

Bill No. 5-00
Concerning: Property Tax - Semiannual
Payment - Service Charge
Revised: 4-4-00 Draft No. 3
Introduced: February 8, 2000
Enacted: April 4, 2000
Executive: April 14, 2000
Effective: July 1, 2000
Sunset Date: None
Ch. 8, Laws of Mont. Co. 2000

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Andrews, Subin, Ewing, Silverman, Leggett, and Berlage

AN ACT to:

- (1) prohibit the Director of Finance from charging any service charge to semiannual property taxpayers ~~[[unless the Council takes a certain action]]~~; and
- (2) generally amend the laws governing collection of property taxes.

By amending

Montgomery County Code
Chapter 52, Taxation
Section 52-2

Boldface

Underlining

[Single boldface brackets]

Double underlining

[[Double boldface brackets]]

* * *

Heading or defined term.

Added to existing law by original bill.

Deleted from existing law by original bill.

Added by amendment.

Deleted from existing law or the bill by amendment.

Existing law unaffected by bill.

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

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

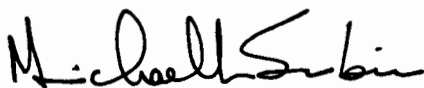
2 **52-2. Date of finality for tax purposes; when taxes due and payable; date**
3 **when taxes overdue; penalty for late payment of taxes; when**
4 **improvements assessable.**

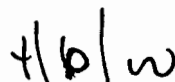
5 * * *

6 (i) Notwithstanding any provision of state law authorizing a service charge,
7 the Director of Finance must not impose any service charge or other fee
8 because a taxpayer pays the County real property tax in semiannual
9 installments [[unless the Council by resolution, adopted earlier than 90
10 days before the first day of the tax year to which it applies, imposes a
11 service charge]].

12 **Sec. 2. Effective Date.** Subsection 52-2(i), added by Section 1 of this Act,
13 **applies to taxes [[paid]] due in any taxable year that begins on or after July 1, 2000.**

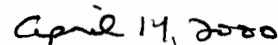
14 *Approved:*

15 
16 Michael L. Subin, President, County Council


Date

16 *Approved:*

17 
18 Douglas M. Durfan, County Executive


Date