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 ___May 5___, 2014. Ordered posted and hearing scheduled.

By order ___Sheila M. Tolliver___
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 ___may 19___, 2014.

By order ___Sheila M. Tolliver___
Sheila M. Tolliver, Administrator

This Bill was read the third time on ___June 2___, 2014 and Passed ✓, Passed with amendments _____, Failed _____.

By order ___Sheila M. Tolliver___
Sheila M. Tolliver, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 2nd day of ___June___, 2014 at 1:10 (a.m)/p.m.

By order ___Sheila M. Tolliver___
Sheila M. Tolliver, Administrator

Approved by the County Executive ___June 4___, 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.*

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on
_____ *June 4* _____, 2014.

_____ *Sheila M. Tolliver* _____
Sheila M. Tolliver, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2014.

_____
Sheila M. Tolliver, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2014.

_____
Sheila M. Tolliver, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2014.

_____
Sheila M. Tolliver, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2014.

_____
Sheila M. Tolliver, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on _____, 2014.

_____
Sheila M. Tolliver, Administrator to the County Council