

IMPORTANT INFORMATION ON PAYMENT OF TAXES

1. Full year taxes and first semi-annual installments are due on July 1 and may be paid without interest on or before September 30. The following discounts will be allowed on County taxes for the taxable year commencing July 1, 2021: 1% on full year tax payments made on or before July 31; 0.5% on full year tax payments made on or before August 31. **Semi-annual payments are not eligible for the discount.** Second semi-annual installments are due on December 1 and may be paid without interest on or before December 31 (payment coupon is attached; no additional notice will be sent). A service charge is payable with the second installment unless both installments are paid by September 30.
2. Failure to receive a bill is no excuse for not paying taxes, interest, or penalty. Bills are mailed in July each year (January for half year levy). Unpaid full year taxes and first semi-annual installments are delinquent beginning October 1 and second semi-annual installments are delinquent beginning January 1 – interest and penalties apply. It is the responsibility of the taxpayer to request a duplicate if for any reason the original bill was not received. **Bill must accompany payment.** Payment of interest and penalty will not be waived for any reason. **Payment date will not be extended for any reason.** No partial payments accepted. Bill must be paid according to payment schedule.
3. Payment of current taxes will not prevent legal action if taxes are unpaid for prior years. Pending assessment appeals and tax credits do not affect due date, including applicable interest and penalty.
4. If you have a mortgage with an escrow, please forward payment coupons to your mortgage company and retain the top portion.
5. A fee of \$35.00 will be charged for each check returned, and will have to be replaced by **cash, certified check, or money order.** The County may re-present returned checks electronically.
6. **Tax Sale Proceedings start April 1, 2022.** Payment of taxes beginning May 1, 2022, must be made by cash, certified check, or money order. Additional fees will apply beginning May 1. **The Tax Sale will be held on June 30, 2022.**
7. Address changes for tax bills should be sent to the State Department of Assessments and Taxation, 15 East Main Street, Winchester Exchange Building, Westminster, MD 21157.
8. The County accepts credit card payments (Visa, MasterCard, Discover and American Express) at our offices or online at <https://PayBill.carrollcountymd.gov>, or via telephone IVR system at 1-833-632-0800. The vendor charges a fee for this service. Payment is also accepted at all branches of the Carroll County Public Library.
9. To view your property tax account on-line, visit the Carroll County Government website at <https://PayBill.carrollcountymd.gov>. For additional information call the Collections Office at 410-386-2971.

CONSTANT YIELD TAX RATE: In the last taxable year Carroll County's real property tax rate was \$1.018 per \$100 of assessment, and the certified assessment of the net assessable real property was \$20,519,327,646. The assessment multiplied by the rate produced real property tax revenues of \$208,886,755. For this taxable year the certified assessment of the net assessable real property is \$20,983,784,830. To produce the same real property tax revenues as last year the real property tax rate would be \$0.9955. This rate is called the constant yield tax rate. For this taxable year the actual real property tax rate is \$1.018 per \$100 of assessment, which is different from the constant yield tax rate. The rate is \$0.0225 more than the constant yield tax rate and will produce in real property tax revenues \$4,728,174 more than would be produced by the constant yield tax rate.

YOU MAY BE ELIGIBLE FOR A CREDIT AGAINST YOUR TAXES

Maryland Homeowners' Property Tax Credit - Provides a credit on the real property tax bill for homeowners of all ages who qualify on the basis of combined gross household income. The deadline for filing an application is October 1, 2021. Call the State Department of Assessments and Taxation, (410-767-4433 or 1-800-944-7403), or visit <http://dat.maryland.gov> for details and/or an application form.

Homestead Property Tax Credit - Qualified properties designated as a homeowner's principal residence are eligible to receive the homestead credit which limits the maximum annual increase in property tax due to rising assessments to 5%. A one-time application is necessary to qualify for the credit. Additional information is available by calling 1-866-650-8783 or visiting <http://dat.maryland.gov>.

Blind Persons – The State allows an exemption on the first \$15,000 of assessment on the dwelling house owned by legally blind persons or their surviving spouse. Call 410-857-0600 for information.

Disabled Veterans – Property tax exemptions on the principal residence are available for veterans with 100% service connected permanent disability, or for a surviving spouse. Call 410-857-0600 for information.

Carroll County Senior Tax Credit - Homeowners age 65 and over may qualify for a credit on the real property tax bill of the principal residence, subject to certain income and net worth criteria. The application form to be used is the State Homeowners' Property Tax Credit application. For more information, visit the County website (<https://carrollcountymd.gov>) or call 410-386-2971.

Watershed Protection and Restoration Fund – \$0.01263 (or 1.241%) of the county real property tax rate of \$1.018 per \$100 of assessed value is restricted for the Watershed Protection and Restoration Fund and may be used solely for operating expenditures of watershed improvement activities.