
By: **Senators Middleton, Bromwell, Hoffman, Van Hollen, Green, Exum,
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CHAPTER 150

1 AN ACT concerning

2 **Partial-Year Property Taxation - Newly Annexed Properties Within**
3 **Municipal Corporations**

4 FOR the purpose of providing that properties newly annexed into a municipal
5 corporation during a period shall be treated as initially added to the tax ~~bill~~ roll
6 during that period for purposes of certain provisions of law providing for
7 partial-year property taxation; providing that the imposition of certain
8 partial-year municipal corporation property taxes does not affect any county tax
9 setoff; providing that county billing and collection expenses associated with the
10 collection of certain partial-year municipal corporation property taxes are
11 payable by the affected municipal corporation; and generally relating to
12 authorizing municipal corporations to collect property taxes on properties newly
13 annexed into a municipal corporation.

14 BY repealing and reenacting, with amendments,
15 Article - Tax - Property
16 Section 10-101
17 Annotated Code of Maryland
18 (1994 Replacement Volume and 2000 Supplement)

19 BY repealing and reenacting, without amendments,
20 Article - Tax - Property
21 Section 10-103 through 10-105
22 Annotated Code of Maryland
23 (1994 Replacement Volume and 2000 Supplement)

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

3 **Article - Tax - Property**

4 10-101.

5 (A) In this title, "property tax" includes a taxing district tax.

6 (B) (1) FOR PURPOSES OF THIS TITLE, PROPERTY NEWLY ANNEXED INTO A
7 MUNICIPAL CORPORATION DURING A PERIOD SHALL BE TREATED AS INITIALLY
8 ADDED TO THE TAX ROLL FOR THAT PERIOD.

9 (2) THE IMPOSITION OF THE MUNICIPAL PROPERTY TAX FOR A PARTIAL
10 YEAR ON PROPERTY NEWLY ANNEXED INTO A MUNICIPAL CORPORATION SHALL
11 HAVE NO EFFECT ON THE TAX SETOFF UNDER § 6-305 OR § 6-306 OF THIS ARTICLE.

12 (3) EXPENSES INCURRED BY A COUNTY FOR BILLING AND COLLECTING
13 MUNICIPAL CORPORATION PROPERTY TAXES FOR A PARTIAL YEAR ON PROPERTY
14 NEWLY ANNEXED INTO THE MUNICIPAL CORPORATION SHALL BE CHARGEABLE TO
15 THE MUNICIPAL CORPORATION FOR WHICH THE PROPERTY TAXES ARE COLLECTED.
16 10-103.

17 (a) Except as provided by § 10-104 of this subtitle, real property that during
18 the period from July 1 to December 31, both inclusive, is completed or is otherwise
19 initially added to the tax roll shall be taxed for the 6-month period from January 1 to
20 the following June 30, both inclusive, at 50% of the annual State, county, municipal
21 corporation, or taxing district property tax rate that is in effect for that taxable year.

22 (b) The property tax imposed under this section is due on the later of:

23 (1) January 1 of the taxable year; or

24 (2) the date after January 1 of the taxable year that the tax bill is
25 received or reasonably should have been received or available.

26 (c) Property tax imposed under this section may be paid without interest or
27 penalty on or before 30 days after the date the tax bill is mailed or made available.

28 10-104.

29 (a) The Mayor and City Council of Baltimore City or the governing body of a
30 county or of a municipal corporation may impose, by law, a county or municipal
31 corporation property tax on real property that during the period from July 1 to
32 September 30, both inclusive, is completed or is otherwise initially added to the tax
33 roll. If imposed, the tax shall be for the 9-month period from October 1 to the
34 following June 30, both inclusive, at 75% of the annual county or municipal
35 corporation tax rate that is in effect for that taxable year.

1 (b) The county or municipal corporation property tax imposed under this
2 section is due on the later of:

3 (1) October 1 of the taxable year; or

4 (2) the date that the tax bill is received or reasonably should have been
5 received or is available.

6 (c) The county or municipal corporation property tax imposed under this
7 section may be paid without interest or penalty on or before 30 days after the date the
8 tax bill is mailed or made available.

9 10-105.

10 (a) The Mayor and City Council of Baltimore City or the governing body of a
11 county or of a municipal corporation may impose, by law, a county or municipal
12 corporation property tax on real property that, during the period from January 1 to
13 March 30, both inclusive, is completed or otherwise is initially added to the tax roll. If
14 imposed, the tax shall be for the 3-month period from April 1 to June 30, both
15 inclusive, at 25% of the annual county or municipal corporation tax rate that is in
16 effect for that taxable year.

17 (b) The county or municipal corporation property tax imposed under this
18 section is due on the later of:

19 (1) April 1 of the taxable year; or

20 (2) the date that the tax bill is received or reasonably should have been
21 received or is available.

22 (c) County or municipal corporation property tax imposed under this section
23 may be paid without interest or penalty on or before 30 days after the date the tax bill
24 is mailed or made available.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 2001.