

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council Of Howard County, Maryland

2014 Legislative Session

Legislative Day No. **5**

Bill No. 16 -2014

Introduced by: The Chairperson at the request of the County Executive

AN ACT authorizing the advance payment of real property tax in accordance with State law and generally relating to real property tax in Howard County.

Introduced and read first time _____, 2014. Ordered posted and hearing scheduled.

By order _____
Sheila M. Tolliver, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2014.

By order _____
Sheila M. Tolliver, Administrator

This Bill was read the third time on _____, 2014 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Sheila M. Tolliver, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2014 at ___ a.m./p.m.

By order _____
Sheila M. Tolliver, Administrator

Approved by the County Executive _____, 2014

Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. *Be It Enacted*** by the County Council of Howard County, Maryland, that the Howard
2 County Code is amended as follows:

- 3 1. *By adding:*
4 Title 20 “Taxes, Charges and Fees”
5 Section 20.103 “Prepayment of Real Property Tax”
6

7 **Title 20. Taxes, Charges and Fees.**

8 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

9 **Part I. Administration.**

10
11 **SECTION 20.103. ADVANCE PAYMENT OF REAL PROPERTY TAX.**

12 (A) *PAYMENT AUTHORIZED.* A PROPERTY OWNER MAY MAKE ADVANCE PAYMENT OF COUNTY REAL
13 PROPERTY TAX IN ACCORDANCE WITH THE PROVISIONS OF SECTION 10-205 OF THE TAX-PROPERTY
14 ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

15 (B) *CALCULATION OF PAYMENT.* THE ADVANCE PAYMENT IS CALCULATED BY APPLYING THE
16 CURRENT COUNTY PROPERTY TAX RATE TO THE ASSESSMENT OF THE PROPERTY OWNER’S REAL
17 PROPERTY FOR THE PRIOR YEAR.

18 (C) *BILLING.* IF THE ADVANCE PAYMENT IS LESS THAN THE COUNTY REAL PROPERTY TAX AS
19 FINALLY DETERMINED, THE COUNTY SHALL SEND A BILL TO THE PROPERTY OWNER FOR THE
20 DIFFERENCE.

21 (D) *OVERPAYMENT.* IF THE REAL PROPERTY TAX PAID UNDER THIS SECTION IS MORE THAN THE
22 REAL PROPERTY TAX FINALLY DETERMINED, THE DIRECTOR OF FINANCE SHALL SEND A REFUND TO
23 THE PROPERTY OWNER.
24

25 **Section 2. *And Be It Further Enacted*** by the County Council of Howard County, Maryland,
26 *that this Act shall become effective 61 days after its enactment.*