



**John R. Leopold, County Executive**

**OFFICE OF FINANCE  
BILLING AND CUSTOMER SERVICE  
P.O. BOX 427  
MS-1103  
ANNAPOLIS, MD 21404**

**APPLICATION FOR ANNE ARUNDEL COUNTY 50 YEAR PAYMENT DEFERRAL**

Property Owner Names: \_\_\_\_\_

Anne Arundel County Property Tax Account Number: \_\_\_\_\_

Mailing Address \_\_\_\_\_

Location and Description of Property for which deferral is claimed: \_\_\_\_\_

Acreage \_\_\_\_\_

Telephone Number (\_\_\_\_\_) \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_  
Area Code Home Area Code Work

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This application is filed in accordance with 4-2-203 of the Anne Arundel County Code. This code section provides for a 50-year deferral of county residential real property taxes. The application must be filed before June 1, (30 days prior to the July 1 billing date of the real estate taxes).

**Example:**

Net county tax for year 1 - year of election:	\$900.00
Net county tax for year 2:	<u>\$918.00</u>
Amount of county tax subject to deferral:	\$ 18.00

For future years, any net county tax in excess of the \$900.00 “frozen” tax amount from the year of election would be deferred.

**Eligibility:**

Homeowners combined income, as defined in 9-104 of the Tax-Property Article of the State Code, does not exceed \$50,000 per annum; and the homeowner or at least one of the homeowners of the residential real property

1) has resided in the dwelling as a principal residence for a period of at least five consecutive years; and

2) qualifies under on of the following criteria:

a) is at least 65 years of age

b) is permanently and totally disabled and qualifies for benefits under:

Social Security Act

Railroad Retirement Act

Any federal act for members of the United States Armed Forces

Any federal retirement system

c) is certified to be permanently and totally disabled by a County Health Officer.

If certified permanently and totally disabled, enclose a letter from the appropriate agency or County Health Officer attesting to the disability.

Eligible Property:

The amount of property eligible for a payment deferral is a minimum lot size required by the zoning district in which the property is located, except it shall not be less than the dwelling and curtilage, as determined by Supervisor of Assessments for Anne Arundel County.

Amount of payment deferral:

This code section provides for a 50 year payment deferral equal to but not to exceed the increase in county property taxes on eligible residential real property taxes as determined on the date the homeowner elects to defer the tax.

Notice of Lien:

A lien shall attach to the property in the amount of all deferred taxes and shall remain until deferred taxes are paid. This agreement shall be recorded in the land records of Anne Arundel County. The mortgagee or beneficiary under a deed of trust will be notified of the deferral and of the amount of tax to be deferred.

1) Mortgage/Beneficiary: \_\_\_\_\_

Mortgage Number: \_\_\_\_\_

Address: \_\_\_\_\_

2) Mortgage/Beneficiary: \_\_\_\_\_

Mortgage Number: \_\_\_\_\_

Address: \_\_\_\_\_

Termination of payment deferral:

The total amount of the county property tax deferred shall be due and payable when homeowner ceases to be eligible or at the end of the 50 year duration of the deferral.

