COUNTY C OUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2012 Legislative Session

Bill No.   CB-90-2012

Chapter No.

Proposed and Presented by   Council Member Turner

Introduced by

Co-Sponsors

Date of Introduction

BILL

1   AN ACT concerning

2   Property Tax - Installment Payment Schedule

3   For the purpose of establishing an installment payment schedule for County, municipal, and

4   special taxing district property taxes due on owner-occupied residential property owned by a

5   homeowner if the homeowner is at least 62 years old and the property is not subject to a deed of

6   trust, mortgage, or other encumbrance; providing for election of an installment payment

7   schedule; providing for the due date of each payment installment; and generally relating to a

8   property tax installment payment schedule.

9   BY adding

10   SUBTITLE 10. FINANCE AND TAXATION.

11   Section 10-198,

12   The Prince George's County Code

13   (2011 Edition).

14   SECTION 1. BE IT ENACTED by the County Council of Prince George's County,

15   Maryland, that Section 10-198 of the Prince George's County Code be and the same is hereby

16   added:

17   **SUBTITLE 10. FINANCE AND TAXATION.**

18   **DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.**

19   **SUBDIVISION 1A. PROPERTY TAX.**

20   **Sec. 10-198. Property tax; installment payment schedule.**

21   (a) In this section the following words have the meanings indicated.

1   (1) "Owner-occupied residential property" means the principal residence of a homeowner as

2   defined in § 9-105 of the Tax-Property Article.

3   (b)   Pursuant to §10-204.3(k) of the Tax-Property Article of the Maryland Annotated Code,

4   there is established an installment payment schedule of four payments each year for County,

5   municipal, and special taxing district property taxes due on owner-occupied residential property

6   owned by the homeowner if:

7   (1)   the homeowner is at least 62 years old; and

8   (2)   the owner-occupied residential property is not subject to a deed of trust, mortgage,

9   or other encumbrance.

10   (c)   An installment payment schedule under this section shall apply:

11   (1) at the time of the transfer of property purchased on or after July 1, 2013; and

12   (2) to any current or future owner of owner-occupied residential property regardless of

13   whether the property was purchased before July 1, 2013.

14   (d)   (1) The installment payment schedule under this section shall apply to:

15   (i) the property tax due for the tax year following transfer of the property; and

16   (ii) the property tax due and not in arrears for the current tax year for any transfer occurring

17   on or after July 1 but on or before September 30.

18   (e)   A payment under the installment payment schedule:

19   (1)   For the first installment:

20   (i)   is due on July 1 of the tax year; and

21   (ii)   may be paid without interest on or before September 30 of the tax year;

22   (2)   A payment under the installment payment schedule:

23   For the second installment:

24   (i)   is due on December 1 of the tax year; and

25   (ii)   may be paid without interest on or before December 31 of the tax year.

26   (2)   A payment under the installment payment schedule:

27   For the third installment:

28   (i)   is due on January 1 of the tax year; and

29   (ii)   may be paid without interest on or before January 31 of the tax year.

30   (3)   A payment under the installment payment schedule:

31   For the fourth installment:

1   (iii)   is due on February 1 of the tax year; and

2   (iv)   may be paid without interest on or before February 28 of the tax year.

3   (f)   The installment payment schedule may include a service charge to be paid with the

4 fourth installment.

5   SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect on forty-five (45)

6 calendar days after it becomes law and shall be applicable to all taxable years beginning after

7 June 30, 2013.

      Adopted this _____ day of _____ , 2012.

           COUNTY COUNCIL OF PRINCE
           GEORGE'S COUNTY, MARYLAND

         BY: _____
           Andrea C. Harrison
           Chair

ATTEST:

_____
Redis C. Floyd
Clerk of the Council

           APPROVED:

DATE: _____   BY: _____
           Rushern L. Baker, III
           County Executive

KEY:
Underscoring indicates language added to existing law.
[Brackets] indicate language deleted from existing law.