

notated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "For What Period and as to What Date Taxes are Levied", to follow immediately after Section 31(c) thereof, providing for semi-annual dates of finality for State and county taxes upon real property and relating generally to such additional dates of finality and to the assessments then made and the taxes collectible for such assessments.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 31(a) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "For What Period and as to What Date Taxes are Levied", be and the same is hereby repealed and re-enacted, with amendments, and that new Sections 31(d) and (e) be and the same are hereby added to said Article 81, to follow immediately after Section 31(c), all to read as follows:

31.

(a) In general.—All ordinary State taxes shall be levied for the calendar year. *In addition to the annual date of finality, there shall be semi-annual dates of finality for real property becoming assessable after the last date of finality.*

(d) *In addition to the annual date of finality for ordinary county taxes provided for by local law or established by Subsection (b) of this Section, each county shall have a semi-annual date of finality for real property becoming assessable after the last date of finality. Real property taxes due and payable following and based upon any said semi-annual assessment shall be computed in a pro rata amount for that portion of the taxable year which remains until the next succeeding annual date of finality after which time the property shall be assessed and taxed on a full year's basis. No annual date of finality shall be changed by this subsection.*

(e) *All taxes computed for less than a full year under this section shall be payable without interest or discount, and no property assessed for less than a year shall be sold for taxes until the next succeeding year and then said property shall be sold in accordance with the laws of the jurisdiction where the property is located.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1959.

Approved April 28, 1959.

CHAPTER 600

(Senate Bill 576)

AN ACT to repeal and re-enact, with amendments, Section ~~613(a)~~ of the Code of Public Local Laws of Anne Arundel County (1947

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.