Article - Tax - Property
Section 9-3̶1̶5̶-a̶n̶d̶ 10-201
Annotated Code of Maryland
(As enacted by Chapter ____ (S.B. 1) of the
Acts of the General Assembly of 1985)

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

Article 81 - Revenue and Taxes

48A.

(a) Notwithstanding the provisions of Section 48 of this article, Montgomery County, HOWARD COUNTY, and Prince George's County may authorize by law a procedure permitting a taxpayer to defer the payment of certain increases in county real property taxes on residential property owned and actually occupied as the principal residence of the taxpayer. The amount of the tax which may be deferred is that amount attributable to an assessment increase resulting directly from a government-initiated change in the zoning classification of the property to a higher intensity use.

(b) The county may provide for a limitation on the length of time the taxes may be deferred.

(c) Deferred taxes shall bear interest at the rate specified in Section 48(a) of this article and a lien shall attach to the property for all deferred taxes and interest.

(d) Penalties may not be charged during the period of the deferral on any tax payments deferred under this section.

(e) Montgomery County may provide for the deferral to be retroactive to July 1, 1975.

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-[-(f)-]- (G) (1) Prince George's County may provide for the deferral to apply to taxes due after June 30, 1984, on property rezoned at the initiative of the county after July 1, 1974.

(2) HOWARD COUNTY MAY PROVIDE FOR THE TAX DEFERRAL O̶R̶ C̶R̶E̶D̶I̶T̶ AUTHORIZED BY THIS SECTION TO APPLY TO TAXES DUE AFTER JUNE 30, 1985, ON PROPERTY REZONED AT THE INITIATIVE OF THE COUNTY AFTER JULY 1, 1984.

-[-(g)-]- (H) (1) In Prince George's County, property eligible for the deferral shall be limited to the dwelling and