10,070				18,070
D04444691	MARYLAND AIR MANAGEMENT, INC.					1,300
D04478178	ALDI INC. (MARYLAND)	179,440	350			463,970
D04540126	COMPLETE INSURANCE SERVICES IN	350				5,430
D04557526	DR. ALAN D. CORNFELD'S SILVER					3,040
D04591954	ADDED DIMENSIONS, INC.					10,390
D04631156	SREAN Y LOR, DMD, PC					2,620
D04645453	KENNETH WYNER - PHOTOGRAPHY, I					1,500
D04706230	LOCKNEY CONTRACTORS, INC.		250			3,180
D04723821	R S AUTOMOTIVE INC.	11,380				13,670
D04726030	SARAH FABRICS, INC.	180,110	80			182,850
D04739926	METRO TAX SERVICE, INC.					6,570
D04790838	BOVA INTERNATIONAL INC.					3,170
D04791075	MACLAB, INC.		50			10,430
D04809125	ALTA PLANA CORPORATION					4,720
D04812202	DR. A. M. SHEIKH & ASSOCIATES,					1,990
D04821765	STAR INTERNATIONAL, INC.	62,240				65,730
D04919866	NKEM, INC.					3,890
D04936647	CAPITAL STORES II, INC.	25,200				26,080
D04943353	ES-KAY ENTERPRISES, INC.	70,670				70,670
D04952263	LANGLEY AUTO SALES & SERVICE C	3,500	30			8,640
D05021381	AMERTEL COMMUNICATION, INC.	127,820				137,450
D05060553	CHIMYKE CORP.	129,140				138,240
D05077243	PEDIATRIX OF MARYLAND, P.A.					1,310
D05109228	AMANO, INC.	111,410				116,320
D05116512	BURGOS & ASSOCIATES, INC.					11,510
D05169982	ARADA INTERNATIONAL FOOD CORPO	4,660				15,620
D05205836	CPF ASSOCIATES, INC.					4,880
D05246889	AMERICAN WOOL/CASHMERE, INC.					280
D05457130	LEMUS, INC.	2,710				5,300
D05580469	RAM'S FAST TAX SERVICE INC.					3,250
D05683735	KAZCO PROPERTIES, INC.					21,240
D05721972	RINCON CRISTIANO, INC.	84,800				89,350
D05826060	SAHLE S. ARAYA BDS, DDS; P.A.					32,380
D05867692	DR. GLASS WINDOW WASHING, INC.		1,000			4,260
D05880109	CGDV INC	4,350	760			12,810
D05895826	RASHID LEVI, D.C., P.A.					15,610
D05928445	COMPLETE FAMILY CARE, P.C.					20,710
D05999032	R&R GENERAL CONTRACTOR INC.					2,040
D06076350	WILLIAM BATKO CONSULTING, INC.		100			5,440
D06135149	CARMYN J. LOMBARDO, P.C.					2,340
D06173850	CROW'S NEST CORPORATION					200
D06232169	HAMPSHIRE LODGING, INC.					71,080
D06244123	R T AUTOMOTIVE OF TAKOMA PARK,	8,790				20,120
D06345797	EL ALAZAN WESTERN WEAR INC.	113,310				113,860

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D06501415	VITULLO ARCHITECTURE STUDIO, P					3,800
D06555429	DIANE IVES CONSULTING, INC.					380
D06594592	ZENGIGI DESIGN, INC.					1,740
D06597744	MILESTONE MEDICAL SERVICES, IN					38,460
D06599617	MEGAN A. MANSWELL, D.D.S., P.A					32,910
D06934467	CHESAPEAKE CLIMATE ACTION NETW					5,760
D07004385	U.S. KIM CAR WASH, INC.					31,080
D07107592	DOMINGUEZ INSURANCE AGENCY, IN					3,880
D07163116	MOZER WORKS, INC.					11,890
D07194772	YUI DESIGN, INC.					45,630
D07195829	DOUBLE D, INCORPORATED					580
D07226251	ADVANCED BUILDING DESIGN, INCO					1,630
D07237316	ALAN ASSOCIATES, INC.					3,750
D07253172	SISTER EDEN, INC					9,870
D07398662	NAANA INTERNATIONAL FOOD INC.	50,000				60,090
D07626260	DOCTORS CARE CHIROPRACTIC CENT					47,440
D07663461	AMRUT INC.	3,610				6,930
D07838873	SPIRIT, INC.	12,000				13,280
D07842164	YUI + COMPANY, INC.		100			8,310
D07888399	DNB RETAIL CORPORATION	32,850				35,800
D10003416	ULNACS MEDICAL CARE, PC					6,060
D10050342	THE GREENFIELDS COMPANY, INC.					3,280
D10090629	CONFLUENCE MULTIMEDIA, LTD.					3,710
D10285427	UNIVERSAL SUPERMARKET, INC.	66,550				85,910
D10359032	NOW & THEN, INC.	53,240				58,240
D10373587	PAUL W. ASHLEY, DDS, PC					38,960
D10420552	ROBERNS AUTO INC.					6,550
D10527513	V J J CORPORATION	5,010				7,510
D10644243	MANNA RD, INC.	10,760				17,550
D10702470	FAMILY SHOES INC.	109,200				113,660
D10886778	BSM ONE STOP CELLULAR, INC.					1,070
D10972909	DESIGNFARM, INC.		30			2,270
D10983500	MOORE HOSPITALITY 506 INC.	9,860				33,800
D11016813	ZINN CHIROPRACTIC, P.C.					5,180
D11024098	ARTISAN STYLE, INC.					620
D11163508	MARY BUONANNO A PROFESSIONAL C					9,590
D11460474	ZARATE PODIATRY, P.A.					38,950
D11527934	PER-FIT AFRICAN, INC	36,050	5,140			43,650
D11667136	SELO, INC.					850
D11938784	TIJUANA TAKOMA, INC.	3,280	1,650			12,610
D11954070	CHEN & LI, INC.	3,500				8,900
D12041083	DOUBLE HAPPINESS INC.	2,400				2,460
D12074852	LA CHIQUITA CARRY OUT & RESTAU	100,100	3,040			140,350
D12078010	MAKAJA CORPORATION	2,170				18,010
D12225371	M.A.M.A.S., INC.		480			1,430
D12308011	ACCESS-ABILITY CONSULTANTS, IN					1,500
D12366985	DILL AND COMPANY, INC.		100			5,620
D12393476	EL-SHAHID ENTERPRISES INC.	29,540				31,980
D12456893	KUPAAH, INCORPORATED	70,950				71,240
D12552774	IESI MD CORPORATION					10,870
D12594917	BERGAMO EXCHANGE INCORPORATED	122,270				123,870
D12621819	DR. DAVID M. VIETH, PC	13,850	23,270			183,560
D12937124	HUEZOS MANAGEMENT GROUP, LTD					19,660
D13044888	RAINBOW MEDICAL CENTER, PC.					14,060
D13093117	THE LAW OFFICES OF JULIO C. HE					6,630

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STATE OF MARYLAND - DEPARTMENT ASSESSMENTS & TAXATION
LINE ITEM ASSESSMENT REPORT FOR THE YEAR 2015

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LOCATION: TAKOMA PARK

DATE: 03/18/2016

ENTITY ID	ENTITY NAME	COMM. INVEN	SUPPLIES	MFG. INVEN	MFG. EQUIP	TOT. ASMNT.
D13123013	HEALYKOHLE DESIGN, INC.		100			16,200
D13180559	PATRICK INTERNATIONAL INC	3,000				27,000
D13257209	DIMA FURNITURE INC	16,540				16,540
D13348032	TROPICANAS RESTAURANT INC					26,150
D13375647	CAMPEON, INC.	5,280	2,370			26,150
D13400692	FLY PROFESSIONAL DETAILING, IN					1,270
D13630744	MSAFIRI ENTERPRISE CORPORATION					1,800
D13798376	DOZIER DENTISTRY, P.C.					59,210
D13828454	TAKOMA PARK GROCERY STORE, INC	6,200				19,950
D13836341	AIM-B FUNDS INC.					1,590
D13838396	WAH LOCK JIANG INC.	2,550				6,550
D13919121	AMERIWELL CHIROPRACTIC, PC					89,880
D14095756	ACCESS TRANS & TRAVEL INC.					3,850
D14281406	CREATIVE FILING SYSTEMS, INC.					4,530
D14306765	AFRICAN & CARIBBEAN FOOD CORP.	230,230	2,500			267,730
D14340392	WEINREICH STRATEGIC GROUP, INC					1,210
D14396741	MOLIMAR TRAVEL AND TAX SERVICE					7,200
D14440325	RSSY INC.	500				11,940
D14451504	MULTISERVICES UNIVERSAL INC					8,000
D14535470	SILVER START DRIVING SCHOOL, I					1,750
D14539555	A PLUS MEDICAL P.C.					15,750
D14553259	HILLCREST OF MARYLAND, INC.	111,900	1,820			125,500
D14725907	JAE TAG & TITLE MULTISERVICES,					390
D14757371	KINGDOM TIRES, INC.					2,750
D14845150	ACUMEDICINE ACUPUNCTURE, P.C.		500			2,110
D14893135	STAR HALAL FOOD RESTAURANT AND					8,260
D14913610	MIDDLEBURG CONSULTANTS, INC.					5,190
D14967772	CLIMATE FIRST!, INC.	300	250			660
D14984835	WASHINGTON UNIVERSITY OF TECHN					3,340
D14994479	SPHINX FURNITURE CORP	18,000				21,150
D15004344	INDIASPORA, INC.					2,160
D15085004	ARNEZ CORPORATION	2,050				13,960
D15236102	KKR KIM, INC.	181,250	50			189,300
D15275795	KT MOBILE, INC.					6,780
D15306236	DC DOGOS, INC.		2,500			3,150
D15471345	7005 SOLAR NAILS & SPA INC.					20,750
D15493828	BRIANA MALEY DEVELOPMENT CONSU					710
D15664683	LMT PRODUCTIONS, INC.					860
D15734577	BYL PAINTING, INC.					5,130
D15745573	MHC CORPORATION					18,490
D15829914	VELCO CONSTRUCTION INC					2,250
D15972243	JASY, INC.	12,390	580			525,900
D16140436	ARCDESIGN PROFESSIONAL CORPORA		500			4,900
D16207987	PRASOBSUK, INC.					19,850
F00024794	HERSHEY CREAMERY COMPANY					1,490
F00031195	PITNEY-BOWES, INC.					17,790
F00035162	RS LEGACY CORPORATION	361,980				441,880
F00261271	XEROX CORPORATION					10,290
F00299107	BAXTER HEALTHCARE CORPORATION					570
F00329730	SAFETY-KLEEN SYSTEMS, INC.					1,200
F00347948	SUNOCO, INC. (R&M)					29,560
F00353029	GE CAPITAL INFORMATION TECHNOL					3,750
F00355818	7-ELEVEN, INC.	51,020	100			126,050
F00619007	LONG & FOSTER REAL ESTATE, INC					8,240
F00706150	GENERAL ELECTRIC CREDIT CORPOR					260

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F00769984	NEOPOST USA INC.					1,040
F00825513	S. & D. COFFEE, INC.					1,920
F01051606	AMERICAN ENERGY RESTAURANT EQU					1,660
F01122530	WELLS FARGO FINANCIAL LEASING,					31,780
F01186840	RICOH USA, INC.					890
F01319367	W. B. DORMAN CONSTRUCTION, INC					2,020
F01446673	CHAMBERLIN-WASHINGTON, INC.					51,160
F01461482	CEC ENTERTAINMENT, INC.	21,070	1,220			577,400
F01723246	AUTO-CHLOR SYSTEMS OF NORTHERN					3,100
F01972876	AMERICAN GREETINGS CORPORATION	1,600				1,600
F02029395	L T G ASSOCIATES INCORPORATED		500			23,920
F02177111	SODEXO MANAGEMENT, INC.					13,610
F02250637	NESTLE WATERS NORTH AMERICA IN					4,810
F02259315	QUEST DIAGNOSTICS NICHOLS INST			101,190		597,370
F02360766	MAILFINANCE, INC.					15,940
F02477214	SCANTRON CORPORATION					560
F02547727	CB SQUARED SERVICES, INCORPORA	54,250	1,210			97,800
F02634376	NATIONAL LEASING AND FINANCIAL					12,650
F02641959	JOS. KLOCKNER & COMPANY		150			9,340
F02709970	HAEMONETICS CORPORATION					3,160
F02795524	GENESIS ELDERCARE REHABILITATI					60
F02814960	FMB LAUNDRY, INC.					2,780
F02912145	NEXTEL COMMUNICATIONS OF THE M					6,000
F02944403	RECYCLING SOLUTIONS, INC.					3,180
F03144813	XEROX STATE & LOCAL SOLUTIONS,					35,590
F03224557	US BANK N.A.					12,750
F03307188	FRANCIS DAVID CORPORATION					20
F03317591	ST. JUDE MEDICAL S.C., INC.	203,270				204,330
F03399144	CATALINA MARKETING CORPORATION					540
F03456423	CITIGROUP TECHNOLOGY, INC.					2,210
F03477866	STARBUCKS CORPORATION	7,530	300			86,650
F03520798	BOSTON SCIENTIFIC CORPORATION					2,340
F03638632	CIT COMMUNICATIONS FINANCE COR					460
F03868056	ISLAND OASIS FROZEN COCKTAIL C					380
F04079216	CANON FINANCIAL SERVICES, INC.					2,410
F04087664	COMPASS GROUP USA, INC.					3,040
F04139275	ADP LEASING DIVISION OF ADP IN					2,600
F04161980	INSTITUTE FOR CONSERVATION LEA			500		10,410
F04385506	THE SPECTRANETICS CORPORATION					9,280
F04468369	FIRST DATA MERCHANT SERVICES C					6,770
F04498903	EPLUS GROUP, INC.					870
F04524732	RESPIRONICS, INC.					170
F04541595	LOJACK CORPORATION					140
F04722161	ADVANCE STORES COMPANY, INCORP	1,574,830	590			1,706,040
F04758157	HEWLETT-PACKARD FINANCIAL SERV					2,370
F04810297	PROTECTION ONE ALARM MONITORIN					960
F04869947	MEDTRONIC USA, INC.					2,220
F04908661	OUTERWALL INC.					4,020
F04974713	CIT TECHNOLOGY FINANCING SERVI					31,670
F04986295	ODWALLA, INC.					880
F05122650	WALGREEN CO.	864,530	500		2,020	1,052,940
F05192703	HILTI, INC.					1,270
F05382387	REDDY ICE CORPORATION					550
F05420567	MARLIN LEASING CORPORATION					55,890
F05425756	BANK OF AMERICA, NATIONAL ASSO		790			91,280

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F05461934	NATIONAL CENTER FOR VOTING AND		1,500			6,940
F05531819	WESTERN UNION FINANCIAL SERVIC					5,910
F05532247	SUNTRUST BANK		2,800			25,660
F05634175	GUITAR CENTER STORES, INC.					45,790
F05714217	SLEEPMED INCORPORATED					12,260
F05809827	CAROL M. HIGHSMITH PHOTOGRAPHY					117,850
F05809900	CHELSEA PUBLISHING, INC.	55,730				55,730
F05888029	GENERAL ELECTRIC CAPITAL CORPO					2,220
F05996780	TRANSACTION NETWORK SERVICES,					390
F06159776	INTERFUNDEX, INC.					1,830
F06353726	GREATAMERICA FINANCIAL SERVICE					5,110
F06596894	THE FRETZ CORPORATION					5,410
F06648927	NGO TU HA CORP., USA	32,210	360			47,080
F06704712	SERVICIO UNITELLER, INC.					10
F06821276	ALLIANCE HEALTHCARE SERVICES,					371,730
F06850325	ZIMMER US, INC.	1,920				66,980
F06868111	MOBILE MINI, INC.					12,600
F06994768	SPOK INC.					10
F07042328	MASTER FRAMING, INC.					10,190
F07099849	HEARTLAND FOOD PRODUCTS, INC.					2,100
F07247240	COMPASSION OVER KILLING, INC.	5,990				26,730
F07425523	GROUPEX FINANCIAL CORPORATION					940
F07474885	LIFEWATCH SERVICES INC					5,910
F07592967	THE TLT GROUP, INC					760
F07629009	CANON SOLUTIONS AMERICA, INC.					2,720
F10168979	DIVERSIFIED CLINICAL SERVICES,					145,430
F10214856	VITALITY FOODSERVICE, INC.					2,640
F10524130	GSC ENTERPRISES, INC.					540
F10644045	CITICORP NORTH AMERICA, INC.					1,030
F10869261	PEDIATRIX MEDICAL GROUP OF THE					389,680
F10909315	ALSCO, INC.					2,830
F11016516	VOLCANO CORPORATION					8,810
F11097177	PAYSPOT, INC.					480
F11240314	MCGRATH RENTCORP					303,690
F11585890	DS SERVICES OF AMERICA, INC.					5,390
F12072906	NUCLEAR POLICY RESEARCH INSTIT		2,280			12,330
F12116208	DIRECT CAPITAL CORPORATION					2,890
F12173605	BRAITMAN DESIGN STUDIO, INC.		100			7,420
F12223830	CITIBANK, N.A.					105,380
F12282612	INOGEN INC.					1,140
F12437034	SIEMENS HEALTHCARE DIAGNOSTICS					177,890
F12499364	SKILLSOFT CORPORATION					1,020
F12504262	ADVANCED FRAMING, INC.					3,240
F12550596	GLOBUS MEDICAL, INC.	54,840				79,430
F12673752	ELEMENT FINANCIAL CORP.					39,060
F12769857	MOM365, INC.					1,560
F12782348	ASPARAGUS MEDIA, INC					35,770
F12789053	SMUCKER FOODSERVICE, INC.					1,980
F12870465	FARMERS BROS. CO.					1,490
F12943122	SCRIPTFLEET, INC.					3,700
F12947925	AIRSHOW, INC.		1,000			41,220
F13014600	PEPSICO SALES, INC.					14,310
F13187257	CAPITAL ONE, NATIONAL ASSOCIAT					45,400
F13363684	PARTSFLEET II, INC.					2,180
F13490867	WELLS FARGO BANK, NATIONAL ASS		1,500			110,270

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F13497581	CARDTRONICS USA, INC.					3,570
F13519202	NAVITAS LEASE CORP					5,600
F13864913	PENTEC HEALTH, INC.					1,200
F14020101	WEPA, INC.		4,600			45,160
F14153704	MASIMO AMERICAS, INC.					65,110
F14168066	FIELDPRINT EQUIPMENT CORP.					1,200
F14185771	ZOLL LIFECOR CORPORATION					4,870
F14620041	IMMUCOR, INC.					26,490
F14960181	B.A.G. VENDING, INC.					280
F14991855	CENTRAL PAYMENT DEPLOYMENT, IN					100
F15011711	AMEDA, INC.					3,590
F15160260	BARBIERI & GREEN INC.					5,730
F15428261	D. MART, INC.	227,560	150			231,060
F15535099	CLIFFROSE REAL ESTATE, INC.					2,660
F15680481	WASHINGTON-MCLAUGHLIN ADULT DA					32,410
F15761711	DRCNET FOUNDATION INC.					590
F16005324	CRESTMARK EQUIPMENT FINANCE, I					18,240
L05359120	CHANG, PAO PING	6,500				15,250
L05516034	COLLINGS, SUSAN &	13,040				14,360
L06439087	CHEN, XUE XIAN	2,900				3,050
L06864862	MCQUILLAN, JOHN A	1,500	8,200			12,430
L08208258	HOWARD, MARK S.	1,200				2,690
L08209736	VAUGHAN, WILLIAM E					4,250
L08221798	SUBRAMANIAN, VIJAY					1,960
L08271363	DUBON, SANDRA	16,620				20,290
L08639817	AHSAN, ANEES					58,040
L08687196	HUME, REBECCA LYNN STEVENS					3,660
L08902116	MADDEN, SARAH K.					6,220
L09222266	CELLCO PARTNERSHIP					429,190
L09318577	SHAH, AJIT (MD)					15,340
L09355421	HOLSTON(JR), JOSEPH D					990
L09398983	CHITTAMS, BASIL &	12,150				13,400
L09405424	SCHNEID, STEVEN L	20,000				42,770
L09409434	DUNN, JOHN B					6,680
L09419003	RENART, PABLO V					11,890
L09560590	HAMIDI, ABDUL O	18,330				18,830
L09626276	CHIEU, TON T.					5,070
L09656901	BALGOBIN, GANGANATH &					6,940
L09671884	BAKER, RONALD B &					2,160
L09865767	KETSELA, GENET	23,500				31,510
L09984584	WILLIAMS, BRUCE R.					9,470
L10871473	FAINE EDWARD A	39,320				39,720
L11118528	KIM, SHIN JA &	28,840				29,000
L13593975	MB FINANCIAL BANK (AKA LEASE C					20
L13709605	JACOB HYUN LEE	6,500				14,500
M01985530	FRANKLIN ASSOCIATES LIMITED PA					21,450
M02567063	POPEYE'S LIMITED PARTNERSHIP I	6,710				105,190
M06796932	TAKOMA TOWER, L.P.					88,860
P03127255	AMERICAN PCS, LIMITED PARTNERS					53,830
P06445894	VERIZON WIRELESS NETWORK PROCU					47,690
P07623754	COVIDIEN LP	6,670				6,670
W03770948	MAPLE VIEW APARTMENTS, LLC					340
W04739108	QUICKSILVER PHOTOGRAPHERS, LLC					11,850
W05113550	DEAUVILLE ASSOCIATES, L.L.C.					1,370
W05896378	SUDS, A LAUNDROMAT, LLC		100			9,580

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W06038772	GOOD NOTE, LLC		500			8,420
W06054175	JC SOLOMON LLC					3,790
W06143903	WILLOW STREET YOGA CENTER, LLC	18,570	7,000			27,400
W06144927	J D MEHTA & ASSOCIATES, LLC.					1,620
W06346050	AUDIO DESCRIPTION ASSOCIATES,					7,850
W06363139	IVAN'S PAINTERS, LLC		1,000			2,680
W06377386	GLOBAL WORLD TECHNOLOGY, LLC					22,320
W06391429	YARD BY YARD MAKEOVERS, LLC					17,390
W06529705	CASTRO ENTERPRISES, LLC					1,860
W06806442	NASREEN KANGO M.D. LLC					21,920
W06833511	MAPLE APARTMENTS PARTNERSHIP,					4,900
W06894521	WASHINGTON CARDIOVASCULAR INST					204,730
W07178692	MARCELLUS R. CEPHAS, M.D., LLC					750
W07663420	VISTEQ SOLUTIONS LLC					430
W07714736	CIRQUE INTERACTIVE LLC					2,440
W07891484	WEEKEND DERMATOLOGY, LLC					500
W10019768	REDLINE MOTORSPORTS RACING, L.	91,400	2,400			112,680
W10121812	THE KERR COMPANY LLC					2,990
W10140051	CHILD'S PLAY MUSIC, LLC					790
W10304483	BUSINESS-COMMUNITY SYNERGIES,					3,450
W10613016	STRATEGIES FOR INDEPENDENT LIV		200			1,710
W10657286	60 ELM, LLC		10			520
W10658102	THE WORLD WOMEN WANT, L.L.C.					600
W10830396	NATIONAL EDUCATIONAL CONSULTIN					590
W10898971	FIRST STEPS CHILDCARE L.L.C.					390
W10915239	SUNSIGN RECORDS & PRODUCTIONS,		20			5,680
W10947083	MID-ATLANTIC PETROLEUM DOWNSTR	97,830				187,570
W11033065	IBI CONSULTANTS, LLC					2,760
W11048527	METRO GROUP PROPERTIES, LLC		250			750
W11060068	HOUSINGPRO INVESTMENTS LLC					1,610
W11091261	SEA CHANGE STRATEGIES, LLC					4,160
W11174901	CHASE-DREW, L.L.C.	35,000	100			37,870
W11330057	EDEN PARK GUEST HOUSE, LLC					7,210
W11503521	8627 FLOWER AVENUE, LLC					510
W11661519	LAW OFFICE OF ALISON J. BROWN,		350			1,820
W11661626	PARK RITCHIE, LLC					6,770
W11691193	JMD COUNSELING AND THERAPEUTIC					1,560
W11723327	BUNKER HILL LLC					350
W11785672	TAKOMA FAMILY HEALTH CENTER, L					9,640
W11825023	ACTIVE PHYSICAL THERAPY SERVIC					26,660
W11874658	ESCROW INCENTIVES, LLC					500
W11918000	THE STILL POINT, LLC	11,430				20,580
W12171922	THE KEDAR GROUP, LLC		500			1,520
W12237467	THE SHIMODA GROUP, LLC					490
W12248779	LISHION'S BEAUTY SUPPLY & HAIR					1,650
W12300083	QUANTUM TECHNOLOGY CONSULTING					4,310
W12397451	RODA MOVEMENTS, LLC					250
W12433884	MARGUTTI CORREA ENTERPRISE LLC					14,940
W12494985	JULIE'S HAIR SALON II LLC					6,810
W12514527	7060 CARROLL AVENUE, LLC					6,000
W12563151	JO CONSTRUCTION LLC					2,520
W12587937	HITS MUSIC, LLC	1,050				1,050
W12595955	DEP DESIGNS, LLC					9,190
W12841938	ALLEGHENY WOODWORKS, LLC					12,270
W12987962	INTELLIGENT CONCEPTS ENGINEERI					5,660

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ENTITY ID	ENTITY NAME	COMM. INVEN	SUPPLIES	MFG. INVEN	MFG. EQUIP	TOT. ASMT.
W13057138	EXPRESS CHECK CASH LLC					11,810
W13066071	FREDERICK SCHULTZ & ASSOCIATES					760
W13085048	COME TO AFRICA, LLC	11,340				42,340
W13100169	ARBITROPTION CAPITAL MANAGEMEN					2,100
W13197371	COOLCAD ELECTRONICS, LLC		100			700
W13248117	SENER KNOWLEDGE LLC					1,930
W13276134	LEELA A. CHACKO, M.D., LLC					4,200
W13276175	ACHANKUNJU A. CHACKO, M.D., LL					1,800
W13447438	SPECIAL EFFECTS BY FIZEL, LLC					5,140
W13457056	TAKOMA BICYCLE LLC	109,410	670			112,000
W13498084	MARK'S KITCHEN, LLC	7,500	2,500			31,210
W13542006	RAINLAKE LLC					9,810
W13719778	7525 CARROLL AVENUE OPERATIONS					121,810
W13844444	SWEPT AWAY, LLC		2,950			4,310
W13856836	J. GAY ASSOCIATES LLC					1,710
W13868369	YOUR ACCESS ACUPUNCTURE, LLC					1,080
W13869771	SUPER LAUNDRY SERVICE, LLC	500				31,420
W13918628	DANIEL GRIFFIN PHD, LLC					980
W13969647	RODRIGUEZ FAMILY LLC	390				2,790
W14040844	1021 EAST UNIVERSITY, L.L.C.					2,210
W14083927	EYOB AND BROTHERS LLC					1,360
W14133607	FLOWER PINEY LAUNDROMAT LLC	2,230				180,730
W14338628	POLLO CAMPERO OF MARYLAND, LLC					297,440
W14402994	ADVENTIST - MEDICAL FACULTY AS		11,100			176,620
W14431456	PHARMACEUTICAL LIFECYCLE CONSU					3,810
W14432462	FOX VENTURES, LLC					166,030
W14473334	MOBIUS LLC					1,160
W14508824	MARTHA DODGE MEDIA, LLC		50			11,210
W14671473	BREAKTHROUGH STRATEGIES & SOLU					1,480
W14679062	PHOTOPRESS ART LLC	3,900				7,900
W14682421	TAKOMA DENTAL CLINIC, LLC					23,710
W14699151	MEDIDOZ PHARMACY, LLC	68,000				94,890
W14729107	STUDIO H INTERIOR ARCHITECTURE		80			1,830
W14731756	THINKFDA, LLC		800			9,400
W14850796	TPAH, LLC					280
W14964969	BLACKWELLS LAUREL AVE LLC					233,550
W15035702	GREG GERSCH, LLC					15,000
W15037427	WCI PROPERTIES, LLC					2,440
W15044779	ELI MEIR KAPLAN PHOTOGRAPHY LL					9,650
W15103799	DREYFUS CONSULTING, LLC					1,700
W15125768	MAGICO, LLC					13,900
W15137318	FUENTES INSURANCE AGENCY LLC					1,610
W15140502	LAW OFFICE OF MICHAEL W. RICHA		80			1,530
W15159387	CEI CONSULTING LLC		100			1,050
W15225154	CATHERINE BERNARD, PH.D., LLC					3,990
W15335664	MBK DAILY MONEY MANAGEMENT SER		100			450
W15347024	COMFY DENTAL LLC	4,620	1,500			72,560
W15379225	JMJ ENTERPRISES, LLC					33,380
W15473689	M&G TAG AND TITLE, L.L.C.		200			3,900
W15484017	TALL STORY PRODUCTIONS LLC					6,030
W15499700	ETTERBEEK, L.L.C.		300			1,600
W15522717	BETH GRUPP ASSOCIATES, LLC					2,210
W15559669	ORGANIZE THOSE PAPERS, LLC		2,380			3,420
W15595846	TIBEBE & ASSOCIATES LLC					1,620
W15636582	MJW DESIGNS, LLC					1,390

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W15676695	MCDORIS FASHIONS LLC	10,500				13,130
W15682446	TALENT SHOW SOFTWARE, LLC					3,220
W15768419	BREEZE OUTFITS, LLC	60,000				62,700
W15793201	RAMON DIAZ & SON PAINTING LLC					900
W15826233	CAREX: GARDEN DESIGN BY CAROLY					1,790
W15832454	MAD FITNESS, LLC		3,770			10,270
W15843907	AVANZA LIMITED LIABILITY COMPA		30			640
W16006090	DDS & TECH DENTAL LAB LLC					19,720
W16090854	MICHELLE BAILEY FINE ART, LLC	13,170	90			15,040
W16107807	PMG MAPP, LLC					225,000
W16220576	GLOBAL INNOVATION ASSOCIATES,		500			1,580
Z04697009	WILLSCOT EQUIPMENT, LLC					1,410
Z04857371	JWM PRODUCTIONS LC					61,600
Z04943692	COMCAST OF POTOMAC, LLC					417,410
Z05534490	NEW CINGULAR WIRELESS PCS, LLC					206,160
Z05601661	SODEXO OPERATIONS, LLC					38,800
Z05660238	DE LAGE LANDEN OPERATIONAL SER					145,040
Z05857503	CAPITAL MEDICAL SERVICES, LLC					16,950
Z06014922	BELFORD TOWERS, LLC		14,070			42,250
Z07207525	XEROX FINANCIAL SERVICES LLC					6,540
Z10201127	ALADDIN FOOD MANAGEMENT SERVIC	9,130				165,370
Z10301307	DISH NETWORK L.L.C.					6,210
Z10327856	REDBOX AUTOMATED RETAIL, LLC					6,280
Z10672228	WABASHA LEASING LLC					3,500
Z10980225	GCN HOLDING LLC					50
Z11026556	COMCAST IP PHONE, LLC					53,720
Z11067790	T-MOBILE NORTHEAST LLC	110,390				235,230
Z11312048	7401 NEW HAMPSHIRE AVENUE LLC					5,420
Z11394780	GRYPHON SCIENTIFIC, LLC		22,740			69,990
Z11399052	PITNEY BOWES GLOBAL FINANCIAL					32,070
Z11952892	INTERMEX WIRE TRANSFER, LLC					870
Z12116950	DIRECTV, LLC					30,070
Z12211876	ARAMARK REFRESHMENT SERVICES,	100				310
Z12453650	NUCO2 SUPPLY LLC					480
Z12468187	MED ONE CAPITAL FUNDING, LLC					23,480
Z12557377	FC-GEN REAL ESTATE, LLC					268,600
Z12680591	BENEVIS, LLC					56,530
Z12738415	HP ENTERPRISE SERVICES, LLC					280
Z12751632	THE NIELSEN COMPANY (US), LLC					6,300
Z12763561	MU & CD, LLC	5,500	500			26,460
Z12887865	VERIZON ONLINE LLC					87,070
Z13059696	ENTERPRISE RAC COMPANY OF MARY		110			8,150
Z13185830	EXPO EMART, LLC	160,000				184,800
Z13400122	CAPITAL CITY CHEESECAKE, LLC	5,400	500			34,260
Z13500830	TAKOMA PARK HARDWARE, LLC	280,000				368,220
Z13733290	DIVERSIFIED MAINTENANCE SYSTEM					8,640
Z13885298	GENESIS HEALTHCARE LLC					810
Z14110845	INTERACTIVATION HEALTH NETWORK					690
Z14158133	CIT FINANCE LLC					1,420
Z14333132	US MEDICAL INNOVATIONS, LLC	924,730				982,810
Z14386882	COMCAST BROADBAND SECURITY, LL					10,180
Z14498422	NEW HAMPSHIRE GOLDEN FOODS, LL	16,640				337,430
Z14499818	LANDMARK PETROLEUM SUPPLIES, L					12,370
Z14516561	HALLMARK MARKETING COMPANY, LL	3,410				6,200
Z14749774	BISSELL RENTAL, LLC					340

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Z14815922	GE EQUIPMENT SMALL TICKET, L.L					1,590
Z14878409	COMCAST OF MARYLAND, LLC					147,890
Z14966360	INTEGRA LIFESCIENCES SALES LLC	8,840				12,280
Z15318165	INDOOR DIRECT, LLC					2,480
Z15431810	WAYPORT, LLC					200
Z15784952	SIMPLE RTO, LLC					1,450
Z15801640	GE EQUIPMENT SMALL TICKET, L.L					5,150
Z15845696	SOUTH MOUNTAIN ECONOMICS LLC		100			1,660
Z15856040	RUG DOCTOR, LLC					80
Z16093734	IHOP LEASING LLC					9,910
Z16290777	DAVE ENGLEDDOW, LLC		20			21,850
* TOTAL *	561	9,826,400	262,010		2,020	24,489,570

Top 10 Takoma Park Businesses By 2015 Commercial Inventory Assessment

	Business Description	Business	Commercial Inventory Assessment	Percent of City's Total Reported Commercial Inventory*	Building Square Footage
	Retail (Fashion) - Takoma-Langley Crossroads	Priti's	\$ 3,729,680.00	27.51%	3,000
1	Retail (Automotive) - Lower New Hampshire Avenue	Advance Auto Parts	\$ 1,574,830.00	16.03%	19,530
2	Scientific and Technical Services - Old Takoma	US Medical Innovations	\$ 924,730.00	9.41%	Pending
3	Retail (Pharmacy) - Takoma-Langley Crossroads	Walgreens	\$ 864,530.00	8.80%	15,000
4	Retail (Electronics) - Takoma-Langley Crossroads	Radio Shack	\$ 361,980.00	3.68%	2,460
5	Retail (Grocery) - Old Takoma	TPSS Coop	\$ 357,910.00	3.64%	5,360
6	Retail (Misc.) - Takoma-Langley Crossroads	Famous Pawn*	\$ 288,210.00	2.93%	1,244
7	Retail (Home Improvement) - Old Takoma	Takoma Park Hardware	\$ 280,000.00	2.85%	12,500
8	Retail (Grocery) - Takoma-Langley Crossroads	Red Apple Farmers Market	\$ 230,230.00	2.34%	5,390
9	Retail (Furnishings) - Takoma-Langley Crossroads	Discount Mart Furniture	\$ 227,560.00	2.32%	12,250
10	Retail (Fashion) - Old Takoma	S&A Beads	\$ 203,640.00	2.07%	790
	Top 10 Businesses By Commercial Inventory Assessment Total		\$ 5,313,620.00	54.07%	
	All Other Businesses \$100,000 and Over in Commercial Inventory Assessment (17)		\$ 2,402,540.00	24.45%	
	All Businesses Under \$100,000 in Commercial Inventory Assessment (104)		\$ 2,110,240.00	21.48%	
	*Not located in Takoma Park				

St. Jude Medical S.C. Inc	\$ 203,270.00
Appliance Distributors Unlimited	\$ 184,180.00
KKR Kim	\$ 181,250.00
Sarah Fabrics	\$ 180,110.00
Aldi	\$ 179,440.00
India Sari Palace	\$ 169,340.00
Expo Emart	\$ 160,000.00
Chimyke Corp.	\$ 129,140.00
Amertel Communication	\$ 127,820.00
Bergamo Exchange	\$ 122,270.00
El Alazan Western Wear	\$ 113,310.00
Hillcrest of Maryland	\$ 111,900.00
Amano	\$ 111,410.00
T-Mobile	\$ 110,390.00
Takoma Bicycle	\$ 109,410.00
Family Shoes	\$ 109,200.00
La Chiquita	\$ 100,100.00

**ANNUAL REPORT AND
PERSONAL PROPERTY RETURN OF
SOLE PROPRIETORSHIPS AND GENERAL
PARTNERSHIPS
AS OF JANUARY 1st
DUE APRIL 15th**

2017 Enter
the
Year

**Form AT3-51
Page 1 of 2**

Date Received
by Department

☐ **CHECK IF THIS IS A CHANGE
OF MAILING ADDRESS**

OWNER'S NAME, TRADING AS NAME, AND MAILING ADDRESS:

MD DEPARTMENT ID NUMBER

☐

**This form can be filed online.
Click here to access the MD EGov site.**

PART A

1. Provide your federal employer ID # _____ (if none, provide social security number of owner).
2. Provide your federal principal business code # _____ (from IRS Schedule C or Form 1065).
3. **IMPORTANT:** List exact location of all personal property reported on this return including county, town, and street address. (PO Boxes are not acceptable.) This assures proper distribution of assessments. If property is located in two or more locations, please attach additional copies of Part B and include the street address for each location (PO Boxes are not acceptable).

(STREET NUMBER & NAME)

(CITY & ZIP CODE)

(COUNTY)

(INCORPORATED TOWN)

☐

Check if this location has changed from the prior year return.

4. State your nature of business or profession: _____ Date began: _____
5. Total gross sales or amount of business transacted during the prior year. \$ _____
If the business has sales in Maryland and does not report any personal property, in remarks below explain how the business is conducted without personal property. If the business is using the personal property of another business, provide the name and address of that business.
6. Only sole proprietors complete questions 6a and 6b.
- 6a. Is this location the principal residence of the business owner? _____
(Yes or No)
- 6b. Is the total original cost of all the property, including inventory and excluding licensed vehicles, less than \$10,000? _____
If you answer yes to both 6a and 6b, your property is exempt. Skip to signature line on page 2. (Yes or No)
7. State the opening and closing dates of your fiscal year. _____
8. Do you have any fully depreciated property or property expensed under IRS rules? _____ If yes, have you
included such property on this return? _____
(Yes or No) (Yes or No)
9. Property leased by your business. See Instructions for Part A, 9.
10. Has the business disposed of assets during the prior year? _____ If yes, supply a schedule of disposition by
year of acquisition and manner of disposal. (Yes or No)

REMARKS _____

PART B

2017

Form AT3-51

Page 2 of 2

(STREET NUMBER & NAME) (CITY & ZIP CODE) (COUNTY) (INCORPORATED TOWN)

- ① **Furniture, fixtures, office equipment, tools, machinery, equipment NOT used in manufacturing or research and development.** See Instruction ①. Failure to provide the required detail will result in the reported property being assessed at 10% rate of depreciation per annum.

ORIGINAL COST BY YEAR OF ACQUISITION								
Year acquired	A	SPECIAL DEPRECIATION RATES (See Instruction ①)						TOTAL COST
	B	C	D	E	F	G		
2016							0	
2015							0	
2014							0	
2013							0	
2012							0	
2011							0	
2010							0	
2009 & prior							0	
TOTAL COST COLUMNS A-G ➡							0	

DESCRIBE B through G PROPERTY HERE:

- ② **Commercial Inventory** — See Instruction ②.

Furnish from the latest Maryland Income Tax return:

Average Monthly Inventory
\$

Opening Inventory - Date _____ Amount \$ _____
Closing Inventory - Date _____ Amount \$ _____

Note: Businesses that need a Trader's License must report commercial inventory here.

- ③ **Supplies**
See Instruction ③.

Average Cost
\$

- ④ **Manufacturing and/or research and development inventory.** See Instruction ④.

Average Monthly Inventory
\$

- ⑤ **Tools, machinery and equipment used for manufacturing and/or research & development.** If this business is engaged in manufacturing / R&D, and is claiming such an exemption for the first time, the exemption application must be filed within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property. Visit www.dat.maryland.gov for an application. See instruction ⑥.

Year Acquired	Original Cost	Year Acquired	Original Cost
2016		2012	
2015		2011	
2014		2010	
2013		2009 & prior	

TOTAL COST \$ 0

The following section must be completed.

I declare under the penalties of perjury, pursuant to the Tax Property Article 1-201 of the Annotated Code of Maryland, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Taxpayer's Signature _____ Date _____ Phone Number _____ E-mail Address _____

Preparer's Signature _____ Date _____ Phone Number _____ E-mail Address _____

Name and Address of Preparer _____



Instructions for Form AT3-51 Annual Report and Personal Property Return

State of Maryland · Department of Assessments and Taxation · Personal Property Division · P.O. Box 17052 · Baltimore, Maryland 21297-1052
www.dat.maryland.gov · (410) 767-1170 · (888) 246-5941 within Maryland · sdatt.persprop@Maryland.gov

GENERAL INFORMATION AND REQUIREMENTS

REQUIREMENTS FOR SOLE PROPRIETORSHIPS AND GENERAL PARTNERSHIPS

Sole proprietorships or general partnerships require no legal entry formalities except compliance with State and local licensing and taxation requirements.

In Maryland, compliance with State and local licensing and taxation requirements means sole proprietorships and general partnerships that own, lease, rent, use, or borrow personal property or need a business license are required to:

- 1) Obtain an identification number by registering with the Department of Assessments and Taxation
and
- 2) File an annual report and business personal property return.

REGISTRATION PROCESS

To register on-line, please visit the Department's website for the link to Maryland Business Express.

To register by mail, please visit the Department's website (www.dat.maryland.gov) and proceed to the Forms section. Under "Create or Start a Business in Maryland" complete the Application for Sole Proprietorship and/or General Partnership. The mailing address is within this form. There is no fee to complete this registration.

Businesses that are registering as a corporation, a limited partnership, a limited liability company, or a limited liability partnership must complete the appropriate documents and register directly with the Department's Charter Division.

WHO MUST FILE FORM AT3-51

Form AT3-51 must be filed annually by all sole proprietorships and general partnerships if the either of the following criteria are met:

1. If the sole proprietorship or general partnership possesses (owns, leases, rents, uses or borrows) business personal property as of January 1st or

2. If the sole proprietorship or general partnership needs a business license.

A sole proprietorship or general partnership which fails to file this return may receive an estimated assessment and/or could result in the closure of the business. The closure of the business may impact your ability to obtain or renew a business license.

If a business was registered with the Department's Charter Division as a corporation, a limited partnership, a limited liability company, or a limited liability partnership, do not complete Form AT3-51. Instead, the business is required to file using Form 1, which is available on the Department's website. Failure to report using the correct return may result in the Department not accepting the return.

REMINDER: To ensure proper posting to your account, please include your Maryland Department ID Number on your return and in all communications with the Department.

WHEN AND WHERE TO FILE

The business is responsible for obtaining and filing a return on time. The forms can be found on the Department's website: www.dat.maryland.gov.

The annual deadline to file is April 15th.

- If April 15th falls on a Saturday, Sunday, or Maryland legal holiday as defined by §1.111 of the General Provisions Article, the deadline to file the return will be the next succeeding day that is not a Saturday, Sunday, or Maryland legal holiday.
- A US Postal Service postmark on or before the April 15th due date will be considered timely filed.
- See the Extension of Time to File instructions should you wish to extend the April 15th deadline.

Form AT3-51 should be mailed to the following address:

**State of Maryland
Department of Assessments and Taxation
Personal Property Division
301 W Preston Street
Baltimore, MD 21201-2395**

EXTENSION OF TIME TO FILE

The Department may grant a 2 month extension to file the return. There are two ways to request an extension, which are as follows:

- **Internet Extensions:**

- Go to the Department's website (www.dat.maryland.gov) and click on:
1) Businesses, 2) Personal Property Information and Forms, and 3) Filing Extension.
- This option is free of charge and offers Maryland Department ID look-up, extension verification, confirmation numbers and recall lists by last year's confirmation number.
- Always print and keep a copy of the confirmation number. The Department will automatically accept it as evidence of a valid approved extension.
- When you file for an extension via our website, do not also submit a paper extension request.
- This system is available 24 hours a day, 7 days a week beginning February 1st through April 15th. If April 15th falls on a Saturday, Sunday, or Maryland legal holiday as defined by §1.111 of the General Provisions Article, the deadline to file the extension using the website will be the next succeeding day that is not a Saturday, Sunday, or Maryland legal holiday.
- Please file early to avoid delays. The system typically experiences high traffic volume the week prior to April 15th.

- **Paper Extensions (Form AT3-71):**

- If a business would prefer to request an extension in writing, the request must be filed using Form AT3-71 Extension Request, which is available on our website.
- Please follow the instructions on Form AT3-71 completely.
 - List the exact business name, business mailing address and Maryland Department ID Number.
 - Incomplete forms and invalid IDs will not be approved.
 - A \$20 non-refundable processing fee is required for each Maryland Department ID Number and must accompany this form. Make checks payable to the Department of Assessments and Taxation and note the Maryland Department ID Number on the check.
 - If requesting extensions for multiple entities, a separate form along with the \$20 non-refundable processing fee must be submitted for each Department ID Number.
- In order to be considered timely filed, Form AT3-71 and the non-refundable processing fee must be mailed to the Department per the instructions on the form no later than March 15th.
 - If March 15th falls on a Saturday, Sunday, or Maryland legal holiday as defined by §1.111 of the General Provisions Article, the deadline to file the extension using

Form AT3-71 will be the next succeeding day that is not a Saturday, Sunday, or Maryland legal holiday.

- A postmark from the US Postal Service dated on or before the due date will be considered timely filed.
- Retain a copy of the extension request for your records. Approved requests will be recorded by the Department.
- No notification of acceptance of the extension request will be mailed. You can use the Business Data search on our website to verify acceptance.
- **With an approved extension, a personal property return must be physically in our office on or before June 15th to avoid incurring a late filing penalty.** A postmark from the US Postal Service dated June 15th **does not** constitute timely filing of the extended return.
- Extensions granted by the IRS or the Maryland Comptroller are not accepted.

ADDRESS CHANGES

To change an address, the Department must receive written notification.

A sole proprietorship or general partnership may have provided the Department with a mailing address as well as a separate business location address when registering. In addition, there may be one or more physical locations within Maryland where the business personal property owned, leased, rented, used, or borrowed by the business is located as of January 1st.

Please see below for additional information regarding how to update any of these address types:

- **Mailing Address Changes** - Mailing address changes may be made as follows:
 - Make necessary address corrections on page 1 of Form AT3-51 in the address area and place a checkmark in the mailing address correction box.
 - Send a signed written request to the Business Personal Property Division and mail the request to the following address:

**State of Maryland
Department of Assessments and Taxation
Personal Property Division
301 W Preston Street
Baltimore, MD 21201-2395**

- **Changes to the Business Address and/or Physical Location of Business Personal**

Property

- If there is a change in the business address, which is also the physical location of the business personal property, make the necessary address corrections on Form AT3-51 Part A Item 3 and place a check mark in the box that indicates "Check here if this location has changed from the prior year return."
- If there are multiple physical locations within Maryland where the business personal property owned, leased, rented, used, or borrowed by the business is located as of January 1st, please see the Form AT3-51 Form Specific Instructions for Part A Item 3.

ANNUAL REPORT FILING FEES

There is no filing fee for Form AT3-51.

LATE FILING PENALTIES

A business which files an annual return after the due date will receive an initial penalty of 1/10 of one percent (0.1%) of the county assessment, plus interest at the rate of two percent (2%) of the initial penalty amount for each thirty (30) days or part thereof that the return is late. If returns are filed late, do not prepay penalties. They will be assessed at a later date.

For additional information regarding the due dates, please see "WHEN AND WHERE TO FILE."

PERIOD COVERED

All returns shall cover the calendar year regardless of any fiscal year.

All information required in the Form AT3-51 Annual Report and Business Personal Property Return shall be given as of January 1st, except Part B line items ② through ④, which refer to the twelve calendar months of the prior year.

ROUNDING

Round cents to the nearest whole dollar. Fifty cents and above should be rounded to the next highest dollar.

PUBLIC INFORMATION

Information supplied on Form AT3-51 and any and enclosures are not open to public inspection.

WHAT MUST BE REPORTED

All tangible personal property owned, leased, consigned or used by the business and located

within the State of Maryland on January 1st must be reported annually.

- Personal property includes but is not limited to office and plant furniture, machinery, equipment, tools, furnishings, trade fixtures, inventory, and all other property not considered part of the real estate.
- Personal property not in use must still be reported.
- All fully depreciated and expensed personal property must also be reported.

Personal property in this State (other than operating property of railroads and public utilities) falls into two subclasses:

- **Personal Property**

All personal property, other than inventory, is assessed at full cash value.

- Taxpayers shall report such property which has been acquired by purchase at the original acquisition cost in the year of the acquisition.
- Taxpayers shall report such property which has been acquired other than by purchase (including property manufactured by the taxpayer) at what the property would have sold for in the year of acquisition.
- To assess "all other personal property" the Department generally applies a 10% rate of depreciation per annum to the reported property. Normally, property will not be depreciated below 25% of the original cost. Exceptions to the 10% rate can be found on the Personal Property Depreciation Rate section of these instructions.

- **Stock in Business or Inventory**

Goods held by a taxpayer for sale and goods placed on consignment to another for sale in the expectation of a quick turnover.

- Stock in business does not include goods manufactured by the taxpayer but held by the taxpayer for purposes other than sale or goods manufactured by the taxpayer but placed in possession and control of another as in the case of leased property.
- Stock in business is assessed at its fair average value, which is the average fair value over a 12 month period. MD Tax-Prop Code § 8-110 defines fair value as cost or market value, whichever is lower. **LIFO method of valuation is prohibited.**

All questions must be answered in full unless the business does not own, lease, or use personal property. If the reporting taxpayer does not own the class of property covered by any question, the word "none" or the figure "0" should be written in the appropriate space.

Since local exemptions differ in each county and in each incorporated town, the business must report all information required within the return. Local exemptions are listed on the Department's website. After the Department determines the assessment on personal property and stock in business, any applicable local exemptions not requiring prior approval will be applied.

Estimated assessments may be issued when questions remain unanswered or the answers are incomplete or evasive. Real property is not to be reported on the return.

FORM 4 FILING REQUIREMENTS

All returns must be accompanied by Form 4A and 4B (Balance Sheet and Depreciation Schedule) unless the business does not own any personal property in Maryland.

- A substitute Balance Sheet, including Schedule L from IRS Form 1120, may be used, however Form 4B (Depreciation Schedule) must be completed.
- If the business does not maintain a balance sheet, submit a copy of IRS Schedule C and a copy of the depreciation worksheet used to prepare IRS Form 4562.
- If the Balance Sheet reflects property outside the State of Maryland, please reconcile with the property reported on the return.
- Form 4C must be completed if there were additions, disposals, or transfers of property in or out of the State of Maryland since the prior year filing.
 - Failure to complete this information may result in an assessment that may include business personal property reported in the previous year in addition to property reported with the current return.
 - It is preferred if an additional itemized schedule were included with Form 4C to list the disposed property. If there are more than 5 physical locations being reported under one Maryland Department ID Number, it is preferred this information be sent in an electronic format. See Part A Multiple Physical Locations within the Form AT3-51 Specific Instructions section for more information.

TRANSFER OF PROPERTY

If a business transfers, sells, or disposes of **all** personal property on or after January 1st and before July 1st, it must notify the Department in writing using Form AT3-45 Transfer, Sale or Disposal of ALL Tangible Personal Property, which is available on the Department's website.

In order to have the assessment transferred to the new owner, please follow the instructions on the form carefully and answer all of the questions directed. The information submitted on the form and any attachments must include the following items:

- An itemized description of the property involved

- The date and manner of transfer
- The name(s) and address of the new owner(s) of the property
- The consideration received for the property
- A copy of the sales agreement (if available).

Form AT3-45 must be in our office no later than October 1st of the same year in order to be considered timely filed. A US Postal Service postmark dated October 1st does not constitute timely filing.

If AT3-45 is timely filed and in compliance with Section 10-402 of the Tax Property Article, the assessment shall be transferred to the new owner(s).

OUT OF BUSINESS

If a business discontinues operations or goes "out of business" prior to January 1st, a return or letter of explanation detailing the date the business ceased operations and what happened to the property must be filed.

Failure to provide this information may result in an estimated assessment being made against the business.

EXEMPTIONS

Property tax exemptions provided by statute shall be strictly construed. Before an exemption can be obtained, the taxpayer must show affirmatively that the exemption is clearly allowed.

Businesses may file **amended returns** to correct reporting errors or claim missed exemptions (except for missed manufacturing exemptions) within three years of the April 15th date that the return was originally due.

- **Manufacturing Exemptions:**
 - For manufacturing exemption requests, Section 7-104(d) of the Tax- Property Article of the Annotated Code of Maryland allows the owner of manufacturing personal property to file an application within 6 months after the date of the first assessment notice for a taxable year that includes the manufacturing personal property.
 - The law specifically includes the following activities as part of the manufacturing process: (1) the identification, design or genetic engineering of biological materials for research or manufacture; and (2) the design, development or creation of computer software for sale, lease or license.
 - If the application is approved, the exemption shall be granted for the taxable year. No manufacturing exemption can be granted unless a timely application is filed.

Once filed, no additional manufacturing applications are required in subsequent years. See the Form AT3-51 Specific Instructions section regarding where to report manufacturing business personal property.

- Full or partial exemptions may apply depending on the location of the property for: manufacturing/R&D machinery and equipment, manufacturing / R&D inventory. Visit the Department's website for a complete listing of these exemptions.

- **Exempt Organizations:**

- All personal property is exempt if owned by certain organizations, including religious groups, government, non-profit educational institutions, non-profit charitable organizations, non-profit hospitals, cemetery and mausoleum companies, and certain other organizations or groups which meet certain "strict use" criteria. These are referred to as exempt organizations and are fully exempt throughout Maryland from any assessment and taxation.
- To obtain this type of exemption, an organization must submit written information detailing its operation. If the organization is required to file an IRS Form 990, it should be included with the written information. It should be noted that because the laws differ, organizations granted exempt status by the Internal Revenue Service are not necessarily exempt from personal property taxation in Maryland.
- Businesses owning exempt personal property described in the paragraph above should report the total cost of that property on form 4B (Depreciation Schedule), line 11. Do not report this type of property on the Form AT3-51.

- **Other Personal Property Exemptions:**

- In addition, State law requires that certain types of personal property be fully exempt throughout Maryland from any assessment and taxation. These include aircraft, farming implements, residential (non-business) property, most registered vehicles, boats not more than 100 feet in length, customized computer software, intangible personal property (e.g., stocks, bonds, patents, goodwill, trademarks, etc.).
- As of July 1, 2011 a 2% gross receipts tax on short-term lease or rental of heavy equipment property by rental businesses must be paid directly to local government making this property exempt from the personal property assessment. Rental businesses must determine whether they are required to pay the gross receipts tax and are qualified to receive this exemption. The legislation requires an entity to meet all of the following provisions:
 - It must receive the largest segment of its total receipts from the short-term leases or rental of heavy equipment at retail without operators;

- It must be defined under Code 532412 of the North American Industry Classification System as published by the U.S. Census Bureau;
 - The property exempted must meet the definition of heavy equipment property as defined in § 9-609(D)(5) of the Political Subdivisions Article;
 - The lease or rental of the heavy equipment property is for a period of 365 days or less.
- The personal property of certain home-based businesses is exempt if:
 - All of the following criteria are met:
 - It is owned by a sole proprietorship;
 - It is located at the owner's principle residence; and
 - Its total original cost, including inventory and excluding licensed vehicles, is less than \$10,000.
 - An initial return must be filed to receive this exemption.
 - Partnerships and other legal entities are not eligible for this exemption.

AMENDED RETURNS

Amended returns can be filed to correct reporting errors or claim a missed exemption (except for missed manufacturing exemptions) within three years of the April 15th date that the return was originally due. Amended returns must be physically in our office by the deadline. A US Postal Service postmark on the date of the amended return deadline will not be considered timely filed.

Amended returns must be accompanied by information explaining why the amended return is being filed and reconciling the differences with the original return. Please include the Maryland Department ID Number on all correspondence.

Write the word "AMENDED" across the top of page 1 of the return. No filing fee is required for an amended return, regardless of the business type.

AUDIT OF RETURN

All personal property assessments, and any information, and figures reported on the personal property return, accompanying schedules and related documents are subject to audit. As a result of such audits, the Department may issue corrected assessments.

INFORMATION AND ASSISTANCE

Division	Information	Contact
State Department of Assessments & Taxation	Internet Site	www.dat.maryland.gov
	Main Phone Number	410-767-1184
	Toll Free within Maryland	1-888-246-5941
	MRS (Maryland Relay Service for Speech and Hearing Impaired)	1-800-735-2258 TT/VOICE
	Customer Service Counter Walk-in Assistance: In-person counter assistance is available Monday - Friday, 8:30 a.m. to 4:30 p.m. You must be in line no later than 4:15 p.m. in order to receive service that same day.	301 West Preston Street Room 801 Baltimore, Maryland
Charter Division (Business Records & Registration)	Corporate Charter Division	410-767-1340
	E-mail Address	sdat.charterhelp@maryland.gov
	Business Not in Good Standing	410-767-4950
	Forfeited Businesses	410-767-1350
	Certificates (Status, Good Standing, Existence)	410-767-1344
	New Businesses	410-767-1350
	Legal Review	410-767-1350
	Trade Names	410-767-1801
	Name Availability (Not Guaranteed over the Phone)	410-767-1330
	Resident Agent (Existing Entities)	410-767-1330
	Newly Filed Charter Documents	410-767-1340
	Copies of Documents	410-767-1350
	UCC Filings	410-767-1459
	Service of Process	410-767-8195
Business Personal Property Division	Annual Report / Business Personal Property Forms, Instructions, and General Information	www.dat.maryland.gov
	Annual Report / Business Personal Property Return Extensions by Internet (Available February 1st through April 15th)	www.dat.maryland.gov
	On-Line Annual Report / Business Personal Property Filing	https://egov.maryland.gov/businessexpress
	E-mail Address	sdat.persprop@maryland.gov
	Personal Property Division	410-767-1170
	Subscribe to Receive E-mail Reminders	https://public.govdelivery.com/accounts/MDSDAT/subscriber/new

PERSONAL PROPERTY DEPRECIATION RATES			
DEPRECIATION TYPE	CATEGORY	DEPRECIATION RATE	PROPERTY TYPES
Standard Depreciation Rates	A	10% per annum*	All property not specifically listed below.
Special Depreciation Rates:	B	20% per annum*	Mainframe computers originally costing \$500,000 or more.
These rates apply only to the items specifically listed. Use Standard Depreciation Rates Category A for other assets.	C	20% per annum*	Autos (unlicensed/unregistered), bowling alley equipment, brain scanners, carwash equipment, contractor's heavy equipment (tractors, bulldozers), fax machines, hotel, motel, hospital and nursing home furniture and fixtures (room and lobby), MRI equipment, mobile telephones, model home furnishings, music boxes, outdoor Christmas decorations, outdoor theatre equipment, photocopy equipment, radio and T.V. transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stevedore equipment, theatre seats, trucks (unlicensed/unregistered), vending machines, x-ray equipment.
	D	30% per annum**	Data processing equipment and canned software.
	E	33 1/3% per annum*	Blinds, carpets, drapes, shades. The following applies to equipment rental companies only: rental stereo and radio equipment, rental televisions, rental video cassette recorders and rental DVDs and video tapes.
	F	50% per annum*	Pinball machines, rental tuxedos, rental uniforms, video games.
	G	5% per annum*	Boats, ships, and vessels over 100 feet.
	Long-lived assets	Property determined by the Department to have an expected life in excess of 10 years at the time of acquisition shall be depreciated at an annual rate as determined by the Department.	
* Subject to a minimum assessment of 25% of the original cost.			
** Subject to a minimum assessment of 10% of the original cost.			

THE FOLLOWING IS A LIST OF COUNTIES AND INCORPORATED TOWNS IN MARYLAND. IF A BUSINESS OWNS PERSONAL PROPERTY IN ANY OF THESE LOCATIONS, THE LOCATIONS SHOULD BE LISTED IN THE ANNUAL REPORT AND BUSINESS PERSONAL PROPERTY RETURN.

ALLEGANY Barton Cumberland Frostburg Lonaconing Luke Midland Westernport ANNE ARUNDEL Annapolis Highland Beach BALTIMORE CITY BALTIMORE No incorporated cities or towns CALVERT Chesapeake Beach North Beach CAROLINE Denton Federalsburg Goldsboro Greensboro Henderson Hillsboro Marydel Preston Ridgely Templeville CARROLL Hampstead Manchester Mount Airy New Windsor Sykesville Taneytown Union Bridge Westminster	CECIL Cecilton Charlestown Chesapeake City Elkton North East Perryville Port Deposit Rising Sun CHARLES Indian Head La Plata Port Tobacco DORCHESTER Brookview Cambridge Church Creek East New Market Eldorado Galestown Hurlock Secretary Vienna FREDERICK Brunswick Burkittsville Emmitsburg Frederick Middletown Mount Airy Myersville New Market Rosemont Thurmont Walkersville Woodsboro GARRETT Accident Deer Park Friendsville Grantsville Kitzmilller Loch Lynn Heights Mountain Lake Park Oakland	HARFORD Aberdeen Bel Air Havre de Grace HOWARD No incorporated cities or towns KENT Betterton Chestertown Galena Millington Rock Hall MONTGOMERY Barnesville Brookeville Chevy Chase Sec. 3 Chevy Chase Sec. 5 Chevy Chase View Chevy Chase Village Gaithersburg Garrett Park Glen Echo Kensington Laytonsville Martin's Additions North Chevy Chase Poolesville Rockville Somerset Takoma Park Town of Chevy Chase Washington Grove	PRINCE GEORGE'S Berwyn Heights Bladensburg Bowie Brentwood Capitol Heights Cheverly College Park Colmar Manor Cottage City District Heights Eagle Harbor Edmonston Fairmount Heights Forest Heights Glenarden Greenbelt Hyattsville Landover Hills Laurel Morningside Mount Rainier New Carrollton North Brentwood Riverdale Park Seat Pleasant University Park Upper Marlboro QUEEN ANNE'S Barclay Centreville Church Hill Millington Queen Anne Queenstown Sudlersville Templeville ST. MARY'S Leonardtown SOMERSET Crisield Princess Anne	TALBOT Easton Oxford Queen Anne St. Michaels Trappe WASHINGTON Boonsboro Clear Spring Funkstown Hagerstown Hancock Keedysville Sharpsburg Smithsburg Williamsport WICOMICO Delmar Fruitland Hebron Mardela Springs Pittsville Salisbury Sharptown Willards WORCESTER Berlin Ocean City Pocomoke City Snow Hill
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Instructions for Form AT3-51 Annual Report and Personal Property Return

State of Maryland · Department of Assessments and Taxation · Personal Property Division · P.O. Box 17052 · Baltimore, Maryland 21297-1052
www.dat.maryland.gov · (410) 767-1170 · (888) 246-5941 within Maryland · sdat.persprop@Maryland.gov

*Please also refer to the
General Information and Requirements Instructions
for additional information.*

Form AT3-51 – General Business Information

At the top of Form AT3-51, insert the name of the sole proprietorship or general partnership and trade name (if applicable) along with the mailing address and Maryland Department ID Number of the business.

Failure to include the Maryland Department ID Number may cause a delay in processing your return.

If the mailing address for the business has changed, please add a check mark in the box that states "Check here if this is a change of mailing address."

Reminder: In an effort to protect the environment and save Maryland taxpayer dollars, the Department is no longer printing and mailing the Annual Report / Business Personal Property return forms. In order to receive important Department reminders and correspondence, please either include your e-mail address within the space provided on the return form with the mailing address of the business and/or visit our website to sign-up for reminder e-mails.

Part A

1. List the Federal Employee ID Number (FEIN) for the business. If none, provide the social security number of the owner of the business.
2. Provide the Federal Principal Business Code Number for the business, which can be found on IRS Form 1065 or Schedule C.
3. Location Information:

Exact Location Information Required:

Since local tax rates and exemptions differ in each county and in each incorporated town, the physical location (situs) of the tangible business personal property within Maryland as of January 1st must be clearly indicated by the business.

- Provide the physical street address of all personal property owned and used within Maryland. Post Office Box numbers are not acceptable.
- If property is located in an incorporated town, supply the name of the town. An incorporated town has its own government and defined municipal boundaries. Please see the General Information and Requirements Instructions for a current listing of incorporated towns within each county.
- Inventory is deemed permanently located where the business is conducted. Although some jurisdictions may exempt inventory from an assessment, entities that require a Trader's License must report commercial inventory in Section II Line Item 2. Failure to provide this information may result in the Department entering an estimated inventory value.
- Exemptions are listed on the Department's website. Although a business that owns or uses business personal property within Maryland as of January 1st may be located within an exempt jurisdiction, the business is still required to report the information requested in each Section of Form AT3-51 as well as Forms 4A, 4B, and 4C (if applicable).

Multiple Physical Locations

See below if the business has multiple physical locations within Maryland that are being reported under one Maryland Department ID Number:

Form AT3-51 Section	Form AT3-51 Page Number	5 or more Physical Locations within Maryland as of January 1 st	Less than 5 Physical Locations within Maryland as of January 1 st
General Business Information	page 1	1 consolidated for the business	1 consolidated for the business
Part A Line Items 1, 2, 4, 5, 6, 7, 8, and 10	page 1	1 consolidated for the business	1 consolidated for the business
Part A Line Item 3	page 1	1 indicating "various - see attached" for the business	1 indicating "various - see attached" for the business
Part A Line Item 9	page 1	include a separate schedule per the instructions for Part A Item 9	include a separate schedule per the instructions for Part A Item 9
Part B Line Item 1	page 2	see instructions for electronic format	1 for each physical location with the physical address included at the top of page 2
Part B Line Items 2 through 4	page 2	include a separate schedule with the amounts for each physical location per line item	
Part B Line Item 5	page 2	see instructions for electronic format	
Original Signature of Owner or Partner of the Business	page 2	1 consolidated for the business	1 consolidated for the business

Reminder: Please include your Maryland Department ID Number on all correspondence to the Department, including any supplemental schedules and attachments.

Electronic Format

This section is only for a business with 5 or more physical locations within Maryland being reported under one Maryland Department ID Number.

- The preferred electronic format is Microsoft Excel.
- The preferred mode of delivery is a CD attached to Form AT3-51 and mailed to the Department. Alternative methods of delivery include submitting the information by e-mail to sdat.persprop@Maryland.gov or delivering a CD in person at the Department's Customer Service Counter (refer to the General Information and Requirements

Instructions for the location and hours of operation). Please include the Maryland Department ID Number on all correspondence to the Department.

- For Part B Items 1 and 5, the electronic format should be an itemized listing of the property and include the following information: asset identification number (if available), the physical location as of January 1st, a description of the asset, the original acquisition date, and the original acquisition cost. If applicable, include leasing information as outline within the instructions for Part B Line Item 1.
4. Provide a brief explanation of business activity in Maryland (i.e. restaurant, legal service, construction, etc.).
 5. Total gross sales must include sales in Maryland and sales by the Maryland location to out of state purchasers as well as transfers from the Maryland location of the reporting business to out of state locations.

If the business has sales in Maryland and does not report any personal property, explain how the business is conducted without personal property. If a business shares the property of another business that reports the personal property, supply the name and address of that business. This explanation may be added in the Remarks section at the bottom of Form AT3-51 page 1 or an additional written explanation may be attached to the return.

6. Items 6a and 6b are for Sole Proprietorships only.
 - Item 6a: If the location in Part A Item Number 3 is also the principal residence of the business owner, answer "yes." If not, answer "no."
 - Item 6b:
 - Total the original cost of the personal property, inventory, and unlicensed/unregistered motor vehicles (exclude licensed/registered vehicles - see below for additional information).
 - If the total is less than \$10,000, answer "yes."
 - If the total is more than \$10,000, answer "no."
 - **Non-Exempt Vehicle Costs to Include in the Original Cost Total for Item 6b:**
 - Unlicensed/unregistered motor vehicles
 - Interchangeable Registrations are considered to be non-exempt from personal property assessments and taxation and should be **included** for the purpose of Question 6b:
 - Dealer plates (Class 1A, 1B, 1C)

- Recycler plates (Class 2)
- Finance company plates (Class 3)
- Special mobile equipment plates (Class 4)
- Transporter plates (Class 5)

○ **Exempt Vehicle Costs to Exclude in the Original Cost Total for Item 6b:**

- Vehicles registered in Maryland and classified in one of the following are considered licensed/registered and should be exempt, meaning they should be excluded for the purpose of Question 6b:
 - Passenger cars (Class A)
 - For hire vehicles (Class B)
 - Funeral or ambulance vehicles (Class C)
 - Motorcycles (Class D)
 - Single unit, Dump, Tow, and Farm Trucks (Class E)
 - Truck tractors (Class F)
 - Trailers and Semi-trailers (Class G)
 - School vehicles (Class H)
 - Passenger buses (Class I and P)
 - Vanpool (Class J)
 - Farm vehicles (Class K)
 - Historic vehicles (Class L)
 - Multipurpose vehicles (Class M)
 - Street rods (Class N)
 - Limousine vehicles (Class Q)
 - Low speed vehicles (Class R)
- Vehicles registered outside of Maryland may be exempt, meaning they should be excluded for the purpose of Question 6b. Exempt vehicles include those registered in another taxing jurisdiction and of a classification described in Title 13, Subtitle 9, Part II of the Maryland Transportation Article (Class A-R listed above).

- If you answered “no” to Items 6a or 6b, continue filling out the rest of the return form.
- If you answered “yes” to both Items 6a and 6b, the business is exempt from personal property assessment and taxation in Maryland. You may skip to the signature line on page 2 to complete the return.

7. List the beginning and ending dates of the fiscal period used by the business.

8. If the business owns fully depreciated and/or expensed personal property within Maryland as of January 1st, answer "yes" to the first question. Note, all fully depreciated and expensed personal property must be reported on this return within Part B. Please see the instructions for Part B for additional information.
9. Property Owned by Others and Leased or Held by the Business
- All property that is not owned by the business but is held by the business as lessee, on consignment, or otherwise must be reported.
 - Attach a separate schedule to Form AT3-51 showing the names and addresses of the owners, lease numbers, description of the property, physical location of the property, installation date, and separate cost of assets must be supplied. If costs are not known, supply the terms of the lease, including lease payment and number of months.
10. If the business has disposed of assets or transferred assets in or out of the State of Maryland between January 1st of the prior year and January 1st of the current year, you must complete Form 4C (Disposal and Transfer Reconciliation). Please see the General Information and Requirements Instructions regarding Form 4 Filing Requirements.

Part B

At the top of Part B Page 2, please include the address listed in Part A Item 3. If there are multiple physical locations being reported for a business using the same Maryland Department ID Number, see the instructions for Part A Item 3 - Multiple Physical Locations regarding how to report information for Part B. Below are instructions for each Part B Line Item:

LINE ITEM ① Furniture, Fixtures, Tools, Machinery and Equipment not used for Manufacturing or Research and Development

- This includes but is not limited to office furniture, fixtures and equipment, factory equipment and machinery, shelves, signs, counters, etc.
- Non-exempt vehicles should be reported within Line Item ①. See the instructions for part A Item 6 for additional information.
- This property shall be reported at original cost by year of acquisition without deduction of depreciation, investment credit, or trade-in of previously owned property.
- Include all fully depreciated personal property and property expensed under IRS rules.
- If the business has multiple physical locations within Maryland that are being reported under one Maryland Department ID Number, see the instructions section for Item A: Multiple Physical Locations regarding how to report this line item.
- If the business owns rental equipment, including but not limited to video tapes, stereos,

televisions, tools, appliances and furniture, these assets must be included.

- All property that is owned by the business but is held by others as consignee, lessee or otherwise must be reported.
 - All leased property must be reported, including manufacturing equipment, and property leased to tax exempt organizations.
 - Manufacturer lessors shall report property which has been acquired other than by purchase at the retail selling price in the year the property was manufactured (including property manufactured by a business for its own use). Manufacturing lessors may not report this property using the cost of manufacture.
 - Do not include the costs of these items in Part B Line Item ①. Instead, include a separate schedule showing the names and addresses of lessees, lease numbers, description of property, installation date and original cost by year of acquisition for each location must be supplied. Provide the physical street address of lessees. Post Office Box numbers are not acceptable.
 - If the schedule is for fewer than 5 physical locations, you should group the schedule by county where the property is located.
 - If there are 5 or more physical locations, please see the instructions section for Part A Line Item 3: Multiple Physical Locations regarding how to report this property using an electronic format.
- **All property is to be reported under Category A unless specifically listed in another category.**
 - Refer to the Depreciation Rate Chart for Personal Property within the General Information and Requirements section of the instructions to determine which category column property owned by the business should be reported.
 - Property reported in category columns B through G require a detailed description. Include an explanation on the lines provided below the table. If additional space is needed to show the necessary detail, attach an itemized supplemental schedule.
 - Failure to provide the required detail will result in the reported property being assessed as Category A at 10% rate of depreciation per annum.

EXAMPLE

ORIGINAL COST BY YEAR OF ACQUISITION								
Year Acquired	A	SPECIAL DEPRECIATION RATES (SEE PAGE 4)						TOTAL COST
		B	C	D	E	F	G	
2016								0
2015	1,150				12,600			13,750
2014	3,104				8,400			11,504
2013	1,500			5,261				6,761
2012								0
2011			2,500					2,500
2010	9,127							9,127
2009 and prior								0
TOTAL COST COLUMNS A-G →								43,642

DESCRIBE B THROUGH G PROPERTY HERE: Category C - 2011 Fax \$500, Vending Machine \$2,000, Category D - 2013 Personal Computer, Category E - 2015 Rental DVD's, Category E - 2014 Drapery & Blinds

LINE ITEM ② Commercial Inventory

- Commercial Inventory is merchandise and stock in trade available for sale. This includes manufactured products sold at retail by the manufacturer.
- An average of twelve (12) monthly inventories should be reported including two (2) physical inventories. Book inventories may be used for months when physical inventories were not taken.
- Values are to be reported at cost or market value. The LIFO method is prohibited in computing values.
- Business entities that need a Trader's License **must** report commercial inventory.
- Rental equipment, including but not limited to video tapes, stereos, televisions, tools, appliances and furniture, is not considered commercial inventory. These assets must be reported in Part B Line Item ①.
- All property that is owned by the business but is held by others as consignee, lessee or otherwise is not considered commercial inventory – see the instructions for Part B Line Item ①.
- If the business has multiple physical locations within Maryland that are being reported under one Maryland Department ID Number, see the instructions section for Part A Item 3: Multiple Physical Locations regarding how to report this line item.

LINE ITEM ③ Supplies

- Supplies are consumable items not held for sale (e.g., contractor's supplies, office supplies, etc.).
- Report the average cost.
- If the business has multiple physical locations within Maryland that are being reported under one Maryland Department ID Number, see the instructions section for Part A Item 3: Multiple Physical Locations regarding how to report this line item.

LINE ITEM ④ Manufacturing/Research and Development (R&D) Inventory

- Manufacturing/Research and Development (R&D) Inventory is raw materials, supplies, goods in process and finished products used in and resulting from manufacturing/R&D by the business.
- Include manufactured products sold at retail by the manufacturer under line item ② Commercial Inventory.
- An average of twelve (12) monthly inventories should be reported including two (2) physical inventories. Book inventories may be used for months when physical inventories were not taken.
- Values are to be reported at cost or market value. The LIFO method is prohibited in computing values.
- If the business has multiple physical locations within Maryland that are being reported under one Maryland Department ID Number, see the instructions section for Part A Item 3: Multiple Physical Locations regarding how to report this line item.

LINE ITEM ⑤ Tools, Machinery and Equipment used for Manufacturing or Research and Development (R&D)

- Exemption Application Requirements
 - If the exemption is claimed for the first time, an Exemption Application for Manufacturing and Research & Development must be submitted within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property before the exemption can be granted.
 - For more information as well as the application form, visit the Department's website at www.dat.maryland.gov. Proceed to the Forms & Applications section, and the application is under the Business Personal Property section of the page.
 - Reporting property on this line item is not a substitute for a manufacturing application.

- Manufacturing
 - For manufacturing, the primary test for exemption requires substantially transforming, or a substantial step in the process of substantially transforming tangible personal property into a new and different article by use of labor or machinery.
 - The term manufacturing does not include products mainly intellectual, artistic or clerical in nature, services, public utility services, or property used primarily in administration, management, sales, storage, shipping, receiving or any other non-manufacturing activity.
- Research and Development (R&D)
 - Research & Development (R&D) means basic and applied research in the sciences and engineering, and the design, development and governmentally required pre-market testing of prototypes, products, and processes.
 - Research and development activities are exempt whether or not the company has a product for sale.
 - The following activities do not constitute research and development: market research; research in social sciences, psychology, or other nontechnical activities; routine product testing; service activities; sales; or research and development of a public utility.
- Reporting Tools, Machinery and Equipment used for Manufacturing or Research and Development (R&D)
 - This property shall be reported at original cost in the year of acquisition without deduction of depreciation, investment credit, or trade-in of previously owned property.
 - Include all fully depreciated personal property and property expensed under IRS rules.
 - If the business has multiple physical locations within Maryland that are being reported under one Maryland Department ID Number, see the instructions section for Part A Line Item 3: Multiple Physical Locations regarding how to report this line item.

SIGNATURE AND DATE

The Form AT3-51 Annual Report and Business Personal Property Return must be signed by an owner or partner in the designated signature section of the form.

- This signature must be an original not a copy.
- The date should reflect the date the return was signed by an owner or partner and sent to the Department.
- Please include the requested phone number and e-mail address to assist us in resolving

potential discrepancies.

- ***Returns submitted without the signature of an owner or partner of the business will be returned by the Department.***

If a tax preparer prepared the Form AT3-51 Annual Report and Business Personal Property Return for the business, please sign the return in the designated area within the form as well as include the requested phone number and e-mail address to assist us in resolving potential discrepancies.

A signature from a tax preparer is **not** a substitution for the signature of an owner or partner of the business.

RETURN SUBMISSION INSTRUCTIONS

Please refer to the mailing instructions listed within the General Information and Requirements Instructions regarding when and where to submit your Form AT3-51 Annual Report and Business Personal Property Return.

DEPRECIATION RATE CHART FOR PERSONAL PROPERTY

Please see the instructions for Part B Line Item 1 as well as the General Information and Requirements for additional information.