

CHANGE OF BILLING ADDRESS

PLEASE PRINT

If you have moved, or if your address is incorrect, submit your correct PERMANENT address change only, then detach and mail to:

Supervisor of Assessments and Taxation
Dorchester County
P.O. Box 488
Cambridge, MD 21613

Property ID

Name of Property Owner

House Number and Street Name

Supplemental Address (care of, etc.)

City, State and ZIP Code

Phone Number

Property Owner Signature

Do not use this form to change names shown on the tax bill. For information about changing names, call the State Department of Assessments and Taxation at 410-228-3380.

Tax Year & Rates

Fiscal Year: July 1, 2009 - June 30, 2010
Real Property is assessed at 100% of market value

State Tax Rate:
\$0.112 per \$100 of assessment

County Tax Rate:
\$0.896 per \$100 of assessment

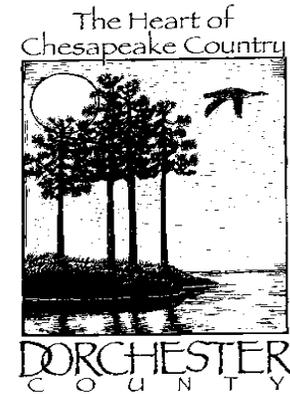
Constant Yield Tax Rate

In the last taxable year (Fiscal Year 2008-2009), Dorchester County's real property tax rate was \$0.896 per \$100, and the certified assessment of the net assessable real property was \$2,728,335,503. The assessment multiplied by the tax rate produced real property tax revenues of \$24,445,886.

For this taxable year (Fiscal Year 2009-2010), the certified assessment of the net assessable real property is \$2,898,794,009. To produce the same real property tax revenues as last year, the real property tax rate would need to be \$0.843. This rate is called the constant yield tax rate.

For this taxable year (Fiscal Year 2009-2010), the County Council approved a real property tax rate of \$0.896, which is equal to the previous year rate but 6.2% higher than the constant yield tax rate and will generate \$1,527,308 in additional real property tax revenues.

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For Information, Visit
www.ready.gov/america**



2010 Dorchester County Taxpayer Information

Homestead Tax Credit Application

Effective October 1, 2007, a new law enacted by the 2007 session of the Maryland General Assembly requires all homeowners to make a one-time application in order to be eligible to receive or continue receiving the Homestead Tax Credit.

The Homestead Tax Credit law limits each year the amount of assessment increase on which an eligible resident homeowner actually pays County, Municipal and State property taxes. The application is required to insure that all property owners receive the credit on the one property used as their principal residence and not on properties used for other purposes, such as a rental or vacation home.

The Maryland Department of Assessments and Taxation will include the application in the Assessment Notices mailed to one-third of the property owners in December of 2007, 2008 and 2009. Homeowners whose properties are not in the one-third of the county being reassessed that year can wait until their properties are assessed to submit an application. New purchasers of properties also will be mailed a homestead application by the Department.

For more information, call the Department of Assessment and Taxation at 1-866-650-8783 or visit www.dat.state.md.us/sdatweb/Homestead_app.htm.

State Bay Restoration Fee

The Maryland State Government enacted the State Bay Restoration Fund in 2004. For users of private septic systems the state's annual charge of \$30.00 is included in the Dorchester County Tax Bill. For additional information, visit the Maryland Department of the Environment website at www.mde.state.md.us.

County Homestead Tax Credit

The County Homestead credit limits the annual increase in taxable assessment on owner-occupied residential properties to a fixed percentage. Beginning July 1, 2006, the County taxable assessment on owner-occupied residential properties is limited to 5%. The State Homestead credit remains at 10%. Any applicable credit has been used in the calculation of this bill.

Shoreline Erosion Control Structure Credit

To address shoreline erosion and the health of our local waterways, the Council approved a real property tax credit equal to 30% of the total cost of a qualified erosion control structure. Structures must be installed on or after July 1, 2006. This credit is subject to an annual limitation, certain conditions, and an application process. To apply for this credit, please contact the Department of Finance, Treasury Division at 410-228-4343.

Questions About the Tax Calculations

Questions about the tax calculations or payments should be directed to Dorchester County Department of Finance, Treasury Division at 410-228-4343.

Questions About Property Assessments

Questions about your property assessments should be directed to the State Department of Assessments and Taxation at 410-228-3380.

BUDGET HIGHLIGHTS

No Tax Rate Increase

The County Council adopted a real property tax rate of \$0.896 per \$100 of assessed value, which is unchanged from the previous fiscal year. Property taxes are the main source of funding for the majority of services directly provided by County government and its related agencies. Taxpayers will continue to benefit from the 5% homestead credit, which is estimated to grow by \$0.8 million, or 24%, to \$4.3 million for FY2010. The County's tax rate for FY 2010 will maintain our position among Maryland counties with the lowest tax rates.

Municipal Property Tax Relief

The adopted budget continues tax relief targeted towards municipalities who provide services duplicative of services provided by the County. This relief, known as a tax differential, is in the form of a decreased county property tax rate within the municipal limits. The County will decrease its property tax rate by \$0.042 in the City of Cambridge and the Town of Hurlock.

Strategic Use of Reserve Fund

To ensure stable tax rates and reduce risks of economic downturns and emergency expenditures, the Council maintains a Reserve Fund targeted to equal 5% of our budgeted general fund revenues. Our 2010 budget uses funds from this Reserve to offset reductions in state aid for highway maintenance, and preserve delivery of services to our residents.

Cost Containment

To address the economic uncertainty and reductions in state aid, the top priority of this budget was to balance the preservation of essential services to residents while maintaining low taxation. Budgeting strategies implemented include a hiring freeze, a targeted 5% reduction in department operational costs, reduced capital funding, and planned withdrawals from the Reserve Fund.

**For more budget and financial information
please visit your county website at
www.docogonet.com.**

Adopted General Fund Operating Budget Fiscal Year 2009-2010

Description	Amount	Percent
Revenues		
Property Taxes	\$29,228,392	55.1%
Income Taxes	\$9,700,000	18.3%
Federal, State, and Local	\$4,914,735	9.3%
All Other	\$4,404,202	8.3%
Services Charges	\$2,282,741	4.3%
Other Taxes	\$2,269,386	4.3%
Licenses and Permits	\$219,025	0.4%
Total Revenues	\$53,018,481	100.0%
Expenditures		
Education	\$18,281,935	34.5%
Public Safety	\$11,120,923	21.0%
General Government	\$4,397,018	8.3%
Public Works	\$4,396,651	8.3%
Employee Benefits	\$4,090,440	7.7%
Debt Service	\$3,314,293	6.3%
Miscellaneous	\$2,666,700	5.0%
Capital PAYGO	\$1,623,240	3.1%
Health	\$1,035,000	2.0%
Economic Development	\$621,423	1.2%
Recreation & Parks	\$556,984	1.1%
Natural Resources	\$409,932	0.8%
Social Services	\$503,942	1.0%
Total Expenditures	\$53,018,481	100.0%

Check your tax account or
pay your property taxes online
at www.docogonet.com

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THE COUNTY COUNCIL of DORCHESTER COUNTY, MARYLAND

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