#### **COUNTY COUNCIL**

#### **OF**

### TALBOT COUNTY, MARYLAND

2017 Legislative Session, Special Legislative Day No. :

December 28, 2017

Bill No.:

1382

Expiration Date: March 4, 2018

Introduced by: Mr. Callahan, Mr. Pack, Ms. Price, Ms. Williams

AN EMERGENCY BILL TO ADD PROVISONS TO THE TALBOT COUNTY CODE TO AUTHORIZE THE ADVANCE PAYMENT OF REAL PROPERTY TAX, ESTABLISH THE METHOD OF CALCULATING AN ADVANCE PAYMENT OF REAL PROPERTY TAX, AND TO AUTHORIZE THE COUNTY FINANCE OFFICER TO BILL FOR UNDERPAYMENTS AND REFUND OVERPAYMENTS

By the Council: December 28, 2017

Introduced, read first time, ordered posted, public hearing and vote scheduled for Thursday, December 28, 2017 at 2:00 p.m. at the Bradley Meeting Room, Talbot County Courthouse, South Wing, 11 North Washington Street, Easton, Maryland 21601.

By Order Suzan W. Moran

Susan W. Moran, Secretary

AN EMERGENCY BILL TO ADD PROVISONS TO THE TALBOT COUNTY CODE TO AUTHORIZE THE ADVANCE PAYMENT OF REAL PROPERTY TAX, ESTABLISH THE METHOD OF CALCULATING AN ADVANCE PAYMENT OF REAL PROPERTY TAX, AND TO AUTHORIZE THE COUNTY FINANCE OFFICER TO BILL FOR UNDERPAYMENTS AND REFUND OVERPAYMENTS

**WHEREAS**, the Code of Maryland, Annotated, Tax – Property § 10-205(a) provides that the governing body of a county may authorize the advance payment of county property tax; and

WHEREAS, the Talbot County Code does not currently allow the County Finance Officer to accept advance payments of real property taxes; and

WHEREAS, on December 22, 2017, The Honorable Donald J. Trump signed a Tax Reform Act into law (Public Law 115-97), which amends the Internal Revenue Code and specifically limits the federal income tax deduction for state and local taxes to \$10,000 beginning in 2018; and

**WHEREAS**, the advance payment of 2018 Talbot County real property tax **may** be deductible for some taxpayers on their 2017 income taxes; and

WHEREAS, Talbot County Charter § 213(b) provides that the Council may act on a bill affecting the public welfare to meet an emergency need; and

NOW, THEREFORE, BE IT ENACTED BY THE COUNTY COUNCIL OF TALBOT COUNTY, MARYLAND, that:

**SECTION ONE**: the Talbot County Council determines that, due to the recent enactment of the federal tax reform bill which limits the deduction of state and local taxes from the taxpayer's federal taxable income, emergency legislation is necessary to immediately allow the County to accept advance payments on county taxes to provide potential federal tax relief to some taxpayers;

**SECTION TWO**: AND BE IT FURTHER ENACTED, that Chapter 97 of the Talbot County Code is hereby amended as follows:

	KEY	
Boldface	Heading or defined term	
Underlining	Added to law by Bill	
Strikethrough	Deleted from law by Bill	
* * *	Existing law unaffected	

§ 97-14A. Advance payment of real property tax for 2018 taxes

- (a) Payment authorized. A property owner may make advance payment of County real property tax in accordance with the provisions of Maryland Code, Tax-Property, §10-205, as amended.
- (b) <u>Calculation of payment.</u> The advance payment must be calculated by applying the current County property tax rate to the assessment of the property owner's real property for the prior year.
- (c) Billing. If the advance payment is less than the County real property tax as finally determined, the County Finance Officer must send a bill to the property owner for the difference.
- (d) Overpayment. If the real property tax paid under this section is more than the real property tax finally determined, the County Finance Officer must then send a refund to the property owner.
- (e) <u>Sunset provision</u>. This section shall only be effective from the date of enactment until <u>July 1, 2018</u>.

**SECTION THREE**: AND BE IT FURTHER ENACTED, that due to the emergency nature of this bill, the public notice required prior to enactment under County Charter §213 (c) shall be made after the enactment of such Emergency Bill as allowed by Md. Const. Art. XI-A, § 3. The title and a summary of this Bill shall therefore be published three times beginning on the first publication date after enactment of the Bill. The title is not a substantive part of this Bill. If the Bill is amended, the title may be administratively revised if required to conform the title to the content of the Bill as finally enacted.

**SECTION FOUR:** AND BE IT FURTHER ENACTED, that this ordinance shall take effect immediately upon its passage.

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#### **PUBLIC HEARING**

Having been posted, a public hearing was held on <u>Thursday</u>, <u>December 28, 2017</u> at <u>2:00 p.m.</u> in the Bradley Meeting Room, South Wing, Talbot County Courthouse, 11 North Washington Street, Easton, Maryland.

#### BY THE COUNCIL

ENACTED: December 28, 2017

By Order Susan W. Moran, Secretary

Williams - aye

Price - aye

Bartlett - nay

Pack - aye

Callahan - aye

EFFECTIVE DATE: December 28, 2017



## **Prepayment of 7/1/2018-6/30/19 Talbot County Real Property Taxes**

Beginning December 28, 2017, you will be able to prepay a portion of your 7/1/2018-6/30/19 Real Property Taxes, by using the following process only, which has been established to ensure proper processing and application of your prepayment.

You may prepay 7/1/2018-6/30/19 taxes by completing and signing the Notice of Intent, and mailing a check to the Finance Office, or by bringing your payment in person to the Finance Office. The address for mailing payments or for bringing payments in person is:

#### Finance Office

ATTN: 2018 PREPAYMENT OF TAXES
Talbot County, Maryland, Courthouse
11 N. Washington St., Ste 9
Easton, MD 21601

Prepayments in person can be made in the form of cash or check. Payments will be accepted during the hours of 8 a.m. to 4:30 p.m.

The amount that you will be allowed to pay may not exceed the amount of 7/1/2017-6/30/2018 County Real Property Tax billed on your account. Please see the examples available at <a href="http://www.talbotcountymd.gov/uploads/File/council/Tax%20Bill%20examples.pdf">http://www.talbotcountymd.gov/uploads/File/council/Tax%20Bill%20examples.pdf</a> -the samples show which line to look for to determine the amount that can be paid. When paying in person, bringing with you a copy of your 7/1/2017-6/30/2018 tax bill will expedite the process, as it shows the County tax amount billed. You must pay any amounts due on 7/1/2017-6/30/2018 and prior year taxes before prepaying 2018 taxes.

There will be no online viewable record of your prepayment of 7/1/2018-6/30/19 tax until there is a 7/1/2018-6/30/19 bill posted and available in the tax system, at which time the prepayment will then be posted to your 7/1/2018-6/30/19 tax bill. Tax bills are usually processed at the beginning of July.

You must sign the Notice of Intent (available at

http://www.talbotcountymd.gov/uploads/File/council/Notice%20of%20Intent%20FINAL%20PDF.pdf to prepay your 7/1/2018-6/30/19 tax bill. Please bring a signed copy of the Notice of Intent to expedite this process. No payments will be accepted without a signed Notice of Intent. The Notice of Intent will also serve as your receipt.

Payments made in person by any person other than the taxpayer must be accompanied by a letter from the taxpayer authorizing the person to make that payment. The letter authorizing the payment must be signed by the taxpayer, and the taxpayer must print his or her name under his or her signature.

There will be no refunds of prepaid 7/1/2018-6/30/19 taxes before the prepayment is posted to your 7/1/2018-6/30/19 real property tax bill. Refunds will only be given if the prepayment results in an overpayment of 7/1/2018-6/30/19 taxes. Normally tax bills are processed in July, and payments are posted only after the bills are processed. Prepayments of 7/1/2018-6/30/19 taxes will not be posted until July 2018, at the earliest.

What follows is a list of the items you need to be aware of to prepay your 7/1/2018 - 6/30/2019 real property taxes. Talbot County does not provide tax advice and will not comment on whether these taxes, or any other taxes, are or will be deductible under any Federal, State or County laws.

It is preferred that payments are mailed in, but they can also be made in person at the Finance Office, located at Talbot County, Maryland, Courthouse, 11 N. Washington St., Ste 9, Easton, MD 21601

Prepayments will be accepted only during normal business hours, Monday through Friday, from 8 a.m. to 4:30 p.m.

Taxpayers must sign and include a Notice of Intent or prepayment will not be accepted. The Notice of Intent is available at

http://www.talbotcountymd.gov/uploads/File/council/Notice%20of%20Intent%20FINAL%20PDF.pdf

No other forms of a Notice of Intent will be accepted.

Payments must be made by check or cash. No other form of payment will be accepted.

The Notice of Intent requires that you agree to the following:

- a. That you intend to prepay your 7/1/2018-6/30/19 County real property tax on the above described property as authorized under Section 97-14A of the Talbot County Code. Your prepayment may not exceed the amount of County property tax owed for 7/1/2017-6/30/2018;
- b. If you owe any balance on your 7/1/2017-6/30/2018 (or any prior year's) Real Property Consolidated Tax Bill, your prepayment of the 7/1/2018-6/30/19 County real property tax will be used instead to pay the balance due. If your prepayment exceeds any prior year's balance, the over payment will be returned to you unless the over payment equals exactly the amount of County property tax owed for 7/1/2017-6/30/2018, in which case the prepayment will be treated as a prepayment of your 7/1/2018-6/30/19 County property tax as authorized under Section 97-14A;
- c. That your prepayment of 7/1/2018-6/30/19 taxes is limited to the County tax amount that was billed for 7/1/2017-6/30/2018;
- d. That your prepayment will be applied to your 7/1/2018-6/30/19 Real Property Consolidated Tax Bill, when that tax bill is available in the tax system operated by the County;
- e. That there will be no refunds until there is a 7/1/2018-6/30/19 tax bill for your account and the prepayment of 7/1/2018-6/30/19 tax is posted to your 7/1/2018-6/30/19 tax bill. There will only be a refund if the prepayment results in an over payment of the 7/1/2018-6/30/19 Real Property Consolidated Tax Bill for the above described property;
- f. That the County will not pay any interest on the prepayment, including any interest on any refund attributable to the prepayment;
- g. THE COUNTY DOES NOT REPRESENT TO YOU THAT THE PREPAYMENT OF YOUR 2018 COUNTY PROPERTY TAX MAY BE LEGALLY DEDUCTED ON YOUR FEDERAL INCOME TAX RETURN. THE COUNTY ADVISES YOU TO CONSULT WITH YOUR OWN TAX ADVISOR BEFORE DEDUCTING YOUR PREPAYMENT ON YOUR FEDERAL INCOME TAX RETURN;
- h. That your signed Notice of Intent will be initialed by a Finance Office employee and that a copy of your signed Notice of Intent will be your only receipt;
- i. That your prepayment will not show up in the tax system until there is a 7/1/2018-6/30/19 tax bill for your account, and your prepayment has been posted to your 7/1/2018-6/30/19 tax bill.



COURT HOUSE 11 N. WASHINGTON STREET, SUITE 9 EASTON, MARYLAND 21601

FINANCE OFFICE FAX: 410-770-8006 PHONE: 410-770-8020 TTY: 410-822-8735

## Notice of Intent for Prenayment of 7/1/2018-6/30/19 Tayes

	1.Last Name, First Name, Middle Initial of the own	ners of the below described property
	2. Property Address (Number and Street)	3. City, Town or Post Office 4. Zip Code
	5. Account Number (located on tax bill)	6. County Property Tax from 7/1/2017-6/30/18 Tax Bill
7.	. By signing this Notice, you are agreeing to the	e following:
a.		County real property tax on the above described property as bunty Code. Your prepayment may not exceed the amount of
b.	If you owe any balance on your 7/1/2017-6/30/18 prepayment of the 7/1/2018-6/30/19 County real prepayment exceeds any prior year's balance, the equals exactly the amount of County property tax be treated as a prepayment of your 7/1/2018-6/30	(or any prior years) Real Property Consolidated Tax Bill, your property tax will be used instead to pay the balance due. If your e over payment will returned to you unless the over payment will owed for 7/1/2017-6/30/18, in which case the prepayment will 0/19 County property tax as authorized under Section 97-14A;
C.	6/30/18;	s limited to the County tax amount that was billed for 7/1/2017-
d.	<ul> <li>That your prepayment will be applied to your 7/1/20 is available in the tax system operated by the Count</li> </ul>	018-6/30/19 Real Property Consolidated Tax Bill, when that tax bil ntv:
e.	That there will be no refunds until there is a 7/1/2017/1/2018-6/30/19 tax is posted to your 7/1/2018-6/	18-6/30/19 tax bill for your account and the prepayment of /30/19 tax bill. There will only be a refund if the prepayment results Property Consolidated Tax Bill for the above described property;
f.		epayment, including any interest on any refund attributable to the
g.	THE COUNTY DOES NOT REPRESENT TO YOU COUNTY PROPERTY TAX MAY BE LEGALLY DE	J THAT THE PREPAYMENT OF YOUR 7/1/2018-6/30/19 EDUCTED ON YOUR FEDERAL INCOME TAX RETURN. THE DUR OWN TAX ADVISOR BEFORE DEDUCTING YOUR AX RETURN:
h.		a Finance Office employee and that a copy of your signed Notice
i.		ystem until there is a 7/1/2018-6/30/19 tax bill for your account, /2018-6/30/19 tax bill;
		tion stated above, including all supporting documents, provided in lete and correct, to the best of my knowledge, information and
		(sign here)

For Talbot County Finance Use Only
Date Received: Received By:



Court House

11 North Washington Street, Suite 9
Easton, Maryland 21601
Billing 410-770-8020 / Assessment 410-819-5920 / TTY 410-822-8735

# REAL PROPERTY SEMI-ANNUAL TAX BILL

Customer Copy - Keep this portion for your records

Levy Period	Year	Bill Number Customer Number Residence	Parcel ID	DESCRIPTION OF THE PERSON OF T
07/01/2017-06/30/2018	2018	PRINCIPAL RESIDENCE	03-1	

Property Description

LOT 3-17,233 SF
E/S RT 50

Constant Yield Rate Information

COUNTY RATE - CONSTANT YIELD = EXCESS
.5708 - .5424 = .0284

Taxable Assessment Data

CURR YR 122,700

LAST YR 122,700

2052

Charges	Assessment/Units	Rate	Amount
STATE BAY RESTORATION	0		60,00
MARYLAND STATE TAX	122,700	.112000	137.42
COUNTY TAX	122,700	.554900	680.86
CNTY TAX-EDUCATION	122,700	.015900	19.51
CO HS CREDIT	-64,800	.554900	-359.58
CNTY CR-HOMESTEAD E	D -64,800	.015900	-10.30
	TOTAL TAX		<b>527.91</b>
	TOTAL DUE		527.91

Real Property Taxes Amount to Prepay for 07/01/2018-06/30/2019 \$ 330.49

IF PAID I	SEMI AN N AMOUNT		ANNUAL AMOUNT DUE	
TIII	FIRST 292.30	<b>SECOND</b> 232.29	524.59	DISCOUNT GIVEN IF PAID BY JULY 31, 2017.
JUL AUG SEP	293.96 293.96	233.95 233.95	527.91 527.91	INTEREST AND PENALTIES BEGIN OCTOBER 1, 2017.
OCT	298.03	234.60	532.63	
NOV DEC	302.09 3 <b>0</b> 6.16	235.24 235.89	537.33 542.05	SECOND INSTALLMENT BILL WILL BE
				SENT IN DECEMBER.

IMPORTANT - SEE NOTES ON REVERSE SIDE OF YOUR TAX BILL

SEE ENCLOSED FLYER FOR INFORMATION ON SEMI-ANNUAL PAYMENT PROGRAM

KEEP ABOVE STATEMENT FOR YOUR RECORDS
Detach and return the below portion with your payment



#### TALBOT COUNTY MARYLAND

Court House
11 North Washington Street, Suite 9
Easton, Maryland 21601
Billing 410-770-8020 / Assessment 410-819-5920
TTY 410-822-8735

### REAL PROPERTY TAX BILL Semi-Annual Remittance Copy

Bill Number	Customer Number	Year	Parcel ID
		2018	03
	TOTAL STATE	Property	Description
	LOT 3- E/S RT	17,233 SF 50	
	<u> </u>		Payment Enclosed

MAKE CHECKS PAYABLE TO:
TALBOT COUNTY MARYLAND
Court House
11 North Washington Street • Suite 9 • Easton, Maryland 21601



Court House
11 North Washington Street, Suite 9
Easton, Maryland 21601
Silling 410-770-8020 / Assessment 410-819-5920 / TTV 410-822-8735

# REAL PROPERTY SEMI-ANNUAL TAX BILL

Customer Copy - Keep this portion for your records

MARYLAND	Ulling 410-770-00207 As	13E35MEIN 4 10-0 (3-0320 / 1   1 4 ft	7-022-07-03		
Levy Period	Year	Bill Number Customer Number	Residence	Parcel ID	25

07/01/2017-06/30/2018 2018 ' PRINCIPAL RESIDENCE 03-1

Property Description

LOT 92X345X51X62X304

W/S

TRAPPE

County RATE - CONSTANT YIELD = EXCESS
.5708 - .5424 = .0284

Taxable Assessment Data

CURR YR 221,500

LAST YR 221,500

2035

Charges	Assessment/Units	Rate	Amount
MARYLAND STATE TAX	221,500	.112000	248.08
COUNTY TAX-TRAPPE	221,500	.456900	1,012.03
TRAPPE TRASH COLLEC	T		150.00
TOWN TAX-TRAPPE	221,500	.330000	730.95
CNTY TAX-EDUCATION	221,500	.015900	35,22
CO HS CREDIT	-78,178	.456900	-357.20
CNTY CR-HOMESTEAD E	D -78,178	.015900	-12.43
MUNICIPAL HS CR	-78,178	.330000	-257.99
	TOTAL TAX		1,548.66
	TOTAL DUE		1,548.66

Real Property Taxes Amount to Prepay for 07/01/2018-06/30/2019 \$ 677.62

	SEMI AN	NUAL	ANNUAL	
IF PAID	IN AMOUNT	DUE OR	AMOUNT DUE	
	FIRST	SECOND		
JUL	843.60	693.58	1,537.18	DISCOUNT GIVEN IF PAID BY JULY 31, 2017.
AUG SEP	849.34 849.34	699.32 699.32	1,548.66 1,548.66	INTEREST AND PENALTIES BEGIN OCTOBER 1, 2017.
OCT NOV	861.46 873.57	701.26 703.20	1,562.72 1,576.77	
DEC	885.69	705.14	1,590.83	SECOND INSTALLMENT BILL WILL BE
				SENT IN DECEMBER.

IMPORTANT - SEE NOTES ON REVERSE SIDE OF YOUR TAX BILL

SEE ENCLOSED FLYER FOR INFORMATION ON SEMI-ANNUAL PAYMENT PROGRAM

KEEP ABOVE STATEMENT FOR YOUR RECORDS

Detach and return the below portion with your payment



#### **TALBOT COUNTY MARYLAND**

Court House
11 North Washington Street, Suite 9
Easton, Maryland 21801
Billing 410-770-8020 / Assessment 410-819-5920
TTY 410-822-8735

# REAL PROPERTY TAX BILL Semi-Annual Remittance Copy

Bill Number	Customer Number	Year	Parcel ID
		2018	03-
	A STATE OF	Property	/ Description
	LOT 92 W/S1 TRAPP	X34 <b>5X51X6</b> E	2X304
	<del></del>		Payment Enclosed
		1	

MAKE CHECKS PAYABLE TO: TALBOT COUNTY MARYLAND

Court House

11 North Washington Street • Suite 9 • Easton, Maryland 21601



Court House 11 North Washington Street, Suite 9 Easton, Maryland 21601 Billing 410-770-8020 / Assessment 410-819-5920 / TTY 410-822-8735

# REAL PROPERTY **SEMI-ANNUAL TAX BILL**

Customer Copy - Keep this portion for your records

Lavy Period	Year	Bill Number Customer Number Residence	Parcel ID	ENGREE.
07/01/2017-06/30/2018	2018	PRINCIPAL RESIDENCE	03-	

Property Description LOT 26.75X123 W/S OXFORD

Constant Yield Rate Information COUNTY RATE - CONSTANT YIELD = EXCESS .5708 - .5424 = .0284

Taxable Assessment Data CURR YR 435,200 LAST YR 435,200

OXFORD, MD 21654-

7738

Charges	Assessment/Units	Rate	Amount
MARYLAND STATE TAX	435,200	.112000	487.42
COUNTY TAX-OXFORD	435,200	.437900	1,905.74
TOWN TAX-OXFORD	435,200	.300000	1,305.60
CNTY TAX-EDUCATION	435,200	.015900	69.20
	TOTAL TAX		3,767.96
	TOTAL DUE		3,767.96

**Real Property Taxes** Amount to Prepay for 07/01/2018-06/30/2019 \$1,974.94

IF PAID	SEMI A IN AMOUN FIRST	NNUAL IT DUE OR SECOND	ANNUAL AMOUNT DUE	
JUL	1,867.57	1,867.57	3.735.14	DISCOUNT GIVEN IF PAID BY JULY 31, 2017.
AUG SEP OCT NOV	1,883.98 1,883.98 1,911.02 1,938.06	1,883.98 1,883.98 1,889.19 1,894.40	3,767.96 3,767.96 3,800.21 3,832.46	INTEREST AND PENALTIES BEGIN OCTOBER 1, 2017.
DEC	1,965.11	1,899.61	3,864.72	SECOND INSTALLMENT BILL WILL BE

IMPORTANT - SEE NOTES ON REVERSE SIDE OF YOUR TAX BILL SEE ENGLOSED FLYER FOR INFORMATION ON SEMI-ANNUAL PAYMENT PROGRAM

KEEP ABOVE STATEMENT FOR YOUR RECORDS f Detach and return the below portion with your payment 1



#### TALBOT COUNTY MARYLAND

Court House 11 North Washington Street, Suite 9 Easton, Maryland 21601 Billing 410-770-8020 / Assessment 410-819-5920 TTY 410-822-8735

## **REAL PROPERTY TAX BILL Semi-Annual Remittance Copy**



MAKE CHECKS PAYABLE TO: TALBOT COUNTY MARYLAND Court House 11 North Washington Street • Suite 9 • Easton, Maryland 21601

Check here if your address changed & enter changes on reverse side



REAL PROPERTY SEMI-ANNUAL TAX BILL

Court House
11 North Washington Street, Suite 9
Easton, Maryland 21601
Billing 410-770-8020 / Assessment 410-819-5920 / TTY 410-822-8735

Customer Copy - Keep this portion for your records

Levy Period	Year E	ill Number Customer Number Residence Pa	rcel ID
07/01/2017-06/30/2018	2018	PRINCIPAL RESIDENCE 03-	

Property Description

LOT 86X240

W/S L. TRAPPE, PLAT

Constant Yield Rate Information

COUNTY RATE - CONSTANT YIELD = EXCESS

.5708 - .5424 = .0284

Taxable Assessment Data

CURR YR 238,400

LAST YR 238,400

2034

Charges	Assessment/Units	Rate	Amount
MARYLAND STATE TAX	238,400	.112000	267.01
COUNTY TAX-TRAPPE	238,400	.456900	1,089.25
TRAPPE TRASH COLLEC	${f T}$		150.00
TOWN TAX-TRAPPE	238,400	.330000	786.72
CNTY TAX-EDUCATION	238,400	.015900	37.91
	TOTAL TAX		2,330.89
	TOTAL DUE		2,330.89

Real Property Taxes Amount to Prepay for 07/01/2018-06/30/2019 \$1,127.16

	SEMI A		ANNUAL	
IF PAID			AMOUNT DUE	
7111	FIRST	SECOND	2 211 76	DISCOUNT GIVEN IF PAID BY JULY 31, 2017.
JUL AUG	1,230.89 1,240.46	1,080.86 1,090.43	2,311.75 2,330.89	INTEREST AND PENALTIES BEGIN OCTOBER 1, 2017.
SEP OCT	1,240.46 1,258.40	1,090.43 1,093.45	2,330.89 2,351.85	
NOV	1,276.34	1,096.46	2,372.80	
DEC	1,294.28	1,099.47	2,393.75	SECOND INSTALLMENT BILL WILL BE

IMPORTANT - SEE NOTES ON REVERSE SIDE OF YOUR TAX BILL

SEE ENCLOSED FLYER FOR INFORMATION ON SEMI-ANNUAL PAYMENT PROGRAM

KEEP ABOVE STATEMENT FOR YOUR RECORDS

☐ Detach and return the below portion with your payment →



#### TALBOT COUNTY MARYLAND

Court House
11 North Washington Street, Suite 9
Easton, Maryland 21601
Billing 410-770-8020 / Assessment 410-819-5920
TTY 410-822-8735

Check here if your address changed & enter changes on reverse side

# REAL PROPERTY TAX BILL Semi-Annual Remittance Copy

Bill Number	Customer Number	Year	Parcel ID
		2018	03-
The state of the s	<b>原</b> 体验	Property	Description
	LOT 8 W/S I TRAPI		
			Payment Enclosed
		l l	

MAKE CHECKS PAYABLE TO TALBOT COUNTY MARYLAND

Court House

11 North Washington Street • Suite 9 • Easton, Maryland 21601



Court House
11 North Washington Street, Suite 9
Easton, Maryland 21601
Billing 410-770-8020 / Assessment 410-819-5920 / TTY 410-822-8735

# REAL PROPERTY SEMI-ANNUAL TAX BILL

Customer Copy - Keep this portion for your records

Levy Period	Year Bill Nu	mber Customer Number	Parcel ID
07/01/2017-06/30/2018	2018	PRINCIPAL RESIDENCE	02-

ST MICHAELS, MD 21663-:

10769

Charges	Assess	ment/Units	Rate	Amount
MARYLAND STATE TAX		598,000	.112000	669.76
COUNTY TAX-ST MICHA	E	598,000	.427900	2,558.84
TOWN TAX-ST MICHAELS	S	598,000	.524000	3,133.52
CNTY TAX-EDUCATION		598,000	.015900	95.08
CO HS CREDIT		-281,050	.427900	-1,202.61
CNTY CR-HOMESTEAD E	D	-281,050	.015900	-44.69
MUNICIPAL HS CR		-281,050	.524000	-1,472.70
	TOTAL	TAX		3,737.20
	TOTAL	DUE		3,737.20

Constant Yield Rate Information

COUNTY RATE - CONSTANT YIELD \* EXCESS
.5708 - .5424 = .0284

Taxable Assessment Data

CURR YR 598,000
LAST YR 581,300

Property Description

Real Property Taxes Amount to Prepay for 07/01/2018-06/30/2019 \$1,406.62

	ANNUAL		I ANNUAL			
	AMOUNT DUE	OR	OUNT DUE	oma ni	F PAID	IF
		OND	SEC	FIRST		
DISCOUNT GIVEN IF PAID BY JULY 31, 2017.	3,706,54	26	1,853	1,853.28	III.	JU
INTEREST AND SENALTICS SCORE COTORER & CO.T.	3,737.20		1,868	1,868.61		AU
INTEREST AND PENALTIES BEGIN OCTOBER 1, 2017.	3.737.20		1,868	1.868.61		SE
	3,768.73	1.76	1,873	1,894.97	CT	OC'
	3,800.27	3.95	1,878	1,921.32	ov	NO
SECOND INSTALLMENT BILL WILL BE	3,831.77	1.09	1,884	1,947.68	EC	DE
SENT IN DECEMBED						

IMPORTANT - SEE NOTES ON REVERSE SIDE OF YOUR TAX BILL

SEE ENCLOSED FLYER FOR INFORMATION ON SEMI-ANNUAL PAYMENT PROGRAM

KEEP ABOVE STATEMENT FOR YOUR RECORDS

I Detach and return the below portion with your payment 1



#### TALBOT COUNTY MARYLAND

Court House
11 North Washington Street, Suite 9
Easton, Maryland 21601
Billing 410-770-8020 / Assessment 410-819-5920
TTY 410-822-8735

## REAL PROPERTY TAX BILL Semi-Annual Remittance Copy

Bill Number	Customer Number	Year	Parcel ID
		2018	02-
	PACE AT	Propert	y Description
	ST MIC	HAELS, PL	AT €
			Payment Enclosed
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ST MICHAELS, MD 21663-

MAKE CHECKS PAYABLE TO:
TALBOT COUNTY MARYLAND
Court House
11 North Washington Street • Suite 9 • Easton, Maryland 21601

Check hare if your address changed & enter changes on rever	30 8106	8
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