

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, 2008 - June 30, 2009
Real Property is assessed at 100% of market value

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

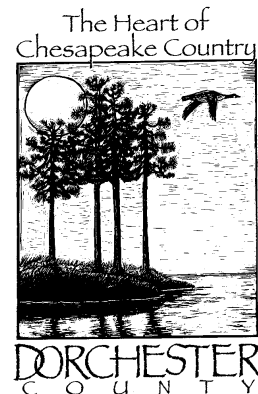
County Tax Rate:
\$0.896 per \$100 of assessment

Constant Yield Tax Rate

In the last taxable year (Fiscal Year 2007-2008), Dorchester County's real property tax rate was \$0.896 per \$100, and the certified assessment of the net assessable real property was \$2,432,526,862. The assessment multiplied by the tax rate produced real property tax revenues of \$21,795,441.

For this taxable year (Fiscal Year 2008-2009), the certified assessment of the net assessable real property is \$2,646,751,314. To produce the same real property tax revenues as last year, the real property tax rate would need to be \$0.823. This rate is called the constant yield tax rate.

For this taxable year (Fiscal Year 2008-2009), the County Council approved a real property tax rate of \$0.896, which is equal to the previous year rate but 8.9% higher than the constant yield tax rate and will generate \$1,919,451 in additional real property tax revenues.



2009 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.

**Take Time Today to
Prepare for Emergencies.
Prepare - Plan - Stay Informed
For Information, Visit
www.ready.gov/america**

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.

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. Though the County's assessment values have been growing, our local government has proactively lowered the tax rate in 2 of the past 4 fiscal years, while selectively growing the budget according to our residents needs. The County's tax rate for FY 2009 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 \$0.046 in the City of Cambridge and the Town of Hurlock.

Minimal Operating Budget Growth

The General Fund operating budget will grow by only 1.9%, from \$52.2 million to \$53.1 million. This minimal growth is represented primarily by growth in public safety and education, the two core components of local government services, and partially offset by reductions in debt service, and capital budget pay-as-you-go funding.

Adopted General Fund Operating Budget Fiscal Year 2008 - 2009

Description	Amount	Percent
REVENUES		
Property Taxes	\$27,269,547	51%
Income Taxes	\$10,248,498	19%
Federal, State, and Local	\$7,216,359	14%
Other Taxes	\$3,208,000	6%
All Other	\$2,391,611	5%
Service Charges	\$2,535,452	5%
Licenses and Permits	\$276,350	1%
TOTAL REVENUES	\$53,145,817	100%

EXPENDITURES		
Education	\$18,673,333	35%
Public Safety	\$11,135,093	21%
Public Works	\$4,765,839	9%
General Government	\$4,616,854	9%
Employee Expenses	\$3,791,099	7%
Debt Service	\$2,867,963	5%
Miscellaneous	\$2,063,398	4%
Transfer to Capital PAYGO	\$2,028,433	4%
Health	\$1,035,000	2%
Economic Development	\$603,387	1%
Recreation & Parks	\$622,587	1%
Natural Resources	\$449,587	1%
Social Services	\$493,244	1%
TOTAL EXPENDITURES	\$53,145,817	100%

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

This publication is provided for your information by

THE COUNTY COUNCIL of DORCHESTER COUNTY, MARYLAND

William V. Nichols, President
Jay L. Newcomb, Vice-President
Effie M. Elzey
Rick Price
Ricky Travers