

FINAL

AMENDED  
October 17, 2016

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2016, Legislative Day No.

Bill No. 69-16

Introduced by Mr. Fink, Chairman  
(by request of the County Executive)

By the County Council, September 19, 2016

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Introduced and first read on September 19, 2016  
Public Hearing set for and held on October 17, 2016  
Bill AMENDED and VOTED ON October 17, 2016  
Bill Expires on December 23, 2016

By Order: Elizabeth E. Jones, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Property Taxes, Capital Facility Connection Charges and  
2 ~~Deferrals~~, Stormwater Remediation Fees – Interest and Penalties  
3

4 FOR the purpose of decreasing the interest rate on overdue property taxes; imposing a  
5 penalty on overdue property taxes; providing that the repayment of property taxes  
6 associated with the termination of the elderly or disabled homeowners tax deferral,  
7 the agricultural land tax credit, the Airport Noise Zone tax credit, the conservation  
8 land tax credit, and the historic preservation tax credit are subject to the same interest  
9 decrease and penalty as overdue property taxes; providing that overdue capital facility  
10 connection charges and ~~capital facility connection deferral fees~~ are subject to the  
11 same interest decrease and penalty as overdue property taxes; providing that penalties  
12 on overdue stormwater remediation fees may be waived; providing for a delayed  
13 effective date; and generally relating to the interest rate and penalties on overdue  
14 property taxes and other charges.  
15

16 BY repealing and reenacting, with amendments: §§ 4-1-103; 4-2-203(e); 4-2-301(g); 4-2-  
17 302(f); 4-2-307(g); 4-2-311(h); 13-5-403(h)(2); and 13-7-103(q)  
18 Anne Arundel County Code (2005, as amended)  
19

20 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*  
21 *Maryland, That Section(s) of the Anne Arundel County Code (2005, as amended) read as*

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[Brackets] indicate matter stricken from existing law.  
Underlining indicates amendments to bill.  
~~Strikeover~~ indicates matter stricken from bill by amendment.

1 follows:

2  
3 **ARTICLE 4. GENERAL PROVISIONS**

4  
5 **TITLE 1. REAL AND PERSONAL PROPERTY TAXES**

6  
7 **4-1-103. Interest on overdue taxes.**

8  
9 All overdue property taxes shall accrue interest at the rate of [1%] 0.5% per month, or  
10 fraction of a month, AND A PENALTY OF 0.5% PER MONTH, OR FRACTION OF A MONTH,  
11 from the time that the taxes become overdue until they are paid.  
12

13 **TITLE 2. REAL PROPERTY TAXES**

14  
15 **4-2-203. Deferral for elderly or disabled homeowners.**

16  
17 (e) **Time for payment and interest rate.** The total amount of County property tax  
18 deferred shall be due and payable at the end of the 50-year duration of the deferral, when  
19 the eligible owner dies, or immediately on transfer of ownership of the property for  
20 which the property tax has been deferred. No interest shall accrue on the amount deferred  
21 if paid when due. Thereafter, interest AND PENALTIES shall accrue on the unpaid balance  
22 at the [rate] RATES described in § 4-1-103.  
23

24 **4-2-301. Agricultural land.**

25  
26 (g) **Termination.** If a landowner terminates a property as an agricultural preservation  
27 district or a County agricultural district before the expiration of any 10-year period  
28 without the approval of the State or County, the landowner shall be liable for all property  
29 taxes that any owner of the property would have been liable for if the property tax credit  
30 had not been granted under this section and interest AND PENALTIES on those taxes  
31 computed as provided under § 4-1-103. The granting of an easement to the County or  
32 Maryland Agricultural Land Preservation Foundation does not terminate the tax credit.  
33

34 **4-2-302. Airport Noise Zone.**

35  
36 (f) **Termination.** If a landowner terminates the residential use or the owner-occupied  
37 status of the property during a year for which a credit was granted, the landowner shall be  
38 liable for all property taxes that the owner would have been liable for if the property tax  
39 credit had not been granted under this section and all interest AND PENALTIES on those  
40 taxes computed in the manner provided under § 4-1-103.  
41

42 **4-2-307. Conservation land.**

43  
44 (g) **Duration and termination.** The tax credit shall be granted for a period of five  
45 taxable years after an application for the tax credit or for continuation of the tax credit is  
46 approved, so long as the property meets the definition of "conservation land" and meets  
47 the other requirements of this section. If the perpetual conservation easement on the real  
48 property is terminated, the property no longer meets the definition of "conservation land",  
49 or if the land trust sells the real property to a person other than a government agency, the

1 property owner shall be liable for all property taxes that the property owner should have  
2 been liable for if the property tax credit had not been granted under this section and all  
3 interest AND PENALTIES on those taxes computed as provided under § 4-1-103.  
4

5 **4-2-311. Historic preservation tax credit.**  
6

7 (h) **Termination.** The tax credit shall terminate if the property is altered by the  
8 owner and no longer complies with the standards by which it became eligible for the  
9 credit as a historically valuable structure, or if the owner fails to comply with the terms of  
10 the perpetual easement. The property owner shall be required to refund the entire amount  
11 of the tax credit, including interest AND PENALTIES computed in the manner provided  
12 under § 4-1-103 and from the date the credit was first granted to the County if a tax  
13 credit is terminated under this section. Upon full repayment of the tax credit, including  
14 any interest AND PENALTIES, the easement granted under subsection (c)(1) shall be  
15 released by the County. Any amounts not paid in full within thirty days of termination of  
16 the credit shall be collected pursuant to § 1-9-101 of this Code.  
17

18 **ARTICLE 13. PUBLIC WORKS**  
19

20 **TITLE 5. UTILITIES**  
21

22 **13-5-403. Charges and fees for property subject to adequate public facilities.**  
23

24 (h) **Penalty; interest.**  
25

26 (2) An overdue capital facility connection charge ~~and capital facility connection~~  
27 ~~deferral fee~~ shall accrue interest AND PENALTIES in accordance with § 4-1-103 of this  
28 Code. The Controller may waive the interest AND PENALTIES accrued in accordance with  
29 § 4-1-103 of this Code on a capital facility connection charge ~~and capital facility~~  
30 ~~connection deferral fee~~ no more than once during a calendar year if a bill for the capital  
31 facility connection charge ~~and capital facility connection deferral fee~~ is not received due  
32 to incorrect owner or address information, or for other reasons as approved by the  
33 Controller in consultation with the Director.  
34

35 **TITLE 7. WATERSHED PROTECTION AND RESTORATION PROGRAM**  
36

37 **13-7-103. Stormwater remediation fee.**  
38

39 (q) **Waiver of interest on overdue fees.**  
40

41 (1) The Controller may authorize a one-time waiver of interest AND PENALTIES  
42 accrued in accordance with § 4-1-103 of this Code on an overdue stormwater remediation  
43 fee between 2013 and the date of the waiver if:  
44

45 (i) the overdue stormwater remediation fee is imposed on a nonresidential  
46 property exempt from real property tax under the Tax-Property Article of the State Code,  
47 and no real property taxes were assessed against the property as of June 15, 2013;  
48

49 (ii) the stormwater remediation fee imposed on the property has not been paid in

1 whole or in part since June 15, 2013; and

2  
3 (iii) there is an incorrect mailing address on file with the State Department of  
4 Assessments and Taxation for the owner of the property subject to interest on an overdue  
5 stormwater remediation fee.

6  
7 (2) Once interest [is] AND PENALTIES ARE waived under this subsection, [it] THEY  
8 may not be waived again for the same property.

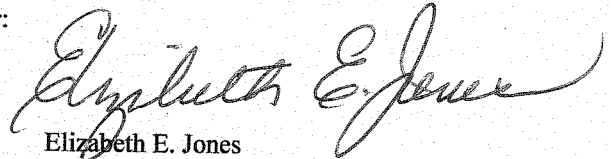
9  
10 (3) Notwithstanding this subsection, the County may collect, in accordance with § 1-  
11 9-101 of this Code or any provision of State or County law, an overdue stormwater  
12 remediation fee and any interest OR PENALTY that is not waived.

13  
14 SECTION 2. *And be it further enacted*, That this Ordinance shall take effect July 1,  
15 2017.

AMENDMENT ADOPTED: October 17, 2016

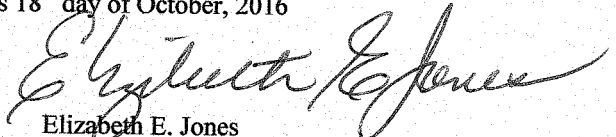
READ AND PASSED this 17<sup>th</sup> day of October, 2016

By Order:



Elizabeth E. Jones  
Administrative Officer

PRESENTED to the County Executive for his approval this 18<sup>th</sup> day of October, 2016



Elizabeth E. Jones  
Administrative Officer

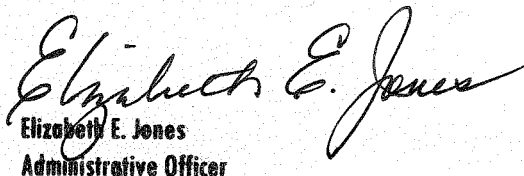
APPROVED AND ENACTED this 24 day of October, 2016



Steven R. Schuh  
County Executive

EFFECTIVE DATE: December 8, 2016

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.  
69-16 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES  
OF THE COUNTY COUNCIL.



Elizabeth E. Jones  
Administrative Officer