

(SAMPLE LETTER)

Date

Name  
Street  
City, State

Dear

Pursuant to the Maryland Tax-Property Article, Section 9-105, you are ineligible to receive a Homestead Property Tax Credit on the above referenced property for the tax year beginning July 1, \_\_\_\_\_, or the reason checked below. The disqualifying condition is specifically enumerated in the law.

- 1) The dwelling was transferred for consideration to your new ownership sometime during the previous taxable year of July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_.
- 2) The value of the dwelling was increased due to a change in the zoning classification of the dwelling initiated or requested by the homeowner or anyone having an interest in the property.
- 3) The use of the dwelling was changed substantially.
- 4) The assessment of the dwelling was clearly erroneous due to an error in calculation or measurement of improvements on the real property.
- 5) You did not meet the residency requirement of residing there for six months including July 1.
- 6) You currently receive the homestead credit on another residence.
- 7) You do not have legal interest in the dwelling.
- 8) Other \_\_\_\_\_

If you believe that you are eligible for the Homestead Property Tax Credit because the disqualifying condition doesn't apply, you should contact this office at the above address for clarification. If you dispute this determination, you may appeal the denial of the Homestead Tax Credit within 30 days from the date of this letter to the Property Tax Assessment Appeals Board at \_\_\_\_\_ . This determination affects only the tax year noted in this letter and may not affect your eligibility in subsequent tax years.