

(f) In any case where property mentioned in sub-divisions (c), (d) and (e) of this section is taxable under the provisions of this Article in a city other than the City of Baltimore, the amount so payable for county and city taxes shall be apportioned between such city and the county in which such city is situated in the proportion which the full county tax rate applicable in said city and the full city tax rate respectively bears to the total amount so payable for both county and city taxes on such property.

(g) In any case where property mentioned in sub-division (b) of this section is taxable in a city other than the City of Baltimore, the amount so payable for county and city taxes shall be divided equally between such city and the county in which such city is situated.

(h) Any incorporated town shall have the power to change the tax rate fixed by its charter upon property taxed under Section 9 of this Article, to the extent of covering any loss of revenue in case it may have determined upon the exemption or partial exemption of certain classes or sub-classes of property under said section, or may have determined upon any special or limited rates of town taxation thereon.

*For What Period and as of What Date Taxes Are Levied.*

28. (a) All ordinary state taxes shall be levied for the calendar year.

(b) Except taxes required to be levied upon assessments made by the State Tax Commission, all ordinary county and city taxes shall be levied for the same period as now prescribed by local law, and all ordinary state, county and city taxes shall be levied as of the same date of finality as now prescribed by local law; provided (1) that any county or city which under existing law levies taxes for a taxable year other than the calendar year may by resolution of the county commissioners, or by ordinance or resolution of the legislative department of the city, elect to adopt the calendar year as its taxable year, and thereafter all state and county taxes in each county so electing and all city taxes in such city shall be levied for the calendar year and as of the first day of January of such year as the date of finality, and (2) that any county or city changing from the levying of taxes for a taxable year other than the calendar year to the levying of taxes for the calendar year, as hereinabove