COUNTY COUNCIL
FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: Council President Riemer

AN EXPEDITED ACT to:
(1)   authorize the advance payment of real property tax;
(2)   establish the method of calculating an advance payment of real property tax;
(3)   authorize the Director of Finance to bill for underpayments and refund overpayments; and
(4)   generally amend the law governing real property payments.

By adding
    Montgomery County Code
    Chapter 52, Taxation
    Section 52-2A

Boldface	*Heading or defined term.*
Underlining	*Added to existing law by original bill.*
[Single boldface brackets]	*Deleted from existing law by original bill.*
Double underlining	*Added by amendment.*
[[Double boldface brackets]]	*Deleted from existing law or the bill by amendment.*
* * *	*Existing law unaffected by bill.*

The County Council for Montgomery County, Maryland approves the following Act:

1   **Sec. 1.   Section 52-2A is added as follows:**

2   **52-2A.   Advance payment of real property tax.**

3   (a)   *Payment Authorized.* A property owner may make advance payment of

4   County real property tax in accordance with the provisions of MD Code,

5   Tax - Property, § 10-205, as amended.

6   (b)   *Calculation of Payment.* The advance payment must be calculated by

7   applying the current County property tax rate to the assessment of the

8   property owner's real property for the prior year.

9   (c)   *Application of Payment.* The Director of Finance must apply the advance

10   payment first to any balance due appearing on the Real Property

11   Consolidated Tax Bill for the property for which the advance payment is

12   tendered. The Director of Finance must apply any remaining amount of

13   the advance payment as a credit against the total liability as finally

14   determined by the Director on the next ensuing Real Property

15   Consolidated Tax Bill for the property for which the advance payment

16   has been made.

17   (d)   *Overpayment and Interest.* If the advance payment exceeds the total

18   liability shown on the next ensuing Real Property Consolidated Tax Bill

19   for the property for which the advance payment has been made, the

20   Director of Finance must send a refund to the property owner. The

21   County must not pay interest on the advance payment, including any

22   refund attributable to the advance payment.

23   (e)   *Separate fund required.* The Department of Finance must segregate funds

24   received under this Section from other revenue the County collects.

25   (f)   *Report.* By January 30 each year, the Department of Finance must send a

26   report to the County Executive and County Council on the amount of

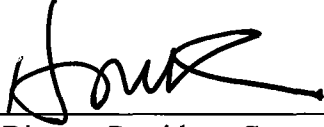27   advance payments received in the previous calendar year.

28   **Sec. 2.**   **Implementation Authority.**

29   The Director of Finance may take all steps necessary to implement this Act,

30 including requiring the property owner to execute a form prepared by the Director.

31 The form may contain a statement that the property owner acknowledges that the

32 County makes no representation as to whether the advance payment may be

33 deducted for Federal income tax purposes.

34   **Sec. 3.**   **Expedited and Retroactive Effective Date.**

35   The Council declares that this legislation is necessary for the immediate

36 protection of the public interest. This Act takes effect on December 26, 2017. The

37 amendments in Section 1 apply to advance payments made on or after December 26,
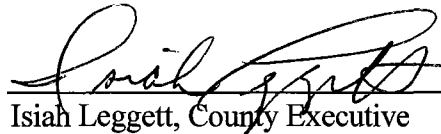
38 2017.

Approved:

_____   12-26-2017
Hans D. Riemer, President, County Council   Date

Approved:

_____   Dec 26 2017
Isiah Leggett, County Executive   Date

This is a correct copy of Council action.

_____   Dec 26, 2017
Linda M. Lauer   Date
Clerk of the Council