

Bill No. 23-13
Concerning: Taxation—Estimated
Personal Property Tax
Revised: June 28, 2013 Draft No. 1
Introduced: July 9, 2013
Enacted: July 30, 2013
Executive: _____
Effective: _____
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Council President at the Request of the County Executive

AN ACT to:

- (1) permit the issuance of an estimated personal property tax bill;
- (2) require payment of an estimated personal property tax bill; and
- (3) generally amend County law regarding issuance of personal property tax bills.

By adding

Montgomery County Code
Chapter 52, Taxation
Section 52-4A

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<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 52-4A is added as follows:**

2 **52-4A. Authorization to issue an estimated personal property tax bill.**

3 (a) If the State Department of Assessments and Taxation does not notify the
4 County of any particular personal property tax assessment or operating
5 personal property assessment by September 1 of any tax year, the
6 Collector may issue an estimated personal property tax bill to the
7 taxpayer.

8 (b) The estimated personal property tax must be calculated by applying the
9 applicable current property tax rate to the most recent assessment of the
10 property.

11 (c) The taxpayer must pay the estimated tax bill within 30 days after the bill
12 is received, reasonably should have been received, or is made available
13 to the taxpayer. If the estimated bill is not paid when due, the unpaid
14 balance is subject to interest and penalty as provided by law.

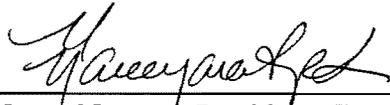
15 (d) If the tax paid under this Section is less than the tax finally determined
16 to be due, the Collector must send a bill to the taxpayer for the
17 difference. If this tax bill is not paid within 30 days after the bill is
18 received, reasonably should have been received, or is made available to
19 the taxpayer, the unpaid balance is subject to interest and penalty as
20 provided by law.

21 (e) If the tax paid under this Section is more than the tax finally determined
22 to be due, the Collector must refund the difference to the taxpayer with
23 interest as provided by law.

24 *Approved:*

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7/30/13

Nancy Navarro, President, County Council

Date

27 *Approved:*

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Isiah Leggett, County Executive

Date

29 *This is a correct copy of Council action.*

30

Linda M. Lauer, Clerk of the Council

Date