

Carroll County Senior Tax Credit Program

(Updated September 2022)

In April 2006, the Carroll County Board of Commissioners voted to ease the tax burden on Carroll's senior residents age 65 and over by enacting a county Senior Tax Credit.

- This county senior tax credit is a supplement to the State's Homeowners' Property Tax Credit.
- Residents may apply by using the State's Homeowners' Property Tax Credit Application Form HTC-1.
- This one application is used for both county and state qualifications. Some applicants may be eligible for a county credit even though they may be ineligible for a State credit.
- The State Department of Assessments and Taxation is the agency that will determine the amount of credit a senior receives.

	<u>State Eligibility</u>	<u>County Eligibility</u>
Age Requirements	None	65 yrs.+ over (1homeowner)
Assessment of Home	\$300,000 (see below)	\$300,000 (see below)
Net Worth Limits	\$200,000 (see below)	\$500,000 (see below)
Yearly Income Limits	\$60,000 (see below)	\$50,000 (see below)

Assessment of Home:

- Credit is applied to the first \$300,000 of your home's value. (If your home is assessed higher, you may qualify for credit up to the 1st \$300,000.)

Net Worth Limits:

- Does NOT include qualified retirement plans and individual retirement accounts. (IRA)
- Your primary residence is not part of the calculation for net worth.

Yearly Income Limits:

- This is a combined income for anyone living in the house (excluding dependents under 18 years.)
- Based on the total gross income received before any deductions are taken.

Where can I pick up the Homeowners' Property Tax Credit Instructions and Application Form HTC-1?

- State Department of Assessments and Taxation
15 East Main Street (in the Winchester Exchange building)
Westminster, MD 21157
410-857-0600
On-line at www.dat.state.md.us (over)

- Carroll County Bureau of Aging
125 Stoner Avenue
Westminster, MD 21157
410-386-3800
- Carroll County's 5 Senior Centers located in Westminster, South Carroll, Mt. Airy, North Carroll, and Taneytown.

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 October 1.
- Applications should be mailed to:
Department of Assessments and Taxation
Homeowners' Tax Credit Program
P.O. Box 49005
Baltimore, MD 21297
(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 third week of February.
- If you submitted an application this year, you will automatically receive one in the mail for next year.

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>
- Carroll County Bureau of Aging at 410-386-3800

Note: Please read the instructions on the application for further details.