

Board of County Commissioners

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FOR IMMEDIATE RELEASE

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Commissioners Statement Regarding Tax Prepayment

Westminster, MD, Friday, December 29, 2017 – The Carroll County Board of Commissioners (BCC) advises its citizens that Carroll County cannot, by law, accept the prepayment of property taxes. The Annotated Code of Maryland states in Tax-Property Article §10-205 “The governing body of a county may authorize, by law, advance payment of county property tax”. State law authorizes counties to establish a prepayment process but Carroll County has not enacted the necessary legislation. Accepting prepayments requires passing an ordinance and the necessary steps cannot be completed before the end of this calendar year. The commissioners also do not have legal authority to pass any related emergency legislation. Although the commissioners would like to make the necessary changes, state law requirements and time constraints will not allow them to do so.

Yesterday the Internal Revenue Service (IRS) advised tax professionals and taxpayers that pre-paying 2018 state and local real property taxes in 2017 may be tax deductible under certain circumstances. The IRS states “in general, whether a taxpayer is allowed a deduction for the prepayment of state or local real property taxes in 2017 depends on whether the taxpayer makes the payment in 2017 and the real property taxes are assessed prior to 2018. A prepayment of anticipated real property taxes that have not been assessed prior to 2018 are not deductible in 2017. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.”

The Maryland Department of Assessments and Taxation website states property tax bills are issued in July/August of each year by Maryland’s 23 counties and Baltimore City, as well as the 155 incorporated municipalities in Maryland. Tax bills are rendered for the upcoming fiscal year and are effective as of July 1st.

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CARROLL COUNTY

The Americans with Disabilities Act applies to the Carroll County Government and its programs, services, activities, and facilities. Anyone requiring an auxiliary aid or service for effective communication or who has a complaint should contact The Department of Citizen Services, 410.386.3600 or 1.888.302.8978 or MD Relay 7-1-1/1.800.735.2258 as soon as possible but no later than 72 hours before the scheduled event.