

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 10-0469

Introduced by: The Council President
At the request of: The Administration (Department of Finance)
Introduced and read first time: April 12, 2010
Assigned to: Taxation, Finance and Economic Development Committee

Committee Report: Favorable
Council action: Adopted
Read second time: June 7, 2010

AN ORDINANCE CONCERNING

Property Tax – Discount for Early Payment

FOR the purpose of changing the time allotted for the early-payment property-tax discount and the rate of the discount; correcting, clarifying, and conforming related provisions; providing for a special effective date; and generally relating to the imposition and collection of a local tax on real estate, chattels real, and personal property.

BY repealing and reordaining, with amendments

Article 28 - Taxes
Section(s) 6-1
Baltimore City Code
(Edition 2000)

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the Laws of Baltimore City read as follows:

Baltimore City Code

Article 28. Taxes

Subtitle 6. Discounts, Interest, and Penalties

§ 6-1. Discounts authorized.

[The Director of Finance is hereby authorized and directed to allow on] ON all bills for taxes for municipal purposes for real estate, chattels real, and personal property levied and imposed for [the] A taxable year [beginning July 1, 1969, and for each taxable year thereafter], THE DIRECTOR OF FINANCE SHALL ALLOW a discount of [1%] 0.5% if paid on or before July 31[, and a discount of ½% if paid on or before August 31].

SECTION 2. AND BE IT FURTHER ORDAINED, That the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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1 **SECTION 3. AND BE IT FURTHER ORDAINED,** That the changes made by this Ordinance first
2 apply to the taxable year beginning July 1, 2010.

3 **SECTION 4. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it
4 is enacted.

Certified as duly passed this _____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,
this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City