

HOUSE BILL 492

Q1
HB 820/13 – W&M

4lr1926

By: **Delegate Frick**
Introduced and read first time: January 27, 2014
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Municipal Property Taxes – Annual Budget Ordinance and Special Rates**

3 FOR the purpose of requiring the governing body of a municipal corporation, in
4 selecting classes of property subject to a municipal corporation property tax, to
5 select only certain classes of property and establish certain classes of taxable
6 property in a certain ordinance; providing for the application of this Act; and
7 generally relating to municipal corporation property taxes.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 6–203 and 6–303(a)
11 Annotated Code of Maryland
12 (2012 Replacement Volume and 2013 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article – Tax – Property**

16 6–203.

17 (a) Except as otherwise provided in this article **AND SUBJECT TO**
18 **SUBSECTION (B) OF THIS SECTION**, the governing body of a municipal corporation
19 may impose municipal corporation property tax on those classes of property that it
20 selects to be subject to municipal corporation property tax.

21 (b) **(1)** The municipal corporation property tax is imposed only on
22 assessments made under Title 8 of this article.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(2) IN SELECTING CLASSES OF PROPERTY TO BE SUBJECT TO**
2 **MUNICIPAL CORPORATION PROPERTY TAX UNDER SUBSECTION (A) OF THIS**
3 **SECTION, IF THE GOVERNING BODY OF A MUNICIPAL CORPORATION CHOOSES**
4 **TO TAX CLASSES OF PROPERTY OTHER THAN REAL PROPERTY AND PERSONAL**
5 **PROPERTY, THE GOVERNING BODY OF A MUNICIPAL CORPORATION:**

6 **(I) MAY SELECT ONLY CLASSES AND SUBCLASSES OF**
7 **PROPERTY THAT ARE IDENTIFIED UNDER TITLE 8 OF THIS ARTICLE; AND**

8 **(II) MAY ESTABLISH ONLY SUCH CLASSES IN AN ORDINANCE**
9 **THAT IS SEPARATE FROM THE MUNICIPAL CORPORATION'S ANNUAL BUDGET**
10 **ORDINANCE.**

11 6-303.

12 (a) (1) Except as provided in paragraph (2) of this subsection, in each year
13 after the date of finality and before the following July 1, the governing body of each
14 municipal corporation annually shall set the tax rate for the next taxable year on all
15 assessments of property subject to municipal corporation property tax.

16 (2) If not otherwise prohibited by this article **AND SUBJECT TO THE**
17 **PROVISIONS OF § 6-203(B) OF THIS TITLE**, the governing body of a municipal
18 corporation may set special rates for any class of property that is subject to the
19 municipal corporation property tax.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 June 1, 2014, and shall be applicable to all taxable years beginning after June 30,
22 2014.