

YEAR.

(C) LIMITATION FOR MONTGOMERY COUNTY OR PRINCE GEORGE'S COUNTY DEFERRAL PERIOD.

THE GOVERNING BODY OF MONTGOMERY COUNTY OR OF PRINCE GEORGE'S COUNTY MAY NOT CHARGE TAX PENALTIES UNDER THIS SUBTITLE ON UNPAID COUNTY PROPERTY TAX DEFERRED UNDER § 10-201 OR § 10-202 OF THIS ARTICLE BEFORE THE DEFERRAL PERIOD EXPIRES.

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language substituted for the fourth through the sixth clauses of Art. 81, § 48(e), as those clauses related to penalties, and, as it related to penalties, (b)(1), and, as it related to penalties, the fourth sentence of § 49B, and, as those sentences related to penalties, the sixth sentence of § 50(b) and the fifth sentences of (c) and (d).

The substituted language states expressly that the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation may provide for a tax penalty or county, municipal corporation, or taxing district total tax liability on property if authorizing legislation is passed in advance of the due dates. Because of the numerous variations in due dates and grace periods under §§ 10-102 through 10-105 of this article, the due dates and grace periods are cross-referenced and not enumerated.

Subsection (c) of this section is new language derived without substantive change from former Art. 81, § 48A(d).

Defined terms: "County" § 1-101
 "County property tax" § 1-101
 "Governing body" § 1-101 "Law" § 1-101
 "Municipal corporation" § 1-101 "Taxable year" § 1-101
 "Total tax liability on property" § 14-101

14-703. TAX PENALTY -- WHEN TIMELY PAYMENT NOT MADE.

IF A PERSON FAILS TO PAY PROPERTY TAX WHEN REQUIRED BY THIS ARTICLE, THE PERSON SHALL PAY A TAX PENALTY ON THE TOTAL TAX LIABILITY ON PROPERTY FOR EACH MONTH OR FRACTION OF A MONTH FROM THE DATE THE PROPERTY TAX IS REQUIRED TO BE PAID UNDER TITLE 10 OF THIS ARTICLE TO THE DATE THE TAX IS PAID.

REVISOR'S NOTE: This section is new language added to state expressly the act that is subject to the tax penalty and the penalty period.

Defined terms: "Person" § 1-101
 "Property tax" § 1-101