

CHAPTER 151

(House Bill 948)

AN ACT concerning

Partial-Year Property Taxation - Newly Annexed Properties Within Municipal Corporations

FOR the purpose of providing that properties newly annexed into a municipal corporation during a period shall be treated as initially added to the tax ~~bill~~ roll during that period for purposes of certain provisions of law providing for partial-year property taxation; providing that the imposition of certain partial-year municipal corporation property taxes does not affect any county tax setoff; providing that county billing and collection expenses associated with the collection of certain partial-year municipal corporation property taxes are payable by the affected municipal corporation; and generally relating to authorizing municipal corporations to collect property taxes on properties newly annexed into a municipal corporation.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 10-101

Annotated Code of Maryland

(1994 Replacement Volume and 2000 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 10-103 through 10-105

Annotated Code of Maryland

(1994 Replacement Volume and 2000 Supplement)

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

Article - Tax - Property

10-101.

(A) In this title, "property tax" includes a taxing district tax.

(B) (1) FOR PURPOSES OF THIS TITLE, PROPERTY NEWLY ANNEXED INTO A MUNICIPAL CORPORATION DURING A PERIOD SHALL BE TREATED AS INITIALLY ADDED TO THE TAX ROLL FOR THAT PERIOD.

(2) THE IMPOSITION OF THE MUNICIPAL PROPERTY TAX FOR A PARTIAL YEAR ON PROPERTY NEWLY ANNEXED INTO A MUNICIPAL CORPORATION SHALL HAVE NO EFFECT ON THE TAX SETOFF UNDER § 6-305 OR § 6-306 OF THIS ARTICLE.