## LAWS OF MARYLAND

Ch. 555

- (ii) On the exterior, where appropriate, of the historic structures.
- (b) The easement must be in form and substance acceptable to the Trust and the extent of the interest to be encumbered must be acceptable to the Trust.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1990.

Approved May 29, 1990.

## CHAPTER 555

(House Bill 304)

AN ACT concerning

## Baltimore County - Property Tax Deferral - Residential Real Property

FOR the purpose of authorizing the governing body of Baltimore County to provide by law for a payment deferral for a certain portion of county property tax on certain residential real property; authorizing the governing body of Baltimore County to limit the duration of the deferral and to make the deferral apply to real property rezoned at the initiative of the County after a certain date; limiting the real property eligible for a payment deferral in Baltimore County; and generally relating to authority for the governing body of Baltimore County to provide for a certain deferral of county property tax.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 10-201

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

10-201.

- (a) Notwithstanding Subtitle 1 of this title, the governing body of Montgomery County, of Anne Arundel County, of Howard County, OF BALTIMORE COUNTY, or of Prince George's County may authorize, by law, a payment deferral of county property tax for residential real property occupied as the principal residence of the owner.
- (b) (1) The governing body of Prince George's County may provide for the payment deferral under subsection (a) of this section to apply to real property rezoned at the initiative of Prince George's County after July 1, 1974.