

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.

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. 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. 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 or visiting www.taxcredits.sdath.maryland.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 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/military retiree tax credit. For more information, please visit www.frederickcountymd.gov/treasury.

CONSTANT YIELD TAX RATE

In the last taxable year, the County real property tax rate was \$1.06 and the certified assessment of the net assessable real property was \$25,670,376,798. The assessment multiplied by the rate produced real property tax revenues of \$272,105,994. For this taxable year the certified assessment of the net assessable real property is \$26,561,612,239. To produce the same real property tax revenues as last year the real property tax rate would be \$1.0244. This rate is called the constant yield tax rate. For this taxable year the actual real property tax rate is \$1.06 which is more than the constant yield tax rate. There are two municipalities within the County which have different County rates and their information is as follows:

	FY22 Rate	FY22 Net assessable base	FY22 Revenue	FY23 Net assessable base	Constant Yield	FY23 Rate	Difference	Increased/(Decreased) Revenue
Frederick City	.9505	\$8,870,542,288	\$84,314,504	\$9,162,455,101	.9202	.9487	.0285	\$2,611,300
Myersville	.9407	\$187,050,619	\$1,759,585	\$191,756,512	.9176	.9423	.0247	\$ 47,364

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.

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.