

**Department of Legislative Services**  
Maryland General Assembly  
2010 Session

**FISCAL AND POLICY NOTE**

Senate Bill 733  
Budget and Taxation

(Cecil County Senators)

Environmental Matters

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**Cecil County - Budget and Taxes**

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This bill repeals a requirement in Cecil County that a public notice for a hearing on the county budget contain a copy of the proposed county budget and the names of nonprofit agencies receiving grants in the county budget. Instead, the bill requires that the public notice indicate that the proposed county budget will be available on the county web site and will be reproduced and made available to the public on request. The bill also specifies that property taxes are payable in accordance with Title 10, Subtitles 1 and 2 of the Tax - Property Article. The bill specifies that tax sales are to be held at the county administration building, rather than at the county courthouse, as required under current law.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Cecil County expenditures decrease by \$3,500 annually beginning in FY 2011. County revenues are not affected.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** In Cecil County, prior to the adoption of the annual budget, the Board of Estimates must hold at least two public hearings on the proposed county budget during the month of May. One meeting must be held during evening hours. Public notice of the time and place of each hearing must be published at least one week before a hearing in at least one newspaper of general circulation in the county. The notice must contain a copy

of the proposed budget. In addition, the public notice must state separately the name of each nongovernmental, nonprofit agency receiving a grant under the budget and the amount of the proposed grant. From May 1 to June 1 in each year at least one copy of the proposed budget must be available for public inspection at the office of the Board of Estimates during all regular business hours.

In Cecil County, taxes are deemed to be in arrears on and after October 1 of each year. Interest is charged and collected from October 1 until the taxes are paid. Title 10, Subtitles 1 and 2 of the Tax - Property Article, provide for the payment of State and local property taxes. Property taxes for owner-occupied residential property are due under a semiannual schedule. The first installment is due on July 1 and may be paid without interest on or before September 30. The second installment is due on December 1 and may be paid without interest on or before December 31. Local governments are authorized to impose a maximum service charge of 1.65% of the second payment to cover lost interest for the three-month delay in the tax collection and associated administrative fees. However, homeowners may elect to pay the full year's property tax on or before September 30 to avoid the service charge or interest.

Property taxes for property other than owner-occupied residential property are due on July 1 and may be paid without interest on or before September 30.

**Local Fiscal Effect:** Cecil County expenditures will decrease by \$3,500 annually beginning in fiscal 2011 due to the change to the public notice requirement on the county budget. The bill's other changes codify current practice or correct differences between the State code and county code. As a result, these other changes will not affect county operations or finances.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Cecil County, Department of Legislative Services

**Fiscal Note History:** First Reader - February 19, 2010  
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