PROPERTY.

REVISOR'S NOTE: This section is new language substituted for former Art. 81, § 12F-7(e), as that section related to penalties, and for the third sentence of § 12F-1(a)(9), as that sentence related to penalties. It is stated as a general provision to clarify that tax penalties are charged against the total tax liability on property.

The General Assembly may wish to consider the types of taxes and charges on which civil penalties may be imposed.

Defined term: "Total tax liability on property" § 14-101

14-702. COUNTY OR MUNICIPAL CORPORATION PENALTY AUTHORIZED.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY SET, BY LAW, A TAX PENALTY AGAINST OVERDUE COUNTY, MUNICIPAL CORPORATION, OR TAXING DISTRICT TOTAL TAX LIABILITY ON PROPERTY.

(B) LIMITATIONS.

A TAX PENALTY MAY BE SET ONLY ON OVERDUE COUNTY, MUNICIPAL CORPORATION, OR TAXING DISTRICT TOTAL TAX LIABILITY ON PROPERTY IMPOSED:

(1) UNDER § 10-102 OR § 10-210 OF THIS ARTICLE, IF THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF THE COUNTY OR OF THE MUNICIPAL CORPORATION SETS, BY LAW, THE TAX PENALTY RATE ON OR BEFORE JUNE 30 FOR THE SUCCEEDING TAXABLE YEAR;

(2) UNDER § 10-103 OF THIS ARTICLE, IF THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF THE COUNTY OR OF THE MUNICIPAL CORPORATION SETS, BY LAW, THE TAX PENALTY RATE ON OR BEFORE DECEMBER 31 FOR THE SUCCEEDING TAXABLE YEAR;

(3) UNDER § 10-104 OF THIS ARTICLE, IF THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF THE COUNTY OR OF THE MUNICIPAL CORPORATION SETS, BY LAW, THE TAX PENALTY RATE ON OR BEFORE SEPTEMBER 30 FOR THE SUCCEEDING TAXABLE YEAR; OR

(4) UNDER § 10-105 OF THIS ARTICLE, IF THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF THE COUNTY OR OF THE MUNICIPAL CORPORATION SETS, BY LAW, THE TAX PENALTY RATE ON OR BEFORE MARCH 30 FOR THE SUCCEEDING TAXABLE