



Dear Henrietta House

My next door neighbor tells me I am paying too many taxes, his taxes aren't nearly as high as mine are! He says I should file an appeal on my tax assessment and also should be getting some kind of Homestead Credit. Can you tell me if I am allowed to appeal my tax assessment and what in the world is that Homestead Credit is. How do I find out if I am eligible for it and if so how do I apply? I am all out lower taxes!

Sincerely,

Overtaxed & Unhappy

Dear Overtaxed & Unhappy:

Thanks for your letter!

Maryland state law established the Homestead Property Tax Credit to help homeowners deal with large assessment increases on their principal residence. This Credit limits the taxable assessment increase each year to a fixed percentage. Each county and municipality in Maryland is required to limit taxable assessment increases to 10% or less each year.

To qualify for the Homestead Tax Credit the dwelling must be the owner's principal residence and the owner must have lived in it for at least six months of the year, including July 1 of the year for which the credit is applicable. There are exceptions if the owner was temporarily unable to be there by reason of illness or in need of special care.

If the following applies to you during the previous tax year you have probably met the conditions for the credit.

1. This home is your primary residence.
2. The property was not transferred to new ownership.
3. There was no change in the zoning classification requested by the homeowner resulting in an increase value of the property.
4. A substantial change did not occur in the use of the property.
5. The previous assessment was not clearly erroneous.

If you were to be denied a Homestead Tax Credit and you still believe that you are eligible, contact the Central Office for the Homestead Tax Credit Program at the telephone numbers listed below. A final denial of a Homestead Tax Credit by the Central Office may be appealed within 30 days to the Property Tax Assessment Appeal Board in the jurisdiction where the property is located.

For further information and questions about the Homestead Tax Credit, you may telephone at 1-866-650-8783 toll free in Maryland or visit the Department's website at [www.dat.state.md.us](http://www.dat.state.md.us).

In answer to your tax appeal question, **YES** you can file an appeal if you feel the department's property value estimate is incorrect. The assessment appeal process is a mechanism intended to assure an accurate property valuation. If you believe that the value placed upon your property is higher than it should be and if you can provide supporting evidence (such as sales information for properties comparable to your own), then it is in your best interest to appeal.

Appeals may be filed on three occasions:

1. Upon receipt of an assessment notice
2. By a petition for review
3. Upon purchase of property between January 1 and June 30

**You can print off the Petition for Review of Real Property at the Maryland State Web link below and mail to your county office as listed below.**

<http://www.dat.state.md.us/sdatweb/petitrv.pdf>

**SOMERSET COUNTY** 11545 Somerset Avenue, Princess Anne, Maryland 21853  
Hours: 8:00 to 5:00 - (410) 651-0868 - FAX: (410) 651-1995 - E-mail: som@dat.state.md.us

**WICOMICO COUNTY**, Salisbury DC-MS, 201 Baptist Street, Salisbury, Maryland 21801-4962  
Hours: 8:00 to 5:00 (410) 713-3560 - FAX (410) 713-3570 - E-mail: wic@dat.state.md.us

**WORCESTER COUNTY**, One West Market Street, Rm. 1202, Snow Hill, Maryland 21863  
Hours: 7:30 to 4:30, (410) 632-1196 - FAX: (410) 632-1366 - E-mail: [wor@dat.state.md.us](mailto:wor@dat.state.md.us)

The resource for the short version of information provided above comes mainly from Maryland's Website. Using the links above you can obtain more detailed information should you require it! Thanks again for your question!

Good Luck & Get Happy

Henrietta House

*The information in this article is deemed reliable and made available from the Maryland Department of Assessments & Taxation.*