

In subsection (b) (1) (ii) of this section, the term "controlled access highway" is substituted for the present "limited access highway" to conform with the definition in §8-101 of this title.

As to subsection (b) (1) (iii) of this section, present §211Q is unclear as to whether the referenced State Police posts must be in connection with an expressway or controlled access highway described in subsection (b) (1) (ii) or also may be in connection with a project described in subsection (b) (1) (i). This revision takes the latter approach.

The last sentence of present §211Q(c), as to the manner of keeping accounts, is incorporated in §8-206 of this title and, therefore, deleted here.

The only other changes are in style.

The Right-of-Way Revolving Fund originally was established by Ch. 448, Acts of 1968, and was funded initially by a \$25-million bond issue authorized under that Act.

8-306. TAXES ON PROPERTY ACQUIRED.

(A) APPORTIONMENT REQUIRED.

WHEN PROPERTY IS ACQUIRED UNDER THIS SUBTITLE, THE REAL ESTATE TAXES DUE ON THE PROPERTY SHALL BE APPORTIONED AS OF THE EARLIER OF:

(1) THE DATE ON WHICH THE ADMINISTRATION OR COMMISSION TAKES POSSESSION OR HAS THE RIGHT TO TAKE POSSESSION OF THE PROPERTY; OR

(2) THE DATE ON WHICH THE TITLE TO THE PROPERTY IS TRANSFERRED.

(B) PAYMENT OF APPORTIONED SHARE.

THE ADMINISTRATION OR COMMISSION SHALL PAY ITS SHARE OF THOSE REAL ESTATE TAXES AS ARE DUE FOR THE YEAR IN WHICH THE DATE OF APPORTIONMENT OCCURS.

REVISOR'S NOTE: This section presently appears as Art. 89B, §75.

References to acquisitions by both the Administration and Commission are included for clarity, since both the Administration and Commission have acquisition powers under this subtitle.