



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 <http://www.talbotcountymd.gov/uploads/File/council/Tax%20Bill%20examples.pdf> -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.