

Approved May 2, 2006.

CHAPTER 291

(House Bill 7)

AN ACT concerning

Charles County - Property Tax - Payment Deferral

FOR the purpose of authorizing the governing body of Charles County to provide, by law, a certain payment deferral of the county property tax for certain residential real property; requiring the governing body of Charles County under certain circumstances to specify certain amounts, the duration restrictions, and income and age eligibility requirements for the payment deferral; ~~authorizing the governing body of Charles County to provide a tax deferral for certain taxable years under certain circumstances;~~ requiring the payment of certain deferred property taxes under certain circumstances; requiring the governing body of Charles County under certain circumstances to provide certain information in a taxpayer's annual property tax bill; requiring that a payment deferral be authorized by a certain written agreement; requiring certain written agreements to be recorded in certain land records; providing for a certain lien attachment under certain circumstances; providing for the application of this Act; and generally relating to property tax deferrals in Charles County for certain residential real property.

BY adding to

Article - Tax - Property

Section 10-204.4

Annotated Code of Maryland

(2001 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - Property

10-204.4.

(A) NOTWITHSTANDING SUBTITLE 1 OF THIS TITLE, THE GOVERNING BODY OF CHARLES COUNTY MAY AUTHORIZE, BY LAW, A PAYMENT DEFERRAL OF THE COUNTY PROPERTY TAX FOR RESIDENTIAL REAL PROPERTY OCCUPIED AS THE PRINCIPAL RESIDENCE OF THE OWNER.

(B) AN OWNER IS ELIGIBLE FOR A PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION IF THE OWNER OR AT LEAST 1 OF THE OWNERS:

(1) HAS RESIDED IN THE DWELLING FOR A PERIOD OF AT LEAST 5 CONSECUTIVE YEARS; AND