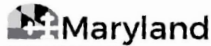


2025 ASSESSMENT NOTICE

The 2025 Assessment Notice has been updated to better inform Maryland property owners.



DEPARTMENT OF ASSESSMENTS AND TAXATION
 WORCESTER COUNTY ASSESSMENT OFFICE
 WORCESTER CO GOVERNMENT CENTER
 ONE WEST MARKET ST, RM 1202
 SNOW HILL, MD 21863-1885
 (410)632-1196
 SDAT.WOR@MARYLAND.GOV

NOTICE OF ASSESSMENT

NOTICE DATE: 12/30/2024 TAX YEAR BEGINNING: 07/01/2025

NOTICE NUMBER: 12345 CONTROL NUMBER: 12345

OWNER: CHRIS SMITH

PROPERTY ADDRESS: 123 MAIN STREET

DIST: 03 MAP: PARCEL: SEC: 10 BLOCK: LOT: 1099



#16-10-10101010 HR
 CHRIS SMITH
 123 MAIN STREET
 MARYLANDVILLE, MD 20838

1	Principal residence of the owner:	NO
	Homestead Property Tax Credit application status for this property:	NO APPLICATION

If the principal residence status is wrong, contact the assessment office shown on this notice. If this property is your principal residence and the Homestead Property Tax Credit application status is **No Application**, you should apply at dat.maryland.gov or onestop.md.gov.

State law requires all real property to be revalued at least every three years. The property above has been reviewed to determine the current market value based upon market data available prior to the date of this notice.

MARKET VALUE ASSESSMENT as of January 1, 2025				
		PRIOR	CHANGE	CURRENT
2	Land Market Value	1. \$89,600	4. +\$4,000	7. \$93,600
	Improvements Value	2. \$231,300	5. +\$93,600	8. \$324,900
	Total Market Value	3. \$320,900	6. +\$97,600	9. \$418,500

ASSESSMENT PHASE-IN			
Any increase in the market value will be phased in over the tax years listed below.			
	2025	2026	2027
3	\$353,433	\$385,967	\$418,500

TAXABLE PORTION OF YOUR ASSESSMENT FOR July 1, 2025			
County / Balt. City Taxable Assessment	State Taxable Assessment	Municipal Taxable Assessment	
4	\$353,433	\$353,433	\$0

The taxable assessment shown above reflects any eligible tax exemption or applicable homestead tax credit established by the taxing jurisdiction. These amounts will be applied to your actual July 1 tax bill unless your local government revises its Homestead Credit percentages by the March deadline or your Homestead Credit status changes.

5 **You have the right to appeal the current values in this notice of assessment.**
Your appeal must be filed or postmarked by 2/13/2025.
 Your hearing options: Written, Telephone, Video Meeting, or In-Person Meeting
 File your appeal at assessmentappeals.dat.maryland.gov
 Notice Number: 12345 Control Number: 12345
 To file a paper appeal: Complete the form on Page 2 and return it to the local assessment office shown on this notice.

APPEAL PROCEDURE

To appeal this notice of assessment to protect the property owner from an increase in the local assessment office. Further second and third level appeals are with the Maryland Tax Court respectively. These agencies are independent from the local level in the appeal process you will have the opportunity to present evidence if (page 1, box 9) is incorrect.
 To appeal, you can file the appeal using our website at www.dat.md.gov and return it by mail or email to the local assessment office shown on page 4, within 45 days of the date of this notice.
 Expedited service will be given if you check mark the one option you have selected. Expedited service will be given if you check mark the one option you have selected. Expedited service will be given if you check mark the one option you have selected.
 Appeal: If additional space is needed, attach paperwork to the appeal form.
 MARKET VALUE because.

2. reviewed based on all available information and a final notice is sent.
 3. hearing: You will be notified of a date and time to call the assessment office.
 4. You will be notified of a date and time to contact the assessment office if you are supported. An email address must be provided below.
 5. hearing with an Assessor (if available): You will be notified of the date and time to be changed to a telephone/video hearing if circumstances warrant. The necessary instructions will appear on the hearing notice.

DATE _____
 PROPERTY ADDRESS _____
 DAYTIME TELEPHONE NUMBER _____
 Property or Lot, Block and Parcel _____
 Owner of Comparable _____
 Property Worksheet
 and sales listing without filing an appeal. Please check the appropriate assessment office at the address shown on page 1.
 of this notice and retain for your records. Additional information about your Bill of Rights, can be found on our website at www.dat.maryland.gov

- Shows Owner Occupied and Tax Credits status.
- Columns show Prior Assessment, Change in Value, and Current Assessment.
- Explains how the assessment is Phased In.
- Breaks down the Taxable Portion of the new assessment, applying any Homestead Credit or exemptions.
- Notes the appeal filing deadline and the notice and control numbers that are used to file an online appeal at www.assessmentappeals.dat.maryland.gov.



2025 ASSESSMENT NOTICE *Page 2*

APPEAL PROCEDURE

You have the right to appeal this notice of assessment to protect the property owner from an incorrect assessment. The first level appeal is with the local assessment office. Further second and third level appeals are with the Property Tax Assessment Appeal Boards and the Maryland Tax Court respectively. These agencies are independent from the Department of Assessments and Taxation. At each level in the appeal process you will have the opportunity to present evidence showing why the Current Total Market Value (page 1, box 9) is incorrect.

1 To appeal your notice of assessment, you can file the appeal using our website at www.dat.maryland.gov or complete and sign this appeal form and **return it by mail or email to the local assessment office shown on page 1** of this notice. Any appeal must be filed within 45 days of the date of this notice.

Please indicate with a check mark the one option you have selected. Expedited service will be given to written appeals (Option #1). With Options 2 through 4, you have the right to postpone your hearing one time.

Option #1 Written Appeal: If additional space is needed, attach paperwork to the appeal form. I am appealing the CURRENT TOTAL MARKET VALUE because:

2

NOTE: Written appeals are reviewed based on all available information and a final notice is sent.

Option #2 Telephone Hearing: You will be notified of a date and time to call the assessment office.

Option #3 Video Hearing: You will be notified of a date and time to contact the assessment office. Google Meet is the only web conferencing service supported. **An email address must be provided below.**

Option #4 In Person Hearing with an Assessor (If available): You will be notified of the date and time for your hearing. **In person appeals are subject to being changed to a telephone/video hearing if circumstances warrant. If your hearing is changed to telephone/video, the necessary instructions will appear on the hearing notice.**

3

_____ SIGNATURE	_____ DATE
_____ PRINT NAME	_____ PROPERTY ADDRESS
_____ EMAIL ADDRESS	_____ DAYTIME TELEPHONE NUMBER

A copy of your worksheet and a sales listing will be sent to you if you are filing an appeal. You may also obtain copies of the worksheets for other comparable properties. A fee of \$1.00 for each comparable worksheet must be included with your request, with the check made payable to the State Department of Assessments and Taxation. Please use the space provided below to identify the comparable properties. Attach an additional sheet of paper if more space is needed.

4

Street Address of Comparable Property or Lot, Block and Parcel Number	Owner of Comparable (If known)

You can get a copy of your worksheet and sales listing without filing an appeal. Please check the appropriate box or boxes below and return this form to your local assessment office at the address shown on page 1.

Sales Listing Property Worksheet

Please make a copy of the front and back of this notice and retain for your records. Additional information about assessments, including the Property Owner's Bill of Rights, can be found on our website at www.dat.maryland.gov.

- 1. Explains the option to appeal the new assessed value if the owner believes it's incorrect. Appeals are best requested online. However, this request page may be submitted by mail.**
- 2. Provides four appeal hearing options.**
- 3. Information and signature required for any appeal request.**
- 4. Area to list any comparable properties that support an appeal.**

2025 ASSESSMENT NOTICE Page 3

HOW IS MY PROPERTY VALUE CALCULATED?		See Page 1, Box 7
1	<p>The LAND VALUE of your property:</p> <p>The location of the land is a major factor in determining its value. For example, land located near the water is generally more valuable than land located inland. Likewise, land located near an urban center is usually more valuable than land located miles away.</p> <p>Land valued using the Preferential Land Assessment Value is included in this land value.</p> <p>Preferential Land Assessment Values are applied to certain types of land based on their use instead of Market Value. For example: Agricultural Land with an approved application is assessed using the Agricultural Use Valuation.</p>	See Page 1, Box 8
2	<p>The value of IMPROVEMENTS on your property:</p> <p>These include dwellings or commercial buildings that add value to the property.</p> <p>These also include structures such as detached garages, barns, pools, and sheds that add value to the property.</p>	See Page 1, Box 9
3	<p>The total of the items above determines the NEW MARKET VALUE:</p> <p>This is the total value that the Department thinks your property would sell for in an open market.</p>	
4	<p>KEY DATES:</p> <p>April 15: Last day to apply for the income-based Homeowners' Tax Credit so that the credit will appear on your tax bill. If you do not apply by this date, you must pay your full bill and get a refund if you are approved. Apply at taxcredits.sdat.maryland.gov</p> <p>May 1: Last day to file a Homestead Tax Credit application to have a credit applied to your tax bill if you meet the eligibility requirements. Apply at taxcredits.sdat.maryland.gov</p> <p>July 1: The tax year begins, and tax bills are mailed after this date by your town, county, or Baltimore City.</p> <p>OFFICE OF THE TAX SALE OMBUDSMAN Are you at risk of losing your property by tax sale? (410) 767-4994 (833) 732-8411 (Toll-free) Email: sdattaxsale@maryland.gov</p> <p>To update your: mailing address, change your principal residence determination, or request a worksheet about your property, you must send a written request to your local SDAT office.</p> <p>Your valuation records are available as provided by §14-201 of the Tax-Property Article.</p> <p>The Property Owner's Bill of Rights can be found at dat.maryland.gov/realproperty/Pages/Bill-of-Rights.aspx</p> <p>If an assessment has increased, the total amount of property tax owed by the property owner may also increase even if the property tax rate has not increased.</p> <p>An improvement to a building required for the health or medical condition of the resident of the building may be eligible for an exemption that may not exceed 10% of the total assessment of the real property on which the building is located. Apply at your local SDAT office.</p> <p>PROPERTY TAX CREDITS AND EXEMPTIONS:</p> <p>Homeowners Tax Credit: You may be eligible for your principal residence if your gross income is \$60,000 or less. Apply at taxcredits.sdat.maryland.gov</p> <p>Homestead Tax Credit: You may be eligible for your principal residence. Apply at taxcredits.sdat.maryland.gov</p> <p>100% Disabled Veteran OR Surviving Spouse of a 100% Disabled Veteran: Your principal residence may be exempt from property taxes. This does not include county fees as determined by your county finance office. Apply at your local SDAT office.</p> <p>Disabled Active-Duty Service Member: Your principal residence may be exempt from property taxes. This does not include county fees as determined by your county finance office. Apply at your local SDAT office.</p> <p>Surviving Spouse of Active-Duty Military Personnel who died in the line of duty: Your principal residence may be exempt from property taxes. This does not include county fees as determined by your county finance office. Apply at your local SDAT office.</p> <p>Blind Person OR Surviving Spouse of a Blind Person: Your principal residence may be exempt from \$15,000 of the property's assessed value. Apply at your local SDAT office.</p> <p>Local Tax Credits: Additional property tax credits may be issued by your county government or Baltimore City. Credits may include Senior Tax Credits. Please contact your town or county government or Baltimore City for additional details.</p>	

1. Explains how the value of a property is calculated.
2. Provides key dates and deadlines.
3. Informs about Tax Sale help; Requesting a new Mailing Address, Principal Residence, or a Property Worksheet; Owner's Bill of Rights; and Medical Improvements to a Property.
4. Describes a variety of property Tax Credits and Exemptions.