

# HOUSE BILL 897

Q2

2lr0680

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By: **Prince George's County Delegation**

Introduced and read first time: February 9, 2012

Assigned to: Ways and Means

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## A BILL ENTITLED

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

14 BY adding to

15 Article – Tax – Property  
16 Section 10–204.3(k)  
17 Annotated Code of Maryland  
18 (2007 Replacement Volume and 2011 Supplement)

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

21 **Article – Tax – Property**

22 10–204.3.

23 **(K) (1) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY**  
24 **AUTHORIZE, BY LAW, A SIX–INSTALLMENT PAYMENT SCHEDULE EACH YEAR FOR**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 STATE, COUNTY, MUNICIPAL, AND SPECIAL TAXING DISTRICT PROPERTY TAXES  
2 DUE ON OWNER–OCCUPIED RESIDENTIAL PROPERTY OWNED BY A HOMEOWNER  
3 IF:

4 (I) THE HOMEOWNER IS ELIGIBLE FOR THE TAX CREDIT  
5 PROVIDED UNDER § 9–104 OF THIS ARTICLE; AND

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

8 (2) THE GOVERNING BODY OF PRINCE GEORGE’S COUNTY SHALL  
9 PROVIDE, BY LAW, FOR:

10 (I) ANY ADDITIONAL ELIGIBILITY CRITERIA FOR THE  
11 INSTALLMENT PAYMENT SCHEDULE UNDER THIS SUBSECTION;

12 (II) THE PROCESS FOR ELECTING AN INSTALLMENT  
13 PAYMENT SCHEDULE;

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

15 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE  
16 PROVISIONS OF THIS SUBSECTION.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 October 1, 2012, and shall be applicable to all taxable years beginning after June 30,  
19 2013.