

## **Washington County Senior Citizen Tax Credit Program**

### **Washington County Senior Citizen Supplement to State Homeowners' Tax Credit Program**

Effective July 1, 2010, the Washington County Board of County Commissioners voted to ease the tax burden on homeowners age 70 and over that meet certain income qualifications. The credit applies to homeowner occupied residential properties, and supplements the State Homeowners' Property Tax Credit program. Residents may apply by using the State's Homeowners' Property Tax Credit Application Form HTC-60. This form is used to determine eligibility for both the Washington County credit as well as the State of Maryland credit. The application will be processed and eligibility will be determined by the State Department of Assessments and Taxation.

The tax credit is based upon the amount by which the State of Maryland and Washington County real property taxes exceed a percentage of the homeowners' combined income. Under the State's formula, the first \$8,000 of income is excluded from the calculation. Washington County's Senior Citizen supplemental tax credit will exclude the first \$12,000 of income from the calculation, and will significantly increase the overall tax credit.

The following table will help you determine if it is worthwhile to apply. If the actual property taxes on your home exceed the "Tax Limit" amount shown on the table for your gross household income, you may be eligible for a credit and are urged to file an application. The following table is a guide only, and the exact amount of your income and property tax will be used to determine your eligibility. Additional restrictions may apply.

## Eligibility Table (age 65 and over)

Gross Household Income	Property Tax Limit
\$1 - 12,000	\$ 0.00
13,000	50.00
14,000	100.00
15,000	150.00
16,000	200.00
17,000	290.00
18,000	380.00
19,000	470.00
20,000	560.00
21,000	650.00
22,000	740.00
23,000	830.00
24,000	920.00
25,000	1,010.00
26,000	1,100.00
27,000	1,190.00
28,000	1,280.00
29,000	1,370.00
30,000	1,460.00
and up to a maximum amount of \$60,000	For each additional \$1,000.00 of income add \$90.00 to \$1,460.00 to find your property tax limit.

For further information or to request an application, please call the State Department of Assessments and Taxation at 800-944-7403 or visit the website at <http://www.dat.state.md.us>. You must file each year for this credit. The deadline for filing an application is September 1 of each year.

# Washington County Senior Citizen Supplement to State Homeowners' Tax Credit Program

## FREQUENTLY ASKED QUESTIONS

### For questions, who can I call?

State Department of Assessments and Taxation  
Toll free number at 1-800-944-7403  
Visit the state website at <http://www.dat.state.md.us>

### Where can I pick up the Homeowners' Property Tax Credit Instructions and Application Form HTC-60?

State Department of Assessments and Taxation  
3 Public Square  
Hagerstown, MD 21740  
301-791-3050  
On-line at [www.dat.state.md.us](http://www.dat.state.md.us)

Washington County Treasurer's Office  
35 West Washington Street Suite 102  
Hagerstown, MD 21740  
240-313-2110

### When does this credit take effect?

The credit will reduce the property tax bills of qualified homeowners as of July 1.

### How are credits granted?

For applications approved before May 1, a credit will appear on your July tax bill, or  
A tax credit certificate to be used towards payment of the tax bill or for a refund if the bill  
has already been paid, or  
A written letter of denial stating the reason for ineligibility.

### When is the deadline to apply and where do I send the application?

Deadline to apply is September 1 of each year.  
Applications should be mailed to:

Department of Assessments and Taxation  
Homeowners' Tax Credit Program  
301 W. Preston Street - 9th Floor, Room 900  
Baltimore, Maryland 21201-2395

(To expedite the processing of your form, please specify "Homeowners" on the outside of the envelope.)

### If I have already filled out a form for the State deduction, do I need to submit another application?

No

### Do I have to fill out an application each year?

Yes. Applications are available around the first week of February.  
If you submitted an application this year, you will automatically receive one in the mail for next year.