

Chapter 145

TAXATION

[HISTORY: Adopted by the Mayor and Council of the Town (now City) of Seat Pleasant: Art.I, 12-16-1968 as Ch 33, Art. I, of the 1968 Code; Art. II, 12-16-1968 as Ch. 33, Art. II, of the 1968 Code, amended in its entirety at time of adoption of Code (see Ch. 1, General Provisions, Art. I); Art. III, 12-16-1968 as Ch. 33, Art. III, of the 1968 Code; Art. IV, 12-11-1972 as Ord. No. 72-02. Amendments noted where applicable.]

ARTICLE I **Real Property Tax** [Adopted 12-16-1968 as Ch. 33, Art. I, of the 1968 Code]

§ 145-1. Imposition of tax.

Pursuant to and in conformity with § 6-203 of the Tax-Property Article of the Annotated Code of Maryland, there is hereby levied a tax upon assessments made pursuant to Title 8 of the Tax-Property Article of the Annotated Code of Maryland, as amended, by the County Council of Prince George's County, Maryland, or the State Tax Commission.

§ 145-2. Levy.

- A. All city taxes hereafter levied shall be for the calendar year.
- B. All city taxes shall be levied by the Mayor and Council of Seat Pleasant between the first day of July and the first day of October in each year.

§ 145-3. Due date; interest rate.

All city taxes shall be due and payable on or after the first day of July of each year and shall be overdue and in arrears after the first day of the succeeding October and shall bear interest at the rate of two-thirds of one percent (2/3 of 1%) for each month or fraction of a month thereafter until paid.

§ 145-4. Tax rate established. [Amended 7-3-1969 by Ord. No. 69-05; 3-1-1975 by Ord. No. 75-02]

The annual tax rate against all assessable real property within the corporate limits of the City of Seat Pleasant shall be as set forth from time to time by resolution.

ARTICLE II **Personal Property Tax** [Adopted 12-16-1968 as Ch.33, Art. II, of the 1968 Code; amended in its entirety at time of adoption of Code]

§ 145-5. Imposition of tax.

Pursuant to and in conformity with § 6-303 of the Tax-Property Article of the Annotated Code of Maryland, a tax is hereby levied upon such classes of personal property that the state and county assessments, made by the County Council of Prince George's County,

Maryland, from time to time against all personal property in the City of Seat Pleasant, are hereby adopted as the assessments for the City of Seat Pleasant upon which all personal property taxes shall be levied.

§ 145-6. Tax rate.

The annual tax rate against all assessable personal property shall be as set forth from time to time by resolution.

ARTICLE III
Senior Citizens Tax Exemption
[Adopted 12-16-1968 as Ch. 33, Art. III, of the 1968 Code]

§ 145-7. Qualifications.

- A. Residents of the City of Seat Pleasant aged 65 or older on July 1 of the year for which property taxes are payable may qualify for a tax credit equal to 100% of the assessed valuation of property owned and occupied by them if their total annual income or the income of all the owners of the property is not greater than the amount annually determined by the Mayor and Council. The Mayor and Council shall annually determine the level of income which shall qualify eligible residents at such time as the annual tax rate is fixed by the Mayor and Council. [Amended 3-1-1975 by Ord. No. 75-01]
- B. Eligible residents shall make application to the Mayor and Council for such tax credit each year on or before March 1, in such form as may be required by the Mayor and Council.

§ 145-8. Applicability.

The foregoing tax credit provision shall not be applicable until the fiscal year 1969-1970.

ARTICLE IV
Admissions and Amusement Tax
[Adopted 12-11-1972 as Ord. No. 72-O2]

§ 145-9. Imposition of tax.

- A. Pursuant to the authority granted in § 4-102(b) of the Tax-Property Article of the Annotated Code of Maryland, the City Council hereby levies a tax at the rate of 10% of the gross receipts of every person, firm or corporation derived from the amounts charged in the City of Seat Pleasant for:
 - (1) Admission to any place, whether such admission be by single ticket, season ticket or subscription, including a cover charge for seats or tables at any roof garden, cabaret or other similar place where there is furnished a performance when payment of such amounts entitles the patron thereof to be present during any portion of such performance.
 - (2) Admission within an enclosure in addition to the initial charge or admission to such enclosure.

- (3) The use of sporting or recreational facilities or equipment, including the rental of sporting or recreation equipment.
 - (4) Refreshment, service or merchandise at any roof garden or cabaret or other similar place where there is furnished a performance.
- B. This tax shall be in addition to the 1/2% levied under § 4-102(b) of the Tax-Property Article of the Annotated Code of Maryland.

§ 145-10. Definitions.

As used in this Article, the following terms shall have the meanings indicated:

ROOF GARDEN OR OTHER SIMILAR PLACE — Any room in any hotel, restaurant, hall or other place where music or dancing privileges or other entertainment, except mechanical music or television or radio alone and where no dancing is permitted, are afforded the members, guests or patrons in connection with the serving or selling of food, refreshments or merchandise.

§ 145-11. Additional tax per person.

The City of Seat Pleasant, Maryland, pursuant to the authority granted in § 4-105(f) of the Tax-General Article of the Annotated Code of Maryland, hereby levies an additional tax of \$0.05 for each person provided with an admission without charge or at reduced rates whenever a charge for admission is made to any other person not in excess of \$0.50, an additional tax of \$0.10 whenever a charge for admission to such other person is more than \$0.50 but does not exceed \$1, and a tax of \$0.15 whenever a charge for admission to such other person is in excess of \$1. The tax levied by this section shall be collected by the Comptroller.

§ 145-12. Increase on gross receipts.

Provided that the state levy on admissions and amusements at the rate of one-half of one percent (1/2 of 1%) is eliminated as provided in House Bill 31, Section 2, enacted by the 1972 General Assembly, the tax imposed on the gross receipts shall be increased by the City of Seat Pleasant, Maryland, at the rate equal to the reduction of the state.

§ 145-13. Authorization to collect.

The Comptroller be and is hereby authorized and directed to collect and pay over said tax.

§ 145-14. Comptroller to be advised of provisions.

The Comptroller of the State of Maryland shall be advised of this Article.