

SENATE BILL 306

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2000 Regular Session
0lr1797

By: **Senator Baker**

Introduced and read first time: February 1, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Cecil County - Municipal Corporation Property Tax - Interest Rates**

3 FOR the purpose of authorizing the governing body of a Cecil County municipal
4 corporation to set, by law, a certain interest charge for certain overdue property
5 tax; and generally relating to interest charged for certain overdue property tax
6 in Cecil County.

7 BY repealing and reenacting, without amendments,
8 Article - Tax - Property
9 Section 14-603(a)
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1999 Supplement)

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 14-603(b)
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1999 Supplement)

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

19 **Article - Tax - Property**

20 14-603.

21 (a) Except as provided in subsection (b) of this section and for estimated
22 personal property tax in § 14-604 of this subtitle, the rate of interest for full year
23 county or municipal corporation property tax or taxing district property tax is
24 two-thirds of 1% for each month or fraction of a month that the county or municipal
25 corporation property tax or taxing district property tax is overdue.

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

- 1 (1) 1% for Garrett County;
- 2 (2) 1% for the City of Salisbury;
- 3 (3) 1% for Washington County;
- 4 (4) 1% for Somerset County; and
- 5 (5) the rate set by law by:
 - 6 (i) the governing body of a county that has adopted a charter form
7 of government under Article XI-A of the Maryland Constitution;
 - 8 (ii) the governing body of:
 - 9 1. Allegany County;
 - 10 2. the City of Annapolis;
 - 11 3. Berlin, not exceeding 1.5%;
 - 12 4. Caroline County, not exceeding 1%;
 - 13 5. Cecil County OR ANY MUNICIPAL CORPORATION IN CECIL
14 COUNTY, not exceeding 1%;
 - 15 6. Dorchester County;
 - 16 7. the City of Frederick, not exceeding 1%, that is set on or
17 before the date of finality;
 - 18 8. Frederick County, not exceeding 1%, that is set on or
19 before the date of finality;
 - 20 9. Ocean City, not exceeding 1.5%;
 - 21 10. Pocomoke City, not exceeding 1.5%;
 - 22 11. the Town of Princess Anne, not exceeding 1.5%;
 - 23 12. Kent County or any municipal corporation in Kent
24 County;
 - 25 13. Queen Anne's County or any municipal corporation in
26 Queen Anne's County;
 - 27 14. Snow Hill, not exceeding 1.5%;
 - 28 15. Worcester County, not exceeding 1.5%;
 - 29 16. Calvert County;

- 1 17. St. Mary's County;
- 2 18. the City of Taneytown; or
- 3 19. the City of Cambridge; or
- 4 (iii) the Mayor and City Council of Baltimore City for Baltimore
- 5 City, if the rate is set on or before June 30 for the following taxable year.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2000.