

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 10-304

Annotated Code of Maryland

(1986 Volume and 1989 Supplement)

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

Article - Tax - Property

10-304.

(a) As used in this section, "damaged property" means:

- (1) real property that is partially damaged or totally destroyed; or
- (2) personal property that is totally destroyed.

(b) As to damaged property that should be removed from the assessment roll:

(1) if the damage occurred during the 6-month period from the date of finality to the July 1 following, property tax is not due for the taxable year beginning on the following July 1;

(2) if the damage occurred during the ~~1st 6-month~~ FIRST 3-MONTH period of the taxable year, ~~50% 75% 25%~~ of property tax is due; ~~and~~

(3) IF THE DAMAGE OCCURRED DURING THE SECOND 3-MONTH PERIOD OF THE TAXABLE YEAR, 50% OF THE PROPERTY TAX IS DUE;

(4) IF THE DAMAGE OCCURRED DURING THE THIRD 3-MONTH PERIOD OF THE TAXABLE YEAR, 25% 75% OF THE PROPERTY TAX IS DUE; AND

~~(3)~~ (5) if the damage occurred during the ~~2nd 6-month~~ FOURTH 3-MONTH period of the taxable year, the full amount of property tax is due.

~~(C) (1) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY PROVIDE BY LAW FOR AN ABATEMENT OF COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX ON A QUARTERLY BASIS FOR DAMAGED PROPERTY THAT SHOULD BE REMOVED FROM THE ASSESSMENT ROLL.~~

~~(2) AN ABATEMENT UNDER THIS SUBSECTION OF COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX THAT IS DUE FOR THE TAXABLE YEAR IN WHICH THE DAMAGE OCCURRED, SHALL BE FOR:~~

~~(1) 75% OF THE COUNTY OR MUNICIPAL CORPORATION~~