

ATTACHMENT 2-045/035/020
(SUPERVISOR'S LETTERHEAD)

(DATE)

(COUNTY TAX COLLECTOR)

RE: (PROPERTY IDENTIFIER)

DEAR (COUNTY TAX COLLECTOR):

Residential real property, that functions as the principal residence of the owner, is eligible for a Homestead Property Tax Credit under Tax-Property Article, § 9-105. However, if that property is foreclosed upon, the eligibility for the credit terminates upon a foreclosure sale being ratified by the circuit court regardless of when the buyer records a deed. In order to minimize the improper receipt of homestead tax credits, Real Property Article, § 7-105.12 (effective June 1, 2012) requires purchasers of residential property at a foreclosure sale to provide the Supervisor of Assessments with a copy of the ratification order within 60 days of its entry. If there is a failure to notify the Supervisor timely and if the property improperly receives a homestead property tax credit after the date of the ratification order, then the amount of the improper credit remains due and collectable as a property tax.

The above mentioned property was the subject of a foreclosure sale, but a copy of a ratification order was not timely provided. The new owner is

Please issue a tax bill and commence the collection process for the years and amounts listed below:

<u>\$(HOMESTEAD TAX CREDIT OVERPAYMENT)</u>	(TAXABLE YEAR)
<u>\$(HOMESTEAD TAX CREDIT OVERPAYMENT)</u>	(TAXABLE YEAR)

\$(TOTAL)

Thank you for your anticipated cooperation and please call me if you have any questions.

Sincerely,

(SUPERVISOR/DESIGNEE'S SIGNATURE)