

residential real property in Montgomery County, is decodified in light of the June 30, 1985, sunset date.

SUBTITLE 3. REDUCTIONS IN PAYMENT.

PART I. DISCOUNTS.

10-301. DISCOUNT FOR PAYMENT OF COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX AND SPECIAL TAXING DISTRICT CHARGES.

(A) AUTHORITY AND PROCEDURE -- IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED BY SUBSECTION (B) OF THIS SECTION OR § 10-205 OF THIS TITLE, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY AUTHORIZE, BY LAW, A DISCOUNT, IF THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX, AS APPLICABLE, OR APPROPRIATE TAX DISTRICT CHARGE THAT IS DUE IS PAID DURING THE GRACE PERIOD PROVIDED BY § 10-102(B) OF THIS TITLE.

(B) AMOUNT OF DISCOUNT MANDATED.

IF THE COUNTY PROPERTY TAX IS PAID DURING THE GRACE PERIOD, THE DISCOUNT ON THE COUNTY PROPERTY TAX:

(1) ON PROPERTY IN GARRETT COUNTY IS:

- (I) 5% IN JULY;
- (II) 4% IN AUGUST; AND
- (III) 3% IN SEPTEMBER; AND

(2) ON REAL PROPERTY IN BALTIMORE COUNTY:

- (I) 2% IN JULY; AND
- (II) 1% IN AUGUST.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 48(b)(2) and (1), except as that paragraph related to penalties.

In subsection (a) of this section, the introductory language, "[e]xcept as otherwise provided by subsection (b) of this section or § 10-205 of this title", is added to clarify the restrictions on this subsection.

Also in subsection (a) of this section, the reference to the "governing body" of a municipal corporation is added for clarity.

Also in subsection (a) of this section, the reference