

## **County Senior Credit**

To apply for the Caroline County Senior credit you must either, meet the state requirements for the State Homeowner credit and apply annually with them or, if you do not meet those requirements, you must file annually with the county using the attached county form. This form is also available on the county web page [carolinecounty.org](http://carolinecounty.org) and available at the County Tax office and some other County offices. Application deadline is September 1 of the current tax year. Forms will be issued every February to previous year applicants.

If you qualify or **think** you qualify for the State Homeowners credit then you do not need to also file with the County as the senior credit will be automatically granted if the additional age and residency requirements are met. You can call the State Department of Assessments and Taxation local office at 410 819-4450 or go to the state site [www.dat.state.md.us](http://www.dat.state.md.us) under forms & applications to get the State Homeowner credit form. The requirements for the State Homeowner credit are as follows:

- You must own or have a legal interest in the property.
- The dwelling on which you are seeking the tax credit must be your principal residence where you live at least six months of the year, including July 1, unless you are a recent home purchaser or unless you are unable to do so because of your health or need of special care.
- Your net worth, **not** including the value of the property on which you are seeking the credit or any qualified retirement savings or Individual Retirement Accounts, must be less than \$200,000.
- Your combined gross household income cannot exceed \$60,000.

If you know you do not meet the state requirements but meet the following county requirements please file directly with the Tax Office in the Circuit Court Building, Room 133, Denton, Maryland or PO Box 459, Denton, Maryland 21629. The county form is attached and also available on the county web page [carolinecounty.org](http://carolinecounty.org) and available at the County Tax office and some other County offices.

The requirements for the County Senior Homeowner credit are as follows:

- You must own or have a legal interest in the property.
- The dwelling on which you are seeking the tax credit must be your principal residence where you live at least six months of the year, including July 1, unless you are unable to do so because of your health or need of special care.
- You must be at least 70 years old as of July 1.
- You must have been a county homeowner for at least 15 years.

### **How the credit is granted if you meet the County Homeowner Senior Credit Requirements above:**

If you qualify for the State Homeowner Credit, your senior credit, based on income equal to or less than \$20,000, is \$500 or the amount of taxes owed after applying the state credit whichever is less. Your credit based on income over \$20,000 but less than or equal to \$60,000 is \$250 or the amount of taxes owed whichever is less.

If you do not qualify for the State Homeowner Credit your senior credit would be completely based on age and county residency. If you are 70 but not yet 85 as of July 1, your credit would be \$100 or the amount of taxes owed whichever was less. If you are 85 or more as of July 1, your credit would be \$250 or the amount of taxes owed whichever was less.

Please call us with any questions on how to apply for this credit (410) 479-0410.