

Expedited Bill No. 42-17  
Concerning: Real Property Tax -  
Advance Payment - Authorized  
Revised: December 26, 2017 Draft No. 4  
Introduced: December 26, 2017  
Enacted: December 26, 2017  
Executive: December 26, 2017  
Effective: December 26, 2017  
Sunset Date: None  
Ch. 38, Laws of Mont. Co. 2017

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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Lead Sponsor: Council President Riemer

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**AN EXPEDITED ACT to:**

- (1) authorize the advance payment of real property tax;
- (2) establish the method of calculating an advance payment of real property tax;
- (3) authorize the Director of Finance to bill for underpayments and refund overpayments; and
- (4) generally amend the law governing real property payments.

By adding

Montgomery County Code  
Chapter 52, Taxation  
Section 52-2A

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
<b>[Single boldface brackets]</b>	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
<b>[[Double boldface brackets]]</b>	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

1           **Sec. 1.       Section 52-2A is added as follows:**

2       **52-2A.       Advance payment of real property tax.**

3           (a)   Payment Authorized. A property owner may make advance payment of  
4           County real property tax in accordance with the provisions of MD Code,  
5           Tax - Property, § 10-205, as amended.

6           (b)   Calculation of Payment. The advance payment must be calculated by  
7           applying the current County property tax rate to the assessment of the  
8           property owner's real property for the prior year.

9           (c)   Application of Payment. The Director of Finance must apply the advance  
10          payment first to any balance due appearing on the Real Property  
11          Consolidated Tax Bill for the property for which the advance payment is  
12          tendered. The Director of Finance must apply any remaining amount of  
13          the advance payment as a credit against the total liability as finally  
14          determined by the Director on the next ensuing Real Property  
15          Consolidated Tax Bill for the property for which the advance payment  
16          has been made.

17          (d)   Overpayment and Interest. If the advance payment exceeds the total  
18          liability shown on the next ensuing Real Property Consolidated Tax Bill  
19          for the property for which the advance payment has been made, the  
20          Director of Finance must send a refund to the property owner. The  
21          County must not pay interest on the advance payment, including any  
22          refund attributable to the advance payment.

23          (e)   Separate fund required. The Department of Finance must segregate funds  
24          received under this Section from other revenue the County collects.

25          (f)   Report. By January 30 each year, the Department of Finance must send a  
26          report to the County Executive and County Council on the amount of  
27          advance payments received in the previous calendar year.

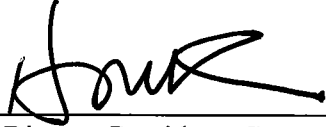
28           **Sec. 2.       Implementation Authority.**

29           The Director of Finance may take all steps necessary to implement this Act,  
30 including requiring the property owner to execute a form prepared by the Director.  
31 The form may contain a statement that the property owner acknowledges that the  
32 County makes no representation as to whether the advance payment may be  
33 deducted for Federal income tax purposes.

34           **Sec. 3.       Expedited and Retroactive Effective Date.**

35           The Council declares that this legislation is necessary for the immediate  
36 protection of the public interest. This Act takes effect on December 26, 2017. The  
37 amendments in Section 1 apply to advance payments made on or after December 26,  
38 2017.

Approved:

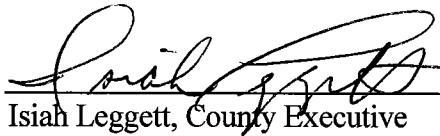


12-26-2017

Hans D. Riemer, President, County Council

Date

Approved:




Dec 26 2017

Isiah Leggett, County Executive

Date

*This is a correct copy of Council action.*



Dec 26, 2017

Linda M. Lauer  
Clerk of the Council

Date