

Approved May 27, 1993.

CHAPTER 411

(Senate Bill 79)

AN ACT concerning

Property Tax Payment Deferral – ~~Special Taxing Districts~~ Village of Friendship Heights – Elderly or Disabled Homeowners

FOR the purpose of authorizing ~~special taxing districts, subject to concurrence by the governing body of the county in which the special taxing district is located,~~ the village council of Friendship Heights, subject to concurrence by the governing body of Montgomery County, to grant payment deferrals of special taxing district property tax increases on certain residential property owned by certain elderly or disabled persons; providing for certain eligibility requirements for a property owner to qualify for a payment deferral; requiring the ~~special taxing district~~ village council to specify certain provisions within certain limitations; requiring the ~~special taxing district~~ village council to provide certain information to the taxpayer; requiring the ~~special taxing district~~ village council 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 due date of a certain payment; providing for a lien attachment; prohibiting the charging of penalties during a certain period of time; and generally relating to a payment deferral of special taxing district property tax increases for certain residential property owned by certain elderly or disabled persons in the village of Friendship Heights.

BY adding to

~~Article Tax Property~~

~~Section 10-204.3~~

~~Annotated Code of Maryland~~

~~(1986 Volume and 1992 Supplement)~~

The Public Local Laws of Montgomery County

Section 66-3

Article 16. – Public Local Laws of Maryland

(1984 Edition and November 1992 Supplement, as amended)

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