



# RECA Tax Assessment Virtual Recap\*

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PRESENTED BY

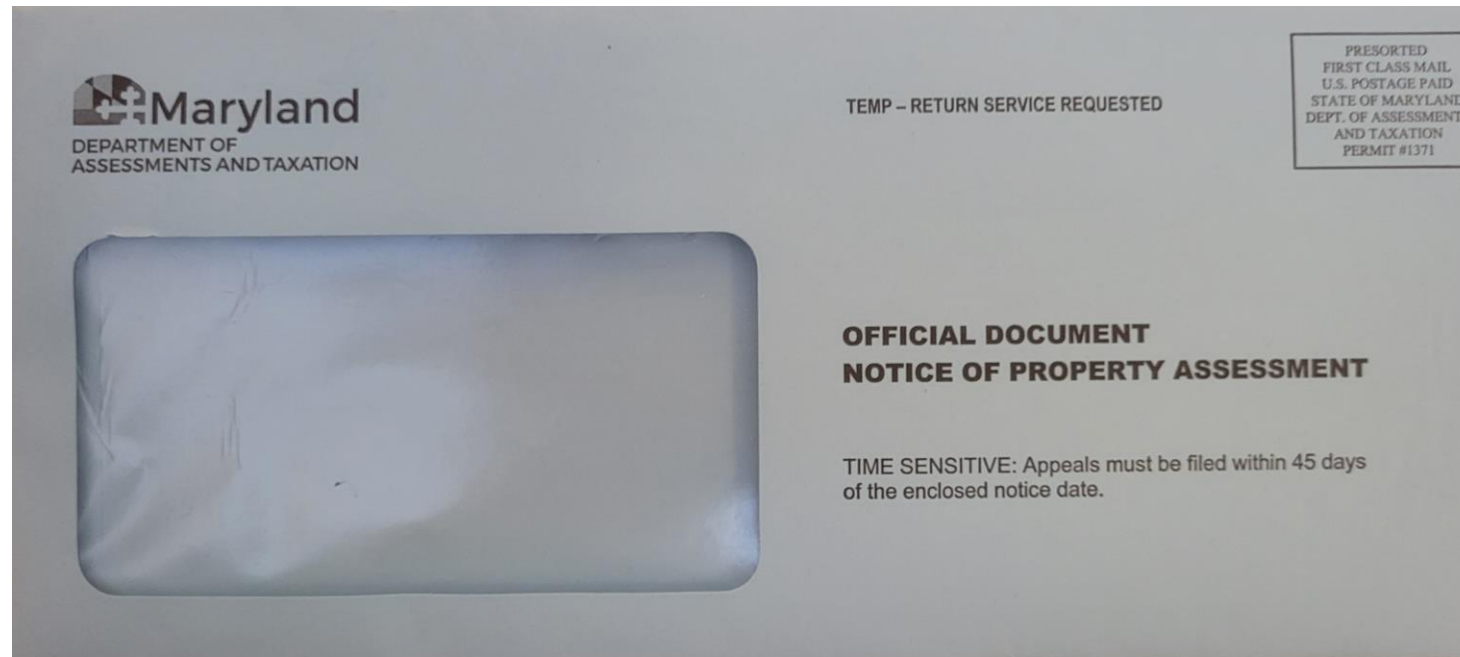
RICK CHEN, RECA PRESIDENT

JERRY GARSON, RECA TREASURER

\*For informational purposes only, not professional advice.

# Overview of the Assessment form

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Your assessment should have arrived to you via mail at the end of December'23/early January'24 in the above light blue envelope.

If you were not mailed a hardcopy assessment,  
contact the address below to request one.

Montgomery      Ava McIntyre-Garvey, Supervisor of Assessments  
30 W. Gude Drive, Suite 400  
Rockville, Maryland 20850  
Hours: 8:00 to 4:30  
(240) 314-4510  
Commercial (240) 314-4530  
FAX: (301) 424-3864  
E-mail: [sdatt.mont@maryland.gov](mailto:sdatt.mont@maryland.gov)

If you have not received an assessment, you can obtain a summary online at:

<https://sdat.dat.maryland.gov/RealProperty/Pages/default.aspx>

MD DAT  
Assessment Data for  
8506 Wilkesboro Lane  
(sample data available  
on their website)

Real Property Data Search ( )  
Search Result for MONTGOMERY COUNTY

View Map      View GroundRent Redemption      View GroundRent Registration

Special Tax Recapture: None  
Account Identifier: District - 04 Account Number - 00101310

**Owner Information**

Owner Name:      Use: RESIDENTIAL  
Principal Residence: YES  
Mailing Address: 8506 WILKESBORO LN      Deed Reference: /67643/ 00141  
POTOMAC MD 20854

**Location & Structure Information**

Premises Address: 8506 WILKESBORO LN      Legal Description: REGENCY ESTATES  
ROCKVILLE 20854-0000

Map:	Grid:	Parcel:	Neighborhood:	Subdivision:	Section:	Block:	Lot:	Assessment Year:	Plat No:
GQ12	0000	0000	4350018.16	0018		11	53	2024	Plat Ref:

Town: None

Primary Structure Built	Above Grade Living Area	Finished Basement Area	Property Land Area	County Use
1968	2,426 SF		23,760 SF	111

Stories	Basement	Type	Exterior	Quality	Full/Half Bath	Garage	Last Notice of Major Improvements
2	YES	STANDARD UNIT	1/2 BRICK FRAME/ FRAME	4	2 full/ 1 half		

**Value Information**

	Base Value	Phase-in Assessments	
		Value As of 01/01/2024	As of 07/01/2023      As of 07/01/2024
Land:	425,800	447,100	
Improvements	294,600	420,900	
Total:	720,400	868,000	720,400      769,600
Preferential Land:	0	0	

**Transfer Information**

Seller:	Date:	Price:
LIEBERMAN CAROL SILVERMAN TRUST	12/27/2023	\$776,000
Type: ARMS LENGTH IMPROVED	Deed1: /67643/ 00141	Deed2:
Seller: HALL CAROL S	Date: 04/07/2016	Price: \$0
Type: NON-ARMS LENGTH OTHER	Deed1: /51878/ 00332	Deed2:
Seller:	Date:	Price: \$0
Type: NON-ARMS LENGTH OTHER	Deed1: /06855/ 00287	Deed2:

**Exemption Information**

Partial Exempt Assessments:	Class	07/01/2023	07/01/2024
County:	000	0.00	
State:	000	0.00	
Municipal:	000	0.00 0.00	0.00 0.00

Special Tax Recapture: None

**Homestead Application Information**

Homestead Application Status: No Application

**Homeowners' Tax Credit Application Information**

Homeowners' Tax Credit Application Status: No Application      Date:

This is an example of the actual mailed assessment form. (page 1 of 3).



## NEW ASSESSMENT NOTICE FOR 2024-25

We have revised the property tax assessment notice to present the most important reassessment information in a clear and easy-to-read format.

**NOTICE OF ASSESSMENT**

THIS IS NOT A TAX BILL.  
No payment due at this time.

NOTICE DATE: 12/28/2023 TAX YEAR BEGINNING 07/01/2024

OWNER: MATTSON MARK P  
MATTSON JOAHNE  
PROPERTY LOCATION: 858 E WHEEL RD

DIST: 01 MAP: 0056 PARCEL: 0094 SEC: BLOCK: LOT:

TOTAL NEW MARKET VALUE 2024 \$562,700  
TOTAL PRIOR VALUE FROM 2021 \$464,000

188 300001

Owner occupied and the principal residence of the owner: YES

Your state property tax credit or exemption status for this property:

Your prior year, income-based annual state property tax credit status for this property: N/A

NOTICE OF ASSESSMENT			
Assessment Date	1/1/2021	1/1/2024	Change
Land Market Value	\$145,200	\$145,200	\$0
Buildings Value	\$258,300	\$335,800	+\$77,300
Accessory Structures Value	\$60,500	\$81,900	+\$21,400
<b>Total Market Value</b>	<b>\$464,000</b>	<b>\$562,700</b>	<b>+\$98,700</b>

ASSESSMENT PHASE-IN

Any increase in the new market value will be phased in over the next three years.

Year	2024	2025	2026
Market Value	\$496,900	\$529,800	\$562,700

TAXABLE PORTION OF YOUR ASSESSMENT		
Assessment	Amount	Exemption
State Taxable Assessment	\$496,900	\$0
County / Balt. City Taxable Assessment		
Municipal Taxable Assessment		

If your homestead status is approved or pending, the taxable assessment shown above reflects any applicable homestead assessment cap established by the taxing jurisdiction. These amounts will be applied to your actual July 1, 2024 tax bill unless your local government revises its Homestead Credit percentages by March 1, 2024 or your Homestead Credit status changes.

Your tax bill is made up of the State Tax Rate and County/City Tax Rate. For properties that are in a municipality, an additional tax rate may apply. These amounts reflect only a portion of your taxable assessments that will impact your bill.

- 1
- 2
- 3
- 4

1. The owner-occupancy, tax credit eligibility, and exemption status.
2. The Previous and New Assessments have been moved next to each other with a column that shows the change in value.
3. Explains how the assessment is phased-in over the next 3 years.
4. Explains the breakdown of the taxable portion of the new assessment after any homestead tax credits are applied.



This is an example of the actual mailed assessment form. (page 2 of 3).

## 2024-2025 ASSESSMENT NOTICE

Page 2 of the notice has changed too.



1

HOW IS MY PROPERTY VALUE CALCULATED?	
LAND VALUE of your property	\$145,200
The location of the land is a major factor in determining its value. For example, land located near the water is generally more valuable than land located inland. Likewise, land located near an urban center is usually more valuable than land located miles away.	
Included in the above land value is the Preferential Land Assessment Value of \$0	
Certain types of land will receive a Preferential Land Assessment Value because they are valued by Use rather than Market Value.	
For example: Agricultural Land is valued for Agricultural Use and not Market Value.	\$335,600
The value of main BUILDING structures on your property	\$81,900
These include dwellings or commercial buildings that add value to the property.	
The value of any ACCESSORY structures on your property	\$562,700
These include structures such as detached garages, barns, pools, and sheds that add value to the property.	
The total of the items above determines the <b>NEW MARKET VALUE:</b>	
This is the value that the Department thinks your property would sell for in an open market.	

2

**IF YOU DISAGREE WITH THE PROPOSED PROPERTY VALUES**  
**You have the right to appeal this notice of assessment.**  
 File your appeal at [assessmentappeals.dat.maryland.gov](https://assessmentappeals.dat.maryland.gov) by 2/12/2024.  
 Notice Number: 436707 Control Number 1770

Do you want to file a paper appeal? Print one from the above URL or contact your local office to request a form. <b>Your appeal must be filed or postmarked by 2/12/2024.</b>	When you file your appeal, you will be prompted to indicate how you want to proceed with your assessment hearing. Your hearing options: Written, Telephone, Virtual Meeting, or In-Person Meeting
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4

<p><b>YOUR LOCAL SDAT OFFICE</b></p> <p>HARFORD COUNTY          DISTRICT COURT/MULTI-SERV CTR          2 SOUTH BOND ST, SUITE #400          BEL AIR, MD 21014-8700          (410)836-4800          SDAT.HARF@MARYLAND.GOV</p>	<p><b>YOUR COUNTY FINANCE OFFICE</b></p> <p>HARFORD COUNTY REVENUE COLLECTIONS          220 SOUTH MAIN STREET          P.O. BOX 609          BEL AIR, MD 21014          (410)836-3289          TREASURY@HARFORDCOUNTYMD.GOV</p>	<p><b>KEY DATES:</b></p> <p><b>February 12, 2024:</b> Last day to appeal the market value of your property. Your appeal must be filed online or postmarked by this date.</p> <p><b>April 15, 2024:</b> Last day to apply for the income-based Homeowners' tax credit so that the credit will appear on your tax bill. If you do not apply by this date, you must pay your full bill and get a refund if you are approved. To apply: <a href="https://taxcredits.sdat.maryland.gov">taxcredits.sdat.maryland.gov</a></p> <p><b>July 1, 2024:</b> The tax year begins and bills are sent out after this date by your county finance office or Baltimore City.</p>
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3

- Determines the value of your property
- Calculates Statewide Property Tax Credits
- Does **not** collect any money
- Administers initial appeal of a property's assessed value
- Determines the amount of taxes you owe based on value
- Calculates Local Property Tax Credits
- Sends out your tax bill
- Collects tax payments

1. An explanation of each component of the assessment's calculation.
2. Homeowners are encouraged to file Appeals online. If you have difficulty with the website, please contact your local assessment office for help.
3. Who and how to get more information.
4. A new section dedicated to key dates.



**APPEAL PROCEDURE**

This notice of assessment. A three step appeal process is available to you. The first level appeal is with the local assessment office. The second level appeal is with the local Assessment Appeal Boards and the Maryland Tax Court. The third level appeal is with the Department of Assessments and Taxation. Appeals must be filed by the deadline indicated on this notice. Appeals are completely separate from the Department of Assessments and Taxation. You have the opportunity to present evidence showing why the Total New Market Value is incorrect.

If you can visit our website at [www.dat.maryland.gov](https://www.dat.maryland.gov) or contact your local assessment office shown on page 3 of this notice. An appeal is not required. When filing an appeal you have three options: (1) submit a written appeal, (2) schedule a video hearing with an assessor. Please indicate your preferred service will be given to written appeals (Option #1). With a video hearing, you will be given to written appeals (Option #1). With a written appeal, you will be given to written appeals (Option #1). With a written appeal, you will be given to written appeals (Option #1).

**APPEAL PROCEDURE**

If additional space is needed, attach page 3 of this notice. If additional space is needed, attach page 3 of this notice. If additional space is needed, attach page 3 of this notice. If additional space is needed, attach page 3 of this notice.

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## MoCo Department of Assessments and Taxation Office



**These are your  
local contact  
offices for  
Montgomery  
County, MD.**

Montgomery      Ava McIntyre-Garvey, Supervisor of Assessments  
30 W. Gude Drive, Suite 400  
Rockville, Maryland 20850  
Hours: 8:00 to 4:30  
(240) 314-4510  
Commercial (240) 314-4530  
FAX: (301) 424-3864  
E-mail: [sdatt.mont@maryland.gov](mailto:sdatt.mont@maryland.gov)

## MoCo Department of Finance Office

<https://www.montgomerycountymd.gov/finance/about.html>

Montgomery County, Maryland Department of Finance, Director's Office

101 Monroe Street · 15th Floor · Rockville, Maryland 20850

240-777-8860 · Fax: 240-777-8857

This is an example of the actual mailed assessment form. (page 3 of 3).

## 2024-2025 ASSESSMENT NOTICE

Page 3 is supplementary information.



1

**OFFICE OF THE TAX SALE OMBUDSMAN**  
Need help with your delinquent property taxes?  
(410) 767-4994  
(833) 732-8411 (Toll-free)  
Email: [sdattaxsale@maryland.gov](mailto:sdattaxsale@maryland.gov)

2

### YOUR BILL:

**SDAT does not issue property tax bills nor collect tax payments.**

**You will get a property tax bill from your County's finance office or Baltimore City.**

Principal residence properties will receive two tax bills annually.  
Non-principal residence properties will receive one tax bill annually.

To update your: **mailing address, change your principal residence determination, or request a worksheet about your property**, you must send a written request to your local SDAT office.

Your valuation records are available as provided by § 14-201 of the Tax-Property Article.

The Property Owner's Bill of Rights can be found at [dat.maryland.gov/realproperty/Pages/Bill-of-Rights.aspx](http://dat.maryland.gov/realproperty/Pages/Bill-of-Rights.aspx)

If an assessment has increased, the total amount of property tax owed by the property owner may also increase even if the property tax rate has not increased.

An improvement to a building required for the health or medical condition of the resident of the building may not be assessed for tax purposes. The exemption under this section may not exceed 10% of the total assessment of the real property on which the building is located.

Contact your local SDAT office for more information.

3

4

### PROPERTY TAX CREDITS:

#### Local Tax Credits:

The majority of property tax credits are issued by your county government or Baltimore City. Credits may include Senior Tax Credits. Please reach out to your county government or Baltimore City for additional details.

#### Homeowners Tax Credit:

If your gross household income is \$60,000 or less, apply at [taxcredits.sdattaxsale.maryland.gov](http://taxcredits.sdattaxsale.maryland.gov)

#### Homestead Tax Credit:

You are eligible at your principal residence. Apply at [taxcredits.sdattaxsale.maryland.gov](http://taxcredits.sdattaxsale.maryland.gov)

#### 100% Disabled Veteran OR Surviving Spouse of a 100% Disabled Veteran:

You are exempt from all property taxes. This does not include county fees as determined by your county finance office. Apply via your local SDAT office.

#### Disabled Veteran currently on Active Duty:

You are exempt from all property taxes. This does not include county fees as determined by your county finance office. Apply via your local SDAT office.

#### Surviving Spouse of Active Duty Military Personnel who died in the line of duty:

You are exempt from all property taxes. This does not include county fees as determined by your county finance office. Apply via your local SDAT office.

#### Blind Person OR Surviving Spouse of a Blind Person:

You are exempt from \$15,000 of the property's assessed value. Apply via your local SDAT office.

1. The State Tax Sale Ombudsman's Office can help homeowners at risk of Tax Sale.
2. Here is a reminder that property taxes are collected by your local government
3. These sections provide more information about: Updating your mailing address; Relevant laws; and Medical improvements to dwellings.
4. A new section dedicated to property tax credits and exemptions.

### Notices and Forms

- A paper appeal form can be found on the SDAT website on the appeal page.
- You can contact your local assessment office for a paper copy of any forms.





# Overview of Appeals



## APPEALING YOUR ASSESSMENT

### **FIRST STEP**

Supervisor's Level with a local assessor

### **SECOND STEP**

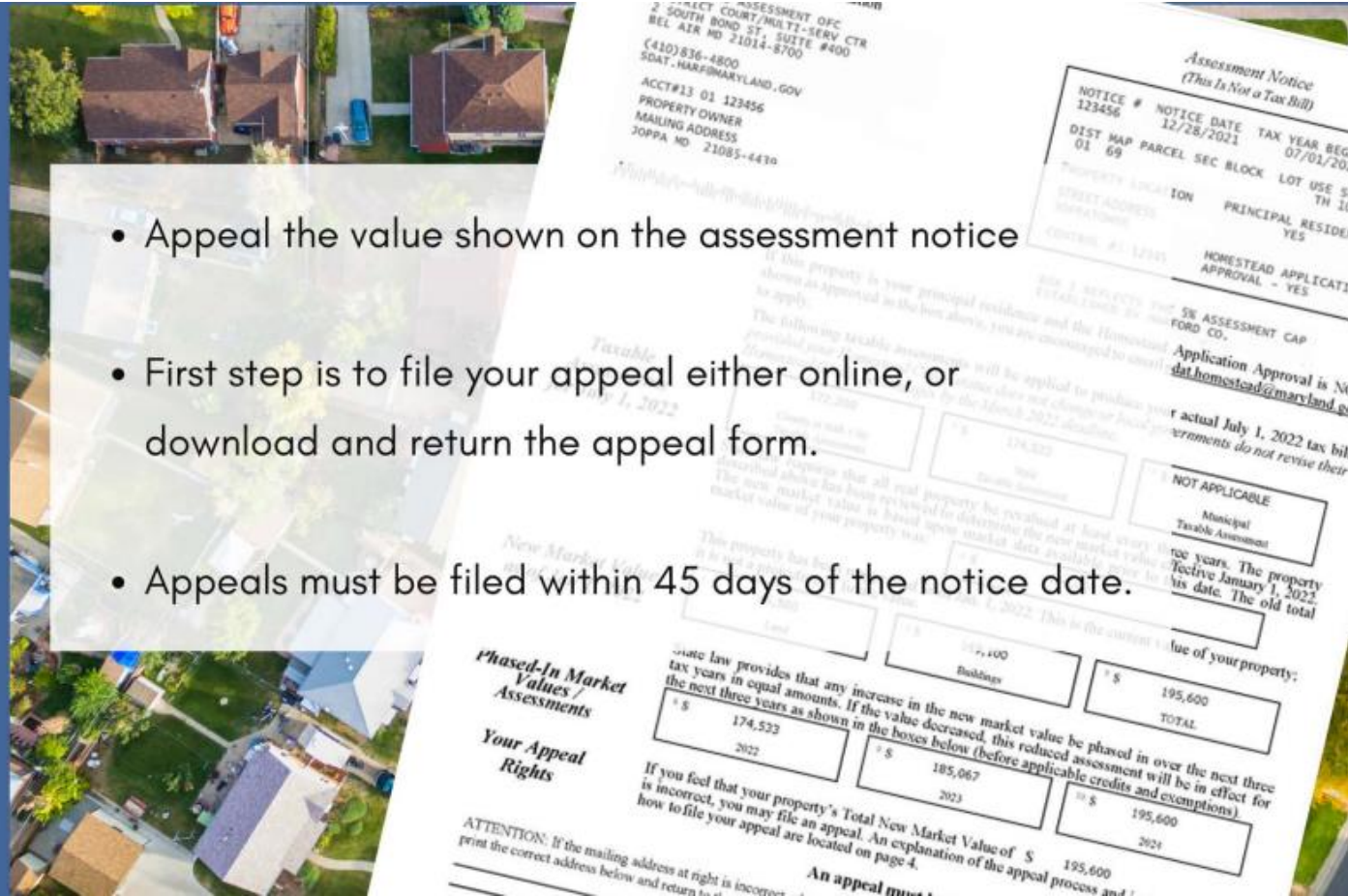
Property Tax Assessment Appeals Board

### **THIRD STEP**

Maryland Tax Court

# 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.



File your appeal online at:

<https://assessmentappeals.dat.maryland.gov/start.aspx>

(by **February 12, 2024**).

# 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

Visit the local tax assessment office below to request assessment worksheets in person (\$1/worksheet).

**\*\*\*NOTE:** The office only accepts checks or money order.

Montgomery      Ava McIntyre-Garvey, Supervisor of Assessments  
30 W. Gude Drive, Suite 400  
Rockville, Maryland 20850  
Hours: 8:00 to 4:30  
(240) 314-4510  
Commercial (240) 314-4530  
FAX: (301) 424-3864  
E-mail: [sdatt.mont@maryland.gov](mailto:sdatt.mont@maryland.gov)

Visit: <https://dat.maryland.gov/Pages/default.aspx> to get the information below on your property and more.

## WEBSITE INFORMATION

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



The Maryland Assessment and Taxation focused age property is records are and necessary conveyed to jurisdiction responsibility three main

The Business Services Division is comprised of the Business and ensures that the documents they file meet the requirements. The Business Property Valuation Unit values items that

# Presenting a Case

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# 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

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



# Recent Comparable Home Sales in Regency Estates

Address	Sale Price	2024 Assessment	2021 Assessment
8506 WILKESBORO LN	776,000	871,700	720,400
12109 DEVILWOOD DR	849,000	875,200	696,200
11709 TIFTON DR	876,000	779,700	653,300
11804 ENID DR	840,000	705,600	557,900
8505 WILD OLIVE DR	738,000	853,900	635,100
11817 ROSALINDA DR	900,000	860,800	596,600

# 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.).

Assessment Worksheet  
example for  
8506 Wilkesboro Lane  
(page 1 of 2)



1 PROPERTY ADMINISTRATIVE DATA						
Account No.	160400101310	Value Method	MD Value	Dwelling No.	1	
Map/ Gr/ Par/Sec/Bl/Lt	GQ12/0000/0000//11/53	Occupancy	Owner Occupied (H)	Year Built	1968	
District/ Card Seq	04/ 00000-000-00-00	Curtilage	871700	Model No.	13	
Owner's Name		Land Use	Residential (R)	Quality	4	
Site Address	8506 WILKESBORO LN	Valued By	1638	Condition	Average	
	ROCKVILLE 20854-0000	Geo Code	82	Dwelling Type	Standard Unit	
Neighborhood Name	REGENCY ESTATES	Zoning	R 90	Foundation Area	1,535	
Neighborhood Code	4350018.16			Enclosed Area	2,426	
				Living Area	2,426	

2 DWELLING BASE VALUE					
STORY	FOUNDATION AREA	ENCLOSED AREA	RATE	COST	
2 Story With Basement	891	1,782	81.90	145,945	
1 Story No Basement	132	132	79.00	10,428	
1 Story With Basement	512	512	89.25	45,696	
Building Constant				40,960	
SUBTOTAL				243,029	

3 DWELLING AREA ADJUSTMENTS					
ADJUSTMENT	ADJUSTMENT TYPE	TYPE PERCENT	TYPE ADJ	ADJ RATE	TOTAL ADJ
Structure Adjustment	1/2 Brick Frame	73.45%	1.07	0.7859	
Structure Adjustment	Frame	26.55%	1.00	0.2655	
Total Structure Adjustment					1.0514
SUBTOTAL					1.0514

4 SUBTOTAL: DWELLING ADJUSTED BASE VALUE					
					255,520

5 OTHER CHARGES					
ITEM	SIZE/UNITS	RATE	COST		
ROOF COVER RES-Composition Shingle					
HEATING TYPE RES-Hot Air					
AIR CONDITIONING-A/C: COMBINED SYSTEM	2,426	2.70	6,550		
BATHS (Over Allowance)	1	5,000.00	5,000		
HALF BATHS	1	2,840.00	2,840		
FIREPLACE: 1 STY FRAME	1	4,170.00	4,170		
TRIM: BRICK	160	16.66	2,664		
1 Story Open Porch	165	32.35	5,337		
Deck	150	16.20	2,430		

6 SUBTOTAL: OTHER CHARGES					
					28,991

7 TOTAL DWELLING BASE VALUE					
					284,511

8 DWELLING VALUE ADJUSTMENTS					
County Multiplier					1.65
Quality Factor					1.00
Neighborhood Adjustment					1.35
ADJUSTED TOTAL DWELLING BASE VALUE					633,748

9 DEPRECIATION AND ADJUSTMENTS					
TYPE	PERCENT	AMOUNT			
Normal Depreciation	33.00%	-209,137			

10 DWELLING VALUE					
					424,600

11 TOTAL IMPROVEMENT VALUE					
					424,600

12 LAND VALUATION					
LAND TYPE	SIZE	RATE	ADJUSTMENT	LAND NOTE	COST
Primary Improved 2	20,000.0000 Square Feet	21.90	1.00		438,000
Secondary 1	3,760.0000 Square Feet	2.43	1.00		9,100

13 TOTAL LAND VALUE					
					447,100

14 TOTAL PROPERTY VALUE					
					871,700

Remarks					

Legal Description					
					REGENCY ESTATES



01/22/2024

STATE OF MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION  
 RESIDENTIAL WORKSHEET - REASSESSMENT YEAR 2024 - TAX YEAR 2024

Page 2 of 2

**1 PROPERTY ADMINISTRATIVE DATA**

Account No.	160400101310	Value Method	MD Value	Dwelling No.	1
Map/ Gr/ Par/Sec/BI/Lt	GQ12/0000/0000//11/53	Occupancy	Owner Occupied (H)	Year Built	1968
District/ Card Seq	04/ 00000-000-00-00	Curtilage	871700	Model No.	13
Owner's Name		Land Use	Residential (R)	Quality	4
Site Address	8506 WILKESBORO LN	Valued By	1638	Condition	Average
	ROCKVILLE 20854-0000	Geo Code	82	Dwelling Type	Standard Unit
Neighborhood Name	REGENCY ESTATES	Zoning	R 90	Foundation Area	1,535
Neighborhood Code	4350018.16			Enclosed Area	2,426
				Living Area	2,426

Prior Land	425,800	<b>SALES HISTORY</b>		
Prior Improv	294,600	<b>SALE DATE</b>	12/27/2023	04/07/2016
Prior Total	720,400	<b>SALE PRICE</b>	776,000	0
		<b>CONVEYANCE</b>	Arms Length Improved	Non-Arms Length Other      Non-Arms Length Other

For more information about the worksheet, see our website at [dat.maryland.gov](http://dat.maryland.gov), click on Real Property, then Other Information.

## 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).

# Questions?



In case we run out of time and don't get to your question, you can send it to us at:  
<https://regencystates.org/contact-us/>  
and we will try our best to answer.