

## **CHAPTER 2**

### **ASSESSMENTS AND TAXATION AND FEES<sup>1</sup>**

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§ 2-106. Research and Development Tax Credit.

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#### **Section 2-101. Duties of clerk and treasurer and/or city manager.**

The clerk and treasurer and/or city manager, in addition to his other duties, shall make a list of all real and personal property in the City of Mount Rainier, from the assessment records of the supervisor of assessments for Prince George's County, Maryland with the amount assessed, on or before the first day of March in each year.

#### **Section 2-102. County assessments adopted.**

The state and county assessments made by the county council of Prince George's County, Maryland, from time to time, against all real and personal property in the City of Mount Rainier are hereby adopted as the assessments for the City of Mount Rainier on which all property taxes shall be levied.

#### **Section 2-103.A Annual levy.**

On or before the last day of June in each year, the Mayor and City Council shall make the annual levy of taxes for general city purposes and such levy shall be applicable to the property shown on the list provided for in Section 2-102 hereof.

With respect to real property taxes, the County shall issue consolidated tax bills to taxpayers in Mount Rainier.

With respect to personal property taxes, the City shall issue tax bills after being notified by the State or County of the assessed value of personal property.

(Ord. 2-99, 2/2/99) (Ord. 13-98, 6/16/98)

#### **Section 2-103.B. Late fees.**

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<sup>1</sup>**Cross reference** - Administration, Ch. 1.

1. Personal property taxes shall be due and payable 30 days after the date of the tax bill, and shall bear interest from the 31<sup>st</sup> day, at the rate of one and two-thirds ( 1 2/3) per month (20% per year) for each month that the personal property tax is delinquent.
2. With respect to various service charges and user fees that the City may from time to time impose, payment shall be due and payable 30 days after the date of the bill, and shall bear interest from the 31<sup>st</sup> day, at the rate of one and two-thirds (1 2/3) per month that the service charges or user fees have not been paid.  
(Ord. 2-2004, 05/04/2004)

### **Section 2-103.C. Non-negotiable Check Fees.**

When a check used to make a payment to the City is not negotiable for any reason, such as insufficient funds or no account, a fee of \$35 shall be charged, to cover the City's bank fees and handling charges. The City Manager shall promulgate and implement regulations with respect to subsequent re-deposits, if any, of a non-negotiable check.

(Ord. 9-99, 6/1/99)

### **Section 2-104. Fiscal year.**

All taxes shall be levied for the fiscal year pursuant to Article 81 of the Annotated Code of Maryland (1957 edition, as amended).

### **Section 2-105. Deposit of money collected by the clerk and treasurer and/or city manager.**

The city clerk and treasurer and/or city manager shall turn over to the city, at least once a week, all money collected by him for the use of the city, by depositing the same to the credit of the mayor and city council of Mount Rainier in such banking institutions as shall be hereafter designated by the said mayor and city council, provided, however, that the city clerk and treasurer and/or city manager shall be and he is hereby authorized to keep not to exceed two hundred dollars (\$200) at any one time as a petty cash fund. All funds on deposit in the bank which may be designated, shall be paid out by checks signed by the city clerk and treasurer and/or city manager only when countersigned by the mayor or any sworn council member and upon orders duly passed by the mayor and city council, or in pursuance of the ordinances duly passed by them.

### **Section 2-106. Research and Development Tax Credit.**

- A. There is hereby established a property tax credit against the City property tax imposed on machinery, equipment, materials and supplies:
  1. that are consumed in or used primarily in research and development; and
  2. The sale or use of which is exempt from the sales and use tax under Section 11-210 or Section 11-217 of the Tax-General Article of the Annotated Code of Maryland.
- B. As used in this section, "research and development" means:

1. basic and applied research in the sciences and engineering; and
  2. the design, development, and governmentally required pre-market testing of prototypes, products and processes.
- C. As used in this section "research and development" does not include:
1. market research;
  2. research in the social sciences or psychology and other nontechnical activities;
  3. routine product testing;
  4. sales services;
  5. technical and nontechnical services; or
  6. research and development of a public utility.
- D. The amount of the tax credit granted hereby is equal to the City property tax imposed on the assessment of the property described in Subsection (a), above, in excess of twenty-five percent (25%) of the original cost of the property.
- E. Application for the tax credit established herein shall be made in the manner prescribed by regulations adopted by the Department of Assessments and Taxation of the State of Maryland.
- F. The tax credit established herein shall take effect for the taxable year beginning July 1, 1994, and for each taxable year thereafter, and shall apply to eligible personal property acquired or transferred into the City after January 1, 1994.
- G. The Council shall review the economic impact of this tax credit after four years of its implementation.
- H. Upon enactment, a copy of this bill shall be submitted to the Department of Assessments and Taxation of the State of Maryland.
- I. This ordinance shall take effect forty-five (45) calendar days after it becomes law.  
(Ord. 1-94, 2/27/94)

**§2-107**

**ASSESSMENT AND TAXATION**

**§2-107**

**Section 2-107. Local Supplement to State Homeowners' Property Tax Credit Program.**

- A. Definitions.
1. "Eligible homeowner" means a taxpayer within the City who has qualified for the

State of Maryland Homeowners' Property Tax Credit Program provided by Section 9-104 of the Tax-Property Article of the *Annotated Code of Maryland*, as amended.

2. "Tax year: means July 1<sup>st</sup> to June 30<sup>th</sup>, both inclusive, for which the City computes, imposes, and collects real property tax.
3. "Total City of Mount Rainier real property tax" means the sum of all City real property taxes which an eligible homeowner has property tax liability in a tax year, but does not include City special assessments and charges or interest and penalties on overdue real property tax.

B. Amount.

1. A homeowner's property tax credit local supplement shall be allowed to eligible homeowners against the total City of Mount Rainier real property tax paid by the eligible homeowner for the tax year in which the local supplement is sought.
2. The amount of the homeowner's property tax credit local supplement shall be equal to ten percent (10%) of the eligible homeowner's state homeowner's property tax credit for the tax year in which the local supplement is sought.
3. The amount of the homeowner's property tax credit local supplement shall not exceed the total City of Mount Rainier real property tax paid by the eligible homeowner for the tax year in which the local supplement is sought.

C. Eligibility.

1. In order to receive the homeowner's property tax credit local supplement, an eligible homeowner must:
  - a. Be included on a list of eligible homeowners provided to the City by the Maryland State Department of Assessments and Taxation; and
  - b. Have paid his or her total City of Mount Rainier real property tax for the tax year in which the local supplement is sought.

2. Once the eligibility criteria established by subsection C.1. of this section have been met, the City Manager, or his or her designee, shall deliver to or mail the eligible homeowner, by first-class United States mail directed to the address listed in the tax records for the homeowner or to such other address as the homeowner requests, a check for the amount of the City homeowner's tax credit local supplement.

**SECTION 2.** This Ordinance shall take effect for the tax year beginning July 1, 2007.