



FINANCE OFFICE
Treasury Division
107 N. Liberty Street
Centreville, Maryland 21617

410-758-0414

APPLICATION FOR QUEEN ANNE'S COUNTY TAX DEFERRAL

Property owner names _____

Property tax account number _____

Mailing address _____

Telephone Number _____

Home

Work

Address of property _____

Deed Liber/Folio _____

Acreage _____

Length of residence _____

Household Income _____

Current County tax _____

Age/Disability of homeowner _____

This application is filed in accordance with Section 5-7 of the Code of Public Local Laws of Queen Anne's County. This section of the local law provides for a 50 year deferral of County residential real property taxes. Application must be made by June 1 to receive consideration for the fiscal year beginning July 1. A copy of your birth certificate, drivers license or other proof of age is required. A copy of your most recent tax return must be submitted with this application.

ELIGIBLE PROPERTY OWNERS

Homeowners combined income, as defined in 9-104 of the Tax-Property Article of the Annotated Code of Maryland, must not exceed \$100,000. One or more of the homeowners of the residential real property must have:

1. Resided in the dwelling as a principal residence for a period of at least five years and
2. Qualified under one of the following criteria:
 - a. Is at least 65 years of age
 - b. Is permanently and totally disabled and qualifies for benefits under:
 - Social Security Act,
 - Railroad Retirement Act,
 - Any federal act for members of the United States Armed Forces, or
 - Any federal retirement system
 - c. Is certified to be permanently and totally disabled by a County Health Officer (if certified permanently and totally disabled, enclose a letter from the appropriate agency or County Health Officer attesting to the disability)

ELIGIBLE PROPERTY

The amount of property eligible for a payment deferral is a minimum lot size required by the zoning district in which the property is located, except that it shall not be less than the dwelling and curtilage as determined by the Supervisor of Assessments for Queen Anne's County.

AMOUNT OF PAYMENT DEFERRAL

The public local law provides for a 50 year payment deferral equal to but not to exceed the increase in County property taxes on eligible residential real property taxes as determined on the date the homeowner elects to defer the tax.

INTEREST ON DEFERRED AMOUNT

All amounts deferred shall bear interest at 2% per annum from the first payment due date (normally September 30 of a given fiscal year) until the deferred tax and interest charged is paid in full. Interest is to be charged monthly and shall apply to the deferred balance for any month or part of a month that the deferred tax is outstanding.

NOTICE OF LIEN

A lien shall attach to the property in the amount of all deferred taxes and interest and shall remain until deferred taxes and interest are paid. The agreement shall be recorded in the land records of Queen Anne’s County. All costs of recording the document shall be borne by the applicant. Any mortgagee or beneficiary under a deed of trust will be notified of the deferral and the amount of tax being deferred.

Mortgagee/Beneficiary_____

Loan Number_____

Address_____

Mortgagee/Beneficiary_____

Loan Number_____

Address_____

TERMINATION OF PAYMENT DEFERRAL

The total amount of the County property tax deferred plus interest calculated at 2% per annum shall be due and payable when the homeowner ceases to be eligible or at the end of the 50 year duration of the deferral.

REAL PROPERTY TAX BILLS

All County real property taxes not deferred are due and payable, and subject to the same interest rate as all other County property taxes. The annual tax bill shall show the cumulative amount of the deferral and accumulated interest as of the date of the billing.

I (we), the undersigned, do hereby declare under penalties of perjury that this application has been examined and that the statements made herein are complete and true to the best of my knowledge and belief of the undersigned.

I (we) agree to the above cited terms and conditions for tax deferral. Further, I hereby authorize the State of Maryland, Comptroller of the Treasury to release to Queen Anne's County information concerning gross income each year.

_____ Homeowner Signature Date

_____ Social Security Number

_____ Homeowner Signature Date

_____ Social Security Number