

## **Charter Amendment 1-17**

### **Collection of Taxes**

#### **Staff Report**

**FOR** the purpose of removing the 3-year limit for the City to collect property taxes; authorizing collection of taxes in the manner prescribed by the Annotated Code of Maryland; and removing the 3-year bar to recovery for taxes not timely collected.

There is a conflict between Article VII, Section 5 of the Charter and Section 6.04.150 of the City Code concerning collection of taxes.

Article VII, Section 5 states: “All property taxes shall be collected by the finance director within three (3) years after the levy. If the taxes are not collected within three (3) years, the parties from whom such taxes may be demanded may plead this section in bar of any recovery.”

Section 6.04.150 states: “The Director of Finance shall proceed promptly to recover, by due course of law, all taxes in arrears in the manner prescribed by the Annotated Code of Maryland.”

The Maryland Code allows for collections within seven (7) years.

Bruce Miller, Director of Finance has indicated that he would like Article VII, Section 5 of the Charter to be revised consistent with the Annotated Code of Maryland allowing for collections within seven (7) years.

Prepared by Office of Law.