

COUNTY LOCAL LAWS

Bill No. 66-90

AN ACT concerning

Property Tax Credit

FOR the purpose of establishing a homestead property tax credit.

BY adding

Section 11-46.2

Article IV. Property Taxes and Tax Sales

Title "Finance and Taxation"

Baltimore County Code, 1978, 1987 Cumulative Supplement, as amended.

Effective Date July 1, 1990.

Bill No. 87-90

AN ACT concerning

Title 11 "Finance and Taxation"

FOR the purpose of repealing sections dealing with the authority to appoint personnel, the composition of the board of finance, the forwarding to the board of finance of the capital program, the limitation on the amount of outstanding evidences of indebtedness, tax books, monthly account of funds, settlement for county taxes biennially, records of receipts and disbursements, ~~definitions~~, acquiring and maintaining public facilities, limitations on such financing, procedure for borrowing, disposition of money borrowed, full faith and credit of county, refunding bonds interim certificates, referendum procedure, interpretation and effect of the article, expenses and salary of supervisor of assessments, service of tax sales, procedure for levying against property, fees of director of finance, duty to collect fees, special tax levies of village of Towson; repealing and reenacting sections dealing with capital expenditures, reserve for capital improvements, proposal to issue bonds, general obligation bonds, taxing powers, license fees, authority to appoint certain banks as agents, tax payments, cash management, interfund borrowing, issuance of lien certificates, change for worthless instruments, obligations exempt from certain taxation, manufacturer's tax exemption, commercial inventory exemption, notice of publication of tax bills, supplemental property tax credit, payment of taxes in installments, time for holding tax sales, purchase of real property by county at tax sale, authority to sell such property, authority of county to guarantee title, reports and payments to director, definitions, levy and amount of property transfer tax, valuation of property, receipt for payment of transfer tax, exemptions, penalties for late payment of transient occupancy tax, failure to pay such tax, amount of recordation tax, and local tax on income.

BY repealing

Sections 11-1 through 11-3, 11-14, 11-18, 11-23 through 11-25, ~~11-28~~ 11-29