



- 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.
- All deeds presented to the St. Mary's County Treasurer's Office must have a completed State of Maryland intake sheet. You can access and complete the [intake form/instructions](#) on the [Circuit Court](#) website.
- Each deed will be reviewed for active credits and/or exemptions which must be recaptured. A property could have received (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.
- If a property is flagged by the State Department of Assessments and Taxation for [agricultural transfer tax](#), The deed will need to 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) 880-2900, 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**, along with a **check** for the tax payment.
 - 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