

HOUSE BILL 897

Q2

(2lr0680)

ENROLLED BILL

— *Ways and Means/Budget and Taxation* —

Introduced by **Prince George’s County Delegation**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o’clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Prince George’s County – Property Tax – Installment Payment Schedule**

3 **PG 416–12**

4 FOR the purpose of authorizing the governing body of Prince George’s County to
5 provide, by law, a ~~six installment~~ certain installment payment schedule for
6 ~~State~~, county, municipal, and special taxing district property taxes due on
7 certain residential property under certain circumstances; requiring the
8 governing body of Prince George’s County to provide, by law, for additional
9 eligibility criteria for the payment schedule, a process for electing the payment
10 schedule, the due date of each payment installment, and any other provision
11 necessary to carry out the installment payment schedule; providing for the
12 application of this Act; and generally relating to a certain property tax payment
13 schedule in Prince George’s County.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber/conference committee amendments.



1 BY adding to
 2 Article – Tax – Property
 3 Section 10–204.3(k)
 4 Annotated Code of Maryland
 5 (2007 Replacement Volume and 2011 Supplement)

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

8 **Article – Tax – Property**

9 **10–204.3.**

10 **(K) (1) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY MAY**
 11 **AUTHORIZE, BY LAW, ~~A SIX INSTALLMENT~~ AN INSTALLMENT PAYMENT**
 12 **SCHEDULE OF NO MORE THAN SIX PAYMENTS EACH YEAR FOR ~~STATE,~~ COUNTY,**
 13 **MUNICIPAL, AND SPECIAL TAXING DISTRICT PROPERTY TAXES DUE ON**
 14 **OWNER–OCCUPIED RESIDENTIAL PROPERTY OWNED BY A HOMEOWNER IF:**

15 **(I) THE HOMEOWNER IS ~~ELIGIBLE FOR THE TAX CREDIT~~**
 16 **~~PROVIDED UNDER § 9-104 OF THIS ARTICLE~~ AT LEAST 62 YEARS OLD; AND**

17 **(II) THE OWNER–OCCUPIED RESIDENTIAL PROPERTY IS NOT**
 18 **SUBJECT TO A DEED OF TRUST, MORTGAGE, OR OTHER ENCUMBRANCE.**

19 **(2) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY SHALL**
 20 **PROVIDE, BY LAW, FOR:**

21 **(I) ANY ADDITIONAL ELIGIBILITY CRITERIA FOR THE**
 22 **INSTALLMENT PAYMENT SCHEDULE UNDER THIS SUBSECTION;**

23 **(II) THE PROCESS FOR ELECTING AN INSTALLMENT**
 24 **PAYMENT SCHEDULE;**

25 **(III) THE DUE DATE OF EACH PAYMENT INSTALLMENT; AND**

26 **(IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE**
 27 **PROVISIONS OF THIS SUBSECTION.**

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 29 October 1, 2012, and shall be applicable to all taxable years beginning after June 30,
 30 2013.