



Prepayment of 2018 Montgomery County Real Property Taxes

Beginning December 26, 2017, you will be able to prepay a portion of your 2018 Real Property Taxes, by using the following process only, which has been established to ensure proper processing and application of your prepayment.

You may prepay 2018 taxes by completing and signing the Notice of Intent, and mailing a check to the Dept. of Finance, Division of Treasury, or by bringing your payment in person to the Dept. of Finance, Division of Treasury. Do not mail your payment to the Philadelphia, PA Post Office Box — payments mailed to any PO Box will not be accepted as prepayment of 2018 taxes. The address for mailing payments or for bringing payments in person is:

Department of Finance, Division of Treasury
ATTN: 2018 PREPAYMENT OF TAXES
255 Rockville Pike, Suite L-15
Rockville, MD 20850

Prepayments in person at the Division of Treasury can be made in the form of cash or check. Payments will be accepted during the hours of 8 a.m. to 4:30 p.m.

The amount that you will be allowed to pay is equal to the amount of 2017 County Real Property Tax billed on your account. Please see the examples below — the samples show which line to look for to determine the amount that can be paid. When paying in person, bringing with you a copy of your 2017 tax bill will expedite the process, as it shows the County tax amount billed. If you do not have a copy of your 2017 tax bill you can print it out by looking up your property at <https://apps.montgomerycountymd.gov/realpropertytax>. You must pay any amounts due on 2017 and prior year taxes before prepaying 2018 taxes.

There will be no online viewable record of your prepayment of 2018 tax until there is a 2018 bill posted and available in the tax system, at which time the prepayment will then be posted to your 2018 tax bill. Tax bills are usually processed at the beginning of July. 2018 tax bills will likely be processed in July 2018.

You must sign the Notice of Intent (available at <https://www.montgomerycountymd.gov/finance/> or <https://apps.montgomerycountymd.gov/realpropertytax/>) to prepay your 2018 tax bill. Please bring a signed copy of the Notice of Intent to expedite this process. No payments will be accepted without a signed Notice of Intent. The Notice of Intent will also serve as your receipt.

Payments made in person by any person other than the taxpayer must be accompanied by a letter from the taxpayer authorizing the person to make that payment. The letter authorizing the payment must be signed by the taxpayer, and the taxpayer must print his or her name under his or her signature.

There will be no refunds of prepaid 2018 taxes before the prepayment is posted to your 2018 real property tax bill. Refunds will only be given if the prepayment results in an overpayment of 2018 taxes. Normally tax bills are processed in July, and payments are posted only after the bills are processed. Prepayments of 2018 taxes will not be posted until July 2018, at the earliest.

What follows is a list of the items you need to be aware of to prepay your 2018 real property taxes. Montgomery County does not provide tax advice and will not comment on whether these taxes, or any other taxes, are or will be deductible under any Federal, State or County laws.


1	It is preferred that payments are mailed in, but they can also be made in person at the Dept. of Finance , Division of Treasury, located at 255 Rockville Pike, Suite L-15, Rockville, MD 20850. This office is on the Monroe Street side of the building. Prepayments will be accepted only during normal business hours, Monday through Friday, from 8 a.m. to 4:30 p.m.
2	Taxpayers must sign a Notice of Intent or prepayment will not be accepted. The Notice of Intent is available at https://www.montgomerycountymd.gov/finance/ or https://apps.montgomerycountymd.gov/realpropertytax/ . No other forms of a Notice of Intent will be accepted.
3	Payments must be made by check or cash. No other form of payment will be accepted.
4	The Notice of Intent requires that you agree to the following: <ol style="list-style-type: none">That you intend to prepay your Levy Year 2018 County real property tax on the above described property as authorized under Section 52-2A of the Montgomery County Code. Your prepayment must equal exactly the amount of County property tax owed for Levy Year 2017;If you owe any balance on your 2017 (or any prior year's) Real Property Consolidated Tax Bill, your prepayment of the 2018 County real property tax will be used instead to pay the balance due. If your prepayment exceeds any prior year's balance, the over payment will be returned to you unless the over payment equals exactly the amount of County property tax owed for Levy Year 2017, in which case the prepayment will be treated as a prepayment of your 2018 County property tax as authorized under Section 52-2A;That your prepayment of 2018 taxes is limited to the County tax amount that was billed for Levy Year 2017;That your prepayment will be applied to your 2018 Real Property Consolidated Tax Bill, when that tax bill is available in the tax system operated by the County;That there will be no refunds until there is a 2018 tax bill for your account and the prepayment of 2018 tax is posted to your 2018 tax bill. There will only be a refund if the prepayment results in an over payment of the 2018 Real Property Consolidated Tax Bill for the above described property;That the County will not pay any interest on the prepayment, including any interest on any refund attributable to the prepayment;THE COUNTY DOES NOT REPRESENT TO YOU THAT THE PREPAYMENT OF YOUR 2018 COUNTY PROPERTY TAX MAY BE LEGALLY DEDUCTED ON YOUR FEDERAL INCOME TAX RETURN. THE COUNTY ADVISES YOU TO CONSULT WITH YOUR OWN TAX ADVISOR BEFORE DEDUCTING YOUR PREPAYMENT ON YOUR FEDERAL INCOME TAX RETURN;That your signed Notice of Intent will be initialed by a Division of Treasury employee and that a copy of your signed Notice of Intent will be your only receipt;That your prepayment will not show up in the tax system until there is a 2018 tax bill for your account, and your prepayment has been posted to your 2018 tax bill.



Examples of Locating the County Property Tax Amount

For your online bill:

Montgomery County Property Tax




REAL PROPERTY CONSOLIDATED TAX BILL
LEVY YEAR 2017
ANNUAL BILL
TAX PERIOD 07/01/2017-06/30/2018

ACCOUNT NUMBER	BILL NO.	PROPERTY ADDRESS	MORTGAGE	OCCUPANCY
00000716	27042047	105 SUMMERFIELD RD	UNKNOWN	NOT A PRINCIPAL RESIDENCE
PROPERTY DESCRIPTION		COTTON WILLIAM R ETAL TR 11816 WINTERSET TER POTOMAC, MD 20854 2046		

	TAX DESCRIPTION	ASSESSMENT	RATE	TAX/CHARGE
LOT	STATE PROPERTY TAX	980,867	0.1120+	1,098.57
BLOCK	COUNTY PROPERTY TAX	980,867	1.0129+	9,935.20
DISTRICT	CH CH VILLAGE PROPERTY TAX	980,867	0.0819+	803.33
SUB	SOLID WASTE CHARGE		30.1600	30.16
CLASS	WATER QUAL PROTECT CHG			104.25
REFUSE AREA	TOTAL			11,971.51
REFUSE UNIT	PRIOR PAYMENTS ****			\$5,985.79
	INTEREST			
	TOTAL AMOUNT			\$5,985.72
	Amount Due by 12/31/2017			\$5,985.72

* Tax Rate is Per \$100 of Assessment

For your bill received by mail:



ANNUAL BILL
TAX PERIOD 07/01/2017-06/30/2018
FULL LEVY YEAR
LEVY YEAR 2017

Department of Finance
Division of Treasury
255 Rockville Pike, L-15
(Monroe Street Entrance)
Rockville, MD 20850

Hours: 8:00 a.m. - 4:30 p.m.
Mon. - Fri.

COTTON WILLIAM R ETAL TR
11816 WINTERSET TER
POTOMAC, MD 20854 2046

NOT A PRINCIPAL RESIDENCE

					BILL DATE	
					12/01/2017	
					PROPERTY DESCRIPTION	
					CHEVY CHARGE SEC 7	
LOT	BLOCK	DISTRICT	SUB		BILL #	ACCOUNT #
P16	C	07	015	0019	27042047	00000716
PROPERTY ADDRESS					REFUSE AREA	REFUSE UNITS
UNKNOWN					00	1
					*PER \$100 OF ASSESSMENT	
TAX DESCRIPTION		ASSESSMENT	RATE	TAX/CHARGE	CURRENT YEAR FULL CASH VALUE TAXABLE ASSESSMENT 980,867	
STATE PROPERTY TAX		980,867	.1120	1,098.57		
COUNTY PROPERTY TAX		980,867	1.0129	9,935.20		
CH CH VILLAGE PROPERTY TAX		980,867	.0819	803.33		
SOLID WASTE CHARGE			30.1600	30.16		
WATER QUALITY PROTECT CHG (SF)				104.25		
TOTAL				11,971.51	CONSTANT YIELD RATE INFORMATION COUNTY RATE OF 0.7484 IS LESS THAN THE CONSTANT YIELD RATE OF 0.7541 BY 0.0057	
PRIOR PAYMENTS ****				5985.79		
INTEREST				0		
				5,985.72		