

Article - Tax - Property

Section 10-204.2

Annotated Code of Maryland

(1986 Volume and 1991 Supplement)

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

Article - Tax - Property

10-204.2.

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

(B) AN OWNER IS ELIGIBLE FOR A PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION IF THE OWNER OR AT LEAST 1 OF THE OWNERS:

(1) HAS RESIDED IN THE DWELLING FOR A PERIOD OF AT LEAST 5 CONSECUTIVE YEARS;

(2) (I) IS AT LEAST 65 YEARS OF AGE;

(II) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED AND HAS QUALIFIED FOR BENEFITS UNDER:

1. THE SOCIAL SECURITY ACT;

2. THE RAILROAD RETIREMENT ACT;

3. ANY FEDERAL ACT FOR MEMBERS OF THE UNITED STATES ARMED FORCES; OR

4. ANY FEDERAL RETIREMENT SYSTEM; OR

(III) HAS BEEN FOUND PERMANENTLY AND TOTALLY DISABLED BY A COUNTY HEALTH OFFICER OR THE BALTIMORE CITY COMMISSIONER OF HEALTH; AND

(3) MEETS THE INCOME ELIGIBILITY REQUIREMENTS DETERMINED UNDER SUBSECTION (C) OF THIS SECTION.

(C) THE GOVERNING BODY OF A MUNICIPAL CORPORATION THAT AUTHORIZES A PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION SHALL SPECIFY: