Christine L. Kelly Treasurer of St. Mary's County, Maryland

Deed Recordation, Validation



The St. Mary's County Treasurer's Office is required to place a tax stamp on every deed before it can be recorded at the St. Mary's County Clerk of Court Land Records department. These stamps verify that all current real estate taxes have been paid.

To submit a deed for reviewing and stamping, the deed must have a completed State of Maryland intake sheet. You can access and complete an intake form on the Circuit Court website, instructions provided.

Credit Recapture: Each deed will be reviewed for active credits/exemptions which must be recaptured i.e. (but not limited to) Homeowners Tax Credit, Senior Tax Credit, Homestead Credit, Veteran's Exemption, or Blind Person's Exemption. Please contact our office to obtain the correct amount to recapture these credits and exemptions prior to a deed transfer. 301-475-4200 extension 3300

Agricultural Transfer Tax: If a property is flagged by the State Department of Assessments and Taxation (SDAT) for agricultural transfer tax, The deed must be presented to the State Department of Assessments and Taxation, located in the Joseph D. Carter State Office Building, at 23110 Leonard Hall Drive, Room 2059, Leonardtown, Maryland, (301) 880-2901, to be stamped for clearance, and then presented to the St. Mary's County Treasurer's Office for stamping.

- If the property is transferring out of an agricultural use assessment, present a copy of the stamped Agricultural Transfer Tax Worksheet (completed by SDAT), along with a check for the tax payment at the St. Mary's County Treasurer's Office.
- If the property is to remain with an agricultural use assessment, present the stamped Agricultural Declaration of Intent form.

When re-recording a deed, you will need to present the deed to the St. Mary's County Treasurer's Office if the stamp has expired.

The transfer of ownership becomes effective when the deed is recorded.

Note: Neither the Land Records clerks nor any government official in this process will be able to advise you as to whether a new deed is written in a way that accurately accomplishes what you are attempting to achieve. Nor will they be able to determine whether you have the full legal authority to give away any property. That is why it is important, if possible, to consult with an attorney to give you advice and prepare your deed.

Maryland Laws:

Annotated Code of Maryland, Tax-Property § 12-105
Regarding calculation of recordation taxes
Annotated Code of Maryland, Tax-Property § 12-108
Regarding specific tax exemptions for recordation taxes
Annotated Code of Maryland, Tax-Property Title 13
Regarding Transfer Taxes

St. Mary's County Code of Ordinances:

Part II Chapter 267 <u>Article XV</u>. – Real Property Transfer Tax [19]

Additional Actions



Pay Your Bill



Change Your Address



Tax Bill Lookup



Contact Us

Recordation Process: First Steps

- 1. Request tax status from the Office of the St. Mary's County Treasurer.
 - a. Request if taxes are paid.
 - b. Are there any flags.
 - c. Are recaptures needed (i.e., Credits or Exemptions).
- 2. Contact the Metropolitan Commission (METCOM) at 301-737-7400 to obtain a status of a final water/sewer bill for transfer of the property.
- 3. Complete an Intake Sheet.
 - a. A completed Intake Sheet must accompany all deeds (typically completed by the party transferring the property).
 - b. For instructions on how to complete an Intake Sheet, please click here
 - c. Please make sure the original and one additional copy of the Intake Sheet accompanies your deed when submitted.
- 4. Once steps 1-3 above have been completed, please submit all required documents along with your original deed to the Treasurer's Office for review.

Regulatory Recording Requirements:

- 1. All real property taxes must be current for a property to transfer.
- 2. Obtain a copy of the parcel's tax bill review the bill for any negative figures as credits or reductions in assessment as exemptions/credits.
- 3. Any real property tax account that has a property tax credit or tax exemption (i.e. blind exemption, veteran exemption) on it must be reviewed to see if property tax credits/exemptions will be recaptured.
 - a. Contact the local Maryland State Department of Assessments & Taxation, SDAT, office for the veteran exemption or blind exemption prorated assessment.
 - b. Contact the St. Mary's County Treasurer's Office for an estimated recapture bill amount based on the SDAT prorated assessment.
 - i. The local SDAT office can be reached at (301) 880-2901.
- 4. All property zoned Agricultural will need to be reviewed by the local Maryland State Department of Assessments & Taxation office to determine if any Agricultural Transfer Tax is owed.
 - a. The local SDAT office will provide you with either an Agricultural Transfer Tax Statement showing the amount of Agricultural Transfer Tax owed, or they will stamp your deed showing no Agricultural Transfer Tax is due.
 - i. The local SDAT office can be reached at (301) 880-2901.

Completing the Recording Process:

- 1. Once the Treasurer's office has reviewed your submitted document(s) and they are appropriately stamped, they can be taken to the Clerk of the Circuit Court.
 - a. All fees for the Clerk of the Circuit Court must be included in your submitted package.
 - b. If you choose to mail your deed, it can be forwarded to the Clerk of the Circuit Court with a note requesting this service be included with the deed packet. If a note is not included your deed will be mailed back to you for you to submit the documents to the Clerk of the Circuit Court. Please include a self-addressed stamped envelope for the documents to be returned to you in the mail.

USPS - Mail to:
St. Mary's County Treasurer
P.O. Box 642
Leonardtown, MD 20650
Physical Address for UPS, FEDEX, etc.
St. Mary's County Treasurer
23150 Leonard Hall Drive
Leonardtown, MD 20650

2. Please call the Clerk of the Circuit Court at (301) 475-4200 extension 4577 for further information on their requirements for recording a document to ensure everything is ready before being taken to their office.