

singular is deemed to include the plural.
The only other changes made are in style.

5-306. OTHER VALUATION, ASSESSMENT, AND TAXATION NOT AFFECTED.

BUILDINGS AND IMPROVEMENTS, AGRICULTURAL, MINERAL, AND OTHER NONFOREST VALUES ON THE TRACT ARE SUBJECT TO THE GENERAL LAWS FOR VALUATION, ASSESSMENT, AND TAXATION, WITHOUT REGARD TO THE PROVISIONS OF THIS SUBTITLE. LANDS SPECIALLY CLASSIFIED UNDER ANY LAW FOR BENEFIT ASSESSMENTS OR OTHER SPECIAL CHARGE OR TAX REMAIN SUBJECT TO ANY BENEFIT ASSESSMENT, SPECIAL CHARGE, OR TAX.

REVISOR'S NOTE: This section presently appears as Article 66C, section 411 1/2(g) of the Code. The only changes made are in style.

5-307. ASSIGNMENT OF CONTRACT TO BUYER OF TRACT.

A CONTRACT UNDER THIS SUBTITLE MAY BE ASSIGNED AND TRANSFERRED TO THE BUYER OF ALL OR PART OF A TRACT. IF THE BUYER ASSUMES THE OBLIGATION OF THE CONTRACT IT IS TRANSFERRED TO HIM, AND NO REVISED ASSESSMENT OR TAX BILL IS DUE UNDER § 5-305.

REVISOR'S NOTE: This section presently appears as Article 66C, section 411 1/2(h) of the Code. The only changes made are in style.

5-308. LAWS APPLICABLE TO TAXES IMPOSED ON VALUATIONS AND ASSESSMENTS MADE UNDER SUBTITLE.

TAXES IMPOSED ON VALUATIONS AND ASSESSMENTS MADE UNDER THIS SUBTITLE ARE DUE AND PAYABLE AND ARE OTHERWISE CONSIDERED UNDER THE LAW APPLICABLE AT THE TIME OF IMPOSITION.

REVISOR'S NOTE: This section presently appears as Article 66C, section 411 1/2(i) of the Code. The only changes made are in style.

SUBTITLE 4. TREES AND FOREST NURSERIES.

PART I. ROADSIDE TREES.

5-401. DEFINITION OF "ROADSIDE TREE".