

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2009, Legislative Day No. 29

Bill No. 55-09

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

and

Mr. Jones, Mr. Middlebrooks, Mr. Dillon, Mr. Benoit,  
Ms. Vitale, Mr. Cohen, and Mr. Reilly

By the County Council, June 15, 2009

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Introduced and first read on June 15, 2009  
Public Hearing set for July 20, 2009  
Bill Expires September 18, 2009

By Order: Judy C. Holmes, Administrative Officer

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A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation, and Budget – Property Tax Payment  
2 Deferral for Elderly or Disabled Homeowners

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4 FOR the purpose of reducing the interest rate on deferred property taxes; providing for the  
5 retroactive effect of the reduction; providing for the applicability of this Ordinance; and  
6 generally relating to the real property tax payment deferral for certain elderly or disabled  
7 homeowners.

8  
9 BY repealing and reenacting, with amendments: § 4-2-203(e)  
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:

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

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17 **TITLE 2. REAL PROPERTY TAXES**

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19 **4-2-203. Deferral for elderly or disabled homeowners.**

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EXPLANATION: CAPITALS indicate new matter added to existing law.  
[Brackets] indicate matter stricken from existing law.

1       (e) **Time for payment and interest rate.** The total amount of County property tax  
2 deferred [plus interest calculated at the rate of 6% per year] shall be due and payable when  
3 the homeowner ceases to be eligible for the deferral under subsection (b) or at the end of the  
4 50-year duration of the deferral. NO INTEREST SHALL ACCRUE ON THE AMOUNT DEFERRED IF  
5 PAID WHEN DUE. THEREAFTER, INTEREST SHALL ACCRUE ON THE UNPAID BALANCE AT THE  
6 RATE DESCRIBED IN § 4-1-103.

7  
8       SECTION 2. *And be it further enacted,* That this Ordinance shall be construed to apply  
9 retroactively and shall be applied to and interpreted to affect the interest rate on tax deferred  
10 pursuant to any Agreement under § 4-2-203(j) of the Anne Arundel County Code (2005, as  
11 amended) regardless of the date of the Agreement, as long as the tax deferred plus interest  
12 was not due and payable in accordance with § 4-2-203(e) of the Anne Arundel County Code  
13 (2005, as amended) before the effective date of this Ordinance.

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