

**If a lending agency pays your taxes, forward this entire bill to them promptly. The Treasury Department does not send tax bills to lending agencies.** The County encourages you to verify that your taxes have been received and whether you owe interest and/or penalties.

Failure to receive a bill does not relieve you of your liability to pay taxes, fees, interest or penalties. Bills are mailed in July each year and in January for the half year levy. It is the responsibility of the taxpayer to request a duplicate bill if for any reason the original bill was not received. Payment of interest and penalty will not be waived for any reason. Payment date will not be extended for any reason, including delays resulting from assessment appeals. Partial payments are accepted.

Payments received via the U.S. Postal Service that are postmarked by the last calendar day of the month will be credited to the account as of the postmark date. Payments made in person at the Treasury Department office must be made by the close of business on the last business day of the month to be credited to the account as received in that month. Electronic payments must be entered into the online payment system of the County as of midnight on the last day of the month to be credited as received in that month. Interest will begin to accrue on any unpaid account balance on October 1 at a rate of 1% per month. Unpaid taxes become delinquent in March and are subject to additional interest and penalties until paid in full. Failure to make full payment of taxes, fees, interest and penalties by March may result in your property being included in the County's tax lien sale process. The County's tax lien sale is held the second Monday of May.

- If you have a question concerning your assessment, please contact the State Department of Assessments and Taxation at 301-815-5350.
- If you have a question concerning your County tax bill, please contact the Treasury Department at 301-600-1111 or [treasuryquestions@frederickcountymd.gov](mailto:treasuryquestions@frederickcountymd.gov).

#### **PAYMENT INFORMATION**

Options for making payment include the following:

- Pay by mail with check or money order payable to the Treasurer of Frederick County and mail to P.O. Box 4310, Frederick, MD 21705-4310. Please include payment coupon and write the parcel ID number on the check or money order.
- Pay in person with cash, check, money order, debit or credit card at the Treasury Department, 30 North Market Street, Frederick, MD. The office hours & drive-thru are 8am to 4pm, Monday through Friday. A service fee will be assessed for payment by debit or credit card. Check payments may be placed in the drop box in the front of the building.
- Pay by credit/debit card or electronic check/online check on the County's website at [www.frederickcountymd.gov](http://www.frederickcountymd.gov). Click on Real Estate Taxes Inquiry & Payment under Online Payments, then select Pay Your Real Estate Tax Bill Online.
- Pay by telephone using a credit/debit card or electronic check by calling the Treasury Department.
- Pay through online banking systems using payee name "Treasurer of Frederick County", P.O. Box 4310, Frederick, MD 21705. Please include your parcel ID number.
- Please note in person, online or telephone payments using debit or credit cards are assessed a service fee of approximately 2.5% of the payment amount (minimum \$2.00 service fee). There is also a flat service fee of \$1.49 for payment by electronic check/online check. These fees are levied by the payment processing company and cannot be waived by Frederick County.
- If you wish to receive a receipt, please include a self-addressed stamped envelope with your payment.
- Returned checks will be assessed a \$25.00 fee and certified funds will be required for repayment.

#### **YOU MAY BE ELIGIBLE FOR A CREDIT AGAINST YOUR TAXES**

Homestead Assessment Credit - The Homestead Credit limits the annual increase in taxable assessment on owner-occupied residential properties to a fixed percentage. The Homestead Credit is administered by the State and a one-time application is necessary to qualify for the credit. The application form and information are included in the tri-annual reassessment packet received from the State Department of Assessments and Taxation. Additional information is available by calling 301-815-5350 or visiting <https://sdathc.dat.maryland.gov>.

Homeowner's Property Tax Credit - The State provides a credit on the real property taxes and fees bill for homeowners of all ages who qualify on the basis of combined gross household income and certain other requirements. Applications for the Homeowner's Tax Credit must be filed on or before October 1. Qualified homeowners will receive notice from the County once the State has issued their credit. Additional information is available by calling 800-944-7403, e-mailing [sdath.homeowners@maryland.gov](mailto:sdath.homeowners@maryland.gov) or visiting <https://onestop.md.gov>.

Disabled Veterans and Blind Persons - Property tax exemptions on the principal residence are available for veterans with a 100% service connected permanent disability or by their surviving spouse. The State allows an exemption on the first \$15,000 of assessment on the dwelling house owned by a legally blind person or their surviving spouse. If you believe you may be eligible for one of the above exemptions, call the State Department of Assessments and Taxation (301-815-5350) or visit [www.dat.maryland.gov](http://www.dat.maryland.gov) for details and/or an application form.

Other County Tax Programs - The County offers other tax programs for agricultural property, historical property, a senior tax credit, a County supplement to the State Homeowner's Property Tax Credit program, a disabled veteran tax credit, and an elderly individual/uniformed service member tax credit. For more information, please visit [www.frederickcountymd.gov/treasury](http://www.frederickcountymd.gov/treasury).

#### **TAX RATE NOTICE**

If the total current County, State, and municipal (if applicable) or special tax rates do not exceed the previous taxable year's rates, then any increase in the total amount of property tax owed, exclusive of any fees included on the property tax bill, is due to an increase in the taxable assessed value of the property.

#### **RIGHT TO FARM NOTICE**

Frederick County has a Right to Farm Ordinance which recognizes the right to farm agricultural lands in a manner consistent with generally accepted agricultural management practices. Contact the Office of Agriculture at 301-600-3039 for further information.

#### **OTHER CHARGES AND FEES**

System Benefit Charge - All taxpayers are billed directly for County supported solid waste and recycling services, facilities and programs. For more information, please visit the County website at [www.frederickcountymd.gov/sbc](http://www.frederickcountymd.gov/sbc).

Stormwater Fee - This is a local government fee established in response to federal stormwater management requirements. The federal requirements are designed to prevent local sources of pollution from reaching local waterways. For more information, please visit the County website at [www.frederickcountymd.gov/stormwaterutilityfee](http://www.frederickcountymd.gov/stormwaterutilityfee).

Bay Restoration Fee - This fee funds efforts to upgrade wastewater treatment plants, upgrade onsite septic systems, and implement cover crops to reduce nitrogen flowing into the Chesapeake Bay. For property owners with a private septic system, the fee is added to the property tax bill. For more information, visit [www.mde.maryland.gov/programs/water/bayrestorationfund](http://www.mde.maryland.gov/programs/water/bayrestorationfund).