

fraction of a year they shall be due and payable on and after the first day of the third month following such fraction of a year and discounts (if any) shall be allowed therefrom and interest charged thereon at the same rate per month thereafter (as provided in or permitted by Section 48), as if the first day of such fraction of a year were the first day of April, the first day of the second month thereafter, the first day of June, the first day of the sixth month thereafter, the first day of October, and so on, and generally all dates prescribed in this Article shall be moved forward or backward accordingly.】

(a) Notwithstanding anything to the contrary in this Article or elsewhere in the laws and regulations of this State and of any county, city or town, or taxing district thereof, any property taxes levied as of a semi-annual date of finality are not due and payable or in arrears until at least thirty days following the date the tax bill therefor was or reasonably should have been received or available. No interest or penalties may be charged or collected on any taxes covered by this sub-section until at least thirty days after the bill for the taxes has been mailed or made available.

(b) Notwithstanding anything to the contrary in this Article or elsewhere in the laws and regulations of this State and of any county, city or town, or taxing district thereof, any real property completed during the period after July 1 in any year and through January 1 in the next succeeding year, or otherwise first added to the tax rolls during this period, is subject to the payment of property taxes for the six months beginning on that January 1 and ending on the next succeeding June 30. The taxes for these six months shall be computed by using the assessed valuation of the property at one half the current annual tax rate for the State, county, city or town, or taxing district, as the case may be. Taxes imposed for these six months are due and payable as of the specified day of January 1, or as of the day a tax bill therefor was or reasonably should have been received or available, whichever is the later day. No interest or penalties may be charged or collected on any taxes covered by this sub-section until at least thirty days after the bill for the taxes has been mailed or made available. From and after April 1 all such ordinary State, county, city or town, or taxing district taxes, as the case may be, are overdue and in arrears, and they shall bear interest at the rate of one-half of one per cent ($\frac{1}{2}\%$) for each month or fraction thereof until paid. A county, city or town, or taxing district may charge and collect a penalty for failure to make payment on or before April 1 or on or before thirty days after the bill for the taxes has been mailed or made available, whichever is the later date; but this penalty must have been fixed prior to this day of January 1 by resolution of the county commissioners or county council, ordinance or resolution of the city or town, or resolution of the governing body of the tax district, as the case may be. IN THE EVENT MONTGOMERY COUNTY OR ANY CITY OR TOWN PROVIDES FOR THREE-QUARTER YEAR TAXES UNDER THE PROVISIONS OF SUBSECTION (C) HEREOF, THE PROVISIONS OF THIS SUBSECTION (B) SHALL NOT APPLY TO PROPERTY TAXES COLLECTED UNDER THE AUTHORITY OF SAID SUBSECTION (C).

(C) NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS ARTICLE OR ELSEWHERE IN THE LAWS AND