

HOUSE BILL 573

Q2

1lr0340

By: **Delegate Long**

Introduced and read first time: January 20, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Overdue Property Taxes – Waiver of Interest and Penalties**

3 FOR the purpose of requiring the governing body of Baltimore County to waive any interest
4 or penalties imposed on a person for the late payment of the county property tax on
5 residential real property in Baltimore County for certain taxable years; providing for
6 the termination of this Act; and generally relating to payment of property taxes in
7 Baltimore County.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – Property
10 Section 14–603(b)(5)(i) and 14–702(a)
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2020 Supplement)

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

15 **Article – Tax – Property**

16 14–603.

17 (b) For the following counties and municipal corporations the rate of interest for
18 each month or fraction of a month that county or municipal corporation property tax or
19 taxing district property tax is overdue is:

20 (5) the rate set by law by:

21 (i) the governing body of a county that has adopted a charter form
22 of government under Article XI–A of the Maryland Constitution;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 14–702.

2 (a) Except as otherwise provided in this section, the Mayor and City Council of
3 Baltimore City or the governing body of a county or of a municipal corporation may set, by
4 law, a tax penalty against overdue county, municipal corporation, or taxing district total
5 tax liability on property.

6 SECTION 2. AND BE IT FURTHER ENACTED, That the governing body of
7 Baltimore County shall waive any interest or penalty imposed against a person under §§
8 14–603 and 14–702 of the Tax – Property Article for the late payment or nonpayment of
9 the county property tax on residential real property in Baltimore County for the taxable
10 years beginning after June 30, 2021, but before July 1, 2023.

11 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June
12 1, 2021. It shall remain effective for a period of 2 years and 7 months and, at the end of
13 December 31, 2023, this Act, with no further action required by the General Assembly, shall
14 be abrogated and of no further force and effect.