

(a) Except as otherwise provided in this section, the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may set, by law, a tax penalty against overdue county, municipal corporation, or taxing district total tax liability on property.

(b) A tax penalty may be set only on overdue county, municipal corporation, or taxing district total tax liability on property imposed:

(1) under § 10-102 or § 10-210 of this article, if the Mayor and City Council of Baltimore City or the governing body of the county or of the municipal corporation sets, by law, the tax penalty rate on or before June 30 for the succeeding taxable year;

(2) under § 10-103 of this article, if the Mayor and City Council of Baltimore City or the governing body of the county or of the municipal corporation sets, by law, the tax penalty rate on or before December 31 for the succeeding taxable year;

(3) under § 10-104 of this article, if the Mayor and City Council of Baltimore City or the governing body of the county or of the municipal corporation sets, by law, the tax penalty rate on or before September 30 for the succeeding taxable year; or

(4) under § 10-105 of this article, if the Mayor and City Council of Baltimore City or the governing body of the county or of the municipal corporation sets, by law, the tax penalty rate on or before March 30 for the succeeding taxable year.

(c) The governing body of Montgomery County or of Prince George's County may not charge tax penalties under this subtitle on unpaid county property tax deferred under § 10-201 or § 10-202 of this article before the deferral period expires.

(D) THE GOVERNING BODY OF CALVERT COUNTY OR OF ST. MARY'S COUNTY MAY SET, BY LAW:

(1) A TAX PENALTY RATE FOR OVERDUE TAX ON COMMERCIAL PROPERTY; AND

(2) A SEPARATE TAX PENALTY RATE FOR OVERDUE TAX ON NONCOMMERCIAL PROPERTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 17, 1988.