

CHAPTER 232

(Senate Bill 1094)

AN ACT concerning

Harford County - Taxing Powers and Revenues

FOR the purpose of providing that the County Council of Harford County shall fix the rate of interest on overdue and arrears property taxes; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 48(a)
Annotated Code of Maryland
(1980 Replacement Volume)

BY adding to

Article 81 - Revenue and Taxes
Section 48(j)
Annotated Code of Maryland
(1980 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

48.

(a) Except in Baltimore City as to city taxes for which provision is made by subsection (e), all ordinary State, county, incorporated city or town, and taxing district taxes, are due and payable without interest as of the first day of July in each taxable year; these taxes are overdue and in arrears on the first day of the succeeding October, and from and after this day of October 1 they shall bear interest (except for the City of Salisbury, as specified in subsection (g) of this section) except for Howard County, as specified in subsection (h) of this section and Anne Arundel County, as specified in subsection (i) of this [subsection] SECTION, AND EXCEPT FOR HARFORD COUNTY AS SPECIFIED IN SUBSECTION (J) OF THIS SECTION, at the rate of $\frac{2}{3}$ of 1 percent for each month or fraction of a month until paid.

(J) TAXES OVERDUE, IN ARREARS, AND PAYABLE TO HARFORD COUNTY SHALL BEAR INTEREST AT THE RATE FIXED BY ORDINANCE OF THE COUNTY COUNCIL OF HARFORD COUNTY.