

## CHAPTER 689

(House Bill 824)

## AN ACT concerning

Property Tax - Payment Deferral -  
Elderly or Disabled Homeowners

FOR the purpose of authorizing the governing body of a county or Baltimore City to grant a payment deferral of county property tax increases on certain residential property owned by certain elderly or disabled persons; providing for certain eligibility requirements for a property owner; requiring a county or Baltimore City that grants a payment deferral to specify certain provisions within certain limitations; requiring the governing body of a county or Baltimore City that grants a payment deferral to provide certain information to the taxpayer; requiring the governing body of a county or Baltimore City that grants a payment deferral to list certain deferred taxes in its tax records; 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 the time a certain payment is due; providing for a lien attachment; prohibiting the charging of penalties during a certain period of time; and generally relating to a payment deferral of county property tax increases for certain residential property owned by certain elderly or disabled persons.

BY adding to

Article - Tax - Property  
Section 10-204  
Annotated Code of Maryland  
(1986 Volume and 1987 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.

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