

## CHAPTER 789

(House Bill 535)

AN ACT to repeal Section 749 of Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), as amended by Chapter 581 of the Acts of 1935, title "Frederick County", sub-title "Taxes", and to enact new Section 749 to stand in the place and stead of the section so repealed, providing for the assessment of property and collection of taxes and relating generally to taxes and the collection of taxes in Frederick County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 749 of Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), as amended by Chapter 581 of the Acts of 1935, title "Frederick County", sub-title "Taxes", be and it is hereby repealed, and that a new Section 749 be and it is hereby enacted to stand in the place and stead of the section so repealed, and to read as follows:

749. (a) *For the assessment of real and tangible personal property subject to taxation in Frederick County the date of finality shall be the first day of January in each and every year. The valuation of said real and personal property as it shall appear on the assessment books on the first day of January shall be final and conclusive and constitute the basis upon which taxes for the year commencing on said day shall be assessed and levied.*

(b) *All county taxes shall be due as soon as they are levied and if not paid on or before the thirtieth day of September of the year in which they are levied shall bear interest from the first day of October until paid, at the rate of six percentum per annum, and at any time after the first day of January next succeeding the date of the levy, and not before, payment may be enforced by sale as provided by law.*

(c) *Taxes may be paid in two equal installments, but interest shall be paid from the first day of October for all taxes not paid on or before the thirtieth day of September. It shall be the duty of the County Treasurer to make bills for taxes in such form as to permit the payment of taxes in two installments, but nothing in this section shall prevent the payment of all taxes at one time.*

(d) *Provided, however, there shall be made a semi-annual assessment and levy for the purpose of county and municipal taxation on the first day of July in each and every year on all new buildings which are substantially completed, and on all standing buildings upon which improvements, enlargements, alterations or additions are substantially completed between the first day of January and the thirtieth day of June, but the tax due as a result of said levy shall be only one-half of the tax levied and assessed against the said property for the entire year. The Board of County Commissioners of Frederick County is hereby authorized and empowered to provide by ordinance*

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.