

# HOUSE BILL 695

Q1  
HB 1209/10 – W&M

11r0907

---

By: **Delegates Ross and Carr**  
Introduced and read first time: February 10, 2011  
Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Semiannual Payment for Residential Property**

3 FOR the purpose of requiring the governing body of a county or municipal corporation  
4 to provide for a semiannual payment of State, county, municipal corporation,  
5 and special taxing district property taxes for certain residential property;  
6 repealing certain obsolete provisions; providing for the application of this Act;  
7 and generally relating to the payment of property taxes for residential property.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – Property  
10 Section 10–204.3(a)  
11 Annotated Code of Maryland  
12 (2007 Replacement Volume and 2010 Supplement)  
13 (As enacted by Chapter 680 of the Acts of the General Assembly of 2010)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – Property  
16 Section 10–204.3(b)  
17 Annotated Code of Maryland  
18 (2007 Replacement Volume and 2010 Supplement)

19 BY repealing  
20 Article – Tax – Property  
21 Section 10–204.3(c)  
22 Annotated Code of Maryland  
23 (2007 Replacement Volume and 2010 Supplement)

24 BY renumbering  
25 Article – Tax – Property  
26 Section 10–204.3(d) through (j), respectively  
27 to be Section 10–204.3(c) through (i), respectively

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 Annotated Code of Maryland  
2 (2007 Replacement Volume and 2010 Supplement)

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

5 **Article – Tax – Property**

6 10–204.3.

7 (a) [(1) In this section the following words have the meanings indicated.

8 (2) “Owner–occupied residential property” means the principal  
9 residence of a homeowner as defined in § 9–105 of this article.

10 (3) “Small] **IN THIS SECTION, “SMALL** business property” means real  
11 property:

12 [(i)] **(1)** that has been assigned a commercial use code by the  
13 Department; and

14 [(ii)] **(2)** for which the total State, county, municipal  
15 corporation, and special taxing district property taxes for the taxable year do not  
16 exceed \$50,000.

17 (b) Notwithstanding Subtitle 1 of this title:

18 (1) the governing body of a county shall provide a semiannual  
19 payment schedule for State, county, and special taxing district property taxes due on  
20 [owner–occupied] residential property or small business property; and

21 (2) the governing body of a municipal corporation shall provide a  
22 semiannual payment schedule for municipal corporation and special taxing district  
23 property taxes due on [owner–occupied] residential property or small business  
24 property.

25 [(c) A semiannual payment schedule under this section shall apply:

26 (1) at the time of the transfer of property purchased on or after July 1,  
27 2000; and

28 (2) to any current or future owner of owner–occupied residential  
29 property or small business property, regardless of whether the property was  
30 purchased before July 1, 2000.]

1           SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 10–204.3(d)  
2 through (j), respectively, of Article – Tax – Property of the Annotated Code of  
3 Maryland be renumbered to be Section(s) 10–204.3(c) through (i), respectively.

4           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,  
6 2011.