

Chapter 69

(House Bill 791)

AN ACT concerning

Somerset County – Property Tax – Emergency Services Tax

FOR the purpose of authorizing the County Commissioners of Somerset County to impose an emergency services tax on all property subject to the county property tax to pay costs of emergency services; prohibiting the county commissioners from initially imposing or subsequently increasing an emergency services tax until after a public hearing is held; and generally relating to an emergency services tax in Somerset County.

BY adding to

The Public Local Laws of Somerset County
Section 7-401 to be under the new subtitle “Subtitle 4. Emergency Services Tax”
Article 20 – Public Local Laws of Maryland
(2015 edition, as amended)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article 20 – Somerset County**SUBTITLE 4. EMERGENCY SERVICES TAX.****7-401.**

(A) THE COUNTY COMMISSIONERS MAY IMPOSE, BY LAW, AN ANNUAL PROPERTY TAX ON ALL PROPERTY SUBJECT TO THE COUNTY PROPERTY TAX TO PAY ALL OR PART OF THE COSTS OF EMERGENCY SERVICES IN THE COUNTY, INCLUDING FIRE, RESCUE, AND EMERGENCY MEDICAL SERVICES.

(B) (1) THE EMERGENCY SERVICES TAX SHALL BE COLLECTED IN THE SAME MANNER AS OTHER COUNTY TAXES ARE COLLECTED.

(2) IF A PROPERTY OWNER FAILS TO PAY THE EMERGENCY SERVICES TAX WHEN DUE AND PAYABLE, THE UNPAID TAX SHALL:

(i) BE A LIEN ON ALL PROPERTY BELONGING TO THE PERSON REQUIRED TO MAKE PAYMENT; AND

(II) ACCRUE INTEREST AND PENALTIES AT THE SAME RATE AND IN THE SAME MANNER AS THE ACCRUAL OF INTEREST AND PENALTIES FOR UNPAID COUNTY PROPERTY TAXES.

(3) PROPERTY MAY BE SOLD IN ACCORDANCE WITH TITLE 14, SUBTITLE 8 OF THE TAX – PROPERTY ARTICLE TO ENFORCE THE EMERGENCY SERVICES TAX.

(C) (1) THE COUNTY COMMISSIONERS MAY NOT ENACT A LAW TO INITIALLY IMPOSE OR SUBSEQUENTLY INCREASE AN EMERGENCY SERVICES TAX UNTIL AFTER A PUBLIC HEARING IS HELD ON THE PROPOSED LAW AT THE SAME TIME AS THE COUNTY’S ANNUAL BUDGET HEARING.

(2) THE COUNTY SHALL PROVIDE THE PUBLIC WITH ADVANCE NOTICE OF THE HEARING REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2025, and shall be applicable to all taxable years beginning after June 30, 2025.

Approved by the Governor, April 8, 2025.