

**City of Bowie, Maryland  
OFFICE OF FINANCE**

15901 Excalibur Road  
Bowie, MD 20716

8:30 a.m. to 5:00 p.m. Monday through Friday

301-809-3025

www.cityofbowie.org



# TAX FACTS

## TAX YEAR

**July 1, 2021 through June 30, 2022**

This publication is provided for your information by

**City of Bowie  
MAYOR**

Timothy J. Adams  
and the

**City Council**

Adrian Boafo, Mayor Pro Tem

Henri Gardner

Ingrid Harrison

Michael P. Esteve

Dufour Woolfley

Roxy Ndebumadu

Special thanks to Prince George's County Treasury Department



## CHANGE TAX BILL MAILING ADDRESS

To update your mailing address, complete and print the Property Owner Change of Address Form located on the State website at [www.dat.maryland.gov](http://www.dat.maryland.gov). Type Real Property Change of Address in the Search Bar or send a letter requesting an address change to the Supervisor of Assessments:

MAIL: 14735 Main Street, Ste. 354B, Upper Marlboro, MD 20772

FAX: (301) 952-2955

EMAIL: [sdat.princeg@maryland.gov](mailto:sdat.princeg@maryland.gov)

The letter must be signed and must include:

- Name of property owner (or legal representative)
- Account number
- Property address
- Mailing address for future mailings
- Daytime telephone number



## COUNTY AND STATE CONTACT INFORMATION

Assessment Information Website	<a href="http://www.dat.maryland.gov">www.dat.maryland.gov</a>
Bay Restoration Charge: State Inquiry	1-800-633-6101
County Treasury Division	301-952-4030
Homeowners Tax Credit	1-800-944-7403
Homestead Tax Credit	1-866-650-8783
Park and Planning Tax	301-952-3560
State Assessment Office	301-952-2500
Tax Bill Website	<a href="http://www.princegeorgescountymd.gov">www.princegeorgescountymd.gov</a>



## LATE PAYMENTS

Interest and penalties of 1.67% are added each month to overdue tax bills. The County will also attach a lien to the property for unpaid taxes. The lien will be sold to the highest bidder at the annual tax sale held the second Monday in May. Once the lien is sold, the property owner is responsible for paying the amount due for unpaid taxes and costs; which may include but is not limited to additional interest and penalties, court costs and attorney fees, and all other expenses allowed by State law.



## BUSINESS PERSONAL PROPERTY TAX

Determined by applying the adopted tax rate to assessed value of inventory, furnishings, and fixtures on all businesses located within the City of Bowie. Assessed value is determined by the State from annual reports filed by each business entity. The current tax rate is \$1.00 per \$100 assessed value.



## TAX RELIEF PROGRAMS FOR HOMEOWNERS

Property owners may be eligible for credits to reduce their tax liability. For a complete list of credits, please visit the Prince George's County website at [www.princegeorgescountymd.gov](http://www.princegeorgescountymd.gov). In the Search Bar, type Property Tax Credits. A few of the more common credits and exemptions include the following:

### HOMESTEAD TAX CREDIT

After the first full tax year of ownership, the Homestead Tax Credit limits the annual increase in taxable assessment on owner-occupied residential properties to a fixed percentage. The State taxable assessment increase is limited to 10%. For 2022, the City's taxable assessment increase is limited to 5%. If the assessed value decreases, the Homestead Tax Credit will also decrease. To qualify for this credit, you must submit an application to the State Department of Assessments and Taxation. For more information, please refer to the State of Maryland's website at [www.dat.maryland.gov](http://www.dat.maryland.gov) and type Homestead Tax Credit in the Search Bar or call 1-866-650-8783.

### HOMEOWNERS TAX CREDIT

A property tax credit is available to all residential homeowners who have a combined household income up to \$60,000 and net assets that do not exceed \$200,000. Net assets exclude the value of your home(s) and the value of your qualified retirement plan(s). To qualify for this credit, each year you must submit an application to the State Department of Assessments and Taxation by September 1st. For more information, please refer to the State of Maryland's website at [www.dat.maryland.gov](http://www.dat.maryland.gov) and type Homeowners Tax Credit in the Search Bar or call 1-800-944-7403.

### VETERANS EXEMPTION

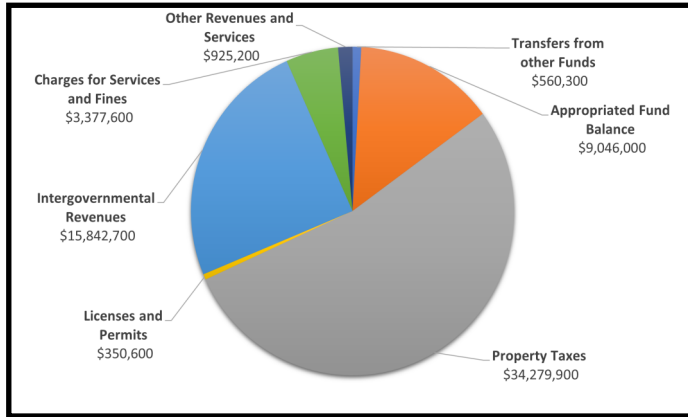
Veterans who have been certified by the U.S. Department of Veterans Affairs as completely and permanently disabled are eligible for a full exemption of real property taxes on a single residential property owned and occupied by the certified veteran (or a surviving spouse). The property owner must submit a one-time application for this exemption to the State for approval. (The owner will be exempt from all taxes but will still owe all fees such as solid waste charges.) For more information, please refer to the State's website at [www.dat.maryland.gov](http://www.dat.maryland.gov) and type Veterans Exemption in the Search Bar.

[www.dat.maryland.gov](http://www.dat.maryland.gov)



## GENERAL FUND REVENUES – FISCAL YEAR 2022

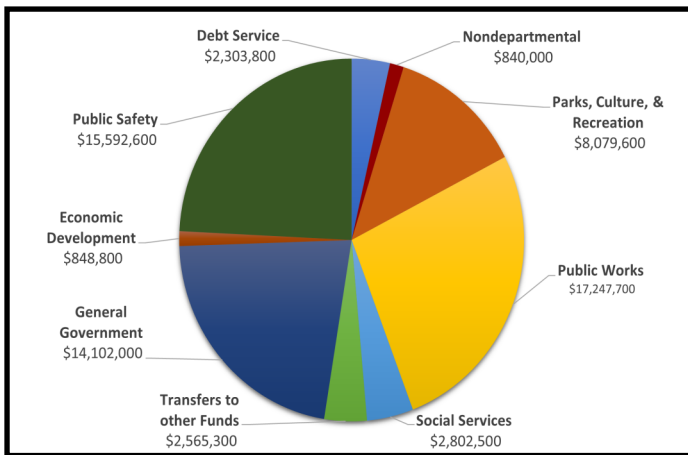
Real property tax is one of the largest sources of revenue for the City as illustrated in the below chart.



**TOTAL: \$64,382,300**

## GENERAL FUND EXPENDITURES – FISCAL YEAR 2022

The revenue generated through the various sources above is used to support a variety of government programming and services as illustrated below.



**TOTAL: \$64,382,300**



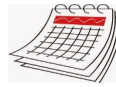
## PROPERTY ASSESSMENTS

The State Department of Assessments and Taxation (SDAT) determines the assessed value of all real property in the State of Maryland. When the value goes up, the increase is spread equally over a three-year period. When the value goes down, it stays at the reduced amount for a three-year period. The change takes effect on July 1st of the following year. The assessed value is printed in the top right section of the tax bill. For more information, please refer to [www.dat.maryland.gov](http://www.dat.maryland.gov) and type Assessments Guide in the Search Bar.



## CONSTANT YIELD TAX RATE

The Constant Yield Tax Rate is simply a property tax rate that, when applied to new assessments, will result in the taxing authority receiving the same revenue in the coming year that was produced in the prior year. For taxable year 2022, the certified assessment of the net assessable real property is \$8 billion. To produce the same real property tax revenues as 2021, the real property tax rate would be \$0.3844. However, for FY2022 the City's actual real property tax rate is \$0.40. This will result in City property tax revenues of \$1,239,139 on above the constant yield.



## TAX BILL CALENDER

<b>JULY</b> Open Tax/Fiscal Year - July 1 <sup>st</sup>
<b>AUGUST</b> Annual Tax Bill Mailed
<b>SEPTEMBER</b> Full Tax Payment Due by the 30th (or First Half of Semi-Annual Payment)
<b>NOVEMBER</b> Second Tax Bill Sent to Delinquent and Semiannual Property Owners (Non-mortgage accounts only)
<b>DECEMBER</b> Second Half of Semi-Annual Payment Due by the 31 <sup>st</sup>
<b>MARCH</b> Final Delinquent Tax Bill Printed in "Red Ink" Mailed to Property Owner
<b>APRIL</b> Delinquent Property Tax Listings Advertised in Local Papers and Online at <a href="https://taxsale.princegeorgescountymd.gov">https://taxsale.princegeorgescountymd.gov</a> . Tax Sale Registration Begins.
<b>MAY</b> Limited and Public Auctions of Tax Lien Certificates - Second Monday
<b>JUNE</b> Close Tax/Fiscal Year - June 30 <sup>th</sup>



## TAX RATES

The County's Treasury Division of the Office of Finance is the Tax Collector for several governmental taxing authorities that include: Prince George's County, State of Maryland, Incorporated Municipalities, Maryland-National Capital Park and Planning Commission (M-NCPPC) and the Washington Suburban Transit Commission (WSTC). The taxes you pay are determined by dividing the Assessed Value by \$100 times each of the tax rates. Example: \$250,000/\$100 = \$2,500 multiplied by \$1.6800 = \$4200

<b>CITY OF BOWIE TAX RATE</b> .....	<b>\$0.4000</b>
<b>PRINCE GEORGE'S COUNTY TAX RATE</b> ..	<b>\$1.0000</b>
<b>MARYLAND STATE TAX RATE</b> .....	<b>\$0.1120</b>
<b>M-NCPPC TAX RATE</b> .....	<b>\$0.2940</b>
<b>WSTC TAX RATE</b> .....	<b>\$0.0260</b>
<b>TOTAL</b> .....	<b>\$1.6800</b>



## MUNICIPAL TAX RATE DIFFERENTIAL

Prince George's County levies a separate tax rate, referred to as the "municipal tax rate differential," that applies to property located within a particular Incorporated Municipality. This differential reduces the County's property tax revenues to recognize governmental services and programs that municipal governments perform instead of similar County services to the extent that such services are funded through property tax revenues. The City's tax rate differential is \$0.152 per \$100 Assessed Value.

<b>Unincorporated Prince George's County Rate</b>	<b>\$1.0000</b>
<b>City of Bowie Tax Differential</b>	<b><u>-0.1520</u></b>
<b>County Tax in Incorporated Bowie</b>	<b>\$0.8480</b>



## WATER & SEWER RATES

Water and sewer rates have changed for City of Bowie water customers in FY2022. The water rate is \$5.69 and the sewer rate is \$8.15, both based on per thousand gallons of water usage.