



THE REAL PROPERTY ASSESSMENT PROCESS

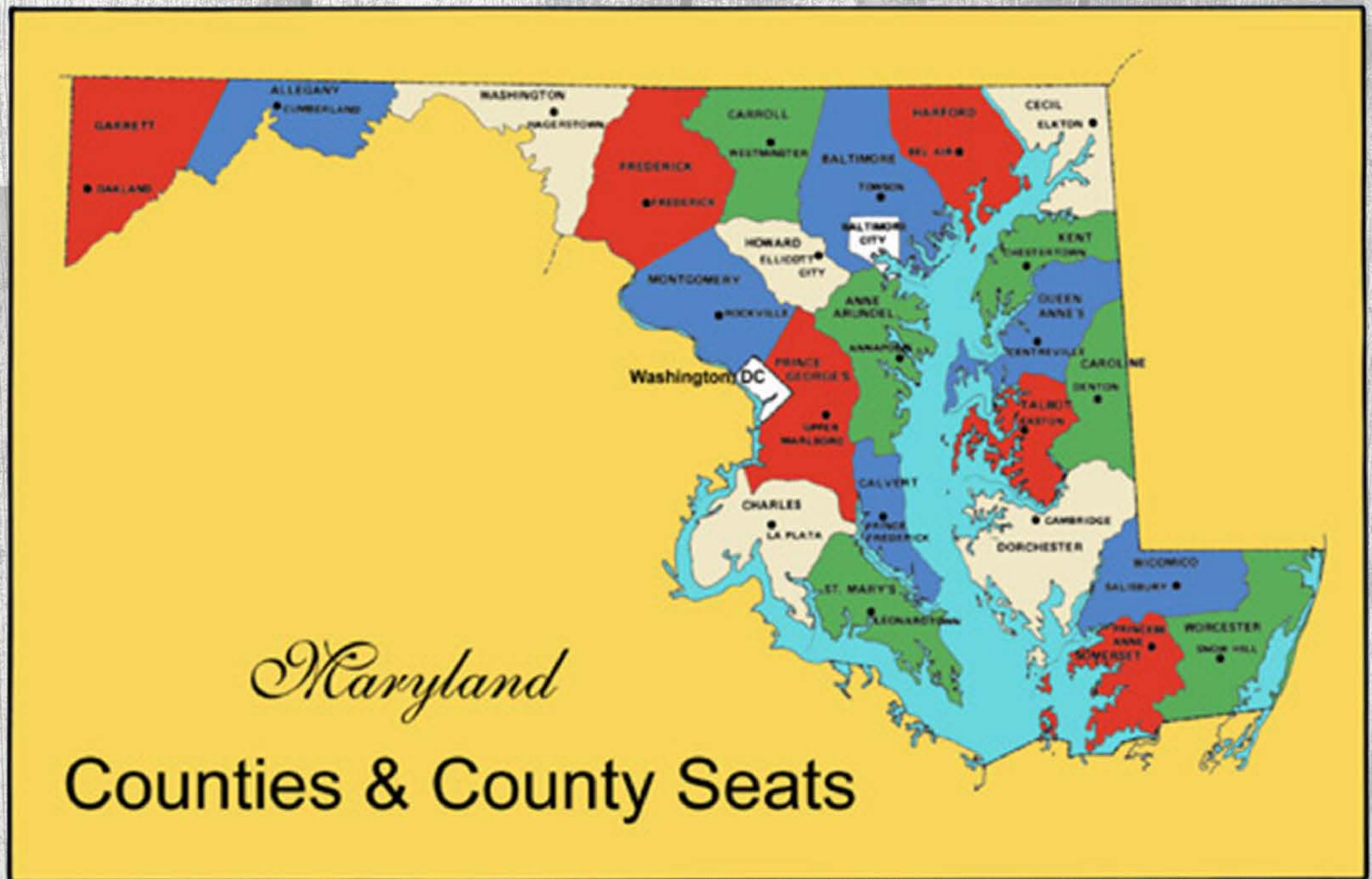


dat.maryland.gov

Wes Moore | Governor Aruna Miller | Lt. Governor
Michael Higgs | Director Marcus Alzona | Deputy Director



REAL PROPERTY OFFICE LOCATIONS



ASSESSMENTS STATEWIDE

Real Property Division

- Headquarters Staff
- Local Offices located in each county seat

Reassessments

- Maryland has 2.3 million property accounts.
- Approximately 1/3 of properties valued yearly

TRIENNIAL ASSESSMENTS

Three Groups

- Geo 80 (Group 1) January 1, 2022
- Geo 81 (Group 2) January 1, 2023
- Geo 82 (Group 3) January 1, 2024

Montgomery County

ESTIMATING MARKET VALUE

Approaches to Valuation

- Cost
- Income
- Sales Comparison

Assessors have latitude in determining the most appropriate method of valuation to estimate the market value of the property.

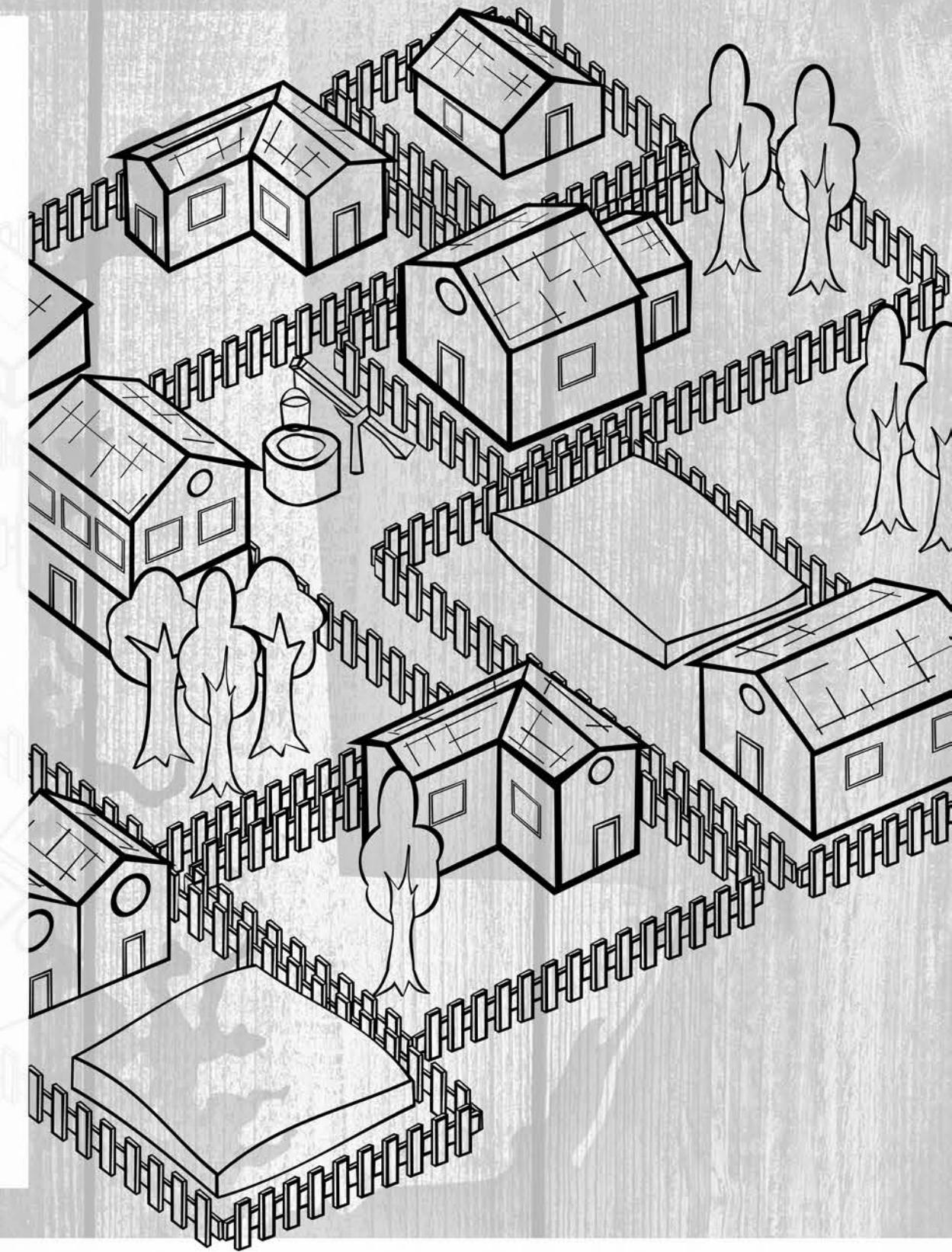
PROPERTY TYPES

Residential

- Single Family
- Townhouse
- Condominium

Commercial

- Office
- Retail
- Warehouse
- Apartments



ASSESSING RESIDENTIAL PROPERTY

- Estimate of Construction Cost
- Estimate of Land Value
- Application of Market Value Indicator
- Statistical validation with sale properties

PHYSICAL ATTRIBUTES WE EVALUATE

- Number of Stories
- Size of Improvements
- Type of Construction
- Quality of Construction
- Type of Heat
- Other Residential Attributes

MODEL AND VALUATION

Models (Similar Characteristics)

- Number of Stories
- Quality of Construction
- Style of Construction

Market Value Indicator

- Market Influence on Particular Model

Statistical Measure

- International Association of Assessing Officers (IAAO)

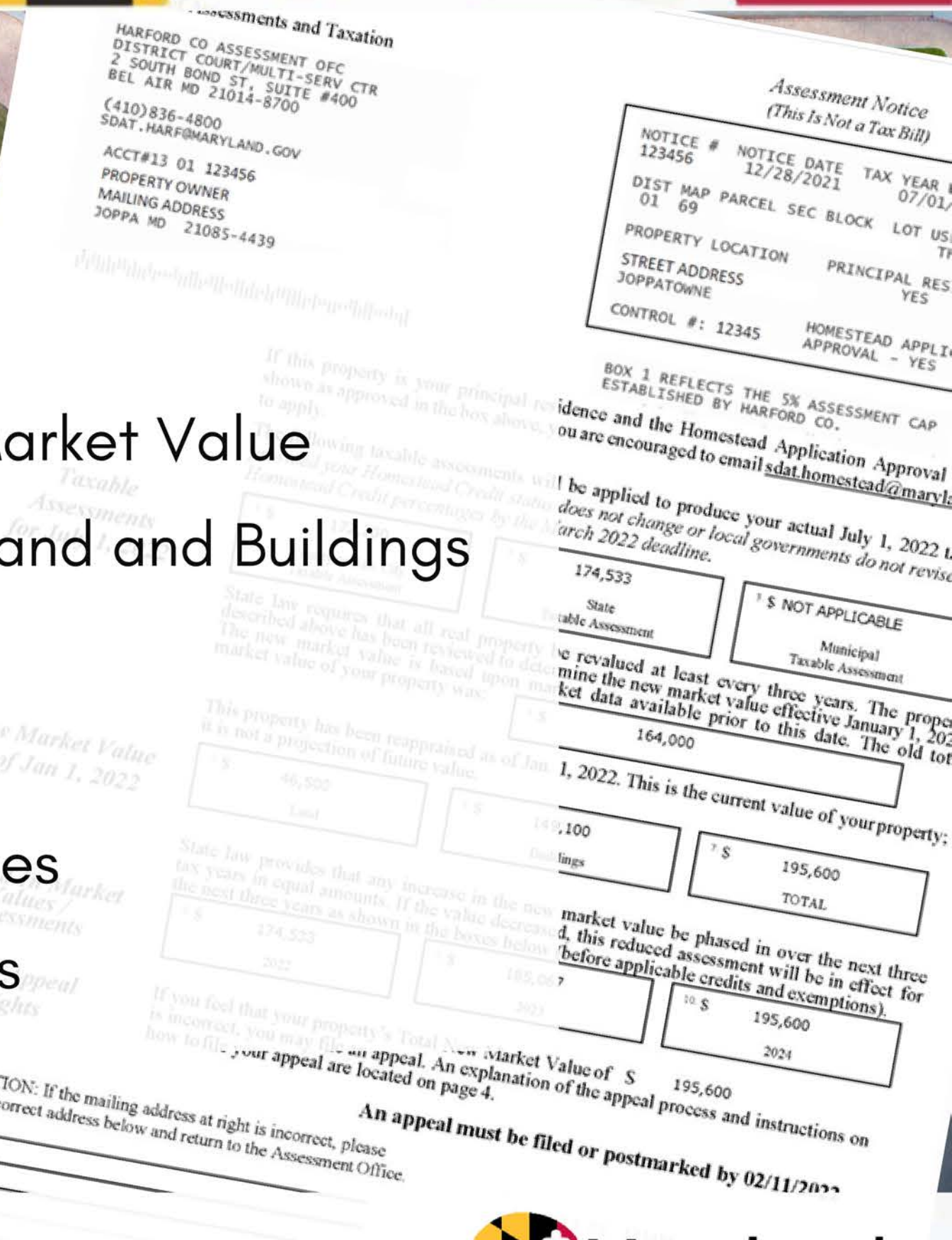
ASSESSMENT NOTICES

Value Information

- Old and New Market Value
- Value of Both Land and Buildings

Appeal Information

- Appeal Deadlines
- Hearing Options



ASSESSMENT PHASE-IN

Increases phased in over three years

- 2021 assessment value equaled \$200,000
- 2024 assessment value equaled \$230,000
- Phased in assessment the next three years

2024 = \$210,000

2025 = \$220,000

2026 = \$230,000

Decreases remain the same for three years

HOMESTEAD TAX CREDITS

- Limits the taxable assessment increase per year for the principal residence of the owner.
- Homestead Tax Credits do not transfer.
- With the sale of a property, the phased-in assessment becomes the basis for the new buyer's property tax calculation.
- Application by May 1 and must own and reside in the dwelling for 1 year to include July 1.

PROPERTY TAX EXEMPTIONS



Blind Exemption

- Permanent impairment of both eyes
- \$15,000 exemption of the property's assessed value

Disabled Veteran Exemption

- 100% service-connected permanent and total disability
- Complete exemption for the home and building lot

Active-Duty Service Member

- Service-connected permanent disability
- Complete exemption for the home and building lot

Surviving Spouse of a Disabled Veteran

- Continues the exemption of the disabled veteran

Surviving Spouse of a Military Casualty

2023 COUNTY HOMESTEAD TAX CREDIT CAPS

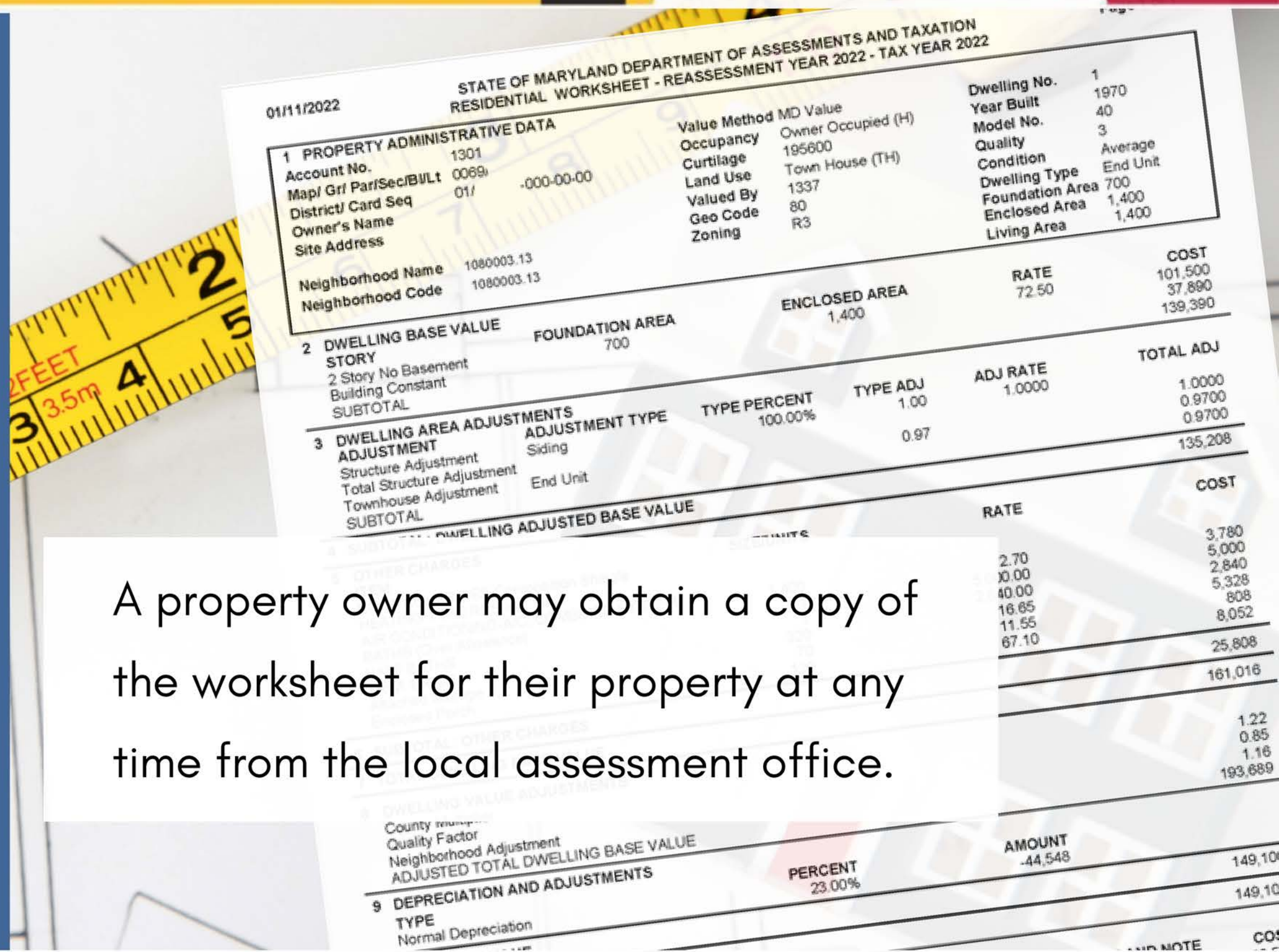


(apply only to owner occupied residential property)

Allegany 4%	Harford 5%
Anne Arundel 2%	Howard 5%
Baltimore City 4%	Kent 5%
Baltimore County 4%	Montgomery 10%
Calvert 10%	Prince George's 5%
Caroline 5%	Queen Anne 5%
Carroll 5%	St. Mary's 3%
Cecil 4%	Somerset 10%
Charles 7%	Talbot 0%
Dorchester 5%	Washington 5%
Frederick 5%	Wicomico 5%
Garrett 5%	Worcester 3%
	State 10%

THE ASSESSMENT WORKSHEET

A property owner may obtain a copy of the worksheet for their property at any time from the local assessment office.



REVALUATION REQUIRED



Valuation Out of Cycle

- Substantially completed new construction which adds at least \$100,000 in value to the property
- Zoning classification is changed at owner's request
- Change in use or character
- Erroneous calculation or measurement
- Rezoned property pursuant to Tax Property Article §8-226
- Subdivision occurs

APPEALING YOUR ASSESSMENT

What? Where? When? Which? How? Why?

- Appeal on Reassessment
- Petition for Review
- Appeal upon Purchase



APPEAL ON REASSESSMENT

- Appeal the value shown on the assessment notice
- First step is to file your appeal either online, or download and return the appeal form.
- Appeals must be filed within 45 days of the notice date.



Assessment Notice
(This Is Not a Tax Bill)

NOTICE # 123456 NOTICE DATE 12/28/2021 TAX YEAR BEG 07/01/2022
DIST MAP 01 69 PARCEL SEC BLOCK LOT USE S TH 10
PROPERTY LOCATION JOPPATOWNE PRINCIPAL RESIDENT YES
CONTROL #: 12345 HOMESTEAD APPLICATION APPROVAL - YES

BOX 1 REFLECTS THE 5% ASSESSMENT CAP ESTABLISHED BY MARYLAND CODE, TITLE 10-101.

Application Approval is NOT REQUIRED for this property. For more information, visit dat.homesstead@maryland.gov

If this property is your principal residence and the Homestead Application Approval is NOT required, you are encouraged to email dat.homesstead@maryland.gov to apply.

The following taxable assessments will be applied to produce your actual July 1, 2022 tax bill. Homestead Exemption status does not change or local governments do not revise their assessments by the March 2022 deadline.

County or Sub City	Assessment
State	\$ 174,533
Municipal Taxable Assessment	NOT APPLICABLE
Total	\$ 174,533

This property has been revalued at least every three years. The property value is based upon market data available prior to this date. The old total market value of your property was: \$ 172,200

This is the current value of your property:

Category	Value
Land	\$ 149,100
Buildings	\$ 195,600
TOTAL	\$ 195,600

State law provides that any increase in the new market value be phased in over the next three tax years in equal amounts. If the value decreased, this reduced assessment will be in effect for the next three years as shown in the boxes below (before applicable credits and exemptions).

Year	Value
2022	\$ 174,533
2023	\$ 185,067
2024	\$ 195,600

Phased-In Market Values / Assessments

Your Appeal Rights

If you feel that your property's Total New Market Value of \$ 195,600 is incorrect, you may file an appeal. An explanation of the appeal process and instructions on how to file your appeal are located on page 4.

ATTENTION: If the mailing address at right is incorrect, please print the correct address below and return to the Assessor.

An appeal must be filed by:

PETITION FOR REVIEW

- Used to file an appeal on property value outside of the normal reassessment cycle.
- Petition for review must be filed on or before the first working day following January 1.
- Can be filed for years the property is not reassessed.
- Filed with the local assessment office.
- When events have occurred that may cause the property value to decline.



APPEAL UPON PURCHASE

- Can be filed if the property is transferred after January 1 but before July 1.
- Petition for review must be filed within 60 days of the transfer.
- Filed with the local assessment office.
- When the sale price indicates the property value has declined.

APPEALING YOUR ASSESSMENT

FIRST STEP

Supervisor's Level with a local assessor

SECOND STEP

Property Tax Assessment Appeals Board

THIRD STEP

Maryland Tax Court

SUPERVISOR'S LEVEL APPEAL

Hearing Options

- In-person with a local assessor
- Written Appeal – *You provide written reasons for the value change*
- Telephone Hearing
- Video Hearing

SUPERVISOR'S LEVEL APPEAL

- A property worksheet will be mailed to the owner before the hearing
- An Area Sales Listing will be mailed to the owner before the hearing
- Owners may obtain sales data from other sources including the SDAT website

SUPERVISOR'S LEVEL APPEAL

- Supervisor's Level is an informal hearing.
- The owner should provide information that affects the property value.
- Provides and opportunity to verify details about the property for accuracy.

SUPERVISOR'S LEVEL APPEAL

- Focus on those points that affect the value of your property.
- Indicate why the Total New Market Value does not reflect the market value of the property.
- Identify any inaccurate information describing the characteristics of the property (such as the number of bathrooms, fireplaces, etc.).

SUPERVISOR'S LEVEL APPEAL

Provide sales of comparable properties which support your findings as to the value of the property.

Avoid the following issues:

- comparison to past values
- percent of increase
- the amount of the tax bill, and
- services rendered or not rendered

SUPERVISOR'S LEVEL APPEAL

- A Final Notice of Assessment will be mailed to the owner after the hearing. This notice will show if the value was changed as a result of the appeal.
- The value in the Final Notice of Assessment may be appealed to the Property Tax Assessment Appeal Board (PTAAB).



WEBSITE INFORMATION

About

www.dat.maryland.gov

About the Department of Assessments and Taxation

- Office Listing
- Tax Rates
- Procedures
- Property Search
- Sales Search
- Property Classification (BPRUC)
- Income Questionnaires and Other Forms



The Maryland Department of Assessments and Taxation (also known as the State Department of Assessments and Taxation, or SDAT) is a customer-focused agency that works to ensure property is accurately assessed, business records are appropriately maintained, and necessary tax-related information is conveyed to state agencies and local jurisdictions. The Department's responsibilities can generally be split into three main areas: Business Services, Real Property Valuation, and Property Tax Credits.

The Business Services Division is comprised of the Business Charter Unit and the Business Property Valuation Unit. The Business Charter Unit helps create businesses and ensures that the documents they file meet the requirements of Maryland law. The Business Property Valuation Unit values items that businesses own, lease, or use in order to operate and are subject to taxation by local jurisdictions.

Thank You!

Ava Garvey

Montgomery County Supervisor of Assessments

30 W. Gude Drive, Suite 400

Rockville, Maryland 20850

Hours: 8:00 to 4:30

(240) 314-4510

E-mail: sdat.mont@maryland.gov

Dan Phillips

State Supervisor Real Property

Michael Higgs

Director of SDAT



Maryland

DEPARTMENT OF
ASSESSMENTS AND TAXATION



Wes Moore | Governor
Aruna Miller | Lt. Governor
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