

“IMPORTANT NOTICES”

ENCLOSED IS YOUR TAX BILL Reminders for past-due taxes are not required by law and may not be sent until the final notice that starts tax sale proceedings.

PARTIAL PAYMENTS ARE ACCEPTED THROUGH APRIL 30, 2018. IF THIS BILL IS NOT PAID IN FULL BY April 30, 2018, tax sale proceedings will begin on delinquent accounts pursuant to Section 14-813 of the Tax-Property Article. Any fees associated with the tax sale proceedings may be assessed to the delinquent accounts. The County is required to advertise the property four times prior to the June Tax Sale. Should the property be advertised, the owner is responsible for the advertising expense. If you have any questions, please call 410-548-4840.

Due to recent changes in the State law, more properties now have the semi-annual payment option. However, you still have the option to pay your taxes in full; if your taxes are escrowed, you must notify your mortgage company in writing by May 1st requesting your taxes to be paid annually effective with the next year’s bill. If your property is not eligible, the phrase “NO SEMI-ANNUAL OPTIONS AVAILABLE” will appear on the bottom 2 coupons of the bill. Please note the following regarding the semi-annual option:

1. **The first semi-annual payment must be made by August 31, 2017** to receive the 1% discount on County taxes that appears on that coupon, or **by September 30, 2017 to avoid interest.** The first semi-annual can also be paid after September 30, 2017, but interest will be applied.
2. **The second semi-annual payment is due December 1, 2017.** If the second semi-annual coupon is paid before September 30, 2017 there is no service charge – if it is paid after September 30, 2017, there is a service charge and interest is charged after December 31, 2017.

IF THE OWNER-OCCUPIED INFORMATION IS INCORRECT ON YOUR TAX BILL, or if you have questions on your assessment, PLEASE CONTACT THE LOCAL ASSESSMENT OFFICE – see address below. Your mailing address is also controlled by the local office of the State Department of Assessments and Taxation – if corrections are necessary, please fill out the form below and return it to the Assessment Office.

CONSTANT YIELD TAX RATE

1. In the last taxable year the County real property tax rate as of July 1, 2016 was \$0.9516 and the certified assessment of the net assessable real property as of July 1, 2016 was 5,754,530,999. The assessment multiplied by the rate produced real property tax revenues of \$ 54,760,117.
2. For this taxable year the certified assessment of the net assessable real property is \$ 5,818,088,111. To produce the same real property tax revenues as last year the real property tax rate would be \$0.9412. This rate is called the constant yield tax rate.
3. For this taxable year the actual real property tax rate is \$0.9398, which is different from the constant yield tax rate. (If different, the rate is .14% lower than the constant yield tax rate and will produce in real property tax revenues \$ 81,453 less than would be produced by the constant yield tax rate).

GENERAL INFORMATION

1. **Under the law, failure to receive a bill is no excuse for not paying taxes and interest. Interest will not be waived on late payments.**
2. The City of Salisbury taxes and applicable special taxing districts are included on Wicomico County’s tax bill. All checks should be made payable to Wicomico County, MD.
3. There is a 1% discount on County taxes if paid by August 31, 2017.
4. Taxes are considered delinquent as of October 1, 2017 and interest is charged. The payment schedule is provided for the taxpayers’ convenience and information. If you fail to take advantage of the discount at the time of payment, no refund will be issued without a written request.
5. If a lending institution is responsible for payment of your taxes, it is your responsibility to forward the bill directly to them – it is not the County’s responsibility. Do this promptly to receive the discount offered.
6. There are several types of bills that are mailed at different times during the tax year. If you are unsure when any bill is due, please contact the County Finance Office at 410-548-4840. If you receive any bills that are in the exact same name as your real estate bill, and that bill(s) is not paid by April 30, 2018, it can become a lien against your real estate property. Tax sale proceedings and costs are applied for the collection of the miscellaneous bill(s), even though the real estate taxes are paid.
7. There is a \$ 35.00 charge by the County for any check that is not honored by the bank and the tax payment becomes void. When taxes are reinstated, interest will be charged from the original date of delinquency to the time payment is again made, which must be in the form of cash, money order, or bank check.
8. **During the months of May and June of every year, no partial payments will be accepted and payment must be in the form of cash, credit card, money order, or bank check.**

The State of Maryland has increased the benefit formula beginning in 1999 for its homeowner’s tax credit program, which provides property tax credits for homeowners of all ages who qualify on the basis of a comparison of their bill to their income. Also, if you are a disabled veteran, or the surviving spouse, you might be eligible for a veteran’s tax credit. For further information or an application form, call the State Department of Assessments and Taxation at 1-800-944-7403 or visit www.dat.maryland.gov.

PLEASE SEE REVERSE SIDE

If you have a change to your mailing address or if the owner-occupied information on your tax bill is incorrect, please fill out and send the following form to the local assessment office at State Department of Assessments and Taxation, Salisbury DC/MSC, 201 Baptist Street, Box 8, Salisbury, MD 21801-4962, or phone 410-713-3560.

PLEASE PRINT

Property ID number(s) _____ 2 digits dash 6 digits (on the upper left hand side of your tax bill)

Name _____

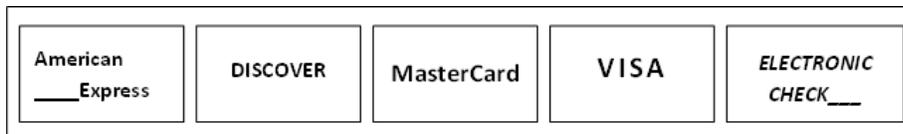
Mailing Address (City, State, Zip Code) _____

Signature _____ Phone # during day _____

WICOMICO COUNTY RIGHT TO FARM NOTICE

“Wicomico County recognizes and supports the right to farm agricultural lands in a manner consistent with generally accepted agricultural management practices. Residents of property on or near agricultural land should be prepared to accept the inconveniences or discomforts associated with agricultural operations. Including but not limited to noise, odors, flies, fumes, dust, the operation of machinery of any kind during any 24-hour period of time (including aircraft), vibration, the storage and disposal of manure, and the application by spraying or otherwise of chemical fertilizers, soil amendments, herbicides and pesticides. Wicomico County has determined that inconveniences or discomforts associated with such agricultural operations shall not be considered to be an interference with reasonable use and enjoyment of land, if such operations are conducted in accordance with generally accepted agricultural practices. Wicomico County has established an agricultural Reconciliation Committee to assist in the resolution of disputes which might arise between persons in this county regarding whether well-being and whether those operations are being conducted in accordance with generally accepted agricultural practices. If you have any questions concerning this policy or the Reconciliation Committee, please contact the Department of Planning, Zoning, and Community Development.”

**Payment Methods accepted on
Real Estate Property Tax Bills...**



Cash, Money Order or Check are accepted over the counter in the Wicomico County Department of Finance, **except** for the dates listed in the Important Restrictions below.

You may also pay Wicomico County Real Estate Property Taxes, Business Tax, or Urban Services online or over the phone with a Credit Card, Debit Card or E-check.

- Credit Card, Debit Card & E-Check payment options thru Citizen Self Service or by calling The County Finance Office at 410-548-4840.
- Credit Card Transactions are accepted at the County Finance Department July 1st until a week before the scheduled tax sale.

Pay Real Estate Taxes online

To pay online, start by going to the Wicomico County Web page at www.wicomicocounty.org and select **ON LINE PAYMENTS**. To get started all you need is your Real Estate Property Tax Bill and the amount due. If you are not sure of the amount due or you are paying after the last day of February, please call the Finance Office at 410-548-4840 for the correct amount. The Online Bill Payment service is fast and secure. In order to process your payment, the credit card service provider, charges a convenience fee based on the amount of the transaction.

IMPORTANT RESTRICTIONS

During the months of May and June of each Tax Billing Year, the County does not accept personal checks by mail or in person for delinquent bills that have entered the advertising phase of the tax collection process (Tax Sale).

The County will accept a credit card payment from the credit card service provider thru the dates listed above.

Also as of May 1st, all payments must be for the full amount of taxes, interest, penalties and advertising costs due: partial payments will not be accepted.

A partial payment made by credit card will be rejected and the property will continue thru the Real Estate Tax Sale Process.

ATTENTION: Homestead Applications were Due By December 30, 2013

Any resident homeowner eligible or receiving the Homestead Tax Credit must have submitted the one-time Homestead Application by December 30, 2013 to the Department of Assessments and Taxation. To determine if you have already filed, go to the Department’s website www.dat.maryland.gov and click on the Real Property page for your specific property address. At the bottom of the page for your property, you will see the Homestead Application Status and the date an application was approved if received. If an application was not submitted by December 30, 2013, then the Homestead Credit was disallowed beginning with the July 1, 2014 tax year bill.

If you have not filed an application, you can call the Department’s Homestead Program at 410-767-2165 from the Baltimore Metropolitan area or (toll free) 1-866-650-8783 elsewhere, where a special application with an “Access Code” will be mailed to you so that you can file the form electronically on the website. Filing electronically gets the form processed immediately and you will receive an e-mail electronic confirmation of the form’s receipt. Alternatively, you can go to the Department’s website of www.dat.maryland.gov and click on the Homestead Application heading. There you can print a fillable application in PDF format that you will have to mail to the Department at the address shown. You will **NOT** receive a written acknowledgement that the paper form was received.

Any homeowner needing special assistance may call the Homestead Program of the Department of Assessments and Taxation at 410-767-2165 from the Baltimore Metropolitan area or (toll free) 1-866-650-8783 elsewhere.

Bay Restoration Fund (Bay Fee/Flush Tax) Hardship Exemption – The State of Maryland allows Wicomico County to exempt certain properties from the requirement to pay the Bay Restoration Fund fee. Eligible properties must meet the following criteria; owner occupied properties where the owner is receiving the Homeowner’s Tax Credit and owner is receiving one of the following; energy assistance subsidy, supplemental security income, food stamps, veterans disability income, or social security disability income. Please contact the Wicomico County Executive Office at 410-548-4801 to complete an application. **You must apply every year for this exemption.**