

## 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, 2007 - June 30, 2008  
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

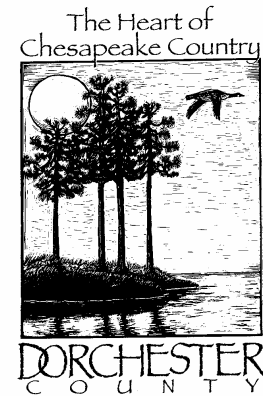
## Constant Yield Tax Rate

In the last taxable year (Fiscal Year 2006-2007), Dorchester County's real property tax rate was \$0.896 per \$100, and the certified assessment of the net assessable real property was \$2,144,518,308. The assessment multiplied by the tax rate produced real property tax revenues of \$19,214,884.

For this taxable year (Fiscal Year 2007-2008), the certified assessment of the net assessable real property is \$2,343,881,460. To produce the same real property tax revenues as last year, the real property tax rate would need to be \$0.820. This rate is called the constant yield tax rate.

For this taxable year (Fiscal Year 2007-2008), the County Council approved a real property tax rate of \$0.896, which is equal to the previous year rate but 9.3% higher than the constant yield tax rate and will generate \$1,786,294 in additional real property tax revenues.

**Take Time Today to  
Prepare for Emergencies.  
Preparing Makes Sense...  
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For Information, Visit  
[www.ready.gov/america](http://www.ready.gov/america)**



## 2008 Dorchester County Taxpayer Information

### Improved Homeowner's Tax Credit Program

A property tax credit is available to residential homeowners, regardless of age, who qualify on the basis of a comparison of their tax bill to household income.

Last year, the following changes were made which made this credit available to more taxpayers and increased the total amount of the credit for those who qualified.

- 1) The calculation of the credit changed so that eligible maximum household income to qualify increased to \$60,000.
- 2) The maximum assessment to which the credit applies increased from \$150,000 to \$300,000.
- 3) The cash value of any qualified retirement plan or individual retirement account no longer is considered in the Net Worth calculation for the purpose of eligibility for the credit.

The deadline for filing an application for the credit is September 1, 2007. For further information, call the State Department of Assessment and Taxation at 1-800-944-7403 or visit [www.dat.state.md.us/sdatweb/htc.html](http://www.dat.state.md.us/sdatweb/htc.html).

## 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](http://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 3 fiscal years, while selectively growing the budget according to our residents needs. The County's tax rate for FY 2008 will maintain our position among Maryland counties with the lowest tax rates.

## Municipal Property Tax Relief

The adopted budget includes new 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 \$0.025 in the City of Cambridge, and \$0.004 in the Town of Hurlock.

## Minimal Operating Budget Growth

The General Fund operating budget will grow by only 1.2%, from \$51.5 million to \$52.2 million. This minimal growth is represented by increased spending towards economic development, employee retirement, GASB 45, public safety, and recreation & parks and partially offset by reductions in public works, debt service, and capital budget pay-as-you-go funding.

## Adopted General Fund Operating Budget Fiscal Year 2007 - 2008

Description	Amount	Percent
<b>REVENUES</b>		
Property Taxes	\$24,362,882	47%
Income Taxes	\$9,600,000	18%
Federal, State, and Local	\$7,665,525	15%
Other Taxes	\$4,465,359	9%
All Other	\$3,018,015	6%
Service Charges	\$2,717,379	5%
Licenses and Permits	\$326,100	1%
<b>TOTAL REVENUES</b>	<b>\$52,155,260</b>	<b>100%</b>
<b>EXPENDITURES</b>		
Education	\$17,607,158	34%
Public Safety	\$10,258,734	20%
Public Works	\$4,731,451	9%
General Government	\$4,628,471	9%
Transfer to Capital and Other Budgets	\$3,590,439	7%
Debt Service	\$3,385,279	6%
Employee Expenses	\$3,367,360	6%
Miscellaneous	\$1,414,193	3%
Health	\$1,035,000	2%
Economic Development	\$682,114	1%
Recreation & Parks	\$571,004	1%
Natural Resources	\$443,212	1%
Social Services	\$440,845	1%
<b>TOTAL EXPENDITURES</b>	<b>\$52,155,260</b>	<b>100%</b>

Check your tax account or  
pay your property taxes online  
at [www.docogonet.com](http://www.docogonet.com)

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