

**CITY OF BALTIMORE
COUNCIL BILL 10-0469
(First Reader)**

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

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Baltimore Development Corporation,
Department of Finance

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax – Discount for Early Payment**

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

7 BY repealing and reordaining, with amendments

8 Article 28 - Taxes
9 Section(s) 6-1
10 Baltimore City Code
11 (Edition 2000)

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

14 **Baltimore City Code**

15 **Article 28. Taxes**

16 **Subtitle 6. Discounts, Interest, and Penalties**

17 **§ 6-1. Discounts authorized.**

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

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

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

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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.