

HOUSE BILL 1082

Q2

6lr0853

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

Introduced and read first time: February 11, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County – Property Tax Bill – Statement of Lien**

3 **PG 433–16**

4 FOR the purpose of requiring that a property tax bill in Prince George's County must state
5 the amount of any lien imposed by the county and that payment of the lien is due by
6 a certain date; providing for the application of this Act; and generally relating to
7 property tax bills in Prince George's County.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 10–204.3(h)(1)
11 Annotated Code of Maryland
12 (2012 Replacement Volume and 2015 Supplement)

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

15 **Article – Tax – Property**

16 10–204.3.

17 (h) (1) The property tax bill under a semiannual payment schedule:

18 (i) shall state:

19 1. the amount of the tax due if paid in full, including any
20 applicable discounts for early payment;

21 2. the amount of the tax due if paid in semiannual
22 installments, including any applicable discounts for early payment of the first installment;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 3. the amount of any service charge to be paid with the
2 second installment unless the second installment is paid on or before September 30 of the
3 taxable year;

4 4. that the service charge does not apply if both installments
5 are paid on or before September 30 of the taxable year; [and]

6 5. the date the tax payment is due; and

7 **6. IN PRINCE GEORGE’S COUNTY, IF THE PROPERTY IS**
8 **SUBJECT TO A LIEN IMPOSED BY THE COUNTY:**

9 **A. THE AMOUNT OF THE LIEN; AND**

10 **B. THAT PAYMENT OF THE LIEN IS DUE ON OR BEFORE**
11 **SEPTEMBER 30 OF THE TAXABLE YEAR; AND**

12 (ii) shall be subject to approval by the Department of Assessments
13 and Taxation.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
15 1, 2016, and shall be applicable to all taxable years beginning after June 30, 2016.