

# NEW ASSESSMENT NOTICE FOR 2024-25

We have revised the property tax assessment notice to present the most important reassessment information in a clear and easy-to-read format.



Maryland

DEPARTMENT OF ASSESSMENTS AND TAXATION

Wes Moore | Governor  
 Aruna Miller | Lt. Governor  
 Michael Higgs | Director  
 Marcus Alzona | Deputy Director

HARFORD COUNTY ASSESSMENT OFFICE  
 DISTRICT COURT/MULTI-SERV CTR  
 2 SOUTH BOND ST, SUITE #400  
 BEL AIR, MD 21014-8700

#13-01-066021 HR  
 MATTSON MARK P  
 858 E WHEEL RD  
 BEL AIR, MD 21015-6319



1188 300001

## NOTICE OF ASSESSMENT

THIS IS NOT A TAX BILL.  
 No payment due at this time.

NOTICE DATE: 12/28/2023 TAX YEAR BEGINNING 07/01/2024

OWNER  
 MATTSON MARK P  
 MATTSON JOANNE  
 PROPERTY LOCATION  
 858 E WHEEL RD

DIST: 01 MAP: 0056 PARCEL: 0094 SEC: BLOCK: LOT:

TOTAL NEW MARKET VALUE	2024	\$562,700
TOTAL PRIOR VALUE FROM	2021	\$464,000

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Owner occupied and the principal residence of the owner:	YES
Your state property tax credit or exemption status for this property:	
Your prior year, income-based annual state property tax credit status for this property:	N/A

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NOTICE OF ASSESSMENT			
Assessment Date	1/1/2021	1/1/2024	Change
Land Market Value	\$145,200	\$145,200	\$0
Buildings Value	\$258,300	\$335,600	+\$77,300
Accessory Structures Value	\$60,500	\$81,900	+\$21,400
Total Market Value	\$464,000	\$562,700	+\$98,700

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ASSESSMENT PHASE-IN		
Any increase in the new market value will be phased in over the next three years.		
\$496,900	\$529,800	\$562,700
2024	2025	2026

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TAXABLE PORTION OF YOUR ASSESSMENT		
\$496,900	\$496,900	\$0
State Taxable Assessment	County / Balt. City Taxable Assessment	Municipal Taxable Assessment

If your homestead status is approved or pending, the taxable assessment shown above reflects any applicable homestead assessment cap established by the taxing jurisdiction. These amounts will be applied to your actual July 1, 2024 tax bill unless your local government revises its Homestead Credit percentages by March 1, 2024 or your Homestead Credit status changes.

Your tax bill is made up of the State Tax Rate and County/City Tax Rate. For properties that are in a municipality, an additional tax rate may apply. These amounts reflect only a portion of your taxable assessments that will impact your bill.

1. The owner-occupancy, tax credit eligibility, and exemption status.
2. The Previous and New Assessments have been moved next to each other with a column that shows the change in value.
3. Explains how the assessment is phased-in over the next 3 years.
4. Explains the breakdown of the taxable portion of the new assessment after any homestead tax credits are applied.



# 2024-2025 ASSESSMENT NOTICE

Page 2 of the notice has changed too.



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HOW IS MY PROPERTY VALUE CALCULATED?	
LAND VALUE of your property:	\$145,200
The location of the land is a major factor in determining its value. For example, land located near the water is generally more valuable than land located inland. Likewise, land located near an urban center is usually more valuable than land located miles away.	
Included in the above land value is the Preferential Land Assessment Value of \$0	
Certain types of land will receive a Preferential Land Assessment Value because they are valued by Use rather than Market Value.	
For example: Agricultural Land is valued for Agricultural Use and not Market Value.	
The value of main <b>BUILDING</b> structures on your property:	\$335,600
These include dwellings or commercial buildings that add value to the property.	
The value of any <b>ACCESSORY</b> structures on your property:	\$81,900
These include structures such as detached garages, barns, pools, and sheds that add value to the property.	
The total of the items above determines the <b>NEW MARKET VALUE:</b>	\$562,700
This is the value that the Department thinks your property would sell for in an open market.	

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**IF YOU DISAGREE WITH THE PROPOSED PROPERTY VALUES:**  
**You have the right to appeal this notice of assessment.**  
 File your appeal at [assessmentappeals.dat.maryland.gov](https://assessmentappeals.dat.maryland.gov) by 2/12/2024.  
 Notice Number: 436707 Control Number 1770

Do you want to file a paper appeal? Print one from the above URL or contact your local office to request a form. <b>Your appeal must be filed or postmarked by 2/12/2024.</b>	When you file your appeal, you will be prompted to indicate how you want to proceed with your assessment hearing. Your hearing options: Written, Telephone, Virtual Meeting, or In-Person Meeting
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<b>YOUR LOCAL SDAT OFFICE</b>  <b>HARFORD COUNTY</b> DISTRICT COURT/MULTI-SERV CTR 2 SOUTH BOND ST, SUITE #400 BEL AIR, MD 21014-8700 (410)836-4800 SDAT.HARF@MARYLAND.GOV	<b>YOUR COUNTY FINANCE OFFICE</b>  <b>HARFORD COUNTY REVENUE COLLECTIONS</b> 220 SOUTH MAIN STREET P.O. BOX 609 BEL AIR, MD 21014 (410)638-3269 TREASURY@HARFORDCOUNTYMD.GOV	<b>KEY DATES:</b>  <b>February 12, 2024:</b> Last day to appeal the market value of your property. Your appeal must be filed online or postmarked by this date.  <b>April 15, 2024:</b> Last day to apply for the income-based Homeowners' tax credit so that the credit will appear on your tax bill. If you do not apply by this date, you must pay your full bill and get a refund if you are approved. To apply: <a href="https://taxcredits.sdat.maryland.gov">taxcredits.sdat.maryland.gov</a>  <b>July 1, 2024:</b> The tax year begins and bills are sent out after this date by your county finance office or Baltimore City.
<ul style="list-style-type: none"> <li>Determines the value of your property</li> <li>Calculates Statewide Property Tax Credits</li> <li>Does <u>not</u> collect any money</li> <li>Administers initial appeal of a property's assessed value</li> </ul>	<ul style="list-style-type: none"> <li>Determines the amount of taxes you owe based on value</li> <li>Calculates Local Property Tax Credits</li> <li>Sends out your tax bill</li> <li>Collects tax payments</li> </ul>	

**APPEAL PROCEDURE**

This notice of assessment. A three step appeal process is available to you. The first level appeal is with the local assessment office. The second level appeal is with the Maryland Tax Assessment Appeal Boards and the Maryland Tax Court. The third level appeal is with the Department of Assessments and Taxation. For more information, please contact your local assessment office.

**APPEAL PROCEDURE**

When filing an appeal you have three options: (1) submit a written appeal; (2) have a video hearing with an assessor. Expedited service will be given to written appeals (Option #1). With a video hearing, you can visit our website at [www.dat.maryland.gov](https://www.dat.maryland.gov) or contact your local assessment office shown on page 3 of this notice.

**APPEAL PROCEDURE**

If a Personal Hearing: If additional space is needed, attach a worksheet and sales listing will be sent to you. You may also obtain a comparable worksheet from the State Department of Assessments and Taxation. Please use a separate sheet of paper if more space is needed.

**APPEAL PROCEDURE**

copy of your worksheet and sales listing. Please check the box for Property Worksheet. If you have comparable worksheets by email, please provide an email address and retain for your records. Additional information about the appeal process can be found on our website at [www.dat.maryland.gov](https://www.dat.maryland.gov).

1. An explanation of each component of the assessment's calculation.
2. Homeowners are encouraged to file Appeals online. If you have difficulty with the website, please contact your local assessment office for help.
3. Who and how to get more information.
4. A new section dedicated to key dates.





# 2024-2025 ASSESSMENT NOTICE

Page 3 is supplementary information.

NEW & IMPROVED!

**OFFICE OF THE TAX SALE OMBUDSMAN**  
Need help with your delinquent property taxes?  
(410) 767-4994  
(833) 732-8411 (Toll-free)  
Email: [sdat.taxsale@maryland.gov](mailto:sdat.taxsale@maryland.gov)

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## YOUR BILL:

**SDAT does not issue property tax bills nor collect tax payments.**

**You will get a property tax bill from your County's finance office or Baltimore City.**

Principal residence properties will receive two tax bills annually.

Non-principal residence properties will receive one tax bill annually.

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To update your: **mailing address, change your principal residence determination, or request a worksheet about your property**, you must send a written request to your local SDAT office.

Your valuation records are available as provided by § 14-201 of the Tax-Property Article.

The Property Owner's Bill of Rights can be found at [dat.maryland.gov/realproperty/Pages/Bill-of-Rights.aspx](http://dat.maryland.gov/realproperty/Pages/Bill-of-Rights.aspx)

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If an assessment has increased, the total amount of property tax owed by the property owner may also increase even if the property tax rate has not increased.

An improvement to a building required for the health or medical condition of the resident of the building may not be assessed for tax purposes. The exemption under this section may not exceed 10% of the total assessment of the real property on which the building is located.

Contact your local SDAT office for more information.

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## PROPERTY TAX CREDITS:

### Local Tax Credits:

The majority of property tax credits are issued by your county government or Baltimore City. Credits may include Senior Tax Credits. Please reach out to your county government or Baltimore City for additional details.

### Homeowners Tax Credit:

If your gross household income is \$60,000 or less, apply at [taxcredits.sdat.maryland.gov](http://taxcredits.sdat.maryland.gov)

### Homestead Tax Credit:

You are eligible at your principal residence. Apply at [taxcredits.sdat.maryland.gov](http://taxcredits.sdat.maryland.gov)

### 100% Disabled Veteran OR Surviving Spouse of a 100% Disabled Veteran:

You are exempt from all property taxes. This does not include county fees as determined by your county finance office. Apply via your local SDAT office.

### Disabled Veteran currently on Active Duty:

You are exempt from all property taxes. This does not include county fees as determined by your county finance office. Apply via your local SDAT office.

### Surviving Spouse of Active Duty Military Personnel who died in the line of duty:

You are exempt from all property taxes. This does not include county fees as determined by your county finance office. Apply via your local SDAT office.

### Blind Person OR Surviving Spouse of a Blind Person:

You are exempt from \$15,000 of the property's assessed value. Apply via your local SDAT office.

## Notices and Forms

- A paper appeal form can be found on the SDAT website on the appeal page.
- You can contact your local assessment office for a paper copy of any forms.

1. The State Tax Sale Ombudsman's Office can help homeowners at risk of Tax Sale.
2. Here is a reminder that property taxes are collected by your local government
3. These sections provide more information about: Updating your mailing address; Relevant laws; and Medical improvements to dwellings.
4. A new section dedicated to property tax credits and exemptions.