

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2021, Legislative Day No. 24

Bill No. 115-21

Introduced by Ms. Rodvien, Chair  
(by request of the County Executive)

By the County Council, December 20, 2021

Introduced and first read on December 20, 2021  
Public Hearing set for and held on January 18, 2022  
Public Hearing on AMENDED bill set for and held on February 7, 2022  
Bill Expires March 25, 2022

By Order: Laura Corby, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Real and Personal  
2 Property Taxes – Late Interest and Penalties

3  
4 FOR the purpose of allowing the waiver of interest and penalties on overdue property taxes  
5 due to County error or billing or payment delays due to certain events or issues affecting  
6 multiple property owners; providing for the application of this Ordinance; and  
7 generally relating to finance, taxation, and budget.

8  
9 BY repealing and reenacting, with amendments: § 4-1-103  
10 Anne Arundel County Code (2005, as amended)

11  
12 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*  
13 That Section(s) of the Anne Arundel County Code (2005, as amended) read as follows:

14  
15 **ARTICLE 4. FINANCE, TAXATION, AND BUDGET**

16  
17 **TITLE 1. REAL AND PERSONAL PROPERTY TAXES**

18  
19 **4-1-103. Interest rate on overdue taxes.**

20  
21 All overdue property taxes shall accrue interest at the rate of 0.5% per month, or  
22 fraction of a month, and a penalty of 0.5% per month, or fraction of a month, from the time

EXPLANATION: CAPITALS indicate new matter added to existing law.  
[[Brackets]] indicate matter deleted from existing law.  
Captions and taglines in **bold** in this bill are catchwords and are not law.  
Underlining indicates matter added to bill by amendment.  
~~Strikeover~~ indicates matter removed from bill by amendment.

1 that the taxes become overdue until they are paid. THE CONTROLLER ~~MAY~~ SHALL WAIVE  
2 THE INTEREST AND PENALTY UPON MAKING A DETERMINATION THAT A LATE PAYMENT  
3 IS A RESULT OF A COUNTY ERROR. ~~OR THE CONTROLLER MAY WAIVE THE INTEREST AND~~  
4 PENALTY UPON MAKING A DETERMINATION THAT AN EVENT OR ISSUE BEYOND A  
5 PROPERTY OWNER'S CONTROL HAS RESULTED IN BILLING OR PAYMENT DELAYS FOR  
6 MULTIPLE PROPERTY OWNERS, SUCH AS A STATE OF EMERGENCY OR UNITED STATES  
7 POSTAL SERVICE DELIVERY DELAY.

8  
9 SECTION. 2. *And be it further enacted*, That the provisions of this Ordinance shall be  
10 construed to apply retroactively and shall be applied to and interpreted to affect any  
11 overdue property taxes that began to accrue on or after October 1, 2021.

12  
13 SECTION 3. *And be it further enacted*, That this Ordinance shall take effect 45 days  
14 from the date it becomes law.

AMENDMENTS ADOPTED: January 18, 2022

READ AND PASSED this 7<sup>th</sup> day of February, 2022

By Order:



Laura Corby  
Administrative Officer

PRESENTED to the County Executive for his approval this 8<sup>th</sup> day of February, 2022



Laura Corby  
Administrative Officer

APPROVED AND ENACTED this 11<sup>th</sup> day of February, 2022



Steuart Pittman  
County Executive

EFFECTIVE DATE: March 28, 2022

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF  
BILL NO. 115-21 THE ORIGINAL OF WHICH IS RETAINED IN THE  
FILES OF THE COUNTY COUNCIL.



Laura Corby  
Administrative Officer