Ordinance shall take effect forty-five (45) days from the date it becomes law.

READ AND PASSED November 19, 1973.

---

Bill No. 126-73

AN ORDINANCE to repeal and re-enact, with amendments, Section 17-201 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 2, "Assessment and Levy", and to repeal Section 17-204 of said Code, Title and Subtitle, and to enact new Section 17-204 in lieu thereof, to stand in the place of the Section repealed, to increase the penalties for late payment of real estates taxes, to provide for semi-annual tax levies on new real property, and matters generally related thereto.

SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND, That Section 17-201 of the Anne Arundel County Code (1967 Edition and Supplements), Title 17, "Taxation", Subtitle 2, "Assessment and Levy", be, and it is hereby repealed and re-enacted, with amendments, to read as follows:

Section 17-201

Any taxpayer in the county who desires a change in a locally made assessment of property for taxation shall file a written application therefor with the county assessor before the first day of August preceding the date of finality or no change resulting therefrom shall be effective for the ensuing fiscal year. For the purpose of the tax levy for the succeeding fiscal year, the first day of January shall be the date of finality with respect to assessment of property in the county and the semi-annual date of finality is July first. The county council shall make their annual levy for county taxes before the first day of June in every year, and the same shall be a first lien on all property, real and personal, assessed for such taxes from the first day of July next succeeding the date of the levy therefor and shall be due and payable on the last-named date. On all taxes for county purposes that are due after the first day of October of the year for which they were levied, interest shall be added at the rate of [one-half] TWO-THIRDS of one percent (2/3 OF 1%) per annum, and the treasurer shall charge such interest on tax bills for county purposes regularly in the manner aforesaid, and